BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Dynegy Midwest Generation, Inc. Refurbishment of Unit 1 Electrostatic Precipitator

Property Identification Number 17-20-300-006-0080 PCB OH-57 (Tax Certification) RECEIVED CIERK'S OFFICE

UCT 1 6 2003

STATE OF ILLINOIS Pollution Control Board

NOTICE

TO: Dorothy Gunn, Clerk
 Illinois Pollution Control Board
 State of Illinois Center
 100 W. Randolph Street, Suite 11-500
 Chicago, Illinois 60601

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 Donna Redmon Tax Manager Dynegy Midwest Generation, Inc. 1000 Louisiana, Suite 5800 Houston, Texas 77002

PLEASE TAKE NOTICE that I have today filed with the Office of the Pollution Control

Board the <u>APPEARANCE AND RECOMMENDATION</u> of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

Date: October 14, 2003.

with

Robb H. Layman Special Assistant Attorney General ARDC #6205498

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY 1021 North Grand Avenue East P.O. Box 19276 Spring field, IL 62794-9276 Telephone: 217/782-5544 Facsimile: 217/782-9807 THIS FIL TDD: 217/782-9143 ON REC

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Dynegy Midwest Generation, Inc. Refurbishment of Unit 1 Electrostatic Precipitator

Property Identification Number 17-20-300-006-0080

PCB ((Tax Certification)



APPEARANCE

I hereby file my Appearance in this proceeding on behalf of the Illinois Environmental

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)

Protection Agency.

Row # hay

Robb H. Layman U Special Assistant Attorney General ARDC #6205498

DATED: October 14, 2003

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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 P.O. Box 19276

 Springfield, Illinois 62794-9276

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Dynegy Midwest Generation, Inc. Refurbishment of Unit 1 Electrostatic Precipitator Property Identification Number

17-20-300-006-0080

PCB 04-57 (Tax Certification)

RECE. CI FOR'S SPENCE OCT 1 6 200: STATE OF Pollution Control Board

RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA"), through its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's ("Board") regulations, files the following Recommendation regarding the tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

- On April 29, 2003, the Illinois EPA received a request from Dynegy Midwest Generation, Inc. for an Illinois EPA recommendation regarding the tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-03-04-29L. (Exhibit A).
- 2) The applicant's address is: Donna Redmon Tax Manager Dynegy Midwest Generation, Inc. 1000 Louisiana Suite 5800 Houston, Texas 77002
- The air pollution control facilities in this request are located at Power Plant Road,
 Oakwood, Vermilion County and consist of the following:

Refurbishment of Unit 1 Electrostatic Precipitator whose primary purpose is to

improve particulate collection and operation. Because the primary purpose of this system is to reduce or eliminate air pollution, it is certified as a pollution control facility.

Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), defines "pollution control facilities" as: "any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property."

Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2000).

6. Based on the information in the application and the purpose of the facilities, to prevent, eliminate or reduce air pollution, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing air pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200. Therefore, the facilities are eligible for tax certification from the Board.

7. Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

4.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY,

N By:

