

\* \* \* \* \* PCB 2006-109 \* \* \* \* \*

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

MARATHON ASHLAND PETROLEUM, LLC	)	
Low Temperature Thermal Desorption Process	)	
	)	
	)	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 22, 2005

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





3. A review of both applications reveals that the applicant is essentially seeking relief for one overall project. The application for the Centrifuge Process appears to be a part and parcel of the LLTD Process, as it matches the same general description. It is also noted that the applications share the same description of components and accounting data. For this reason, the Illinois EPA treated the applications as one.

4. The applicant's address is as follows:

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

5. The pollution control facilities involved in this request are located at the aforementioned address and, as previously, mentioned, consist of the installation of control equipment associated with the refinery's LLTD Process, which includes a centrifuge dewatering system and dryer unit. The various parts of the dewatering system include five main process units consisting of "a steam-heated mix tank, a two-stage centrifuge, a centrate holding tank, a centrifuge cake collection box, and an oil-water separation tank." The LLTD Process is designed to reduce the volume of solid wastes through a reduction in the moisture content of "influent oily soils and sludges." The process and related equipment do not constitute a pollution control device in and of itself, however, a significant component of the overall process involves a reduction in emissions of air contaminants. This component consists of the activated carbon canisters from the centrifuge system that control the captured and vented volatile organic materials from the various process units, achieving a greater than ninety-nine percent removal efficiency.

6. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2002), defines "pollution control facilities" as:

\* \* \* \* \* PCB 2006-109 \* \* \* \* \*

“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.”

7. Pollution control facilities are entitled to preferential tax treatment, as provided by 35 ILCS 200/11-5 (2002).
8. Based on information in the application and the underlying purpose of the centrifuge system’s activated carbon canisters to prevent, eliminate or reduce air pollution, it is the Illinois EPA’s engineering judgment that the part of 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 C]**.
9. The Illinois EPA notes that the applicant has not documented whether the cost estimate in its application is representative of the total costs for the centrifuge system’s carbon canisters or the LLTD Process in its entirety. For purposes of this Tax Certification, preferential tax treatment should only be afforded to the costs of the activated carbon canister system, not the entire cost of the LLTD Process.
10. Because the activated carbon canister system satisfies the aforementioned criteria, the Illinois EPA recommends that the Board **grant** the applicant’s requested tax certification as it relates to the same.

\* \* \* \* \* PCB 2006-109 \* \* \* \* \*

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION  
AGENCY

/s/

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

DATED: December 22, 2004

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



\*\*\*\*\* PCB 2006-109 \*\*\*\*\*

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 S. Swearingen</b>		Person to Contact for Additional Details <b>Dennis A. 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      Township
			<b>Robinson      Robinson</b>
	Street Address <b>Route 33</b>		County      Book Number
			<b>Crawford</b>
	Property Identification Number		Parcel Number <b>Part of 51-34-1-21</b>
Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  <b>Petroleum Refining</b>		
	<b>LTTD Process</b>		
	Water Pollution Control Construction Permit No. <b>2002-EN-2732</b>		Date Issued <b>12-20-02</b>
	NPDES PERMIT No.		Date Issued      Expiration Date
	Air Pollution Control Construction Permit No. <b>03010010 (Joint)</b>		Date Issued <b>2-18-03</b>
	Air Pollution Control Operating Permit No. <b>03010010 (Joint), 96010007 (Title V)</b>		Date Issued <b>2-18-03, 11-24-03</b>
Sec. C  MANUFACTURING PROCESS	Describe Unit Process <b>CAAPP Permit)</b>		
	See attached		
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility		
	See attached		

**RECEIVED**


DEC 30 2004

IEPA - DAPC - SPFLD

— Exhibit A —



\*\*\*\*\* PCB 2006-109 \*\*\*\*\*

Sec. E	(1) Nature of Contaminants or Pollutants			
POLLUTION CONTROL FACILITY - CONTAMINANTS			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge			
			Plans and Specifications Attached	
			Yes	No
	(3)	Are contaminants (or residues) collected by the control facility?		
			Yes	No
	(4)	Date installation completed _____ status of installation on date of application _____		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	1,250,000
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	18,750
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	2220
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	2220
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	.1348	
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	 Signature		12/29/04 Title	
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:	
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control	

