

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS

WRB REFINING, LLC)
Boiler No. 17 NOx Reduction)
)
) PCB 12-
) (Tax Certification - Air)
PROPERTY IDENTIFICATION NUMBER)
19-1-08-35-00-000-001 or portion thereof)

NOTICE

TO: [Electronic filing] [Service by mail]
John Therriault, Assistant Clerk Michael Kemp
Illinois Pollution Control Board WRB Refining, LLC
State of Illinois Center 404 Phillips Building
100 W. Randolph Street, Suite 11-500 Bartlesville, Oklahoma 74004
Chicago, Illinois 60601

[Service by mail]
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 paper 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
Robb H. Layman
Assistant Counsel

Date: August 25, 2011

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS

WRB REFINING, LLC)	
Boiler No. 17 NOx Reduction)	
)	
)	PCB 12-
)	(Tax Certification - Air)
PROPERTY IDENTIFICATION NUMBER)	
19-1-08-35-00-000-001 or portion thereof)	

APPEARANCE

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

Respectfully submitted by,

1st Robb H. Layman

Robb H. Layman
Assistant Counsel

Date: August 25, 2011

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS

WRB REFINING, LLC)	
Boiler No. 17 NOx Reduction)	
)	
)	PCB 12-
)	(Tax Certification - Air)
PROPERTY IDENTIFICATION NUMBER)	
19-1-08-35-00-000-001 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. The Illinois EPA recommends **issuance** of a tax certification covering the subject matter of the request. In support thereof, the Illinois EPA states as follows:

1. On or about October 14, 2010, the Illinois EPA received an application and supporting information from WRB REFINING, LLC, ("WRB Refining") concerning the proposed tax certification of certain air emission sources and/or equipment located at its Wood River petroleum refinery in Madison County, Illinois. A copy of the application is attached hereto. **[Exhibit A]**.

2. The applicant's principal business address is as follows:

WRB Refining LLC
404 Phillips Building
Bartlesville, Oklahoma 74004

3. The facility address is as follows:

WRB Refining LLC
900 South Central Avenue
P.O. Box 76
Roxana, Illinois 62084

4. The subject matter of this request consists of the a fuel-fired furnace, designated as Boiler No. 17, that combusts refinery fuel gas to generate high pressure steam for use in the refinery's operations. Due to both the presence of nitrous oxides ("NOx") in the furnace flue gas and the unique configuration of the furnace, the refinery selected Boiler No. 17 to implement controls that reduce NOx formation through Flue Gas Recirculation ("FGR"). As explained in the application, this process acts to reduce the flame temperature by returning some component of the flue gas streams to the burners. The recirculated gas is introduced to incoming combustion air, absorbing heat from the burners and cooling the flame temperature. The adoption of FGR required the installation of "ducting, supports and access platforms," as well as modifications to the existing boiler controls and operations system. The impetus of the project stemmed from the recent adoption of NOx regulations in 35 Ill. Adm. Code Part 217.

5. 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."

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

7. Based on information in the application and the underlying purpose of the Boiler No. 17 NOx Reduction project to prevent, eliminate or reduce air pollution, it is the Illinois EPA's engineering judgment that the various systems, constructions, devices and/or buildings or equipment from the project relating to air pollution control 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]**.

8. Because the substantive components of the application for the Boiler No. 17 NOx Reduction project satisfies the aforementioned criteria, the Illinois EPA recommends that the Board **issue** the applicant’s requested tax certification.

Respectfully submitted by,

1st Robb H. Layman

Robb H. Layman
Assistant Counsel

DATED: August 25, 2011

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

CERTIFICATE OF SERVICE

I hereby certify that on the 25th day of August, 2011, I electronically filed the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** with:

John Therriault, Assistant 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 paper 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

Michael Kemp
WRB Refining, LLC
404 Phillips Building
Bartlesville, Oklahoma 74004

1st Robb H. Layman

Robb H. Layman
Assistant Counsel

APPLICATION FOR CERTIFICATION (PCB 2012-087-ATTACHMENT) **

POLLUTION CONTROL FACILITY

AIR

WATER

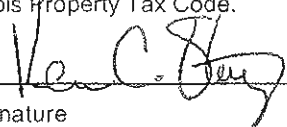
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-9276