Robb H. Layman Special Assistant Attorney General

Of Counsel: Charles E. Matoesian Assistant Counsel

October 14, 2003

 1021 North Grand Ave. E.

 P.O. Box 19276

 Springfield, Illinois 62794-9276

 Telephone:
 217/782-5544

 Facsimile:
 217/782-9807

 TDD:
 217/782-9143

A U.S. GOVERNMENT PRINTING OFFICE: 1977-729-177

Form Approved OMB No. 158-R0013

NOTICE OF STATE CERTIFICATION (Pursume to Section 199 of the interval Revenue Code of 1954, as amended) ACCESS OF ALL POLLUTION CONTROL AGENCY OF Environmental Protection Agency It is hereby certified that the control facility described in the attached application is in conformity with State and local programs and Pediatematic to the control of water policition. J are policition, as requised the the Internal Revence Code of 1954, as amended, and regulation issued thermoder. According to the applicant, this control facility was placed in will be placed in operation on December 16, 2001, 19 In the case of control facility not yet in operation, this notice is certification only that the control facility, if constructed and operated the accordance with the application, will be in conformity with State and local programs or requirements for abatement or control of water or air polation. IN AME OF APPLICANT 2. PERSON AUTHORIZED TO RECEIVE CERTIFICATION Drags Midwest Generation, Inc. ADDRESS (Freer, CDr., State, Coded) TITLE 28.28 North Monroe Street Donan Redomon Docation, The order Distance in collector plates, emitting electrodes, mechanical rapper systems, and ESP hot roof; and eliability. The refurbishment includes: • Replacement of the collector plates, emitting electrodes, mechanical rapper systems, and ESP hot roof; and eaddition of finer plates to the inside of the existing precipitator box, a new purge air system to keep ash from entering the equipment in the penthouse area, and a fifth transformer-rectifier set. • UCCATION OF CONTROL FACILITY (Street, Cir), State, Zip Codef) NA • UCCATION OF CONTROL FA	ENVIRONMENTAL PROTECTION AGENCY	OMB No. 158-R0013	
Image: Product to Section 198 of the Internal Reserve Code of 1984, as ensembled WTER CRAPPOLLUTION CONTROL ACCUSTOR Agency It is hereby certified that the control facility described in the attached application is in conformity this Sate and local programs and requirements for the control facility described in the attached application of the internal Researce Code of 1984, a remedied, and regulations issued theremater. According to the applicant, his control facility (I constructed and operated in according with the application, will be in conformity with Sate and local programs or requirements for abatement or control facility. If constructed and operated in according with the application, the conformity with Sate and local programs or requirements for abatement or control of water or at pollution. INAME OF APPLICANT Dynagy Midwest Generation, Inc. Donness former, City, Sate, Zip Code/ 1000 Louisiana, Ste 5800, Houston, TX. 77002 RepEarch of the Collector Plates, emitting electrodes, mechanical rapper systems, and ESP hot roof; and addition of liner plates to the inside of the existing precipitator to x, a new purge air system to keep ash from entering the equipment in the penthouse area, and a fifth transformer-rectifier set. COCATION OF CONTROL FACILITY (Street, City, State, Zip Code) Negregements for the control of coll and the inside of the existing precipitator box, a new purge air system to keep ash from entering the equipment in the penthouse area, and a fifth transformer-rectifier set. COCATION OF CONTROL FACILITY (Street, City, State, Zip Code) NPA NPA Discription OF CONTROL FACILITY (Street, City, State, Zip Code) addition of liner plates to the inside of the existing precipitator box, a new purge air system to keep	NOTICE OF STATE CERTIFICATION	Illinois	
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EPA Form 3300-2 (8-77)

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英 U.S. GOVERNMENT PRINTING OFFICE: 1977-729-178

