

**OREGON  
ENVIRONMENTAL QUALITY  
COMMISSION MEETING  
MATERIALS 12/30/2002**



**State of Oregon  
Department of  
Environmental  
Quality**

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**Special Phone Meeting  
of the  
Oregon Environmental Quality Commission  
December 30, 2002, 1:00 p.m.**

Oregon Department of Environmental Quality (DEQ)  
Headquarters Building, Room 10A  
811 SW Sixth Avenue, Portland, Oregon

- A. Action Item: Consideration of Pollution Control Facilities Tax Credit Requests**  
In 1967, the Oregon Legislature established the Pollution Control Facility Tax Credit Program to help businesses meet environmental requirements. The program was later expanded to encourage investment in technologies and processes that prevent, control or reduce significant amounts of pollution. In 1999, nonpoint source pollution control facilities were made eligible for the program. At this meeting, the Commission will consider tax credit applications for facilities that control air and water pollution, recycle solid and hazardous waste, reclaim plastic products, and control pollution from underground storage tanks.
- B. Commissioners' Reports**

Adjourn

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Environmental Quality Commission Meetings scheduled for 2003:  
January 30-31, March 20-21, May 8-9, June 26-27, August 14-15, October 9-10, December 4-5

**Agenda Notes**

There will be no public forum at this meeting.

Copies of staff reports for individual agenda items are available by contacting Emma Snodgrass in the Director's Office of the Department of Environmental Quality, 811 SW Sixth Avenue, Portland, Oregon 97204; telephone 503-229-5990, toll-free 1-800-452-4011 extension 5990, or 503-229-6993 (TTY). Please specify the agenda item letter when requesting reports. If special physical, language or other accommodations are needed for this meeting, please advise Emma Snodgrass as soon as possible, but at least 48 hours in advance of the meeting.

## Environmental Quality Commission Members

The Environmental Quality Commission is a five-member, all volunteer, citizen panel appointed by the governor for four-year terms to serve as DEQ's policy and rule-making board. Members are eligible for reappointment but may not serve more than two consecutive terms.

### **Melinda S. Eden, Chair**

Melinda Eden is an attorney, farm owner and former reporter for the Associated Press. Her education includes a J.D. from the University of Oregon and a certificate in Natural Resources from the University of Oregon Law School. Chair Eden was appointed to the EQC in 1996 and reappointed for an additional term in 2000. She became vice chair in 1998 and chair in 1999. Chair Eden currently resides in Milton-Freewater.

### **Tony Van Vliet, Vice Chair**

Tony Van Vliet received his B.S. and M.S. in Forest Production at Oregon State University. He has a Ph.D. from Michigan State University in Wood Industry Management. Commissioner Van Vliet served sixteen years as a member of the Public Lands Advisory Committee, has been a member of the Workforce Quality Council, served sixteen years as a State Representative on the Legislative Joint Ways and Means Committee, and served eighteen years on the Legislative Emergency Board. He currently resides in Corvallis. Commissioner Van Vliet was appointed to the EQC in 1995 and reappointed for an additional term in 1999.

### **Mark Reeve, Commissioner**

Mark Reeve is an attorney with Reeve & Kearns in Portland. He received his A.B. at Harvard University and his J.D. at the University of Washington. Commissioner Reeve was appointed to the EQC in 1997 and reappointed for an additional term in 2001. He serves as the Commission's representative to the Oregon Watershed Enhancement Board, for which he is Co-Chair.

### **Harvey Bennett, Commissioner**

Harvey Bennett is a retired educator. He has taught and administered at all levels of education, concluding as president emeritus of Rogue Community College. Commissioner Bennett has a B.S., M. Ed. and Ph.D. from the University of Oregon. Commissioner Bennett was appointed to the EQC in 1999 and he currently resides in Grants Pass.

### **Deirdre Malarkey, Commissioner**

Deirdre Malarkey is a graduate of Reed College and has graduate degrees from the University of Oregon in library science, Middle Eastern urban and arid land geography, and a Ph.D. in geography. Commissioner Malarkey has served on the Water Resources Commission, the Governor's Watershed Enhancement Board, and the Natural Heritage Advisory Board for the State Land Board. Commissioner Malarkey was appointed to the EQC in 1999 and she currently resides in Eugene.

### **Stephanie Hallock, Director**

#### **Department of Environmental Quality**

811 SW Sixth Avenue, Portland, OR 97204-1390

Telephone: (503) 229-5696 Toll Free in Oregon: (800) 452-4011

TTY: (503) 229-6993 Fax: (503) 229-6124

E-mail: [deq.info@deq.state.or.us](mailto:deq.info@deq.state.or.us)

Mikell O'Mealy, Assistant to the Commission

Telephone: (503) 229-5301



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State of Oregon  
Department of Environmental Quality

Memorandum

**Date:** December 23, 2002  
**To:** Environmental Quality Commission  
**From:** Stephanie Hallock, Director *S. Hallock*  
**Subject:** Agenda Item A, Action Item: Tax Credit Consideration  
December 30, 2002 EQC Meeting

**Proposed Action** Commission decision on DEQ's analysis and recommendations on Pollution Control Facilities Tax Credit applications. Attachment A summarizes all applications.

**Key Issues** There are no key issues presented in this Agenda Item. Each individual Review Report describes the reasons for the recommendation to approve certification as a pollution control facility for tax credit purposes.

**EQC Action Alternatives** Any application may be postponed to a future meeting if the Commission:

- Requires the Department or the applicant to provide additional information; or
- Makes a determination different from the Department's recommendation and that determination may have an adverse effect on the applicant.

**Department Recommendation** The Department recommends the Commission **approve** the 9 applications presented in Attachment A. The Department bases its recommendations on the evidence in each application record that supports certification under the Pollution Control Facilities Tax Credit regulations. The Department presents its analysis of each application in the attached Review Reports which are listed by application number.

**Attachments** A. Approvals  
B. Certified Wood Chipper Report

**Available Upon Request** 1. ORS 468.150 to 468.190 & OAR 340-016-0005 to 340-016-0080

Approved:

Section:

Division:

*Margaret E. Vandehey*

*J. R. Roy for  
HOLLY SCHROEDER*

Report Prepared By: Maggie Vandehey

Phone: 503-229-6878

# Attachment A

## Summary & Recommendation to Approve

### APPROVALS

App #	Applicant	Claimed	Certified	Difference	% Allocable	Maximum Tax Credit	GF Liability	Media	Notes
5924	Synthetech, Inc.	\$1,482,604	\$1,474,480	(\$8,124)	99%	50%	\$729,868	Water	
6015	Graphic Packaging Corp.	100,828	100,828	0	100%	50%	50,414	Air	
6071	Willamette Graystone Inc.	32,838	29,823	(3,015)	100%	50%	14,912	Air	
6080	Willamette Graystone, Inc.	11,762	11,762	0	100%	50%	5,881	Air	
6084	Novellus Systems, Inc.	254,804	252,304	(2,500)	100%	50%	126,152	Air	
6115	Novellus Systems, Inc.	1,063,581	1,119,559	55,978	100%	50%	559,780	Water	
6297	Rosboro Lumber Company	137,780	137,192	(588)	100%	50%	68,596	Water	
6341	Miller Associated Enterprises	128,451	128,451	0	100%	50%	64,226	SW	
6406	Miller Associated Enterprises	24,433	24,433	0	100%	35%	8,552	SW	

9

Apps

**Totals: \$3,237,081 \$3,278,832**

**\$1,628,379**



State of Oregon  
Department of  
Environmental  
Quality

Directors' Recommendation:	<b>Approve @ Reduced Cost</b>
Applicant	<b>Synthetech, Inc.</b>
Application No.	<b>5924</b>
Facility Cost	<b>\$1,474,480</b>
Percentage Allocable	<b>99%</b>
Maximum Tax Credit	<b>50%</b>
Useful Life	<b>5 years</b>

## Tax Credit Review Report

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### **Pollution Control Facility: Water Final Certification**

ORS 468.150 -- 468.190  
OAR 340-016-0005 -- 340-016-0080

### ***Applicant Identification***

Organized As: **C Corp**  
Business: **Develop and Produce Peptide  
Building Blocks.**  
Taxpayer ID: **84-0845771**

The applicant's address is:

**1290 Industrial Way SW  
Albany, OR 97321**

### ***Facility Identification***

The certificate will identify the facility as:

**PACT Waste Water System**

The applicant is the **owner and operator** of  
the facility located at:

**1290 Industrial Way SW  
Albany, OR 97321**

### ***Technical Information***

Synthetech, Inc. develops and produces Peptide Building Blocks (PPB). The PPB production process generates approximately 160,000 gallons of industrial waste water each year. The applicant discharges the waste water into the City of Albany sewer system. Because the applicant is classified as a pharmaceutical manufacturing facility, the discharge is subject to revised Federal regulations under 40 CFR Part 439. On September 21, 2001, the number of regulated solvents increased from 6 to 23 and the previous treatment system was inadequate to meet the new criteria. Therefore, the applicant installed a new treatment system to reduce the concentrations of the newly regulated solvents to acceptable levels.

The new treatment system primarily consists of an evaporator and a biological aeration tank (Powered Activated Carbon Technology, PACT). The evaporator first removes salts that would inhibit processing the waste water in the biological aeration tank. The process dries the salt slurry and it is landfilled as non-hazardous waste. The evaporator water is processed through the biological aeration tank containing micro-organisms and powdered carbon. The carbon binds the solvents to allow the micro-organisms to

oxidize them to non-hazardous by-products. After aeration, the biological aeration tank is settled and the cleaned water is drawn off. The applicant analyzes the waste water and discharges it to the City when it meets the discharge specifications.

### ***Eligibility***

#### ***Timely Filing***

ORS 468.165 (6) and  
OAR 340-016-007

The application must be filed within two years of the date that construction of the facility was completed if construction was completed on or before December 31, 2001.