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 WRB Refining LLC		
	Person Authorized to Receive Certification Michael Kemp		Person to Contact for Additional Details Gordon Terhune
	Street Address 404 Phillips Building		Street Address 900 S. Central Ave., P.O. Box 76
	Municipality, State & Zip Code Bartlesville, OK 74004		Municipality, State & Zip Code Roxana, IL 62084
	Telephone Number (918) 661-9055		Telephone Number (618) 255-2876
	Location of Facility Quarter Section Township Range		Municipality Township
	Street Address 900 S. Central Ave.		County Book Number Madison
	Property Identification Number		Parcel Number 19-1-08-35-00-000-001
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Petroleum Refining	
Water Pollution Control Construction Permit No.		Date Issued	
NPDES PERMIT No. IL0000205		Date Issued 04/14/04	Expiration Date 04/14/09
Air Pollution Control Construction Permit No. 03070006		Date Issued 07/31/03	
Air Pollution Control Operating Permit No. 95120306		Date Issued 11/07/03	
Sec. C MANUFACTURING PROCESS	Describe Unit Process Boiler 17 burns refinery fuel gas to produce high pressure steam for use in the refinery.		
	Materials Used in Process Boiler Feed Water Refinery Fuel Gas Air		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility To reduce NOx emissions and to comply with new ILEPA NOx emissions regulations, a Flue Gas Recirculation system was installed on Boiler 17. This project is estimated to reduce NOx emissions from Boiler 17 to 0.08 lbs NOx/MMBTU from 0.20 lbs NOx/MMBTU. See Boiler 17 NOx Reduction Project attachment for additional details.		

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	NOx	N2	N2 not converted to NOx	
ACCOUNTING DATA	Sec. E (2) Point(s) of Waste Water Discharge			
			Plans and Specifications Attached	
			Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
	(4)	Date installation completed 10/21/08 status of installation on date of application 100%		
	(5)	a. TOTAL INSTALLED COST	\$ 1,952,000.00	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0.00	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% To Be Determined		

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	DIRECTOR - ATRAC 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.		
	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	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY
WRB – Wood River Refinery

Project: Boiler 17 NOx Reduction Project

Section D – Pollution Control Facility Description

This project was implemented for the sole purpose of reducing Boiler #17 NOx emissions.

