

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

BUCKEYE TERMINALS, LLC)	
Vapor Recovery Unit)	
)	
)	PCB 23-
)	(Tax Certification - Air)
PROPERTY IDENTIFICATION NUMBER)	
18-23-302-020-0000)	

NOTICE

TO: *[Electronic filing]*
Don Brown, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois 60601

[Service by mail]
Katheryn Tronsberg Macciocca
c/o Kroll
2000 Market Street, Suite 2700
Philadelphia, PA 19103

[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: September 23, 2022

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

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Vapor Recovery Unit)	
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APPEARANCE

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

Respectfully submitted by,

/s/ Robb H. Layman

Robb H. Layman
Assistant Counsel

Date: September 23, 2022

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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 June 30, 2022, the Illinois EPA received an application and supporting information from BUCKEYE TERMINALS, L.L.C, (“Buckeye Terminals”) concerning the proposed tax certification of certain equipment located at its Argo Terminal located in Bedford Park, Cook County, Illinois. A copy of the application is attached hereto.

[Exhibit A].

2. The applicant’s contact information is as follows:

Kathryn Tronsberg Macciocca
c/o Kroll
2000 Market Street, Suite 2700
Philadelphia, PA 19103

3. The facility address is as follows:

Buckeye Terminal, LLC
Argo Terminal

8600 West 71st Street
Bedford Park, IL 60501

4. The subject matter of this request involves the prior installation of a Vapor Recovery Unit at the Argo Terminal. The unit consists of a liquid transfer pump, suction scrubber, rotary compressor and miscellaneous piping and valves that will operate to collect and control volatile organic material (VOM) emissions associated with the transfer or unloading of trucks. *See, Exhibit A*, page 2 of 3; Attachment A process flow diagram. The unit results in the collection of VOM emissions from the transfer or unloading processes and directs the vapors to an enclosed flare, which reduces emissions that would otherwise be emitted to the atmosphere from process operations. *Id.*, Attachment B, page 1. In doing so, the facility can assure compliance with the Pollution Control Board's VOM-related emissions standards found at 35 Ill. Adm. Code §218.582(a)(1) and/or United States Environmental Protection Agency's New Source Performance Standards (NSPS) and National Emission Standards for Hazardous Air Pollutants (NESHAP) governing bulk gasoline terminals found at 40 C.F.R. §60.502(b) and 40 C.F.R. §63.11088(a) and Table 2 of Subpart BBBBBB, respectively. *See, Exhibit B*, page 1 and 2.

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 primary purpose of the Vapor Recovery Unit to collect and control VOM emissions from its unloading processes and to comply with applicable air pollution standards, it is the Illinois EPA's engineering judgment that the unit and related appurtenances 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]**. Similar equipment involving vapor recovery of VOM emissions from truck unloading operations was recommended for tax certification by the Illinois EPA, and subsequently approved by the Board, several years ago. *See, LaSalle County Farm Supply v. Illinois EPA*, PCB No. 07-051 (Tax Certification)(January 4, 2007).

8. Because the information in the application for the Vapor Recovery Unit satisfies the aforementioned statutory and regulatory criteria, the Illinois EPA recommends that the Board **issue** the applicant's requested tax certification.

Respectfully submitted by,

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

DATED: September 23, 2022

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 23rd day of September 2022, I electronically filed the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** with:

Don Brown, 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

Katheryn Tronsberg Macciocca
c/o Kroll
2000 Market Street, Suite 2700
Philadelphia, PA 19103

/s/ Robb H. Layman

Robb H. Layman
Assistant Counsel

RECEIVED
STATE OF ILLINOIS

JUN 30 2022

Environmental Protection Agency
BUREAU OF AIR

KROLL

Illinois Environmental Protection Agency
ATTN: William D. Marr, Permit Section
Bureau of Air
1021 North Grand Avenue East, P.O. Box 19276
Springfield, Illinois 62794-9276

June 29, 2022

Re: Application for Tax Relief for Air Pollution Control Facilities

Dear Mr. Marr:

Enclosed please find Form IL 532-0222 *Application for Certification (Property Tax Treatment) Pollution Control Facility* (the Application) for certain Air Pollution Control Facilities installed at Buckeye Terminals, LLC's Argo Terminal (the Facility), located in Bedford Park, Cook County, IL.

The Application has been prepared pursuant to 415 ILCS 5/4(b) (2012) and Form 532-0222 instructions, including all required information and supporting documentation. Submission of this Application is required as a process step for claiming pollution control salvage value in the State of Illinois.