**TRUE:** The applicant filed the application within the two-year timing requirement provided in law.

<i>Construction Started</i>	<b>2/1/2001</b>
<i>Construction Completed</i>	<b>12/7/2001</b>
<i>Facility Placed into Operation</i>	<b>9/20/2001</b>
<i>Application Filed</i>	<b>12/21/2001</b>

#### ***Purpose: Required***

ORS 468.155  
(1)(a)(A)  
OAR 340-016-  
0060(2)(a)

The principal purpose of the claimed facility must be to comply with a requirement imposed by DEQ or EPA to prevent, reduce, or control water pollution. That principal purpose must be the most important or primary purpose of the facility. The facility must have only one primary purpose.

**TRUE:** The facility complies with Industrial Waste Water Discharge Permit No. 2834-1 issued by the City of Albany. The permit was written to comply with revised Federal regulations covered under 40 CFR Part 439 that regulate waste water discharge from pharmaceutical manufacturing facilities.

**FALSE:** The primary and most important purpose of the safety shower is for personnel safety rather than pollution control. The cost is subtracted under the Facility Cost section.

#### ***Method***

ORS 468.155  
(1)(b)(A)

The prevention, control, or reduction of water pollution must be accomplished by disposal or elimination of industrial waste water and the use of a treatment works for industrial waste as defined in ORS 468B.005.

**"Industrial waste"** means any liquid, gaseous, radioactive or solid waste substance, or a combination thereof, resulting from any process of industry, manufacturing, trade or business, or from the development or recovery of any natural resources.

**"Treatment works"** means any plant or other works used for the purpose of treating, stabilizing or holding wastes.

**TRUE:** The waste water from the PPB production process meets the definition of industrial waste. The evaporator and biological aeration tank systems meet the definition of a treatment works because they reduce volatile organic solvent levels within the waste water.



**Exclusions**

ORS 468.155(3)(d)  
OAR 340-016-  
0070(3)

All distinct portions of a pollution control facility that make an insignificant contribution to the principal or sole purpose of the facility have been removed as part of the claimed facility.

**FALSE:** Start-up costs, owner costs, purchased equipment used to install the facility, and operation or repair of a facility are all specifically excluded from certification eligibility. The costs associated with these items have been deducted from the Facility Cost.

**Replacement**

ORS 468.155(1)

The facility does not replace or reconstruct all or part of a facility that has previously been certified as a pollution control facility under ORS 468.170.

**TRUE:** The facility does not replace a previously certified facility. However, the claimed facility is used in conjunction with the Distillation Columns previously certified on Application Number 5802. There is no overlap between the claimed facility and the previously certified facility.

**Maximum Credit**

ORS 468.173(1)  
OAR 340-016-0007

The maximum tax credit available to the applicant is **50%** if construction of the facility was completed on or before December 31, 2001 and the application was filed on or before December 31, 2003.

**TRUE:** Construction of the facility was completed on **12/7/2001** and the Department received the application on **12/21/2001**.

**Facility Cost****Claimed Cost**

\$1,482,604

Amount not supported by cost documentation

(\$67.90)

P.O. 76403 - Erroneously included credit

(\$15.66)

Costs *specifically* excluded under OAR 340-016-0070(3)

Start-up costs

- PO 16504 - Backflow test and valve inspection

(\$139.40)

- PO 16482 - Evaporator start up consultation

(\$2,833.86)

Purchased equipment used to install facility

- PO 16425 - Miscellaneous tools

(\$145.00)

Operation or repair of a facility

- PO 16462-5 - Repair PACT tank

(\$1,456.76)

- PO 76714 - Chromotographic mainframe repair

(\$2,042.50)

Analytical testing of water (no PO)

(\$675.00)

PO 16389 - Safety shower

(\$768.00)

Calculation error

\$20.00

**Eligible Cost**

**\$1,474,480**

Copies of invoices and purchase orders substantiated the claimed facility cost.

### ***Facility Cost Allocable to Pollution Control***

The following factors were used to determine that 99% of the facility cost is allocable to pollution control.

<b>Factor</b>	<b>Applied to This Facility</b>
ORS 468.190(1)(a)	<b>Salable/Usable Commodity:</b> The facility produces no salable or usable commodities.
ORS 468.190(1)(b)	<b>Return on Investment (ROI):</b> The functional life of the facility used in considering the ROI is 5 years. The facility does not have a positive cash flow.
ORS 468.190(1)(c)	<b>Alternative Methods:</b> No alternative is known to have been investigated; however, the claimed facility is considered the best available technology.
ORS 468.190(1)(d)	<b>Savings/Increase Costs:</b> According to the City of Albany, a one-time system development charge for a building addition at the Synthetech plant was reduced by approximately \$100,000 due to the improved quality of the discharge from the plant. This cost savings was considered in calculating the return on investment.
ORS 468.190(1)(e)	<b>Other Relevant Factors:</b> The chemical sampling station is only used for pollution control purposes 50% of the time. The applicant also uses it for product analysis. The facility is 99% allocable to pollution control based on the following calculation: (Eligible cost - 50% of station cost)/Eligible Cost = 99%.

### ***Compliance***

The following permits have been issued to the site:

- Hazardous Waste Generator #ORD 085979474 - issued 1/12/88
- Storm Water #ODEQ 1200-Z - issued 7/22/97
- Waste Water Discharge (City of Albany) #2834-01 - issued 1/1/01
- Air Contaminant #ODEQ 22-6009 - issued 11/24/99

The City of Albany staff member assigned to the facility is Herb Hoffer. He has affirmed the applicant's statement that the facility and site are in compliance with their Waste Water Discharge permit.

### ***Other Tax Credits***

The following tax credit certifications have been issued to the site:

- Application #5295, Waste Water Pretreatment System, \$187,064 – installed 1997
- Application #5297, Solvent Recovery Condensers, Jet Venturi Scrubber & Separator System, and Dust Collector, \$346,554 – installed 1997
- Application #5802, Water Distillation Column and Receiving Tank T302, \$317,946 – installed 1998

Reviewers: PBS Engineering and Environmental  
Maggie Vandehey, DEQ



State of Oregon  
Department of  
Environmental  
Quality

Directors	
Recommendation:	<b>Approve</b>
Applicant	<b>Graphic Packaging Corporation &amp; Affiliates</b>
Application No.	<b>6015</b>
Facility Cost	<b>\$100,828</b>
Percentage Allocable	<b>100%</b>
Maximum Tax Credit	<b>50%</b>
Certificate Period	<b>10 years</b>

## Tax Credit Review Report

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**Pollution Control Facility: AIR  
Final Certification**  
ORS 468.150 -- 468.190  
OAR 340-016-0005 -- 340-016-0080

### *Applicant Identification*

Organized As: **C Corp**  
Business: **Packaging materials**  
Taxpayer ID: **23-2202691**

The applicant's address is:

**4455 Table Mountain Drive  
Golden, CO 80403**

### *Facility Identification*

The certificate will identify the facility as:

**2 CVM Fume Eliminators, Model 12-CTR-6  
2 CVM Prefilters, Model 2-DFST-3**

The applicant is the **owner and operator** of the facility located at:

**3400 N Marine Drive  
Portland, OR 97217**

### *Technical Information*

The applicant produces packaging materials. The processes include polyethylene coated paper, waxing, saran paper coating, printing, and roll finishing. The applicant claimed two fume eliminators with prefilters manufactured by CVM Corporation. The fume eliminators capture polyethene smoke generated in the extrusion die area of the # 2 and # 3 Extruders. The claimed facility eliminates fumes in a two-stage process that removes visible emissions from exhaust gas and then condenses the gases into liquid particles. These particles are then forced through densely packed coalescing filters where the coalesced particles drip off into a sump as a viscous liquid. The liquid is disposed of as a non-RCRA waste by a licensed collection and disposal company.

**Eligibility**

**Timely Filing** The application must be filed within two years of the date that construction of the facility was completed if construction was completed on or before December 31, 2001.  
 ORS 468.165 (6) and  
 OAR 340-016-007

**TRUE:** The applicant filed the application within the two-year timing requirement provided in law.

<i>Construction Started</i>	<b>3/1/1999</b>
<i>Construction Completed</i>	<b>2/14/2000</b>
<i>Facility Placed into Operation</i>	<b>2/13/2000</b>
<i>Application Filed</i>	<b>1/8/2002</b>

**Purpose: Required** The principal purpose of the claimed facility must be to comply with a requirement imposed by DEQ, EPA, or LRAPA to prevent, reduce, or control air pollution. That principal purpose must be the most important or primary purpose of the facility. The facility must have only one primary purpose.  
 ORS 468.155  
 (1)(a)(A)  
 OAR 340-016-0060(2)(a)

**TRUE:** The **principal purpose** of the **CVM units** is to comply with the applicant's Title V air permit to control air pollution according to ORS 468.155 (1)(a)(A). The primary and most important purpose of the CVM units is to reduce polyethylene smoke.

**Method** The prevention, control, or reduction must be accomplished by the disposal or elimination of air contaminants, air pollution, or air contamination sources; and the use of an air cleaning device as defined in ORS 468A.005.  
 ORS 468.155  
 (1)(b)(B)

**TRUE:** Polyethylene smoke meets the definition of air pollution and the CVM units meet the definition of an air cleaning device because they condense the smoke into a disposable viscous liquid non-RCRA waste. Prior to installing the new fume eliminators the discharged smoke from the extrusion process periodically exceeded the 20% opacity limit of the exhaust plume. With the installation of this facility, the discharge plume has 0% opacity.

