

\* \* \* \* PCB 2006-097 \* \* \* \*

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD  
OF THE STATE OF ILLINOIS**

MARATHON ASHLAND PETROLEUM, LLC )  
Storage Tank Emission Reduction Project )  
)  
) PCB 06-  
) (Tax Certification)  
PROPERTY IDENTIFICATION NUMBER )  
51-34-1-21 or portion thereof )

**NOTICE**

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

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

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

PLEASE TAKE NOTICE that I have today electronically filed with the Office of the Pollution Control Board the APPEARANCE and RECOMMENDATION of the Illinois Environmental Protection Agency, a copy of which is herewith served upon the applicant and a representative of the Illinois Department of Revenue.

Respectfully submitted by,

\_\_\_\_\_/s/\_\_\_\_\_  
Robb H. Layman  
Assistant Counsel

Date: December 13, 2005

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, IL 62794-9276  
Telephone: 217/524-9137

\*\*\*\*\* **PCB 2006-097** \*\*\*\*\*

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD  
OF THE STATE OF ILLINOIS**

MARATHON ASHLAND PETROLEUM, LLC	)	
Storage Tank Emission Reduction Project	)	
	)	
	)	PCB 06-
	)	(Tax Certification)
PROPERTY IDENTIFICATION NUMBER	)	
51-34-1-21 or portion thereof	)	

**APPEARANCE**

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

Respectfully submitted by,

/s/  
\_\_\_\_\_

Robb H. Layman  
Assistant Counsel

Date: December 13, 2005

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
1021 North Grand Avenue East  
P.O. Box 19276  
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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD  
OF THE STATE OF ILLINOIS**

MARATHON ASHLAND PETROLEUM, LLC     )  
Storage Tank Emission Reduction Project     )  
                                                                                                           )  
                                                                                                           ) PCB 06-  
                                                                                                           ) (Tax Certification)  
PROPERTY IDENTIFICATION NUMBER     )  
51-34-1-21 or portion thereof     )

**RECOMMENDATION**

NOW COMES the ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (“Illinois EPA”), through its attorneys, and pursuant to 35 Ill. Adm. Code 125.204 of the ILLINOIS POLLUTION CONTROL BOARD’S (“Board”) procedural regulations, files the Illinois EPA’s Recommendation in the above-referenced request for tax certification of pollution control facilities. In support thereof, the Illinois EPA states as follows:

1. On December 30, 2004, the Illinois EPA received a request and supporting information from MARATHON ASHLAND PETROLEUM, LLC, (“Marathon”) concerning the proposed tax certification of certain air emission sources and/or equipment located at its Robinson refinery in Crawford County, Illinois. A copy of the relevant portions of the application is attached hereto. **[Exhibit A]**.

2. The applicant’s address is as follows:

Marathon Ashland Petroleum, LLC  
Refinery Office Building  
Robinson, Illinois 62454

3. The pollution control facilities involved in this request are located at the aforementioned address and consist of modifications to existing above-ground storage tanks used in the refining operations. The modifications, described as the Storage Tank

\* \* \* \* \* PCB 2006-097 \* \* \* \* \*

Emission Reduction Project, involve the installation of internal floating roofs for two tanks and the conversion of fuel gas blanketing systems of four other tanks to nitrogen blanketing systems. The purpose of the project is to reduce volatile organic material emissions from these tanks that would otherwise be lost to evaporation.

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 Storage Tank Emission Reduction 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 Storage Tank Emission Reduction Project satisfies the aforementioned criteria, the Illinois EPA recommends that the Board **grant** the applicant's requested tax certification.

\* \* \* \* PCB 2006-097 \* \* \* \*

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION  
AGENCY

\_\_\_\_\_/s/\_\_\_\_\_  
Robb H. Layman  
Assistant Counsel

DATED: December 13, 2004

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
Telephone: 217/524-9137

\* \* \* \* \* PCB 2006-097 \* \* \* \* \*

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 2006-097 \* \*\* \*

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	
Sec. A  APPLICANT	Company Name <b>Marathon Ashland Petroleum LLC</b>			
	Person Authorized to Receive Certification <b>John Swearingen</b>		Person to Contact for Additional Details <b>Dennis Baker</b>	
	Street Address <b>Refinery Office Building</b>		Street Address <b>539 South Main Street</b>	
	Municipality, State & Zip Code <b>Robinson, IL 62454</b>		Municipality, State & Zip Code <b>Findlay, OH 45840</b>	
	Telephone Number <b>618-544-2121</b>		Telephone Number <b>419-421-3759</b>	
	Location of Facility Quarter Section	Township	Range	Municipality <b>Robinson</b>
	Street Address <b>Route 33</b>		County <b>Crawford</b>	Township <b>Robinson</b>
	Property Identification Number		Parcel Number <b>Part of 51-34-1-21</b>	Book Number
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <b>Petroleum Refining</b>		
<b>Storage Tank Emission Reduction Project</b>				
Water Pollution Control Construction Permit No.		Date Issued <b>AFE 221</b>		
NPDES PERMIT No.		Date Issued	Expiration Date <b>810021</b>	
Air Pollution Control Construction Permit No. <b>01120036</b>		Date Issued <b>January 8, 2002</b>		
Air Pollution Control Operating Permit No. <b>96010007 Title V CAAPP Permit</b>	Date Issued <b>November 24, 2003</b>			
Sec. C  MANUFACTURING PROCESS	Describe Unit Process <b>See Attached</b>			
	Materials Used in Process <b>See Attached</b>			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <b>See Attached</b>			