Please send one copy of the completed property tax certification to the following address:

Ms. Kathryn Tronsberg Macciocca
Director, Property Tax
Kroll, LLC
2000 Market Street, Suite 2700
Philadelphia, PA 19103

If you have any questions regarding the Application or the information supplied within, please contact me at (215) 430-6059 or by e-mail at kathryn.tronsberg@kroll.com.

Sincerely,



Kathryn Tronsberg Macciocca
Director
Property Tax

Enclosures



1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

Application for Certification (Property Tax Treatment) Pollution Control Facility

For Agency Use Only	
File Number: _____	Date Rec'd: _____
Certification Number: _____	Date: _____

Facility Type (check one): Air Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each pollution control facility claimed. Send the application only to the appropriate address listed below. Do not mix types (air and water). Where both air and water operations are related, send applications to each of the addresses.

If attachments are needed, record them consecutively on an index sheet.

Note: This form should be completed within Acrobat before being saved, printed, signed, and submitted.

Air: Illinois EPA
 Attention: William D. Marr, Permit Section
 Bureau of Air
 1021 North Grand Avenue East, P.O. Box 19276
 Springfield, IL 62794-9276

Water: Illinois EPA
 Attention: Darin LeCrone, Permit Section
 Bureau of Water
 1021 North Grand Avenue East, P.O. Box 19276
 Springfield, IL 62794-9276

I. Applicant Information

Company Name: Buckeye Terminals, LLC

Person Authorized to Receive Certification	Person to Contact for Additional Information
Name: <u>Kathryn Tronsberg Macciocca</u>	Name: <u>Kathryn Tronsberg Macciocca</u>
Street Addr: <u>2000 Market Street Suite 2700</u>	Street Addr: <u>2000 Market Street Suite 2700</u>
City: <u>Philadelphia</u> State: <u>PA</u>	City: <u>Philadelphia</u> State: <u>PA</u>
ZIP: <u>19103</u> Phone: <u>(215) 430-6059</u>	ZIP: <u>19103</u> Phone: <u>(215) 430-6059</u>
Email: <u>kathryn.tronsberg@kroll.com</u>	Email: <u>kathryn.tronsberg@kroll.com</u>

II. Facility Information

Facility Location: Quarter Section: 23 Township: 18 Range: 12
 Municipality: TBD Township: Lyons

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 8600 W 71st St City: Bedford Park
 State: IL Zip Code: 60501 County: Cook Book Number: N/A

Property Index Number: 18-23-302-020-0000 **Note:** The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

Manufacturing Operations Information

Nature of Operations Conducted at the Above Location

Petroleum and Petroleum Products Storage Facility.

Permit Information

WPC Construction Permit Number: N/A Date Issued: N/A
 NPDES Permit Number: N/A Date Issued: N/A Exp. Date: N/A
 APC Construction Permit Number: N/A Date Issued: N/A
 APC Operating Permit Number: 95110085 Date Issued: 11/20/2019 Exp. Date: 11/20/2024

Note: Submit copies of all relevant permits issued by local pollution control agencies (e.g. MSD Construction Permit).

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

Manufacturing Process Information

Electronic Filing: Received, Clerk's Office 09/23/2022 **PCB 2023-045**

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).

Description of the Process

Buckeye Terminals, LLC's (Buckeye) Argo Terminal (the Facility) is a petroleum products storage facility located in Bedford Park, Cook County, IL.

Materials Used in the Process

Petroleum and Petroleum Products.

Pollution Control Facility Information

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).

In 2011, a Vapor Recovery Unit (VRU) was installed at Buckeye Terminals, LLC's Argo Terminal (the Facility) located in Cook County, IL. The Facility's VRU aids in the removal and recovery of unwanted and/or excess Volatile Organic Materials (VOMs) created from truck loading, allowing the taxpayer to comply with emissions limits established for the Facility. As an air pollution control facility, the VRU is used to eliminate, prevent, and/or reduce the inadvertent release of air pollutants to the atmosphere.

The Facility's VRU protects the atmosphere of the State of Illinois by abating the inadvertent release of VOMs.

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).

As an air pollution control facility, the VRU is used to eliminate, prevent, and/or reduce the inadvertent release of air pollutants to the atmosphere. The Facility's VRU Unit is installed primarily to eliminate, prevent, or reduce air pollution in the form of vapors (VOMs).

Please see Attachment A: Process Flow Diagram for the VRU.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

Please See Attachment B for the Statutory Requirement to install the subject VRU.