**Maximum Credit** The maximum tax credit available to the applicant is **50%** if construction of the facility commenced prior to January 1, 2001, construction was completed prior to January 1, 2004, and the application was filed on or before December 1, 2004.  
 ORS 468.173(1)

**TRUE:** Construction of the facility commenced on **3/1/1999**, construction was completed on **2/14/2000**, and the Department received the application on **1/8/2002**.

**Facility Cost**

Claimed Cost	\$100,828
<b>Eligible Cost</b>	<b>\$100,828</b>

Copies of invoices and ledgers substantiated facility cost.

**Facility Cost Allocable to Pollution Control**

The following factors were used to determine that **100%** of the facility cost is allocable to pollution control.

Factor	Applied to This Facility
ORS 468.190(1)(a)	<b>Salable/Usable Commodity:</b> The facility produces no salable or usable commodities.
ORS 468.190(1)(b)	<b>Return on Investment (ROI):</b> The functional life of the facility used in considering the ROI is <b>10</b> years. The facility does not have a positive cash flow.
ORS 468.190(1)(c)	<b>Alternative Methods:</b> The applicant investigated an electrostatic precipitator. It was less expensive but not as efficient as the CVM Fume Eliminator.
ORS 468.190(1)(d)	<b>Savings/Increase Costs:</b> No savings or increases in costs were identified.
ORS 468.190(1)(e)	<b>Other Relevant Factors:</b> No other relevant factors were identified.

**Compliance and Other Tax Credits**

George Davis in DEQ's NW Region affirmed that the facility and the site are in compliance with Department rules and statutes and with EQC orders. The following DEQ permits have been issued to the site:

Oregon Title V Air Permit no. 26-2777, issued July 27, 1998  
 NPDES Permit no. 21354, issued October 14, 1993  
 Stormwater Permit no. 1200-COLS, issued September 21, 2000

The EQC certified no other facilities at this location.

Reviewers: Maggie Vandehey, DEQ



State of Oregon  
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Directors' Recommendation	<b>Approve @ Reduced Cost</b>
Applicant	<b>Willamette Graystone Inc.</b>
Application No.	<b>6071</b>
Facility Cost	<b>\$29,823</b>
Percentage Allocable	<b>100%</b>
Maximum Tax Credit	<b>50%</b>
Useful Life	<b>7 years</b>

## Tax Credit Review Report

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### **Pollution Control Facility: AIR**

#### **Final Certification**

ORS 468.150 -- 468.190

OAR 340-016-0005 -- 340-016-0080

#### ***Applicant Identification***

Organized As: **S Corp.**

Business: **Manufacturer of concrete blocks**

Taxpayer ID: **93-0468701**

The applicant's address is:

**P.O. Box 7816  
Eugene, OR 97401**

#### ***Facility Identification***

The certificate will identify the facility as:

**Three Filter Technology bin vents,  
Model BV250  
One Filter Technology baghouse,  
Model 81-10 baghouse**

The applicant is the **owner and operator** of the facility located at:

**2190 Hyacinth Street NE  
Salem, OR 97303**

#### ***Technical Information***

Willamette Graystone manufactures concrete pavers at its Salem plant. The applicant grinds concrete blocks to produce an architectural finish. The applicant captures the particulate generated from the grinding operation and ducts it through the manufacturing building to a new baghouse. The applicant claimed the ducting, one baghouse, and three filters. The new Filter Technology baghouse replaced an old baghouse that developed leaks and released excessive particulate to the atmosphere. The three self-cleaning Filter Technology bin vent filters are mounted on top of the dry cement storage silos. The bin vent filters remove particulate generated as the silos are being filled. The baghouse and bin filters have a removal efficiency of 99.5%. The new bin vent filters replaced bag-type vent filters that were not self-cleaning. The bags would plug up and rupture, releasing dust to the atmosphere. Since the installation of the claimed facility, no visible particulate emissions have taken place.

**Eligibility**

**Timely Filing**  
ORS 468.165 (6) and  
OAR 340-016-007

The application must be filed within two years of the date that construction of the facility was completed if construction was completed on or before December 31, 2001.

**TRUE:** The applicant filed the application within the two-year timing requirement provided in law.

<i>Construction Started</i>	<b>10/1/2001</b>
<i>Construction Completed</i>	<b>12/28/2001</b>
<i>Facility Placed into Operation</i>	<b>1/2/2002</b>
<i>Application Filed</i>	<b>2/26/2002</b>

**Purpose: Voluntary**  
ORS 468.155  
(1)(a)(B)  
OAR 340-016-  
0060(2)(a)

The sole purpose, meaning the 'exclusive' purpose, of the claimed facility must be to prevent, control, or reduce a substantial quantity of air pollution.

**TRUE:** The baghouse and the bin vent filters prevent a substantial quantity of particulate from becoming airborne. DEQ and EPA define particulate as an air pollutant. The previous controls were failing and created a substantial amount of particulate emissions into the atmosphere.

**FALSE:** The ducting does not have an exclusive pollution control purpose. The ducting provides the means of preventing the employees inside the manufacturing building from being exposed to concentrations of particulate that would exceed Oregon OSHA standards. The claimed cost for the ducting is subtracted under the Facility Cost section.

**Method**  
ORS 468.155  
(1)(b)(B)

The prevention, control, or reduction must be accomplished by the disposal or elimination of air contaminants, air pollution, or air contamination sources and by the use of an air cleaning device as defined in ORS 468A.005.

**TRUE:** As defined in ORS 468A.005, the airborne particulate meets the definition of air pollution, and the baghouse and bin vent filters meet the definition of an air cleaning device. The reduction in particulate is accomplished by the elimination of air pollution.

**Replacement**  
ORS 468.155 (3)(e)

The facility does not include the replacement or reconstruction of all or part of a facility that has previously been certified as a pollution control facility under ORS 468.170. There are two exceptions: 1) the facility was replaced due to a requirement imposed by DEQ or EPA that is different than the requirement to construct the original facility; or 2) the facility was replaced before the end of its useful life.

**TRUE:** The EQC did not certify the previous baghouse and bag-type vent filters; therefore, the new baghouse and bin vent filters are not considered a replacement or reconstructed facility.

**Maximum Credit** The maximum tax credit available to the applicant is **50%** if construction of the facility was completed on or before December 31, 2001 and the application was filed on or before December 31, 2003.

ORS 468.173(1)  
OAR 340-016-0007

**TRUE:** Construction of the facility was completed on **12/28/2001** and the Department received the application on **2/26/2002**.

### **Facility Cost**

Copies of invoices substantiated the claimed facility cost.

Claimed Cost	\$32,838
Ducting	(\$3,015)
<b>Eligible Cost</b>	<b>\$29,823</b>

### **Facility Cost Allocable to Pollution Control**

ORS 468.190 (3) If the cost of the facility (or facilities certified under one certificate) does not exceed \$50,000, the portion of the actual costs properly allocable shall be in the proportion that the ratio of the time the facility is used for prevention, control or reduction of air, water or noise pollution or solid or hazardous waste or to recycling or appropriately disposing of used oil bears to the entire time the facility is used for any purpose.

**TRUE:** The certified facility cost is **\$29,823** and the facility is used **100%** of the time for pollution control.

### **Compliance and Other Tax Credits**

The applicant states the facility and site are in compliance with Department rules and statutes and with EQC orders. No DEQ permits have been issued to the site. There are no other EQC tax credits issued to this location.

Reviewers: PBS Engineering and Environmental  
Maggie Vandehey, DEQ





State of Oregon  
Department of  
Environmental  
Quality

Directors' Recommendation	Approve
Applicant	Willamette Graystone, Inc.
Application No.	6080
Facility Cost	\$11,762
Percentage Allocable	100%
Maximum Tax Credit	50%
Useful Life	7 years

## Tax Credit Review Report

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### **Pollution Control Facility: AIR**

#### **Final Certification**

ORS 468.150 -- 468.190

OAR 340-016-0005 -- 340-016-0080

#### ***Applicant Identification***

Organized As: **S Corp.**

Business: **Manufacturer of concrete blocks**

Taxpayer ID: **93-0468701**

The applicant's address is:

**P.O. Box 7816  
Eugene, OR 97401**

#### ***Facility Identification***

The certificate will identify the facility as:

**Filter Technology Ltd. Baghouse,  
Model BV-350HLF  
Filter Technology Ltd. bin vent filter,  
Model BV-250**

The applicant is the **owner and operator** of the facility located at:

**2405 NE 244th Avenue  
Wood Village, OR 97060**

#### ***Technical Information***

Willamette Graystone manufactures concrete pavers and stepping stones at its Wood Village plant. The applicant tumbles concrete blocks to produce an antiqued finish. The applicant claimed a new Filter Technology baghouse to capture the particulate generated from the tumbler operation. The applicant also claimed one self-cleaning Filter Technology bin vent filter that is mounted on top of the dry cement storage silo to remove particulate generated as the silo is filled. The new bin vent filter replaced a bag-type vent filter that was not self cleaning. The bags would plug up and rupture, releasing dust to the atmosphere. Prior to the installation of the claimed facility, airborne concrete dust and particulates would collect on all nearby buildings, equipment and vehicles. The baghouse and bin filter have a removal efficiency of 99.5%. The claimed facility eliminated the dust generated by the tumbler and no visible dust is being discharged from the silo.

**Eligibility**

**Timely Filing**  
ORS 468.165 (6) and  
OAR 340-016-007 The application must be filed within two years from the date that construction of the facility was completed if construction was completed on or before December 31, 2001.

**TRUE:** The applicant filed the application within the two-year timing requirement provided in law.

<i>Construction Started</i>	<b>5/1/2001</b>
<i>Construction Completed</i>	<b>5/13/2001</b>
<i>Facility Placed into Operation</i>	<b>5/15/2001</b>
<i>Application Filed</i>	<b>3/4/2002</b>

**Purpose: Voluntary**  
ORS 468.155  
(1)(a)(B) The sole purpose, meaning the 'exclusive' purpose, of the claimed facility must be to prevent, control, or reduce a substantial quantity of air pollution.