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	Form Approved OMB No. 158-R0013		
U.S. ENVIRONMENTAL	PROTECTION AGENCY		
NOTICE OF FEDERAL CERTIFICATION (Pursuant to Section 169 of the Internal Revenue Code of 1954, as amended)			
PLEASE TAKE NOTICE that pursuant to section 169 of the Internal Code of Federal Regulations. the control facility identified herein	Revenue Code of 1954, as amended, and Part 20 of Title 40 of the		
Is certified	Will, if constructed, reconstructed, acquired, erected, installed and operated in accordance with the accompanying application, be certified		
the States in the prevention and abatement of 🔲 water pollution	(42 U.S.C. 1857 et seq.). This certification is based on facts furnished		
by the appread; and is valid for purposes or section 109 only to me	extent that such facts are comprete and accurate.		
1. NAME OF APPLICANT	ADDRESS (Street, City, State, Zip Code)		
Dynegy Midwest Generation, Inc.	2828 North Monroe Street		
2. EMPLOYER IDENTIFICATION NUMBER	Decatur, IL 62526		
37-1385459 3. PERSON AUTHORIZED TO RECEIVE CERTIFICATION:	<u> </u>		
NAME	ADDRESS (Street, City, State, Zip Code)		
Donna Redmon	1000 Louisiana, Ste 5800, Houston, TX 77002		
TITLE	1000 Louisiana, Bie 3000, 11008001, 111 11002		
Tax Manager			
4. DESCRIPTION OF CONTROL FACILITY Refurbishment of the Vermilion Power Station Unit 1 of	• · · · · · · · · · · · · · · · · · · ·		
 Replacement of the collector plates, emitting electrod addition of liner plates to the inside of the existing prentering the equipment in the penthouse area, and a fifther the second seco	ecipitator box, a new purge air system to keep ash from		
5. LOCATION OF CONTROL FACILITY (Street, City, State, Zip Code)			
Power Plant Road, Oakwood, IL 61858			
6. EFFLUENT DISCHARGED TO	······································		
N/A			
7. THE CONTROL FACILITY IDENTIFIED HEREIN DOES DO	ES NOT GENERATE PROFITS THROUGH THE RECOVERY AND SALES		
8. THE CONTROL FACILITY IDENTIFIED HEREIN II IS IS IS NOT A CONTROL OF POLLUTION, AS DETERMINED IN ACCORDANCE W	A BUILDING THE ONLY FUNCTION OF WHICH IS THE ABATEMENT OR ITH SECTION 1.169-2 (2) (I) OF THE INCOME TAX REGULATIONS.		
9. A. THE CONTROL FACILITY IDENTIFIED HEREIN IS USED O SERVICE ON OR BEFORE DECEMBER 31, 1975	NLY IN CONNECTION WITH PLANTS OR PROPERTIES THAT WERE IN		
ERTIES THAT WERE IN SERVICE ON OR BEFORE DECEME	IS ALLOCADLE TO ITS USE IN CONNECTION WITH PLANTS OR PROP- SER 31, 1975.		
	DDITION TO THE ABATEMENT OR CONTROL OF POLLUTION.		
B% OF THE AMORTIZABLE BASIS OF THE CONTROL FACILITY IS ALLOCABLE TO THE ABATEMENT OR CONTROL OF POLLUTION.			
ISSUED	SIGNATURE		
THIS DAY OF , 19			
STATE CERTIFICATION NUMBER	TITLE		
EPA Form 3300-3 (8-77)			

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女U.S. GOVERNMENT PRINTING OFFICE: 1977-729-618

Form Approved OMB No. 158-R0013

ENVIRONMENTAL PROTECTION AGENCY

APPLICATION FOR CERTIFICATION OF POLLUTION CONTROL FACILITY (Pursuant to Section 169 of the Internal Revenue Code of 1954, as amended)

NO CERTIFICATION MAY BE MADE UNLESS A COMPLETED APPLICATION FORM HAS BEEN RECEIVED (26 U.S.C. §169; 40 C.F.R. PART 20), IF NO CLAIM OF BUSINESS CONFIDENTIALITY ACCOMPANIES THIS INFORMATION WHEN IT IS RECEIVED BY EPA, IT MAY BE MADE AVAILABLE TO THE PUBLIC BY EPA WITHOUT FURTHER NOTICE. INFORMATION COVERED BY A CLAIM OF CONFIDENTIALITY WILL BE DISCLOSED BY EPA ONLY TO THE EXTENT, AND BY MEANS OF THE PROCEDURES, SET FOR TH IN TITLE 40, CODE OF FEDERAL REGULATIONS, PART 2, 41 C.F.R. 26902 <u>et seq.</u>, SEPTEMBER 1, 1976.