**Section C****Describe Unit Process:**

The Low Temperature Thermal Desorption (LTTD) process consists of a centrifuge dewatering system followed by the LTTD dryer unit. The LTTD process is designed to minimize the volume of solid waste requiring disposal by reducing the moisture content of influent oily soils and sludges. In addition, the desorption process will allow for the recovery of oil from the influent sludges for reinsertion into the refining process. Solids from the American Petroleum Institute (API) separators and dissolved nitrogen flotation (DNF) units, periodic sewer cleanouts, tank bottoms, clarified slurry oil tank solids, miscellaneous oily sludges and miscellaneous contaminated oils will be collected and first dewatered using a two-stage centrifuge dewatering system. The centrifuge dewatering system consists of five main process units: a steam-heated mix tank, a two-stage centrifuge, a centrate holding tank, a centrifuge cake collection box, and an oil-water separation tank. Cake from the centrifuge will be augered to the LTTD dryer unit. The LTTD is indirectly heated to reach temperatures of 220 degrees F, thereby further reducing the moisture content of the sludges. Cake from the LTTD dryer unit will be collected in covered roll-off boxes for subsequent disposal.

**Section C****Materials used in process:**

Tank bottoms, clarified slurry oil tank solids, miscellaneous oily sludges and miscellaneous contaminated oils.

**Section D****Pollution Control Facility Description**

The LTTD process is designed to minimize the volume of solid waste requiring disposal by reducing the moisture content of influent oily soils and sludges. In addition, the desorption process will allow for the recovery of oil from the influent sludges for reinsertion into the refining process. Solids from the American Petroleum Institute (API) separators and dissolved nitrogen flotation (DNF) units, periodic sewer cleanouts, tank bottoms, clarified slurry oil tank solids, miscellaneous oily sludges and miscellaneous contaminated oils will be collected and first dewatered using a two-stage centrifuge dewatering system. The centrifuge dewatering system consists of five main process units: a steam-heated mix tank, a two-stage centrifuge, a centrate holding tank, a centrifuge cake collection box, and an oil-water separation tank. Cake from the centrifuge will be augered to the LTTD dryer unit. The LTTD is indirectly heated to reach temperatures of 220 degrees F, thereby further reducing the moisture content of the sludges. Cake from the LTTD dryer unit will be collected in covered roll-off boxes for subsequent disposal.

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**Section E**

(1) **Nature of Contaminants or Pollutants:**

Hazardous Waste (Listed and non-listed)

**Contaminant or Pollutant:** Hazardous Waste (listed and non-listed)

Material retained, captured or recovered (description):

N/A

Plans and specifications attached YES

(2) Are contaminants (or residues) collected by the control facility YES

(3) Installation completed: October 2003 status of installation on date of application:  
100%