OAR 340-016-0060(2)(a) **TRUE:** The baghouse and the bin vent filter prevent a substantial quantity of particulate from becoming airborne. DEQ and EPA define particulate as an air pollutant. The previous controls were failing and created a substantial amount of particulate emissions into the atmosphere.

**Method**  
ORS 468.155  
(1)(b)(B) The prevention, control, or reduction must be accomplished by the disposal or elimination of air contaminants, air pollution, or air contamination sources and the use of an air cleaning device as defined in ORS 468A.005.

**TRUE:** As defined in ORS 468A.005, the airborne particulate meets the definition of air pollution, and the baghouse and bin vent filters meet the definition of an air cleaning device. The reduction in particulate is accomplished by the elimination of air pollution.

**Replacement**  
ORS 468.155 (3)(e) The facility does not include the replacement or reconstruction of all or part of a facility that has previously been certified as a pollution control facility under ORS 468.170. There are two exceptions: 1) the facility was replaced due to a requirement imposed by DEQ or EPA that is different than the requirement to construct the original facility; or 2) the facility was replaced before the end of its useful life.

**TRUE:** The EQC did not certify the previous bag-type vent filters; therefore, the new bin vent filters are not considered a replacement or reconstructed facility.

**Maximum Credit**  
ORS 468.173(1)  
OAR 340-016-0007 The maximum tax credit available to the applicant is **50%**, if construction of the facility was completed on or before December 31, 2001 and the application was filed on or before December 31, 2003.

**TRUE:** Construction of the facility was completed on **5/13/2001** and the Department received the application on **3/4/2002**.

**Facility Cost**

Claimed Cost	\$11,762
<b>Eligible Cost</b>	<b>\$11,762</b>

Copies of invoices substantiated the claimed facility cost.

**Facility Cost Allocable to Pollution Control**

ORS 468.190 (3) If the cost of the facility (or facilities certified under one certificate) does not exceed \$50,000, the portion of the actual costs properly allocable shall be in the proportion that the ratio of the time the facility is used for prevention, control or reduction of air, water or noise pollution or solid or hazardous waste or to recycling or appropriately disposing of used oil bears to the entire time the facility is used for any purpose.

**TRUE:** The certified facility cost is **\$11,762** and the facility is used **100%** of the time for pollution control.

**Compliance and Other Tax Credits**

The applicant states the facility and site are in compliance with Department rules and statutes and with EQC orders. No DEQ permits have been issued to the site. No other EQC tax credits have been issued to this location.

Reviewers: PBS Engineering and Environmental  
Maggie Vandehey, DEQ



State of Oregon  
Department of  
Environmental  
Quality

Directors' Recommendation	<b>Approve @ Reduced Cost</b>
Applicant	<b>Novellus Systems, Inc.</b>
Application No.	<b>6084</b>
Facility Cost	<b>\$252,304</b>
Percentage Allocable	<b>100%</b>
Maximum Tax Credit	<b>50%</b>
Useful Life	<b>10 years</b>

## Tax Credit Review Report

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**Pollution Control Facility: AIR**  
**Final Certification**  
ORS 468.150 -- 468.190  
OAR 340-016-0005 -- 340-016-0080

### *Applicant Identification*

Organized As: **C Corp.**  
Business: **Manufactures equipment used in  
the production of integrated  
circuits**

Taxpayer ID: **77-0024666**

The applicant's address is:

**11155 SW Leveton Drive  
Tualatin, OR 97062**

### *Facility Identification*

The certificate will identify the facility as:

**One air scrubber manufactured by  
Harrington Environmental  
Engineering, Model ECV88-7LB,  
Serial # 5-082300-1**

The applicant is the **owner and operator** of  
the facility located at:

**11155 SW Leveton Drive  
Tualatin, OR 97062**

### *Technical Information*

The application produces chemical vapor deposition systems (CVD), physical vapor deposition systems (PVD), copper electrofill systems, and surface preparation/cleaning systems used in fabricating integrated circuits. The applicant's manufacturing process generates sulfuric acid fumes from their copper plating processes. The applicant installed a wet scrubber manufactured by Harrington Environmental Engineering to reduce the sulfuric acid emissions. Scrubber water is treated onsite with an acid waste neutralization system. The scrubber system has a 99% control efficiency and removes about 560 pounds of sulfuric acid each year. The scrubber operates whenever the plating process operates.

**Eligibility**

**Timely Filing** The application must be filed within two years of the date that construction of the facility was completed if construction was completed on or before December 31, 2001.  
 ORS 468.165 (6) and  
 OAR 340-016-007

**TRUE:** The applicant filed the application within the two-year timing requirement provided in law.

<i>Construction Started</i>	<b>9/13/2000</b>
<i>Construction Completed</i>	<b>2/13/2001</b>
<i>Facility Placed into Operation</i>	<b>5/29/2001</b>
<i>Application Filed</i>	<b>3/6/2002</b>

**Purpose: Required** The principal purpose of the claimed facility must be to comply with a requirement imposed by DEQ, EPA, or LRAPA to prevent, reduce, or control air pollution. That principal purpose must be the most important or primary purpose of the facility. The facility must have only one primary purpose.  
 ORS 468.155  
 (1)(a)(A)  
 OAR 340-016-0060(2)(a)

**TRUE:** The scrubber complies with an Air Contaminant Discharge Permit (#34-0063) imposed by DEQ.

**Method** The prevention, control, or reduction must be accomplished by the disposal or elimination of air contaminants, air pollution, or air contamination sources and the use of an air cleaning device as defined in ORS 468A.005.  
 ORS 468.155  
 (1)(b)(B)

**TRUE:** Sulfuric acid emissions are corrosive and are regulated by DEQ. The acidic emissions could damage property if emitted directly without scrubbing. The wet scrubber meets the definition of an air cleaning device because it controls these emissions.

**Exclusions** The claimed facility or one of its distinguishable parts is excluded from the definition of a pollution control facility.  
 OAR 340-016-0070(3)

**TRUE:** Startup costs are not eligible for certification because they make an insignificant contribution to the principal purpose of the facility according to ORS 468.155(3)(d). The cost is subtracted from the claimed cost under the Facility Cost section.

**Maximum Credit** The maximum tax credit available to the applicant is **50%** if construction of the facility commenced prior to January 1, 2001, construction was completed prior to January 1, 2004, and the application was filed on or before December 1, 2004.  
 ORS 468.173(1)

**TRUE:** Construction of the facility commenced on **9/13/2000**, construction was completed on **2/13/2001**, and the Department received the application on **3/6/2002**.

***Facility Cost***

Claimed Cost	\$254,804
Start-up costs	(\$2,500)
<b>Eligible Cost</b>	<b>\$252,304</b>

M. W. Zander was the prime contractor that constructed Novellus's new plant and J. H. Kelly was the subcontractor that supplied and installed the scrubber. Contract and bid evaluation documents substantiated the claimed cost. Merina and Company provided the independent accounting statement. Zander's overhead charges amounted to 21.35% of the equipment and installation costs.

***Facility Cost Allocable to Pollution Control***

The following factors were used to determine that **100%** of the facility cost is allocable to pollution control.

<b>Factor</b>	<b>Applied to This Facility</b>
ORS 468.190(1)(a)	<b>Salable/Usable Commodity:</b> The facility produces no salable or usable commodities.
ORS 468.190(1)(b)	<b>Return on Investment (ROI):</b> The functional life of the facility used in considering the ROI is <b>10</b> years. The facility does not have a positive cash flow.
ORS 468.190(1)(c)	<b>Alternative Methods:</b> The alternative method was investigated; the claimed facility is considered the best available technology.
ORS 468.190(1)(d)	<b>Savings/Increase Costs:</b> No savings or increases in costs were identified.
ORS 468.190(1)(e)	<b>Other Relevant Factors:</b> No other relevant factors were identified.

***Compliance and Other Tax Credits***

Cory Chang and Brenda Christianson, in DEQ's Northwest regional office, are assigned to the source. They affirmed the applicant's statement that the facility and site are in compliance with Department rules and statutes and with EQC orders. The following DEQ permits have been issued to the site: Air Contaminant Discharge Permit 34-0063. The EQC has not certified any tax credit applications at this location.

Reviewers: PBS Engineering and Environmental  
Maggie Vandehey, DEQ



State of Oregon  
Department of  
Environmental  
Quality

Directors' Recommendation:	<b>Approve @ Increased Cost</b>
Applicant	<b>Novellus Systems, Inc.</b>
Application No.	<b>6115</b>
Facility Cost	<b>\$1,119,559</b>
Percentage Allocable	<b>100%</b>
Maximum Tax Credit	<b>50%</b>
Useful Life	<b>10 years</b>

## **Tax Credit Review Report**

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### **Pollution Control Facility: Water Final Certification**

ORS 468.150 -- 468.190

OAR 340-016-0005 -- 340-016-0080

### ***Applicant Identification***

Organized As: **C Corp**

Business: **Manufactures equipment used in  
the production of integrated  
circuits**

Taxpayer ID: **77-0024666**

The applicant's address is:

**11155 SW Leveton Drive  
Tualatin, OR 97062**

### ***Facility Identification***

The certificate will identify the facility as:

**One acid wastewater neutralization  
system  
Copper recovery system**

The applicant is the **owner and operator** of  
the facility located at:

**11155 SW Leveton Drive  
Tualatin, OR 97062**

### ***Technical Information***

The applicant produces chemical vapor deposition systems (CVD), physical vapor deposition systems (PVD), copper electrofill systems, and surface preparation/cleaning systems used in fabricating integrated circuits. The applicant's manufacturing process generates sulfuric acid fumes from their copper plating processes. The applicant claimed two stand-alone wastewater treatment systems:

A neutralization system manufactured by US Filter designed to neutralize acidic and alkaline wastewater at a maximum rate of 220 gallons per minute (gpm) on a continuous basis. It is designed for an influent pH range of 2.5 to 12.0. The system consists of a 9,100-gallon equalization tank; three 3,000-gallon reactor tanks; a 2,500-gallon collection tank; and various piping, pumps, agitators and controls. This system maintains the pH of the wastewater that is discharged to Clean Water Services' treatment plant within the permit limits of 6.0 to 11.0.