A BUSINESS CONFIDENTIALITY CLAIM COVERING ALL OR PART OF THE INFORMATION FURNISHED IN OR WITH THIS APPLICATION MAY BE ASSERTED BY PLACING ON (OR ATTACHING TO) THE INFORMATION AT THE TIME IT IS SUBMITTED TO EPA, A COVER SHEET STAMPED OR TYPED LEGEND, OR OTHER SUITABLE FORM OF NOTICE EMPLOYING LANGUAGE SUCH AS "TRADE SECRET," "PROPRIETARY," OR "COMPANY CONFIDENTIAL." ALLEDGEDLY CONFIDENTIAL PORTIONS OF OTHERWISE NON-CONFIDENTIAL DOCUMENTS SHOULD BE CLEARLY IDENTIFIED, AND MAY BE SUBMITTED SEPARATELY TO FACILITATE IDENTIFICATION AND HANDLING BY EPA. IF THE APPLICANT DESIRES CONFIDENTIAL TREATMENT ONLY UNTIL A CERTAIN DATE OR UNTIL THE OCCURRENCE OF A CERTAIN EVENT, THE NOTICE SHOULD SO STATE.

> Application is hereby made for certification of the pollution control facility described herein. The following information is submitted in accordance with provisions of Part 20 of Title 40 of the Code of Federal Regulations and to the best of my knowledge and belief is true and correct.

APPLICANT	DATE	
Dynegy Midwest Generation, Inc.	April 22, 2003	2
SIGNATURE	STREET ADDRESS, CITY, STATE, ZIP CODE	
Starla Jour	1000 Louisiana, Suite 5800 Houston, Texas 77345	,
TITLE	1005001, 10xas 11545	
Director, Environmental		
NOTE: READ ACCOMPANYING INSTRU	UCTIONS CAREFULLY PRIOR TO COMPLETING FORM.	
EPA Form 3300-1 (Rev. 8-77) Previous Edition is obsolete	ORIGINAL	PAGE 1 OF 5