(4) FOR TAX DEPARTMENT

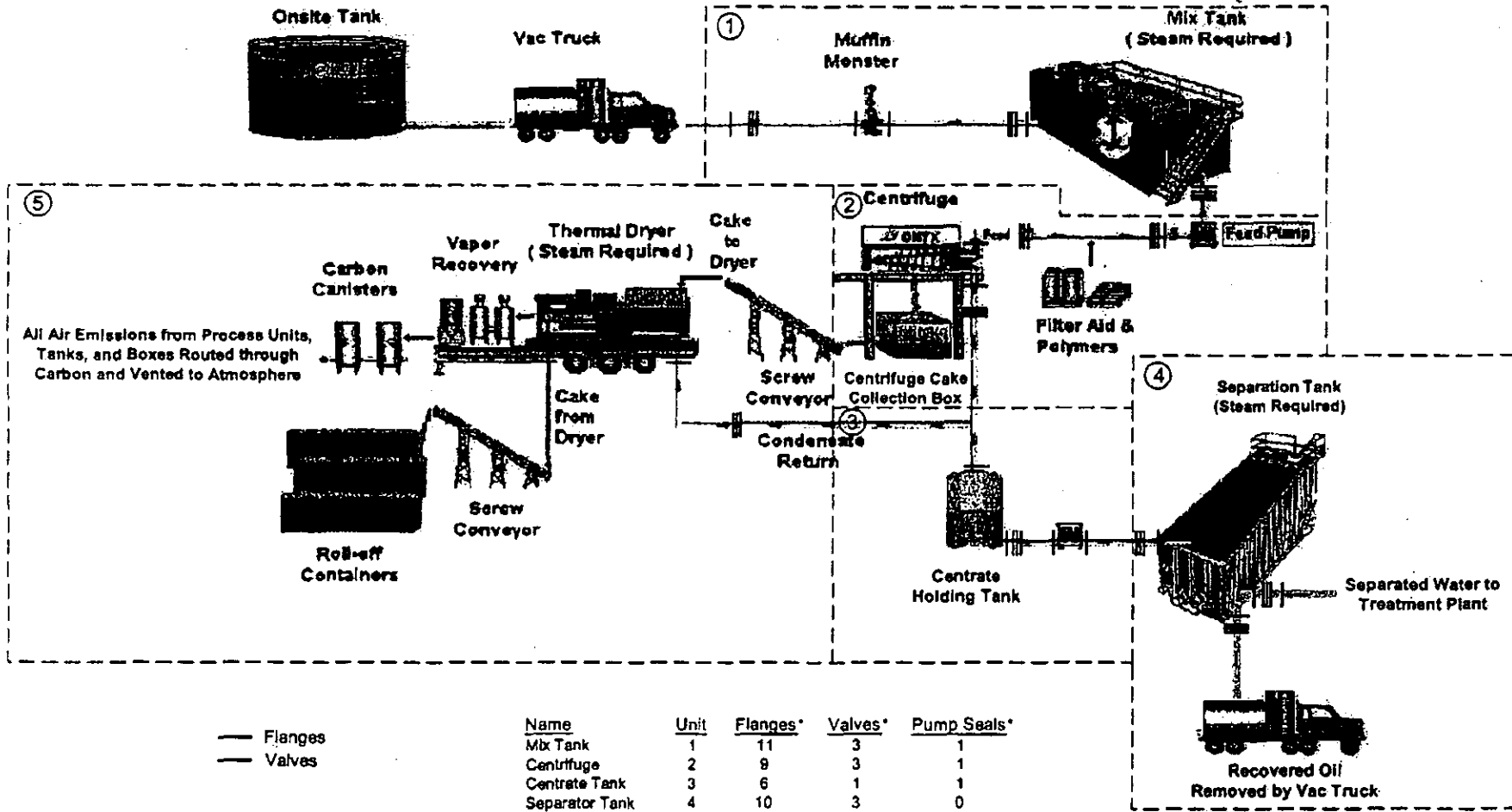
Process Flow Diagrams

LTTD Process Flow Diagram.....A-1  
Fugitive Air Emission.....B-1



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 PCB 2006-109  
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Figure 4: Process Flow Diagram - Fugitive Air Emissions



— Flanges  
 — Valves

Name	Unit	Flanges*	Valves*	Pump Seals*
Mix Tank	1	11	3	1
Centrifuge	2	9	3	1
Centrate Tank	3	6	1	1
Separator Tank	4	10	3	0
Dryer	5	3	1	0

\* Estimated

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APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
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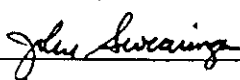
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE					
File No.	Date Received	Certification No.	Date		
Sec. A           APPLICANT	Company Name Marathon Ashland Petroleum LLC				
	Person Authorized to Receive Certification John S. Swearingen		Person to Contact for Additional Details Dennis A. 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	Township
	Street Address Route 33		County Crawford		Book Number
	Property Identification Number		Parcel Number Part of 51-34-1-21		
Sec. B     MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  Petroleum Refining Centrifuge Process				
	Water Pollution Control Construction Permit No. 2002-EN-2732		Date Issued 12-20-02		
	NPDES PERMIT No.		Date Issued		Expiration Date
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	Air Pollution Control Operating Permit No. 02120040 (Joint), 96010007 (Title V)		Date Issued 12-18-02, 11-24-03		
Sec. C   MANUFACTURING PROCESS	Describe Unit Process CAAPP Permit)  See attached				
	Materials Used in Process  See attached				
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility			IEPA - DAPC - SPFLD	
	See attached				

