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Naphtha Project, is primarily designed to enable the Distillate Hydrotreater to remove sulfur in the gasoline pool and thereby reduce sulfur dioxide emissions caused by the use of gasoline by automobiles and other gas-powered engines.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2002),

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, 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."

5. Pollution control facilities are entitled to preferential tax treatment, as provided by 35 ILCS 200/11-5 (2002).

6. Based on information in the application and the underlying purpose of the DHT – Coker Naphtha Project to prevent, eliminate or reduce air pollution, it is the Illinois EPA's engineering judgment that the described project and/or equipment may be considered as "pollution control facilities" in accordance with the statutory definition and consistent with the Board's regulations at 35 Ill. Adm. Code 125.200. **[Exhibit B]**.

7. Because the DHT – Coker Naphtha Project satisfies the aforementioned criteria, the Illinois EPA recommends that the Board **grant** the applicant's requested tax certification.

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CERTIFICATE OF SERVICE

I hereby certify that on the 13th day of December, 2005, I electronically filed the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** with:

Dorothy Gunn, Clerk
Illinois Pollution Control Board
100 West Randolph Street
Suite 11-500
Chicago, Illinois 60601

and, further, that I did send a true and correct copy of the same foregoing instruments, by First Class Mail with postage thereon fully paid and deposited into the possession of the United States Postal Service, to:

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

John S. Swearingen
Marathon Ashland Petroleum
Refinery Office Building
Robinson, Illinois 62454

_____/s/_____
Robb H. Layman
Assistant Counsel

***** PCB 2006-094*****

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
APPLICANT	Sec. A Company Name Marathon Ashland Petroleum LLC			
	Person Authorized to Receive Certification John Swearingen		Person to Contact for Additional Details Dennis Baker	
	Street Address Refinery Office Building		Street Address 539 South Main Street	
	Municipality, State & Zip Code Robinson, IL 62454		Municipality, State & Zip Code Findlay, OH 45840	
	Telephone Number 618-544-2121		Telephone Number 419-421-3759	
	Location of Facility Quarter Section	Township	Range	Municipality Robinson
	Street Address Route 33		County Crawford	Township Robinson
	Property Identification Number		Parcel Number Part of 51-34-1-21	Book Number
	MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location Petroleum Refining DHT- Coker Naphtha Project		
Water Pollution Control Construction Permit No.		Date Issued		
NPDES PERMIT No.		Date Issued	Expiration Date	
Air Pollution Control Construction Permit No.		Date Issued		
Air Pollution Control Operating Permit No. 96010007 (Title V)		Date Issued		
MANUFACTURING PROCESS	Sec. C Describe Unit Process See Attached			
	Materials Used in Process See Attached			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility See Attached			

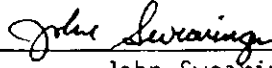
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POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E	(1) Nature of Contaminants or Pollutants Sulfur		
		Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Sulfur	Sulfur	
		(2) Point(s) of Waste Water Discharge N/A		
			Plans and Specifications Attached	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
		(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
ACCOUNTING DATA	(4)	Date installation completed 1996 status of installation on date of application 100%		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	484,000
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	7,260
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	zero
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	zero
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	.0522
SIGNATURE	Sec. F	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.		
			12/29/04	
		Signature John Swearingen	Title Illinois Refining Division Manager	
INSTRUCTIONS	Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION		
		General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.		
	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.		
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.		
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.		
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
		Submit to:	Attention:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

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Section C

Describe Unit Process:

This unit modification of the Distillate Hydrotreater was constructed because of the increase in the Robinson crude sulfur level and the requirements of Reformulated Gasoline. The Illinois Refining Division can now hydrotreat full range coker naphtha to reduce the sulfur level in the gasoline pool. Once the full range naphtha has been treated, it is split with the light naphtha going to the Saturate Gas Plant and the heavy naphtha going to the Ultrafiner Unit.

Section C

Materials used in process:

MAP Condensate, Fuel Gas; MAP Distillate Hydrotreated Light C5-C-10; MAP Gas, Fuel; MAP Naphtha, Thermal Cracked Full Range; MAP Sour Water, Refinery; MAP Gas, Fuel sour; MAP Naphtha, Hydrotreated Heavy; MAP Naphtha, Hydrotreated Light; MAP Naphtha, Thermocracked Heavy; MAP Naphtha, Thermocracked Light; Ondeo Nalco Ec1014a; MAP Hot Water/Condensate, Refinery; MAP Steam, Low Medium & High Pressure;

Section D

Pollution Control Facility Description

This unit modification of the Distillate Hydrotreater was constructed because of the increase in the Robinson crude sulfur level and the requirements of Reformulated Gasoline. The Illinois Refining Division can now hydrotreat full range coker naphtha to reduce the sulfur level in the gasoline pool. Once the full range naphtha has been treated, it is split with the light naphtha going to the Saturate Gas Plant and the heavy naphtha going to the Ultrafiner Unit.