Form Approved OMB No. 158-R0013

SECTION A - IDENTITY AND LOCATION OF CONTROL FACILITY				
1. FULL BUSINESS NAME OF AP		2. TYPE OF OWNERSHIP		
Dynegy Midwest Generation	on. Inc.		HER (Describe)	
2 / 8 /			,	
· · ·		CORPORATION	· · ·	
E CORPORATION				
3. PERSON TO CONTACT REGAR	DING THIS APPLICATION (Name an	ud Title)	TELEPHONE	
	Starla Lacy, Director, Environn	nental	713-767-8961	
ADD RESS (Street, City, State, Z				
1000 Louisiana, Ste 5800, Hou	-	·	-	
4. PERSON AUTHORIZED TO RE	CEIVE CERTIFICATION (Name and	Title)	,,	
	Redmon	Tax Ma	nager	
ADDRESS (Street, City, State, Z				
1000 Louisiana, Ste 5800, Housto			•	
	f different from Item 1) (Street, City,	State, Zip Code)	6. APPLICANT'S	
Vermilion Power Station	· ·		EMPLOYER IDENTIFICATION NO.	
Power Plant Road, Oakw	ood, IL 61858		37-1385459	
			57-1303439	
	SECTION B - DESCRIPTION			
1. DESCRIBE THE FACILITY FOR NUMBER. SUBMIT DESIGN CR FUNCTION AND OPERATION	ITERIA, ENGINEERING REPORT A	HT. INCLUDE TYPE OF EQUIPMENT ND/OR PERFORMANCE SPECIFICA	r, MANUFACTURER AND MODEL TIONS WHICH DESCRIBE	
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relighting The refurbishing	mon rower Station Unit I el	ectrostatic precipitator to imp	prove operation and	
reliability. The refurbishme	ent includes:			
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• Replacement of the collec	for plates, emitting electrode	s, mechanical rapper systems	, and ESP hot root; and	
• addition of liner plates to t	the inside of the existing prec	ipitator box, a new purge air	system to keep ash from	
entering the equipment in th	e penthouse area, and a fifth	transformer-rectifier set.		
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	· · · · · · · · · · · · · · · · · · ·			
2. IS FACILITY IN OPERATION?	A. IF "YES" DATE FACILITY WAS PLACED IN OPERATION	B. IF "NO" DATE FACILITY IS EXPECTED TO BE	3. IF FACILITY CONSISTS OF A BUILDING, IS IT EXCLUSIVE-	
🗹 YES 🗌 NO		PLACED IN OPERATION	LY FOR CONTROL OF POLLU-	
	December 2001	L [TION? YES NO	
4. DOES THE FACILITY (installed tion with which the facility is used	after December 31, 1975 ONLY) AFF d) MOST DIRECTLY ASSOCIATED V	ECT THE OPERATING UNIT (of the WITH THE FACILITY IN ANY OF TH	plant or other property in connec-	
REDUCE THE TOTAL OPERAT	APACITY YES INO EXTEND T ING COSTS? YES INO	THE USEFUL LIFE? YES VINO		
	F THE ABOVE IS "YES" IS THE PER	CENTAGE BY WHICH THE OPERAT	TING UNIT WAS EFFECTED	
	NG INCREASES EXTENSIONS OF	REDUCTIONS EXCEEDING 5% STA	TE THE PATIONALE AND	
FURNISH THE DATA USED	TO ARRIVE AT THE PERCENTAGE	(S) GIVEN IN RESPONSE TO ITEM	4(a).	
	· . ·	-		
	•			
	SECTION C - DESCRIPTION OF	COMMERCIAL PROCESS OR ACTIV	/ITY.	
1. DESCRIBE PROCESS OR ACTIV	VITY IN CONNECTION WITH WHICH		·····	
Electric Generating Unit		4		
Little Constanting Cilit		· ·	•	
2 STANDARD INDUSTRIAL CL	PRIEICATION (SIG) 2005 MINISTE			
	SSIFICATION (SIC) CODE NUMBER			
and the second se		L		
3. DATE THAT EACH PLANT OR OTH		HICH FACILITY IS OR WILL BE USED, O		
	PLANT OR PROPERTY	· · · · · · · · · · · · · · · · · · ·	DATE	
A. Vermilion Power Station	, Unit 1		May 1955	
В.				
C.				
· · · · · · · · · · · · · · · · · · ·		•	-	
EPA Form 3300-1 (Rev. 8-77)			PAGE 2 OF 5	

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A. IF FACILITY IS ON WILL BE USED IN CONNECTION WITH WORD THAN DUE FLANT OF PROPERTY. AND IC ONE ON USE TO AN INFORMATION PROPERTY IN THE PERCENTAGE OF THE CONNECTION WITH WICH THE FACILITY IS ON WILL BUSING AND IN OPERATION PROPERTY IN THE PERCENTAGE OF THE CONNECTION WITH WICH THE FACILITY WITH BE USED WAS NOT IN OPERATION PROPERTY. INFORMATION PROPERTY IN THE PERCENTAGE OF THE CANATISM PROPERTY IN THE PERCENTAGE OF THE CANATISM PROPERTY IN THE PERCENTAGE OF THE CANATISM PROPERTY IN THE VALUE OF A PROVENTION OF FUNCTIONS IN ADDITION TO THE ASPECTATION FOR TO THAT AND INTERVIEW IN THE PERCENTAGE OF THE CASONING AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE OF VENTION, STATE THE PERCENTAGE OF THE CASONING AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE GIVEN IN REPONSE TO THE MADE THE REASONING AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE GIVEN IN RESPONSE TO THE MADE THE REASONING AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE GIVEN IN RESPONSE TO THE MADE THE REASONING AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE GIVEN IN RESPONSE TO THE MADE THE REASONING AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE GIVEN IN RESPONSE TO THE MADA. THE REASONING AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE GIVEN IN RESPONSE TO THE MADA. THE REASONING AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE GIVEN IN RESPONSE TO THE MADA. THE REASONING AND FURNISH THE DATA USED TO ARRIVE AT THE PERCENTAGE OF THE CONTOR OF REVENTED. IS PERSIDED, ATTACH AND		SECTION C DESCRIPT	ION OF COMMERCIAL PR	00568 OB 4070474	3.4
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LIONS OF GALLONS B. Min. Max. Avg. Min. Max. Avg. 3. POLLUTANTS of WASTE PRODUCTS	DISCHARGE IN (A) GALLONS PER		· · ·		Avg
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3.b Min. Max. Avg. Min. Max. Avg.					
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3.i Min Max Avg Min Max Avg	3.g	1	_ Avg	Min Max	Avg
	3.h	Min, Max	Avg	Min, Max	Avg
3.j Min Max Avg Min Max Avg	3.i	Min Max	_ Avg	Min Max	Avg
	3.j	Min Max	_ Avg	Min Max,	Avg