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 DEC 30 2004

— Exhibit B —

\*\*\*\*\* PCB 2006-109 \*\*\*\*\*

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants			
	Contaminant or Pollutant		Material Retained, Captured or Recovered	
			DESCRIPTION	
			DISPOSAL OR USE	
	Sec. E (2) Point(s) of Waste Water Discharge			
Plans and Specifications Attached				
		Yes	No	
(3) Are contaminants (or residues) collected by the control facility?		Yes	No	
(4) Date installation completed _____ status of installation on date of application _____				
(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ 1,250,000				
b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ 18,750				
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ 2480				
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ 2480				
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: % .1348				
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.			
	 <span style="float: right;">12/25/04</span> _____ Signature Title			
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.		
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	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
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		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



**Section C****Describe Unit Process:**

The centrifuge system is designed to minimize the volume of solid waste requiring disposal by reducing the moisture content of the influent oily soils and sludges. In addition, the dewatering process will allow for the recovery of oil from the influent sludges for reinsertion into the refining process. Solids from the American Petroleum Institute (API) separator and dissolved nitrogen flotation (DNF) unit, periodic sewer cleanouts, tank bottoms, clarified slurry oil tank solids, miscellaneous oily sludges, and miscellaneous contaminated soils will be collected and dewatered using a two-stage centrifuge dewatering system. The dewatering system consists of five main process units: a steam-heated mix tank, a two-stage centrifuge, a centrate holding tank, a centrifuge cake collection box, and an oil-water separation tank. (See Table 1 in Attachment C for the mass balance calculations used to determine the influent and effluent flow rates presented in the APC-220 form for each process unit.)

All process units will be sealed and vented emissions will pass through activated carbon canisters. The carbon canisters are designed to achieve greater than 99 percent removal of volatile organic compounds (VOCs) from the vented gases. Exhaust from the canisters will be monitored once every 24-hours during operation. When monitored exhaust gas concentrations exceed 500 parts per million (ppm.), the carbon canister will be replaced. Spent carbon canisters will be sent off-site for regeneration.

**Section C****Materials used in process:**

Tank bottoms, clarified slurry oil tank solids, miscellaneous oily sludges and miscellaneous contaminated oils.

**Section D****Pollution Control Facility Description**

The centrifuge system is designed to minimize the volume of solid waste requiring disposal by reducing the moisture content of the influent oily soils and sludges. In addition, the dewatering process will allow for the recovery of oil from the influent sludges for reinsertion into the refining process. Solids from the American Petroleum Institute (API) separator and dissolved nitrogen flotation (DNF) unit, periodic sewer cleanouts, tank bottoms, clarified slurry oil tank solids, miscellaneous oily sludges, and miscellaneous contaminated soils will be collected and dewatered using a two-stage centrifuge dewatering system. The dewatering system consists of five main process units: a steam-heated mix tank, a two-stage centrifuge, a centrate holding tank, a centrifuge cake collection box, and an oil-water separation tank. (See Table 1 in Attachment C for the mass balance calculations used to determine the influent and effluent flow rates presented in the APC-220 form for each process unit.)

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**Section E**

(1) **Nature of Contaminants or Pollutants:**

Hazardous Waste (Listed and non-listed)

**Contaminant or Pollutant:** Hazardous Waste (listed and non-listed)

Material retained, captured or recovered (description):

N/A

Plans and specifications attached YES

(2) Are contaminants (or residues) collected by the control facility YES

(3) Installation completed: January 2003 status of installation on date of application:  
100%