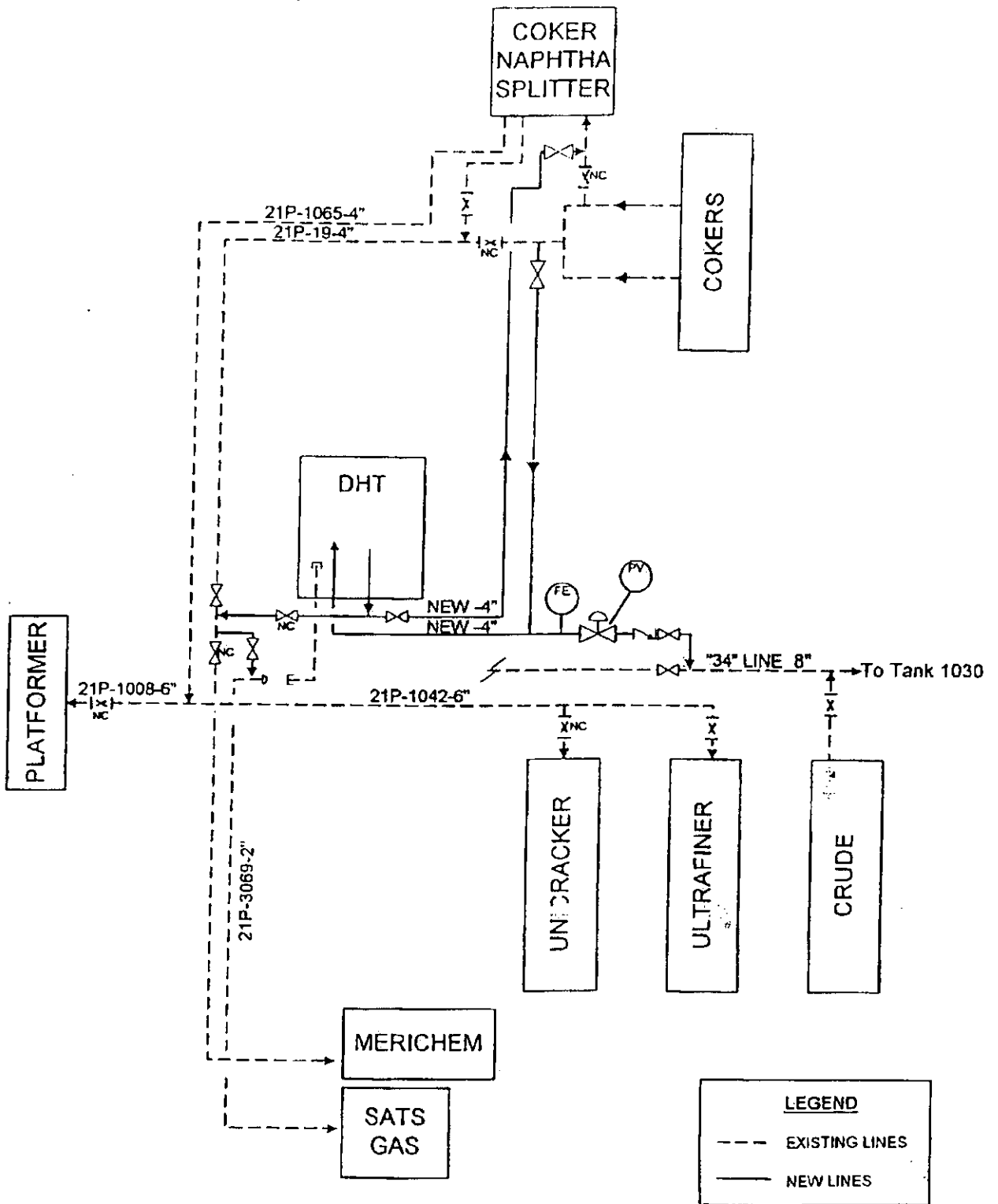
Drawings attached:

DHT-Coker Naphtha Project – Offsite Piping Scheme

*** PCB 2006-094 ***

Marathon Oil Company
Robinson, IL
DHT-Coker Naphtha Project

Fluor Daniel, Inc
Contract 687805
June 1995



OFFSITE PIPING SCHEME

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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY



1021 NORTH GRAND AVENUE EAST, P.O. BOX 19506, SPRINGFIELD, ILLINOIS 62794-9506 - (217) 782-2113

ROD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

Technical Recommendation for Tax Certification Approval

Date: September 20, 2005
To: Robb Layman
From: Don Sutton *DRS*
Subject: Marathon Ashland Petroleum LLC TC-04-30-12E

This Agency received a request on December 30, 2004 from Marathon Ashland Petroleum LLC for an Illinois EPA recommendation regarding tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. I offer the following recommendation.

The air pollution control facilities in this request include the following:

DHT-Coker Naphtha Project whose primary purpose is to remove Sulfur in the gasoline pool which in turn reduces SO₂ emissions. Because the primary purpose of this unit is to reduce or eliminate air pollution, it is certified as a pollution control facility.

This facility is located at 100 Marathon Avenue, Robinson
The property identification number is Part of 51-34-1-21

Based on the information included in this submittal, it is my engineering judgement that the proposed facility may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing air pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. Therefore, it is my recommendation that the Board issue the requested tax Certification for this facility.

— *Exhibit B* —