Nature of Contaminants or Pollutants

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Material Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use
Volatile Organic Materials (VOMs)	N/A	N/A

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

Point(s) of Waste Water Discharge
Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached: Yes No

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.

Are contaminants (or residues) collected by the control facility? Yes No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

Project Status

Date Installation Completed: 06/21/2011

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

The Vapor Recovery Unit (VRU) at Buckeye Terminals, LLC's Argo Terminal was placed into service on 06/21/2011.

Status of installation on date of application

Completed.

III. Verification and Signature

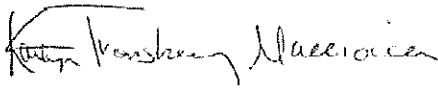
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

For incorporated entities, signature should be from an authorized corporate representative.

Kathryn Tronsberg Macciocca

Printed Name



Signature

Director

Title

06/29/2022

Date



Attachment A

Process Flow Diagram

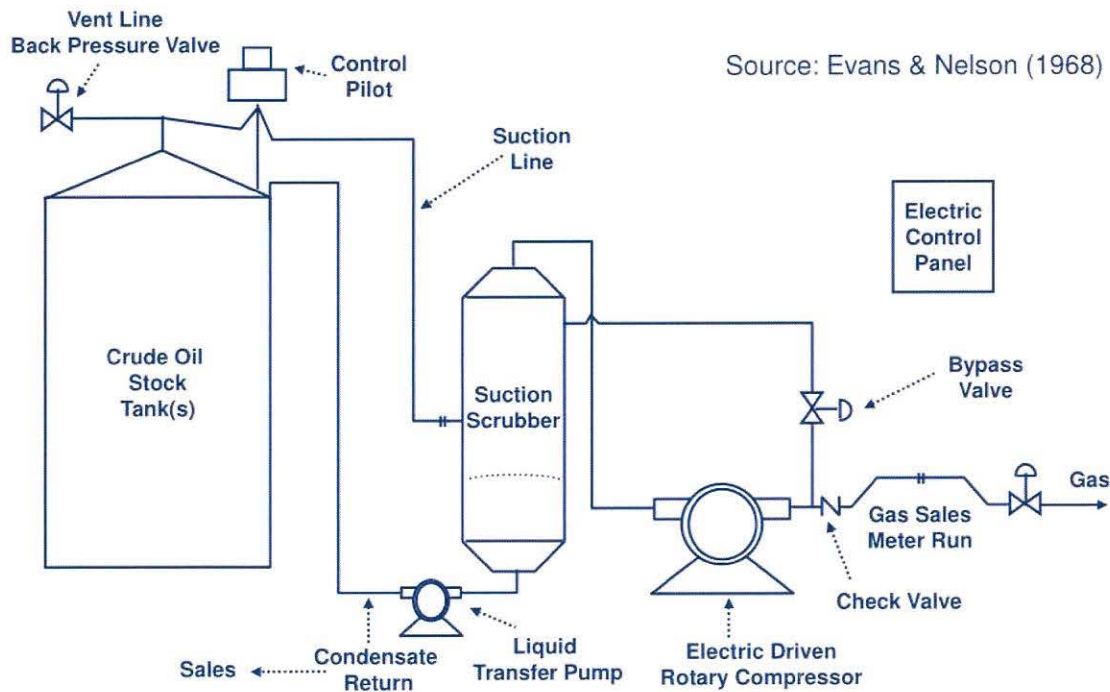
Buckeye Terminals, LLC's Argo Terminal
Application for Certification (Property Tax Treatment)
Pollution Control Facility
Vapor Recovery Unit (VRU)

Buckeye Terminals, LLC
Argo Terminal
Application for Certification (Property Tax Treatment)
Pollution Control Facility
Attachment A: Process Flow Diagram - VRU
Page 1 of 1

June 29, 2022

Typical Vapor Recovery Unit (VRU) Process Flow Diagram

Conventional Vapor Recovery Unit



Source: <https://www.epa.gov/>



Attachment B

Statutory Requirement

Buckeye Terminals, LLC's Argo Terminal

Application for Certification (Property Tax Treatment)

Pollution Control Facility

Vapor Recovery Unit (VRU)



Buckeye Terminals, LLC
 Argo Terminal
 Application for Certification (Property Tax Treatment)
 Pollution Control Facility
 Attachment B: Statutory Requirement - VRU
 Page 1 of 2

June 29, 2022

Environmental Justification

The Vapor Recovery Unit (VRU) was installed at Buckeye Terminals, LLC's (Buckeye's) Argo Terminal (the Facility) to allow the Facility to comply with the Volatile Organic Materials (VOMs) limitations set in the Clean Air Act Permit Program (CAAPP) Permit No. 95110085. According to Permit No. 95110085, the Argo Terminal has state emission limits that are set in accordance with 35 IAC 218.582(a)(1).