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and the second division of the second divisio		
4. DESCRIBE METHOD (GRAB OR COMPOSITE) AND FREQUENCY OF SAMPLING AND METHODS USED TO DETERMINE QUANTITIES OF POLLUTANTS.		
		•
5. IS FACILITY A PRE PRIVATE, FOR FUR	TREATMENT FACILITY TO PREPARE WASTEWATER FOR F THER TREATMENT? IF "YES", SKIP ITEMS 6, 7 AND 8 AND	
	Y OR STREAM OF WATER INTO WHICH WASTEWATER FR ACILITY IS USED, IS OR WILL BE DISCHARGED.	OM THE PLANT OR PROPERTY, IN CONNECTION N/A
7. DESCRIBE LOCATIO	ON OF DISCHARGE OR OUTFALL WITH RESPECT TO RECE	IVING WATERS.
	BODY OR STREAM OF WATER A NAVIGABLE WATERWAY IF "NO," PROCEED TO ITEM 9.	OF THE UNITED STATES OR A TRIBUTARY THEREOF?
	U.S. ARMY CORPS OF ENGINEERS DISCHARGE PERMIT BE PROCEED TO ITEM 9.	EEN APPLIED FOR? YES NO IF "NO,"
(1) IF "YES," AT	TEM 8A IS "YES" HAS A U.S. ARMY CORPS OF ENGINEERS TACH COPY OR PROVIDE PERMIT NUMBER PLAIN, GIVING DATES OF ANY OFFICIAL ACTION WITH R	DMIT ITEM 9.
	· · · · ·	-
	u .	
	T BEEN ANSWERED "YES," IDENTIFY APPLICABLE STATE	AND LOCAL WATER POLLUTION CONTROL
REQUIREMENTS AN	ID STANDARDS.	· · · ·
SECTION E - E	MISSION CHARACTERISTICS (To be completed only in connec	tion with facilities for the control of air pollution)
OF EMISSION AND ATTACH PROCESS I	ECT OF POLLUTION CONTROL FACILITY IN TERMS OF QU OF WASTES OR BY-PRODUCTS REMOVED, ALTERED, DISP FLOW OR SCHEMATIC DIAGRAM WITH MATERIAL BALAN DIVERSION OF METAL PACES OF DE FACILITY IS NOT YET	OSED OF, OR PREVENTED. IF FEASIBLE, CES OF POLLUTANTS IN THE EMISSION
	EITHER ON ACTUAL BASIS, OR, IF FACILITY IS NOT YET I PROPERTY IS IN OPERATION: 2. Per Month: Min	0 Miax. 744 Avg. 550
	·	80 Max, 8,160 Avg. 4,540
2. POLLUTANTS TO	a. Particul	
BE CONTROLLED (Specify each)	b.	2000
• • • •	c.	
3. VOLUMETRIC FLOV	d. W WITHOUT POLLUTION CONTROL FACILITY	WITH POLLUTION CONTROL FACILITY
RATE OF EMIS- SION (actual cubic feet/minute)	MinMaxA ^{318,300} at338_ of	MinMaxAvgat338_ of
	a. MinMaxAvg at ⁰ F	MinMaxAvgat ^o F
4. CONCENTRATION	b. MinMaxAvg at ºF	MinMaxAvgat ^o F
(in volume % of gaseous components)	c. Min Max Avg at OF	Min MaxAvgat °F
	d. Min MaxAvg at 0F	Min MaxAvgat ^o F
5. CONCENTRATION (grains/cubic feet of all particulate matter)	Min Max Avg at338 or	Min MaxAvg at338 oF
6. CONCENTRATION (grains/cubic feet of any specific particu- late listed in E-2 above	MinMax Avg at ^o F	Mirr Max