A copper recovery system manufactured by US Filter designed to recover copper contained in wastewater generated by a manufacturing process. The facility will process 10 gpm of the copper contaminated wastewater on a batch basis. The system consists of a 400-gallon collection sump; a 1,700-gallon collection tank; and three 360-gallon electrolytic cells. After a cell is filled with wastewater, electricity is supplied to the anode and cathode located in the cell and is suspended in the wastewater. The dissolved copper in the wastewater deposits on the cathode as a solid metal. After the copper has been removed, the wastewater is pumped to a 500-gallon neutralization tank where the pH is adjusted before it is discharged to Clean Water Services. The wastewater discharge contains below 1 milligram per liter (mg/l) of copper. The applicant's wastewater permit limits the copper concentration to 3.38mg/l or less. Without the claimed facility, wastewater from the plant would contain approximately 7,045 of mg/l copper. The system removes about 10,000 pounds of copper from the wastewater each year.

### **Eligibility**

**Timely Filing** The application must be filed within two years of the date that construction of the facility was completed if construction was completed on or before December 31, 2001.  
 ORS 468.165 (6) and  
 OAR 340-016-007

**TRUE:** The applicant filed the application within the two-year timing requirement provided in law.

<i>Construction Started</i>	<b>1/4/2001</b>
<i>Construction Completed</i>	<b>3/21/2001</b>
<i>Facility Placed into Operation</i>	<b>5/29/2001</b>
<i>Application Filed</i>	<b>4/1/2002</b>

**Purpose: Required** The principal purpose of the claimed facility must be to comply with a requirement imposed by DEQ or EPA to prevent, reduce, or control water pollution. That principal purpose must be the most important or primary purpose of the facility. The facility must have only one primary purpose.  
 ORS 468.155  
 (1)(a)(A)  
 OAR 340-016-0060(2)(a)

**TRUE:** The facility complies with Section 1.B. of the applicant's industrial wastewater discharge permit imposed by Clean Water Services. The permit limits the copper concentration to 3.38mg/l or less.

**Method** The prevention, control, or reduction must be accomplished by disposal or elimination of industrial wastewater and the use of a treatment works for industrial waste as defined in ORS 468B.005.  
 ORS 468.155  
 (1)(b)(A)

**"Industrial waste"** means any liquid, gaseous, radioactive or solid waste substance or a combination thereof resulting from any process of industry, manufacturing, trade or business, or from the development or recovery of any natural resources.

**"Treatment works"** means any plant or other works used for the purpose of treating, stabilizing or holding wastes.



**TRUE:** Dissolved copper and pH meet the definition of industrial waste. The acid neutralization system meets the definition of a treatment works because it prevents the pH from exceeding the permit limits. The copper recovery system meets the definition of a treatment works because it removes dissolved copper from the wastewater.

**Maximum Credit** The maximum tax credit available to the applicant is **50%** if construction of the facility was completed on or before December 31, 2001 and the application was filed on or before December 31, 2003.  
 ORS 468.173(1)  
 OAR 340-016-0007

**TRUE:** Construction of the facility was completed on **3/21/2001** and the Department received the application on **4/1/2002**.

### **Facility Cost**

Claimed Cost	\$1,063,581
Erroneous deduction of salvage value.	55,978
<b>Eligible Cost</b>	<b>\$1,119,559</b>

M. W. Zander was the prime contractor that constructed Novellus's new plant and US Filter was the subcontractor that supplied and installed the PACT. Contract and bid evaluation documents substantiated the claimed cost. Merina and Company provided the independent accounting statement. Zander's overhead charges amounted to 21.35% of the equipment and installation costs.

### **Facility Cost Allocable to Pollution Control**

The following factors were used to determine that **100%** of the facility cost is allocable to pollution control.

<b>Factor</b>	<b>Applied to This Facility</b>
ORS 468.190(1)(a)	<b>Salable/Usable Commodity:</b> The facility recovers copper that generates approximately \$4,000 per year in revenue. The revenue was considered in the ROI calculation.
ORS 468.190(1)(b)	<b>Return on Investment (ROI):</b> The functional life of the facility used in considering the ROI is <b>10</b> years. The facility does not have a positive cash flow.
ORS 468.190(1)(c)	<b>Alternative Methods:</b> The alternative method was investigated; the claimed facility is considered the best available technology.
ORS 468.190(1)(d)	<b>Savings/Increase Costs:</b> No savings or increases in costs were identified.
ORS 468.190(1)(e)	<b>Other Relevant Factors:</b> No other relevant factors were identified.

***Compliance and Other Tax Credits***

Cory Chang and Brenda Christianson, in DEQ's Northwest regional office, are assigned to the source. They affirmed the applicant's statement that the facility and site are in compliance with Department rules and statutes and with EQC orders. DEQ issued Air Contaminant Discharge Permit 34-0063 to the site. The EQC has not certified any tax credit applications at this location.

Reviewers: PBS Engineering and Environmental  
Maggie Vandehey, DEQ



State of Oregon  
Department of  
Environmental  
Quality

## Tax Credit Review Report

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### **Pollution Control Facility: Water**

#### **Final Certification**

ORS 468.150 -- 468.190

OAR 340-016-0005 -- 340-016-0080

#### ***Applicant Identification***

Organized As: LLC

Business: **Wood product manufacturing**

Taxpayer ID: **93-0398134**

The applicant's address is:

**PO Box 20  
Springfield, OR 97477**

#### ***Technical Information***

The applicant processes and manufactures lumber, plywood, veneer, and glulam beams. Logs are primarily stored on an existing partially paved 5-acre yard on the eastern side of the complex. The logs are stacked 40 to 50 feet high. During the dry-season (May to mid-October) the logs are irrigated to preserve their quality. Prior to the construction of the claimed facility, the run-off water from the paved area flowed into the City of Springfield's open storm water drainage ditch which flows into the Willamette River. The applicant's NPDES permit allows this type of discharge. Residents along the drainage ditch complained of very strong, objectionable odors during the summer months only. During the summer months the water in the drainage ditch is stagnating causing odor problems due to the build-up of organic material. Storm water from the log deck that enters the storm water ditch during the winter months does not create an odor due to the high flow rates and cooler temperatures. The City of Springfield and the DEQ required the applicant to correct the odor problem. The claimed facility prevents the run-off water from entering the storm water ditch. The claimed facility consists of two 200-gallon collection vaults, two Orenco filter vaults to

Directors

Recommendation: **Approve @ Reduced Cost**

Applicant **Rosboro Lumber Company, LLC**

Application No. **6297**

Facility Cost **\$137,192**

Percentage Allocable **100%**

Maximum Tax Credit **50%**

Useful Life **10 years**

#### ***Facility Identification***

The certificate will identify the facility as:

**Log yard water collection piping, two filter vaults and two pumping vaults with pumps.**

The applicant is the **owner and operator** of the facility located at:

**2509 Main St.  
Springfield, OR 97477**

remove sediments, one 150 gallon per minute (gpm) pump in a 3,750-gallon vault, and one 40 gpm pump in an 880-gallon vault. The pumps supply water to the log deck through an existing piping. The claimed facility eliminated the odor.

***Eligibility***

***Timely Filing:***

ORS 468.165 (6)  
OAR 340-016-007

The application must be filed within two years of the date that construction of the facility was completed if construction was completed on or before December 31, 2001.

**TRUE:** The applicant filed the application within the two-year timing requirement provided in law.

<i>Construction Started</i>	<b>6/19/2001</b>
<i>Construction Completed</i>	<b>7/17/2001</b>
<i>Facility Placed into Operation</i>	<b>7/18/2001</b>
<i>Application Filed</i>	<b>10/9/2002</b>

***Purpose: Required***

ORS 468.155  
(1)(a)(A)  
OAR 340-016-0060(2)(a)

The principal purpose of the claimed facility must be to comply with a requirement imposed by DEQ or EPA to prevent, reduce, or control water pollution. That principal purpose must be the most important or primary purpose of the facility. The facility must have only one primary purpose.

**TRUE:** The claimed facility was installed to comply with a letter from the DEQ dated October 3, 2000, stating the applicant must resolve the odor problems prior to the summer of 2001.

***Method***

ORS 468.155  
(1)(b)(A)

The prevention, control, or reduction must be accomplished by disposal or elimination of industrial wastewater and the use of a treatment works for industrial waste as defined in ORS 468B.005.

**TRUE:** The water run-off from the log decks meets the definition of industrial wastewater because it is a liquid stream resulting from industrial processes. The water contains organic material that will, under the right conditions, decompose and create very strong odors. The claimed facility meets the definition of a treatment works because it eliminates the discharge of contaminated water to the City storm drainage system.

***Exclusions***

ORS 468.155 (3)(d)  
468.155(D)(B)]  
OAR 340-016-0070(3)

Any distinct portion of a pollution control facility that makes an insignificant contribution to the principal or sole purpose of the facility has not been included as part of the claimed facility.

**FALSE:** The removal and replacement of broken adapters makes an insignificant contribution to the principal purpose of the facility which is to reduced odor in the City storm water system.

**Maximum Credit**      The maximum tax credit available to the applicant is **50%** if construction of  
ORS 468.173(1)      the facility was completed on or before December 31, 2001 and the  
OAR 340-016-0007      application was filed on or before December 31, 2003.