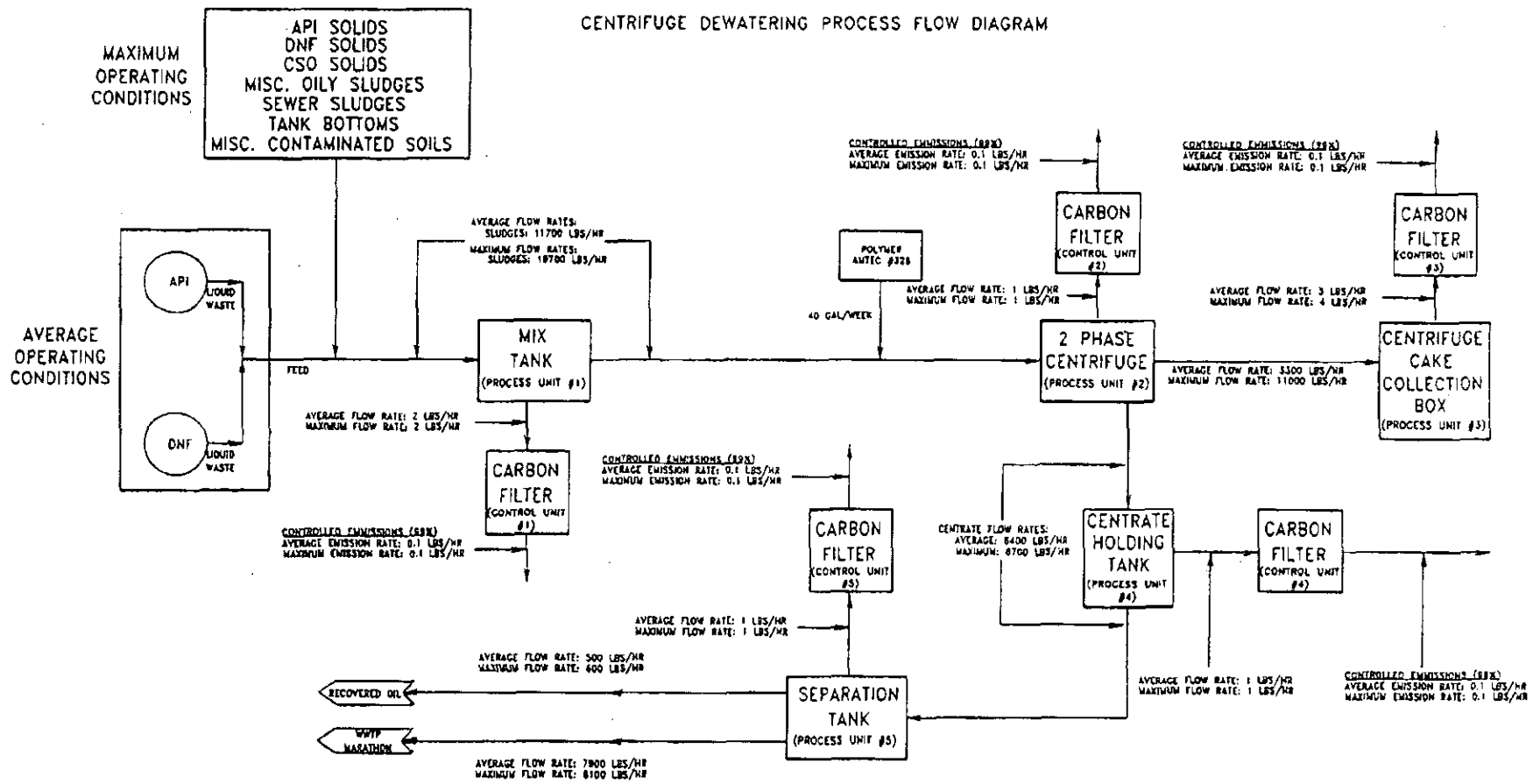
(4) FOR TAX DEPARTMENT

Process Flow Diagrams

Centrifuge Dewatering Process Flow Diagram.....A-1  
Process Flow Diagram.....B-1