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Form Approved OMB No. 158-R0013

7. DESCRIBE METHOD OF DETERMINING BATES, CONCENTRATION AND CHARACTERISTICS OF EMISSIONS.

Volumetric flow rate is from the latest particulate emission stack test.

Concentration (grains/cubic feet) without pollution control facility was calculated using AP-42 emission factor with coal data, and flow data from the particulate emission stack test.

Concentration (grains/cubic feet) with pollution control facility is taken from the latest particulate emission stack test. The minimum, maximum, and average were taken from the three test runs.

8. IDENTIFY APPLICABLE STATE AND LOCAL AIR POLLUTION CONTROL REQUIREMENTS AND STANDARDS. 35 Illinois Administrative Code 212

SECTION F - COST INFORMATION (See Note to instructions for this section)

I. IS THERE ANY BY-PRODUCT OR MATERIAL WHICH, WITHOUT T RECOVERED THROUGH THE USE OF THE FACILITY? YES	HE CONTROL FACILITY, WOULD	BE LOST AND WH	ICH IS
A. IF YES, IDENTIFY		•	

B. INDICATE THE DISPOSITION OF EACH TYPE OF RECOVERED MATERIAL, INCLUDING IF APPLICABLE, THE SALE OR SIMILAR DISPOSITION OF RECLAIMED OR RECOVERED MATERIAL TO INDUSTRIAL WASTE RECOVERY FIRMS OR OTHERS.

	A. MATERIAL RECOVERED AND SOLD	s N/A
2. ANNUAL COST RECOVERY	B. OTHER	\$ N/A
	C. TOTAL	s N/A
3. TOTAL AVERAGE ANNUAL MAINTENANCE AND OPERATING COSTS (Not applicable if no cost recovery is reported in Item 2)		s N/A

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ILLINOIS POLLUTION CONTROL BOARD April 3, 2003

DYNEGY MIDWEST GENERATION, LLC (Refurbished Electrostatic Precipitator Unit 1 (Property Identification Number -17-20-300-006-0080)),

Petitioner,

v.

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PCB 03-172 (Tax Certification)

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY,

Respondent.

ORDER OF THE BOARD (by T.E. Johnson):

On March 31, 2003, the Illinois Environmental Protection Agency (Agency) recommended that the Board certify certain facilities of Dynegy Midwest Generation, LLC (Dynegy Midwest) as "pollution control facilities" for preferential tax treatment under the Property Tax Code. 35 ILCS 200/11-5 et seq. (2002). The Agency filed the recommendation under Part 125 of the Board's procedural rules. 35 Ill. Adm. Code 125. In this order, the Board describes the legal framework for tax certifications, discusses the Agency's recommendation, and certifies that Dynegy Midwest's facilities are pollution control facilities.

LEGAL FRAMEWORK

Under the Property Tax Code, "[i]t is the policy of this State that pollution control facilities should be valued, at 33 1/3% of the fair cash value of their economic productivity to their owners." 35 ILCS 200/11-5 (2002); see also 35 III. Adm. Code 125.200(a)(2). "For tax purposes, pollution control facilities shall be certified as such by the Pollution Control Board and shall be assessed by the Department [of Revenue]." 35 ILCS 200/11-20 (2002); see also 35 III. Adm. Code 125.200(a).