**TRUE:** Construction of the facility was completed on **7/17/2001** and the  
Department received the application on **10/9/2002**.

**Facility Cost**

Claimed Cost	\$137,780
Plumbing not associated with claimed facility	(\$587.15)
Calculation error: Exhibit D should total \$9882.63, not \$9883.26	(\$0.63)
Eligible Cost	\$137,192

Copies of invoices and the actual hourly rate of internal staff who worked on the project substantiated the claimed cost.

**Facility Cost Allocable to Pollution Control**

The following factors were used to determine that **100%** of the facility cost is allocable to pollution control.

<b>Factor</b>	<b>Applied to This Facility</b>
ORS 468.190(1)(a)	<b>Salable/Usable Commodity:</b> The facility recovers reusable water.
ORS 468.190(1)(b)	<b>Return on Investment (ROI):</b> The functional life of the facility used in considering the ROI is <b>5</b> years. The facility does not have a positive cash flow.
ORS 468.190(1)(c)	<b>Alternative Methods:</b> The applicant performed a cursory investigation of a formal treatment facility and holding pond. The installed system was more cost-effective.
ORS 468.190(1)(d)	<b>Savings/Increase Costs:</b> The cost savings is insignificant because the millrace and wells on the southern side of the property was the water supply.
ORS 468.190(1)(e)	<b>Other Relevant Factors:</b> No other relevant factors were identified.

**Compliance and Other Tax Credits**

DEQ staff assigned to the source is William Perry in the Western Region. Mr. Perry affirmed the applicant's statement that the facility and site are in compliance with Department rules and statutes and with EQC orders. DEQ issued an NPDES permit No. 101467 to the applicant at this site on March 24, 1999. The EQC has issued seven certificates to Rosboro Lumber Company, LLC.

Reviewers:    PBS Engineering and Environmental  
                  Maggie Vandehey, DEQ



State of Oregon  
Department of  
Environmental  
Quality

## Tax Credit Review Report

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### Pollution Control Facility: Material Recovery

#### Final Certification

ORS 468.150 -- 468.190

OAR 340-016-0005 -- 340-016-0080

#### *Applicant Identification*

Organized As: **S Corp**

Business: **Recycling collection and  
transportation**

Taxpayer ID: **93-0941217**

The applicant's address is:

**PO Box 40097  
Eugene, OR 97404**

Directors

Recommendation: **Approve**

Applicant **Miller Associated Enterprises, Inc.  
Db a Lane Garbage/Apex Disposal**

Application No. **6341**

Facility Cost **\$128,451**

Percentage Allocable **100%**

Maximum Tax Credit **50%**

Certificate Period **7 years**

#### *Facility Identification*

The certificate will identify the facility as:

**2600 65-gallon yard debris roll carts, Serial  
#'s Y 000001 - Y 002600**

**Three dual compartment glass bins for  
trucks, Serial #'s 001-003**

**One self-dumping hopper, Serial # 004**

**Eleven 4-yard expanded metal front load  
cardboard recycling containers, Serial  
#'s 169850 - 169860**

**Six 6-yard expanded metal front load  
cardboard recycling containers, Serial  
#'s 169834 - 169836, 169842, 169848 -  
169849**

**Ten 4-yard expanded metal front load  
cardboard recycling containers, Serial  
#'s 170487 - 170491 and 171221 - 171225**

**Three 3-yard expanded metal front load  
cardboard recycling containers, Serial  
#'s 171218 - 171220**

**Three 4-yard expanded metal front load  
cardboard recycling containers, Serial  
#'s 172772 - 172774**

**Five 3-yard expanded metal front load  
cardboard recycling containers, Serial**

#'s **169840,172770,172771,172417 – 172418**

The applicant is the **owner and operator** of the facility located at:

**2399 Hwy 99 N  
Eugene, OR 97402**

***Technical Information***

The applicant claimed yard debris roll carts, collection containers for cardboard, glass bins and a self-dump hopper to collect recyclable material and yard debris in the City of Eugene. The applicant collected yard debris from residential customers once every six months prior to placing the yard-debris carts. Less than 1% of eligible customers participated in this program. Many customers disposed of the yard waste with their trash. The applicant now collects yard debris every other week. The applicant also provided commercial customers with large cardboard collection containers and installed dual-compartment glass bins on their side-load garbage trucks for separating colored glass.

***Eligibility***

***Timely Filing*** The application must be filed within two years of the date that construction of the facility was completed if construction was completed on or before December 31, 2001.  
ORS 468.165 (6) and  
OAR 340-016-007

**TRUE:** The applicant filed the application within the two-year timing requirement provided in law.

<i>Construction Started</i>	<b>1/1/2001</b>
<i>Construction Completed</i>	<b>9/1/2001</b>
<i>Facility Placed into Operation</i>	<b>9/1/2001</b>
<i>Application Filed</i>	<b>11/4/2002</b>

***Purpose: Voluntary*** The sole purpose, meaning the 'exclusive' purpose, of the claimed facility must be to prevent, control, or reduce a substantial quantity of solid waste, hazardous waste, or used oil.  
ORS 468.155  
(1)(a)(B)  
OAR 340-016-

**0060(2)(a) TRUE:** The facility reduces a substantial quantity of solid waste because it diverts 132 tons per month of recyclable material and yard debris from being sent to landfill. The claimed facility diverted 1,155 tons of yard debris from being sent to the landfill from September 2001 to August 2002. There has been a 37% increase in commercial cardboard recycling, with 44 tons of cardboard per month being diverted from landfill. With the new co-mingled recycling collection system, curbside recycling of paper, glass, aluminum and other recyclable material has increased by approximately 4%.

**Method** The prevention, control, or reduction must be accomplished by the use of a material recovery process which obtains useful material from material that would otherwise be **solid waste** as defined in ORS 459.005: All useless or discarded putrescible and non-putrescible materials, including but not limited to garbage, rubbish, refuse, ashes, paper and cardboard, sewage sludge, septic tank and cesspool pumpings or other sludge, useless or discarded commercial, industrial, demolition and construction materials, discarded or abandoned vehicles or parts thereof, discarded home and industrial appliances, manure, vegetable or animal solid and semisolid materials, dead animals and infectious waste as defined in ORS 459.386.

ORS 468.155  
(1)(b)(D)

**TRUE:** Yard debris, used cardboard, glass, paper, tin cans, aluminum and plastic meets the definition of solid waste as defined in ORS 459.005.

OAR 340-016-0010(7) The facility produces an end product of utilization that is an item of real economic value and is competitive with an end product produced in another state.  
OAR 340-016-0060(4)(e) The facility shall produce the end product by mechanical processing, chemical processing; or through the production, processing, pre-segregation, or use of materials which:

- (A) Have useful chemical or physical properties and which may be used for the same or other purposes; or
- (B) May be used in the same kind of application as its prior use without change in identity.

**TRUE:** The facility obtains recyclable materials and yard debris from residential and commercial recycling programs. The recovered material is hauled to the respective recycling mills where it is made into competitive products with similar properties of real economic value. The yard debris is taken to a yard waste recovery facility where it is composted for garden mulch.

**Maximum Credit** The maximum tax credit available to the applicant is **50%** if construction of the facility was completed on or before December 31, 2001 and the application was filed on or before December 31, 2003.  
ORS 468.173(1)  
OAR 340-016-0007

**TRUE:** Construction of the facility was completed on **9/1/2001** and the Department received the application on **11/4/2002**.

**Facility Cost**

Claimed Cost	\$128,451
<b>Eligible Cost</b>	<b>\$128,451</b>

Copies of invoices substantiated the claimed facility cost.



***Facility Cost Allocable to Pollution Control***

The following factors were used to determine that **100%** of the facility cost is allocable to pollution control.

<b>Factor</b>	<b>Applied to This Facility</b>
ORS 468.190(1)(a)	<b>Salable/Usable Commodity:</b> The facility collects and separates usable commodities that are sent to mills for recovery.
ORS 468.190(1)(b)	<b>Return on Investment (ROI):</b> The functional life of the facility used in considering the ROI is <b>7</b> years. The percentage of the cost allocable to pollution control is <b>100%</b> when calculated according to rule.
ORS 468.190(1)(c)	<b>Alternative Methods:</b> No alternative investigated; the claimed facility is considered the best available technology
ORS 468.190(1)(d)	<b>Savings/Increase Costs:</b> No savings or increases in costs were identified.
ORS 468.190(1)(e)	<b>Other Relevant Factors:</b> No other relevant factors were identified.

***Compliance and Other Tax Credits***

The applicant states the facility and site are in compliance with Department rules and statutes and with EQC orders. No DEQ permits have been issued to the site. The EQC certified no other facilities at this location.

Reviewers: Maggie Vandehey, DEQ



State of Oregon  
Department of  
Environmental  
Quality

## Tax Credit Review Report

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### **Pollution Control Facility: Material Recovery Final Certification**

ORS 468.150 -- 468.190

OAR 340-016-0005 -- 340-016-0080

### ***Applicant Identification***

Organized As: **S Corp**

Business: **Recycling collection and  
transportation**

Taxpayer ID: **93 0941217**

The applicant's address is:

**PO Box 40097  
Eugene, OR 97404**

### ***Technical Information***

The applicant claimed yard-debris roll carts, a glass recycling drop box and a transfer drop box. The new recycling containers allow the applicant to expand the customer base for the collection of yard debris, safely handle recycled glass and store and transport more recyclable material. Prior to placing the new yard-debris containers with residential customers, the applicant collected yard debris once every six months. Only 3 to 5 residents out of a base of over 8,000 participated. Many residents disposed of their yard debris as trash. Yard debris collection increased by over 36 tons in the 2002 September to November collection period when compared to the same period in 2001. The transfer drop box was installed to handle the increasing participation in the co-mingled recycling program.