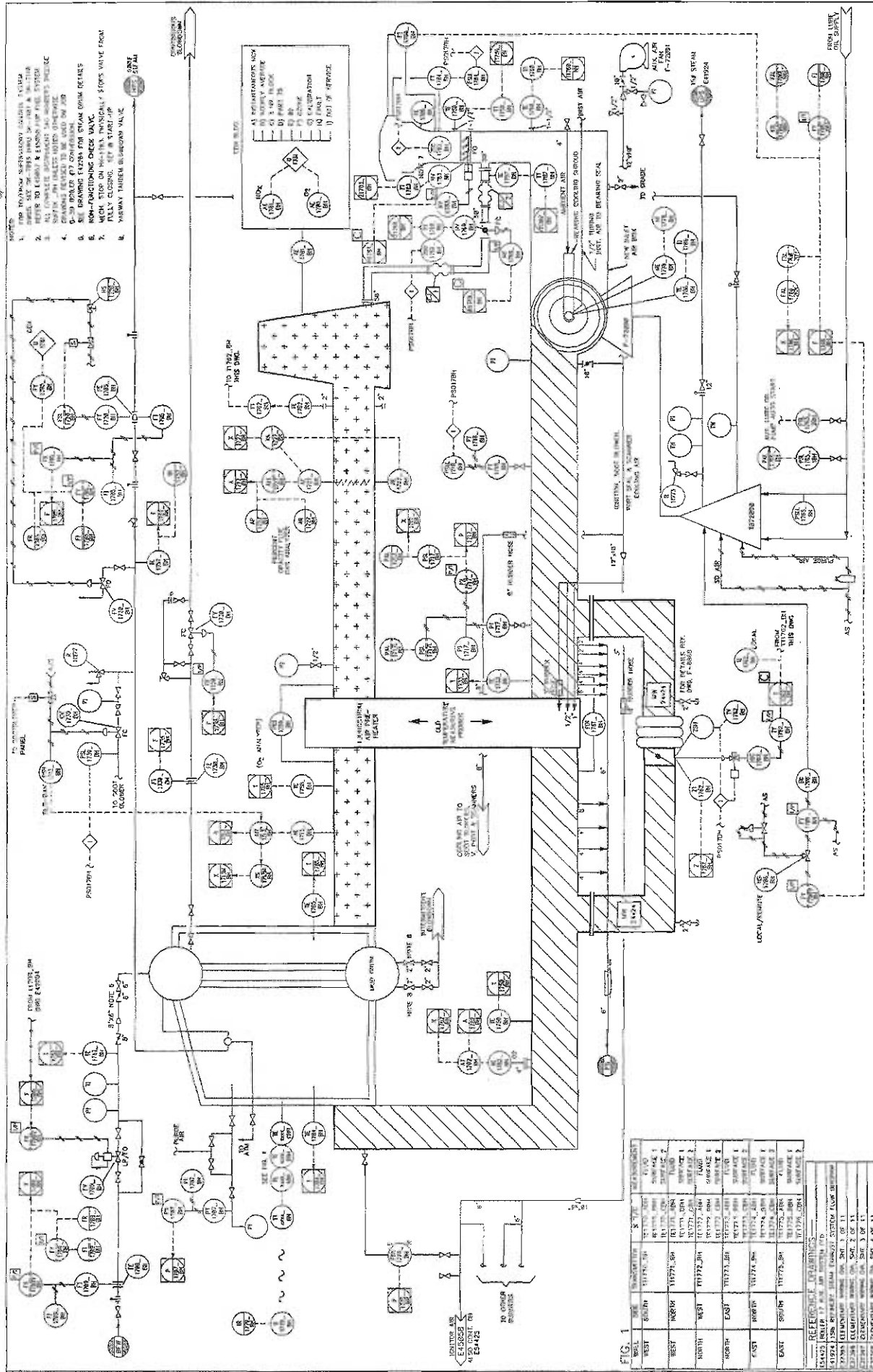
Fuel fired furnaces produce nitrogen oxides (NOx) which is an air pollutant released to the atmosphere in the furnace flue gas. NOx is formed when nitrogen and oxygen in the combustion air combine with one another at the high temperatures in a flame. One method to reduce NOx formation is to lower the flame temperature by recirculating some flue gas back to the burners. The recirculated flue gas is mixed with the incoming combustion air and acts as a diluent, absorbing some of the heat released at the burners, and thus cooling the flame temperature and limiting the formation of NOx. This method of reducing NOx formation is called Flue Gas Recirculation or FGR.

Boiler #17 burns refinery fuel gas to produce high pressure steam for use in the refinery. The combustion firebox of Boiler #17 operates above atmospheric pressure and thus a forced draft fan is required to supply the combustion air. This configuration makes Boiler #17 a good application for the FGR method of NOx reduction.

This project installed the flue gas ducting, supports, and access platforms necessary to recirculate Boiler #17 flue gas back to the boiler's combustion air inlet. The project also modified the Boiler #17 controls and burner management system as necessary to implement FGR.

This project was installed to comply with new ILEPA regulations on NOx emissions. This project lowers the NOx emissions from Boiler 17 to 0.08 lbs NOx/MMBTU from 0.20 lbs NOx/MMBTU. The Wood River Refinery receives no financial benefit from this project.

***** PCB 2012-037 *****



DRAWING INFORMATION		REVISIONS		DATE	
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FIG. 1
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 CHECKED BY: [Name]
 APPROVED BY: [Name]

PROJECT: [Project Name]
 SHEET: [Sheet Number] OF [Total Sheets]

SCALE: [Scale]

REVISIONS: [List of Revisions]

APPENDIX: [List of Appendices]

NOTES: [List of Notes]

LEGEND: [List of Legend Items]

REFERENCES: [List of References]

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

PAT QUINN, GOVERNOR

MEMORANDUM

Technical Recommendation for Tax Certification Approval

Date: May 13, 2011
To: Robb Layman
From:  Edwin C. Bakowski
Subject: WRB Refining, LLC. TC-10-10-14AH

This Agency received a request on October 14, 2010 from WRB Refining, 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:

Boiler 17 NO_x Reduction Project which reduces NO_x emissions by lowering the flame temperature by recirculating flue gas back to the burners. Because the primary purpose of this system is to reduce or eliminate air pollution, it is certified as a pollution control facility.

This facility is located at 900 South Central Avenue, Roxana, Illinois
The property identification number is 19-1-08-35-00-000-001

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.

FEM:psj