**RECEIVED**

DEC 30 2004

IEPA - DAPC - SPFLD

— Exhibit A —

\*\*\* \* PCB 2006-097 \* \* \* \*

Sec. E	POLLUTION CONTROL FACILITY - CONTAMINANTS	(1) Nature of Contaminants or Pollutants		
		Volatile Organic Compounds		
		Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Volatile Organic Compounds	VOCs	
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge			
	Plans and Specifications Attached			
		Yes	No <input checked="" type="checkbox"/>	
	(3) Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No	
	(4) Date installation completed <u>Dec 2003</u> status of installation on date of application <u>100%</u>			
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	<u>1,938,709</u>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	<u>29,081</u>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	<u>2220</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	<u>2220</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	<u>.209</u>	
Sec. F	SIGNATURE	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.		
		 <u>12/29/04</u> Signature <u>John Swearingen</u> Title <u>Illinois Refining Division Manager</u>		
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.			
INSTRUCTIONS	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	



\* \* \* \* PCB 2006-097 \* \* \* \*

**Section C**

**Describe Unit Process:**

An internal floating roof installed on an above ground tank is designed to remain buoyant on liquid with a specific gravity of 0.7 under specified design operating conditions. They maintain full liquid contact and, along with the corresponding seals and other vapor controls, minimize evaporation losses from the tank and reduce product side corrosion. The internal floating roofs and their accessories accept the full range of roof movements during unattended operation from low operating level to the maximum design liquid level. They keep product emissions to a minimum and are designed to provide an extended service life with minimum maintenance.

Internal floating roofs were installed in Tank 21D-1030 and Tank 21D-1027. Tanks 21D-1006, 21D-1007, 21D-1015 and 21D-1017 were converted from fuel gas to nitrogen blanketed tanks. These air pollution controls greatly reduce hydrocarbon evaporative losses from these tanks.

**Section C**

**Materials used in process:**

Internal floating roofs and vapor controls (seals, gaskets, closure devices, etc.). Nitrogen.

**Section D**

**Pollution Control Facility Description**

The installation of internal floating roofs and conversion from fuel gas to nitrogen blanketing helped reduce volatile organic compound emissions from six above ground storage tanks.

An internal floating roof installed on an above ground tank is designed to remain buoyant on liquid with a specific gravity of 0.7 under specified design operating conditions. They maintain full liquid contact and, along with the corresponding seals and other vapor controls, minimize evaporation losses from the tank and reduce product side corrosion. The internal floating roofs and their accessories accept the full range of roof movements during unattended operation from low operating level to the maximum design liquid level. They keep product emissions to a minimum and are designed to provide an extended service life with minimum maintenance.

Internal floating roofs were installed in Tank 21D-1030 and Tank 21D-1027. Tanks 21D-1006, 21D-1007, 21D-1015 and 21D-1017 were converted from fuel gas to nitrogen blanketed tanks. These air pollution controls greatly reduce hydrocarbon evaporative losses from these tanks.

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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 *dfs*  
Subject: Marathon Ashland Petroleum LLC TC-04-30-12P

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:

Storage Tank Emission Reduction Project whose primary purpose is to reduce Voc emissions from the six above ground storage tanks. Because the primary purpose of this 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.

\*\*\*\*\* PCB 2006-097 \*\*\*\*\*

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

AFE 170

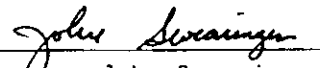
**RECEIVED**

DEC 30 2004

IEPA - DAPC - SPFLD

— Exhibit A —

\*\*\* PCB 2006-097 \*\*\*

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E	(1) Nature of Contaminants or Pollutants		Chlorides		
	ACCOUNTING DATA		Contaminant or Pollutant	DESCRIPTION	Material Retained, Captured or Recovered DISPOSAL OR USE	
			Chlorides	Chlorides		
		(2) Point(s) of Waste Water Discharge N/A				
			Plans and Specifications Attached	Yes	No <input checked="" type="checkbox"/>	
		(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No	
		(4)	Date installation completed	1995	status of installation on date of application 100%	
		(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	364,872	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	5,473		
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	2200		
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	2200		
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	.0394		
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.				
		 Signature John Swearingen		12/29/04 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.				
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	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			

\* \* \* \* PCB 2006-097 \* \* \* \*

**Section C**

**Describe Unit Process:**

Equipment and associated piping was installed to allow chlorides to be removed from the Platformer excess hydrogen stream. In addition, a hydrogen sulfide analyzer was installed on this treated stream so it could be put into the fuel gas system.

**Section C**

**Materials used in process:**

MAP Gas, Reformate Separator with Hydrogen; Porocel Activated Alumina; Saint-gobain Norpro Denstone 2000; UOP Adsorbent Types P180 Series

**Section D**

**Pollution Control Facility Description**

Equipment and associated piping was installed to allow chlorides to be removed from the Platformer excess hydrogen stream. In addition, a hydrogen sulfide analyzer was installed on this treated stream so it could be put into the fuel gas system.

\* \* \* \* PCB 2006-097 \* \* \* \*

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 *DFS*  
Subject: Marathon Ashland Petroleum LLC TC-04-30-12F

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:

Chloride Reduction-Debutanizer Net Gas Scrubber whose primary purpose is to reduce emissions from the Platformer excess hydrogen stream. 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 —