Directors	
Recommendation:	<b>Approve</b>
Applicant	<b>Miller Associated Enterprises, Inc.</b>
Application No.	<b>6406</b>
Facility Cost	<b>\$24,433</b>
Percentage Allocable	<b>100%</b>
Maximum Tax Credit	<b>35%</b>
Certificate Period	<b>7 years</b>

### ***Facility Identification***

The certificate will identify the facility as:

**350 65-gallon yard debris roll carts,  
Serial #'s Y 002601 - Y 002950.  
One 15-yard recycling glass drop box  
One 58-yard special transfer drop box**

The applicant is the **owner** and **operator** of  
the facility located at:

**2399 Hwy 99 North  
Eugene, OR 97402**

**Eligibility**

**Timely Filing** The application must be filed within one year of the date that construction of the facility was completed if construction was completed on or after January 1, 2002.  
ORS 468.165 (6)

**TRUE:** The applicant filed the application within the one-year timing requirement provided in law.

<i>Construction Started</i>	<b>5/1/2002</b>
<i>Construction Completed</i>	<b>5/1/2002</b>
<i>Facility Placed into Operation</i>	<b>5/1/2002</b>
<i>Application Filed</i>	<b>12/16/2002</b>

**Purpose: Voluntary** The sole purpose, meaning the 'exclusive' purpose, of the claimed facility must be to prevent, control, or reduce a substantial quantity of solid waste, hazardous waste; or used oil.  
ORS 468.155  
(1)(a)(B)

OAR 340-016-0060(2)(a)

**TRUE:** The facility reduces a substantial quantity of solid waste because it diverts over 36 tons of yard debris per month, and more than 143 tons of recyclable material from being sent to landfill. The yard debris and recyclable material diverted from landfill is considered substantial compared to the previous control where there was almost no participation in yard waste recycling.

**Method** The prevention, control, or reduction must be accomplished by the use of a material recovery process which obtains useful material from material that would otherwise be **solid waste** as defined in ORS 459.005: All useless or discarded putrescible and non-putrescible materials, including but not limited to garbage, rubbish, refuse, ashes, paper and cardboard, sewage sludge, septic tank and cesspool pumpings or other sludge, useless or discarded commercial, industrial, demolition and construction materials, discarded or abandoned vehicles or parts thereof, discarded home and industrial appliances, manure, vegetable or animal solid and semisolid materials, dead animals and infectious waste as defined in ORS 459.386.  
ORS 468.155  
(1)(b)(D)

**TRUE:** Yard debris, glass and other recyclable materials meet the definition of solid waste as defined in ORS 459.005.

OAR 340-016-0010(7) The facility produces an end product of utilization that is an item of real economic value and is competitive with an end product produced in another state.  
OAR 340-016-0060(4)(e) The facility shall produce the end product by mechanical processing, chemical processing; or through the production, processing, pre-segregation, or use of materials which:

(A) Have useful chemical or physical properties and which may be used for the same or other purposes; or

- (B) May be used in the same kind of application as its prior use without change in identity.

**TRUE:** The facility obtains glass, tin, plastic, paper, aluminum and yard debris from residential recycling programs. The recovered material is used in the manufacturing of competitive end products with similar properties. Yard debris is composted for use as garden mulch.

**Maximum Credit** The maximum tax credit available to the applicant is **35%** if the application was filed between January 1, 2002 and December 31, 2008, inclusively; and  
 ORS 468.173(3)(d) construction of the facility commenced on or after January 1, 2001 and  
 ORS 468.170(10) construction was completed on or after January 1, 2002; and the facility is used  
 ORS 468.165(6) for material recovery or recycling, as those terms are defined in ORS 459.005.

**TRUE:** Construction of the facility commenced on **5/1/2002**, construction was completed on **5/1/2002**, and the Department received the application on **12/16/2002**.

### ***Facility Cost***

Claimed Cost	\$24,433
<b>Eligible Cost</b>	<b>\$24,433</b>

Copies of invoices substantiated the claimed facility cost.

### ***Facility Cost Allocable to Pollution Control***

ORS 468.190 (3) If the cost of the facility (or facilities certified under one certificate) does not exceed \$50,000, the portion of the actual costs properly allocable shall be in the proportion that the ratio of the time the facility is used for prevention, control or reduction of air, water or noise pollution or solid or hazardous waste or to recycling or appropriately disposing of used oil bears to the entire time the facility is used for any purpose.

**TRUE:** The certified facility cost is **\$24,433** and the facility is used **100%** of the time for pollution control.

### ***Compliance and Other Tax Credits***

The applicant states the facility and site are in compliance with Department rules and statutes and with EQC orders. No DEQ permits have been issued to the site. The EQC issued no other certificates for this location.

Reviewers: Maggie Vandehey, DEQ

# **Attachment B**

## **Certified Wood Chipper Report**

### **11/1/02 - 12/20/02**

On October 4, 2002, the Environmental Quality Commission (EQC, Commission) adopted OAR 340-016-0009. The rule delegates the Commission's authority to certify wood chippers for tax credit purposes to the Department of Environmental Quality (Department). The Commission requested that the Department periodically provide a listing of the wood chipper certifications.

This listing of wood chipper certifications is in application order within the certification date. Each certificate was issued according to OAR 340-016-0009.

#### **340-016-0009 Certification of wood chippers**

For the purpose of subdelegating authority to approve and issue final certification of pollution control facilities under OAR 340-016-0080(2):

(1) The Environmental Quality Commission authorizes the Director of the Department of Environmental Quality or the Director's delegate to certify wood chippers as provided in OAR 340-016-0060(4)(h)(C) if:

(a) The Department determines the facility is otherwise eligible under OAR 340-016-0060; and

(b) The claimed facility cost does not exceed \$50,000 as set forth in OAR 340-016-0075(1).

(2) The Department may elect to defer certification of any facility to the Environmental Quality Commission.

(3) If the Department determines the facility cost, the percentage of the facility cost allocable to pollution control, or the applicable percentage under ORS 468.173 is less than the applicant claimed on the application then the Department shall:

(a) Notifying the applicant in writing; and

(b) Include a concise statement of the reasons for the proposed certification of a lesser amount or percentage; and

(c) Include a statement advising the applicant of their rights under section (4).

(4) Applicants that receive a notification under section (3) may elect to defer certification to the Environmental Quality Commission by notifying the Department within 30 days of the notification date.

(5) The Department shall defer certification to the Environmental Quality Commission according to sections (2) and (4).

(6) The Director or the Director's delegate shall certify facilities that otherwise qualify under this rule and have not been deferred according to sections (2) or (4).

**Adopted 10-4-02; effective 11-01-02**

**Attachment B**  
**Certified Wood Chipper Report**  
**November 1, 2002 through December 20, 2002**

<b>Certification Date</b>	<b>App #</b>	<b>Applicant</b>	<b>Claimed</b>	<b>Certified</b>	<b>Difference</b>	<b>% Allocable</b>	<b>Maximum Tax Credit</b>	<b>GF Liability</b>
11/08/02	6029	Carol Everman	15,685	15,685		100%	50%	7,843
11/08/02	6038	Charles Petersen	3,500	3,500		100%	50%	1,750
11/08/02	6040	Duane H. Mattson	1,439	1,439		100%	50%	720
11/08/02	6041	Russell Peterson	1,399	1,399		100%	50%	700
11/08/02	6042	Warren Trotter	1,599	1,599		100%	50%	800
11/08/02	6044	Richard Franke	750	750		100%	50%	375
11/08/02	6046	Steven Rochholz	1,850	1,850		100%	50%	925
11/08/02	6048	Brian & Dana Winkler	1,449	1,449		100%	50%	725
11/08/02	6049	Carol J. Wood	1,399	1,399		100%	50%	700
11/08/02	6050	Malcolm Pompe	2,150	2,150		100%	50%	1,075
11/08/02	6051	Paul E. Hammer	2,008	2,008		100%	50%	1,004
11/08/02	6054	Albyn Pearn	5,505	5,505		100%	50%	2,753
11/08/02	6056	Sharon K. Longenecker	980	980		100%	50%	490
11/08/02	6058	Eric J. Larsen	1,400	1,400		100%	50%	700
11/22/02	6059	John M. McMahan	450	450		100%	50%	225
11/22/02	6060	Julie Whitlatch	999	999		100%	50%	500
11/22/02	6061	Leroy Hoffman	1,499	1,499		100%	50%	750
11/22/02	6063	Rex E. Morton	850	850		100%	50%	425
11/22/02	6068	Peter L. Clark	2,199	2,199		100%	50%	1,100
11/22/02	6069	Tim Brower	567	567		100%	50%	284
11/22/02	6074	Dennis Kerbo & Jan Kerbo	1,500	1,500		100%	50%	750
11/22/02	6075	Bassett and Sons, Inc.	8,999	8,999		100%	50%	4,500
11/22/02	6078	William Magedanz	1,239	1,239		100%	50%	620
11/22/02	6079	Fred E. Trachsel	2,375	2,375		100%	50%	1,188
11/22/02	6082	Rex M. Lebow	522	522		100%	50%	261
11/22/02	6092	William W. Meyer	680	680		100%	50%	340
11/22/02	6099	Larry Palanuk	899	899		100%	50%	450