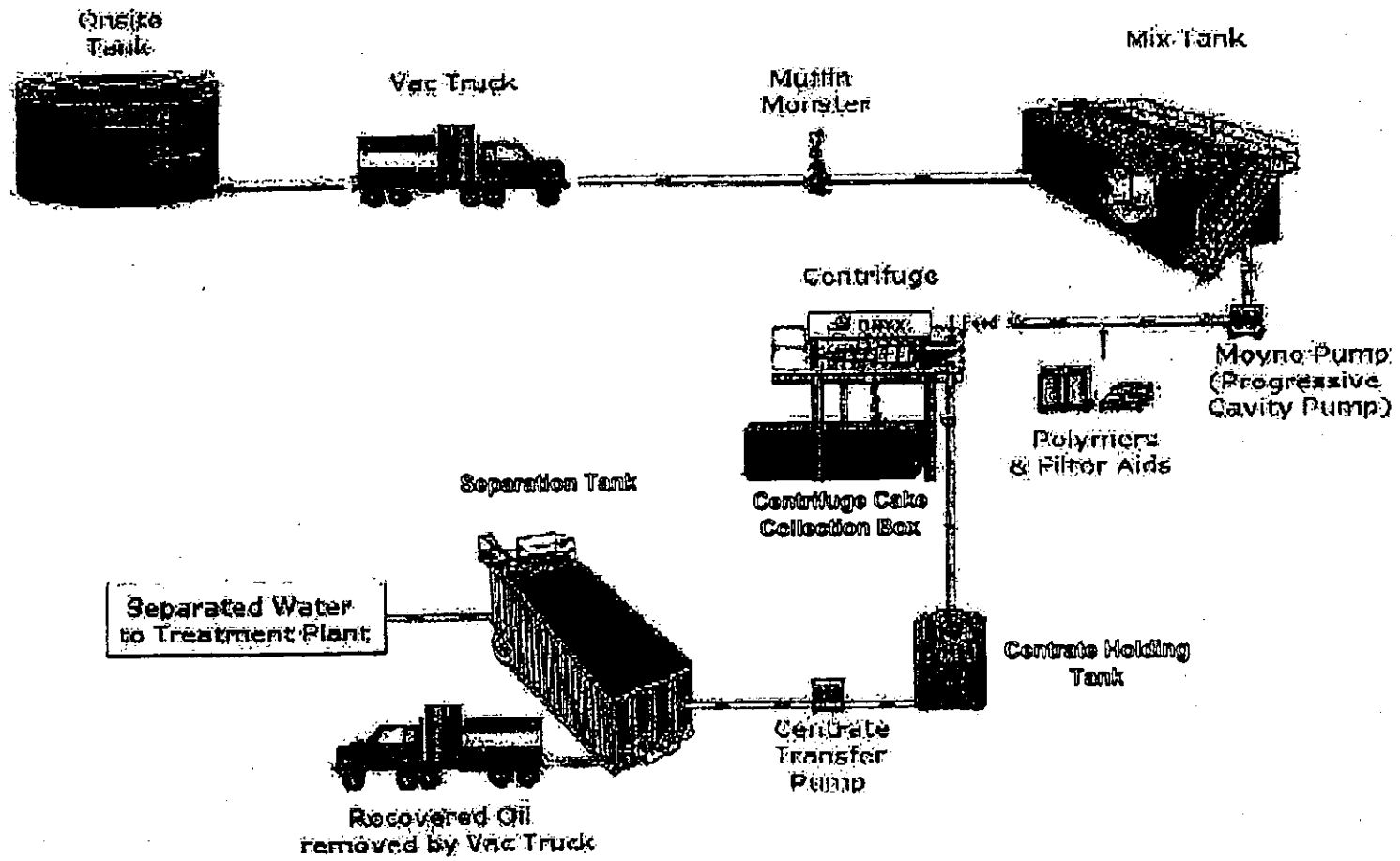
PCB 2006-109

CENTRIFUGE DEWATERING PROCESS FLOW DIAGRAM



												PROCESS FLOW DIAGRAM FIGURE 3 PAGE 43 OF 53								
										MARATHON ASHLAND PETROLEUM LLC 15000 BAYVIEW AVENUE HOUSTON, TEXAS		DRAWING NUMBER PROCESS FLOW (E.)		FILE NUMBER 0-027885		SHEET 0				
NO.	DATE	BY	REVISION	NO.	DATE	BY	REVISION	NO.	DATE	BY	REVISION	NO.	DATE	BY	REVISION	NO.	DATE	BY	REVISION	
1																				

Figure 2: Process Flow Diagram



ELECTRONIC FILING, RECEIVED, CLERK'S OFFICE, DECEMBER 22, 2005  
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PCB 2006-109 \*\*\*\*\*

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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

P.O. BOX 19506, SPRINGFIELD, ILLINOIS 62794-9506

RENEE CIPRIANO, DIRECTOR

**Memorandum**

**Technical Recommendation for Tax Certification Approval**

Date: November 02, 2005

To: Robb Layman

From: Don Sulton *OK S*

Subject: Marathon Ashland Petroleum LLC TC-04-30-12B & TC-04-30-12L

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:

LTTD Process, including Centrifuge system and dryer unit, has a primary purpose is to reduce the amount of solids to be disposed of. Because the primary purpose of this process is not to reduce or eliminate air pollution, it is not certified as a pollution control facility, however, the activated carbon canisters, whose primary purpose is to reduce Volatile Organic Compounds, are 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 these carbon canisters.

*— Exhibit C —*

ROD R. BLAGOJEVICH, GOVERNOR

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