Under Section 125.202 of the Board's procedural rules, a person may submit an application for tax certification to the Agency. 35 Ill. Adm. Code 125.202. If the Agency receives a tax certification application, the Agency must file with the Board a recommendation on the application, unless the applicant withdraws the application. 35 Ill. Adm. Code 125.204(a). Among other things, the Agency's filing must recommend that the Board issue or deny tax certification. 35 Ill. Adm. Code 125.204(a)(4). If the Board finds "that the claimed facility or relevant portion thereof is a pollution control facility . . ., the Pollution Control Board . . . shall enter a finding and issue a certificate to that effect." 35 ILCS 200/11-25 (2002); see ulso 35 Ill. Adm. Code 125.216(a).

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AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Dynegy Midwest on September 16, 2002. Agency Recommendation (Agency Rec.) at 1. On March 31, 2003, the Agency filed a recommendation on the application with the Board. The Agency's recommendation identifies the facilities at issue: Refurbishment of Electrostatic Precipitator Unit 1. Agency Rec. at 1. The Agency's recommendation further describes the facilities: for particulate collection and operation. *Id.* at 1-2. The Agency's recommendation also identifies the location of the facilities: Power Plant Road, Oakwood, Vermilion County. *Id.* at 1.

The Agency recommends that the Board certify that the identified facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2002)) because the primary purpose of the facilities is eliminating, preventing, or reducing air pollution. Agency Rec. at 2.

TAX CERTIFICATE

The Board finds and certifies that Dynegy Midwest's facilities identified in this order are pollution control facilities under the Property Tax Code. 35 ILCS 200/11-10 (2002). Under Section 11-25 of the Property Tax Code, the effective date of this certificate is "the date of application for the certificate or the date of the construction of the facility, whichever is later." 35 ILCS 200/11-25 (2002); see also 35 Ill. Adm. Code 125.216(a). Section 125.216(d) of the Board's procedural rules states that the Clerk "will provide the applicant and the Agency with a copy of the Board's order setting forth *the Board's findings and certificate, if any.*" 35 Ill. Adm. Code 125.216(d) (quoting in italics 35 ILCS 200/11-30 (2002)). The Clerk therefore will provide Dynegy Midwest and the Agency with a copy of this order.

IT IS SO ORDERED.

Section 41(a) of the Environmental Protection Act provides that final Board orders may be appealed directly to the Illinois Appellate Court within 35 days after the Board serves the order. 415 ILCS 5/41(a) (2002); see also 35 lll. Adm. Code 101.300(d)(2), 101.906, 102.706. Illinois Supreme Court Rule 335 establishes filing requirements that apply when the Illinois Appellate Court, by statute, directly reviews administrative orders. 172 Ill. 2d R. 335. The Board's procedural rules provide that motions for the Board to reconsider or modify its final orders may be filed with the Board within 35 days after the order is received. 35 Ill. Adm. Code 101.520; see also 35 Ill. Adm. Code 101.902, 102.700, 102.702.

I, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on April 3, 2003, by a vote of 7-0.

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Dorothy M. Gunn, Clerk Illinois Pollution Control Board

PROOF OF SERVICE

I, the undersigned, certify that I have served the attached APPEARANCE AND RECOMMENDATION upon the person to whom it is directed, by placing them in an envelope addressed to:

TO: Dorothy Gunn, Clerk
 Illinois Pollution Control Board
 State of Illinois Center
 100 W. Randolph Street, Suite 11-500
 Chicago, Illinois 60601

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 Donna Redmon Tax Manager Dynegy Midwest Generation, Inc. 1000 Louisiana, Suite 5800 Houston, Texas 77002

and mailing it by First Class Mail from Springfield, Illinois on October 14, 2003, with sufficient

postage affixed.

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Robb H. Layman Special Assistant Attorney General ARDC #6205498

THIS FILING IS SUBMITTED ON RECYCLED PAPER