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11/22/02	6101	Gary G. Wright	2,900	2,900		100%	50%	1,450
11/22/02	6121	Stephen Furse	999	999		100%	50%	500
11/22/02	6123	Andrew J. Huhn	600	600		100%	50%	300
11/22/02	6124	Daniel W. Salzer	999	999		100%	50%	500
11/22/02	6126	Dolores Loring	849	849		100%	50%	425
11/22/02	6127	Frank M. Archambeau	2,205	2,205		100%	50%	1,103
11/22/02	6129	Patrick Gillen	1,500	1,500		100%	50%	750
11/22/02	6131	Margaret H. Meierhenry	1,555	1,555		100%	50%	778
11/22/02	6139	Linda B. Garrison	1,970	1,970		100%	50%	985
11/22/02	6140	Mich Lewis	500	500		100%	50%	250
11/22/02	6142	William F. Rasmussen	2,900	2,900		100%	50%	1,450
11/22/02	6143	Harding & Daughters, Inc.	2,450	2,450		100%	50%	1,225
11/22/02	6170	Scott & Linda Bruslind	2,400	2,400		100%	50%	1,200
11/22/02	6064	Matthew Ison	14,720	14,720		100%	50%	7,360
11/22/02	6072	City Wide Tree Service, Inc.	26,000	26,000		100%	50%	13,000
11/22/02	6073	City Wide Tree Service, Inc.	31,315	31,315		100%	50%	15,658
11/22/02	6083	Sugar Kat, Inc.	13,400	13,400		100%	50%	6,700
11/22/02	6085	Yvonne Faye Gillette	550	550		100%	50%	275
11/22/02	6086	Cockrell Enterprises Inc.	2,350	2,350		100%	50%	1,175
11/22/02	6112	Spring River Tree Service, Inc.	25,020	25,020		100%	50%	12,510
11/22/02	6176	Thomas N. Hanson	13,400	13,400		100%	50%	6,700
11/22/02	6178	George Baker	5,115	5,115		100%	50%	2,558
11/22/02	6179	Sperry Tree Care Co.	14,500	14,450	(50)	100%	50%	7,225
11/22/02	6180	Sperry Tree Care Co.	16,636	16,466	(170)	100%	35%	5,763
11/22/02	6181	Rasul Ahmadi	1,425	1,425		100%	50%	713
11/22/02	6197	Michael Murray	596	596		100%	50%	298

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11/22/02	6207	Jane Sage	4,495	4,495		100%	35%	1,573
11/22/02	6208	Kelley A. Smith	580	580		100%	50%	290
11/22/02	6209	Peter A. VanMiddlesworth	2,300	2,300		100%	35%	805
11/22/02	6214	Kyle W. King	17,465	17,465		100%	50%	8,733
11/22/02	6231	Craig L. Adams	1,900	1,900		100%	50%	950
11/22/02	6239	Dean W. Roberts	4,900	4,900		100%	35%	1,715
11/22/02	6240	Paul Tremaine	599	599		100%	35%	210
11/22/02	6255	Norman J. Elsner	2,144	2,144		100%	50%	1,072
11/22/02	6257	Ted Molinari	9,158	9,158		100%	35%	3,205
11/22/02	6259	Margaret M. Nelson	780	780		100%	35%	273
11/22/02	6265	MC Ranch, Inc.	42,500	42,500		100%	35%	14,875
11/22/02	6270	Sisters Ministorage Inc.	9,525	9,115	(410)	100%	35%	3,190
11/22/02	6272	Jody Reilly	3,295	3,295		100%	35%	1,153
11/22/02	6273	Marlene Landis	800	800		100%	50%	400
11/22/02	6274	James LaFlamme	1,200	1,200		100%	35%	420
11/22/02	6275	Kevin J. Hassett	1,320	1,320		100%	35%	462
11/25/02	5727	Kenneth A. Adair	800	800		100%	50%	400
11/25/02	6047	Tree Care & Landscapes Unlimited	17,313	17,313		100%	50%	8,657
11/25/02	6062	Ted R. Schroeder	6,995	6,995		100%	50%	3,498
11/25/02	6187	Robert Lee Sergi	647	567	(80)	100%	50%	284
11/25/02	6204	Darrick Salyers	8,200	8,200		100%	50%	4,100
11/25/02	6234	Michael F. Green	2,450	2,450		100%	35%	858
11/25/02	6276	Jack Walker	21,625	21,625		100%	50%	10,813
11/25/02	6278	Robert G. McCorkle	999	999		100%	35%	350
11/25/02	6279	W. Edward Mosiman	4,500	4,500		100%	35%	1,575
11/25/02	6281	Joel S. Aylor	44,640	44,640		100%	50%	22,320
11/25/02	6282	Arthur A. Lueck	630	630		100%	35%	221



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11/25/02	6283	Steve K. Aylward	1,000	1,000		100%	50%	500
11/25/02	6284	Clyde Fraser	1,467	1,467		100%	50%	734
11/25/02	6285	Layton R. Kindrick	1,305	1,315	10	100%	35%	460
11/25/02	6286	Mike's Fence Center, Inc.	7,000	7,000		100%	35%	2,450
11/25/02	6293	David C. Aro	2,785	2,785		100%	35%	975
11/25/02	6294	Umpqua Riverview Farms, LLC	25,500	25,500		100%	35%	8,925
11/25/02	6295	Patricia Latif Armstrong	2,500	2,500		100%	35%	875
11/25/02	6298	Don Y. LeBars	1,399	1,399		100%	50%	700
11/25/02	6299	Jason Jay Smith	29,450	29,450		100%	35%	10,308
11/25/02	6300	M. Darlene Gill	1,958	1,958		100%	35%	685
11/25/02	6301	Mark Leavitt	1,330	1,330		100%	50%	665
11/25/02	6302	Richard A. Christman	596	596		100%	35%	209
11/25/02	6316	Eric Bauder	5,100	5,040	(60)	100%	50%	2,520
11/25/02	6317	John Rosen	17,000	17,000		100%	35%	5,950
11/25/02	6318	Mark Mellinger	2,425	2,425		100%	35%	849
11/25/02	6322	Clayton Rasmussen	5,115	5,115		100%	35%	1,790
11/25/02	6323	Paul R Hoffman	580	580		100%	35%	203
11/25/02	6045	Thomas P. Widmer	2,186	2,186		100%	50%	1,093
11/25/02	6055	Peter G. Kessler	700	700		100%	50%	350
11/25/02	6098	James Temple	1,200	1,200		100%	50%	600
11/25/02	6106	Vincent J. Belleci	1,299	1,299		100%	50%	650
11/25/02	6119	Stanley Robert Nelson	616	616		100%	50%	308
11/25/02	6233	David Eastman	5,255	5,255		100%	50%	2,628
11/25/02	6264	Lawrence Wayne Parrack	6,850	6,850		100%	50%	3,425
11/25/02	6287	Robert H. Rogge	536	536		100%	35%	188
11/25/02	6324	Lawrence E. LaFleur	1,659	1,659		100%	35%	581
11/25/02	6325	S. Duane Ash	799	799		100%	35%	280

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11/25/02	6327	Terence M. Strom	11,000	11,000		100%	35%	3,850
11/25/02	6329	Stanley T. Fyke	8,750	8,750		100%	50%	4,375
11/25/02	6330	Joseph A. Schaal	2,205	2,205		100%	35%	772
11/25/02	6331	Henry Sieverling	999	999		100%	35%	350
11/25/02	6332	Larry David Wilcox	10,545	10,545		100%	35%	3,691
11/25/02	6336	Ralph Medica	999	999		100%	35%	350
11/25/02	6337	Gregory G Gourde	1,443	1,443		100%	35%	505
11/25/02	6338	James L & Marlene B Knieling	2,900	2,900		100%	35%	1,015
11/25/02	6339	Lawrence S Zivin	999	999		100%	35%	350
11/25/02	6340	Thomas Alan Jesse	1,450	1,450		100%	35%	508
11/25/02	6343	William J. Greer	1,649	1,499	(150)	100%	35%	525
11/25/02	6344	Gregory L. Kosmala and Dana L. Kosmala	1,299	1,299		100%	35%	455
11/25/02	6345	Limb Walker Tree Service, Inc.	20,709	20,709		100%	35%	7,248
11/25/02	6346	Michael P. Barsotti	2,519	2,519		100%	35%	882
12/04/02	6043	John M. Burns	1,624	1,474	(150)	100%	50%	737
12/04/02	6130	Richard Courter	5,000	5,000		100%	50%	2,500
12/04/02	6335	Mark Orndoff	4,000	4,000		100%	50%	2,000
12/04/02	6376	William B. Bartow	598	598		100%	35%	209
12/04/02	6377	Richard Wiese	1,600	1,600		100%	35%	560
12/04/02	6378	Hollis L. Augée	1,700	1,700		100%	35%	595
12/04/02	6379	Karen M. Hanken	1,300	1,300		100%	50%	650
12/04/02	6380	Neal Choiniere	1,728	1,728		100%	35%	605
12/04/02	6381	Spring River Tree Service, Inc.	19,500	19,325	(175)	100%	35%	6,764
12/04/02	6382	Gary L. Weems	4,000	4,045	45	100%	35%	1,416
12/04/02	6383	James Kohl	999	999		100%	35%	350

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<b>Certification Date</b>	<b>App #</b>	<b>Applicant</b>	<b>Claimed</b>	<b>Certified</b>	<b>Difference</b>	<b>% Allocable</b>	<b>Maximum Tax Credit</b>	<b>GF Liability</b>
12/04/02	6384	Robbie Kent Cameron	4,000	4,000		100%	50%	2,000
12/04/02	6388	Michael J. Birch	2,230	2,230		100%	35%	781
12/04/02	6389	Andrew J. Duyck	2,450	2,450		100%	35%	858
12/04/02	6392	Colette Kimball	598	598		100%	35%	209
12/04/02	6393	Larry R. Bierman	2,500	2,500		100%	35%	875
12/04/02	6395	Jonathan M. West	5,695	5,695		100%	35%	1,993
12/04/02	6396	Tom W. McCartney	615	615		100%	35%	215
			<b>\$ 717,718</b>	<b>\$ 716,528</b>	<b>\$ (1,190)</b>			<b>\$ 312,278</b>