Additionally, Permit No. 95110085 contains federal emissions limits that the Facility must comply with as described in 40 CFR 60.502(b) and 40 CFR Part 63, subpart BBBBBB Table 2, Item 1(b).

The federal and state emissions limits set in the CAAPP Permit No. 95110085 are as follows:

4.5 Truck Loading Racks

1. Emission Units and Operations

Emission Units	Pollutants Being Regulated	Original Construction Date	Modification/ Reconstruction Date	Air Pollution Control Devices or Measures	Monitoring Devices
Loading Racks	VOM	Prior to 12/17/1980	N/A	Vapor Recovery Unit (VRU, carbon adsorption, primary control) and Vapor Combustion Unit (VCU, enclosed flare oxidation, back-up control)	CEMS (VRU) Heat Sensing (VCU)

2. Applicable Requirements

For the emission units in Condition 4.5.1 above, the Permittee shall comply with the following applicable requirements pursuant to Sections 39.5(7)(a), 39.5(7)(b), and 39.5(7)(d) of the Act.

- a. i. **Volatile Organic Material Requirements (VOM)**
 - A. Pursuant to 40 CFR 63.11088(a) and Table 2 of Subpart BBBBBB, the Permittee shall reduce emissions of total organic compounds (TOC) to less than or equal to 80 mg/l of gasoline loaded into gasoline cargo tanks at the loading rack.
 - B. Pursuant to 40 CFR 60.502(b), The emissions to the atmosphere from the vapor collection system due to the loading of liquid product into gasoline tank trucks are not to exceed 35 milligrams of total organic compounds per liter of gasoline loaded, except as noted in 40 CFR 60.502(c).
 - C. Pursuant to 35 IAC 218.582(a)(1), no person shall cause or allow the transfer of gasoline into any delivery vessel from any bulk gasoline terminal unless the bulk gasoline terminal is equipped with a vapor control system that limits emission of VOM to 80 mg/l (0.00067 lbs/gal) of gasoline loaded.

Buckeye Terminals, LLC

June 29, 2022

Argo Terminal

Application for Certification (Property Tax Treatment)

Pollution Control Facility

Attachment B: Statutory Requirement - VRU

Page 2 of 2

b. i. Work Practice and Control Requirements -40 CFR 63 Subpart BBBBBB: Gasoline Distribution Bulk Terminals, Bulk Plants, and Pipeline Facilities

A. Pursuant to 40 CFR 63.1088(a) and Table 2 of Subpart BBBBBB, the Permittee shall comply with the following requirements:

<p>1. A gasoline loading rack(s) at a bulk gasoline terminal with a gasoline throughput of 250,000 gallons per day, or greater.</p>	<p>(a) Equip your loading rack(s) with a vapor collection system designed to collect the VOC vapors displaced from cargo tanks during product loading; and</p> <p>(b) Reduce emissions of VOC to less than or equal to 60 mgal of gasoline loaded into gasoline cargo tanks at the loading rack; and</p> <p>(c) Design and operate the vapor collection system to prevent any VOC vapors collected at one loading rack from passing to another loading rack; and</p> <p>(d) Limit the loading of gasoline into gasoline cargo tanks that are vapor tight using the procedures specified in 40 CFR 60.502(a) through (g).</p>
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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

Technical Recommendation for Tax Certification Approval

Date: July 20, 2022
To: Robb Layman
From: William D. Marr *WDM/KAB*
Subject: Buckeye Terminals, LLC. TC-22-06-30

This Agency received a request on June 30, 2022 from Buckeye Terminals, 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:

Vapor Recovery Unit (VRU) which reduces Volatile Organic Material (VOM) emissions by removing and recovering vapors created from truck loading. 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 8600 W. 71st Street, Bedford Park, Cook County
The property identification number is 18-23-302-020-0000

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:mrnw

2125 S. First Street, Champaign, IL 61820 (217) 278-5800
2009 Mall Street Collinsville, IL 62234 (618) 346-5120
9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000
595 S. State Street, Elgin, IL 60123 (847) 608-3131

2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760