

Invoicing Guidance for ACDP and Title V Permits



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1. Intent/Purpose/Statement of Need

This guidance is intended to clarify how fees should be calculated, invoiced and collected for separate permit types and permitting actions. Air Quality has two permitting programs: the Air Contaminant Discharge Permit (ACDP) program and the Title V Operating Permit (Title V) program. The availability of the Air Quality database system (TRAACS) and the Bank Deposit Application (BDA), further streamlining of the permit programs, and recent fee changes require new methods of fee calculation and fee collection.

Oregon Administrative Rule (OAR) 340-216-0020, Table 2 lists fees associated with the ACDP program. OAR Chapter 340, Divisions 220 list fees associated with the Title V program. OAR Chapter 340, Division 215 covers Greenhouse Gas reporting fees. OAR Chapter 340, Division 210 covers fees for registration, where registration is an alternative to an ACDP permit.

The Air Quality Guidance Online Directory contains more than 40 documents regarding fee policy and guidance. Some of the documents archived have been updated, and others are of historical interest only. This Internal Management Directive (IMD) follows existing policy and guidance and reflects current practice. In the event of a conflict between this document and an archived document, management will resolve the difference and issue a directive clarifying the guidance.

2. Authority

Title V of the Clean Air Act Amendments of 1990 requires that an air permit system be created for major sources of air pollution. The ACDP permit program is included in the State Implementation Plan (SIP) as agreed upon by DEQ and the Environmental Protection Agency's (EPA) Region 10 office. DEQ's Title V program was approved by EPA's Region 10 office in 1996. The ACDP program was created under the authority of the Clean Air Act and state statutes. Both air permit programs are contained in the Oregon Administrative Rules (OAR Division 340) and both programs are authorized by Oregon Revised Statutes (ORS).

3. Applicability

The guidance herein applies to the Air Program Operations section and to regional air quality staff. The guidance has been reviewed by DEQ's Revenue section for conformity with GASB/GAAP standards as implemented by the Oregon Accounting Manual (OAM) and DEQ's internal business processes and procedures.

4. Record Management

Invoice records are electronically archived in TRAACS and Bank Deposit Application databases for 10 years. Invoice adjustment and collection data is stored in the AQCommon drive on HQ deqhql server. The agency has adopted a record retention policy consistent with Department of Administrative Services (DAS) policies. This document will be archived in the DEQ document archives and in the AQ Guidance Online Directory.

5. Definitions

Credit: refers to a transfer of funds TO an invoice reducing the amount due.

Debit: refers to a transfer of funds FROM a paid invoice or other fund source.

Overpayment: surplus funds generated when a permittee pays more than the invoice requires, or when an invoice correction adjusts the invoice amount downward after payment is made.

Transfer: refers to moving funds between invoices.

6. Directive

I. ACDP Permit Fees

A. Initial ACDP Permit Applications

Applications for new ACDPs must be accompanied by an application fee, an annual fee, and any applicable specific activity fees from Table 2 of OAR Chapter 340, Division 216. The regional office will typically advise a new source as to the proper fees that must accompany the application package. Any notification to a source that additional application fees or specific activity fees are due will be made by the regional office.

The application and fees will usually be received by the Financial Services Revenue section (hereinafter “Revenue section”). The Revenue section will deposit the fees, record the fee receipt information on the application, and send the application to the regional office. If regional office receives the application and fees, regional staff will send the first page of the application and fees to the Revenue section for processing.

Refund of application fees will be determined and initiated by the regional office. If no work was performed on the application except for a completeness check, the entire application fee will be refunded. If work was performed on the application, a portion of the application fee may be refunded depending on how much work was performed. The regional office will make the determination of how much to refund. Alternatively, excess application fees may be applied to the first annual fee invoice with close cooperation of the staff involved and the Revenue section. Mixing specific activity fees and annual fees in the annual fee invoice is problematic and should be avoided.

New Title V sources must obtain an ACDP for construction and operation of the plant in addition to applying for a Title V permit. The Title V application is due one year after the initial startup of the new source. As of the date the Title V application is received, the permitted source is no longer subject to ACDP fees except if the source later needs to obtain a Construction or Standard ACDP for construction and operation of new equipment or processes. For existing ACDP permittees that are required to apply for a Title V permit, all of the conditions in their existing ACDP, including reporting, remain in effect until the Title V permit is issued.

B. ACDP Permit Renewals

No fee is required for an ACDP renewal, unless the source requests a permit modification that is subject to a specific activity fee from Table 2 in Division 216.

C. Construction and Standard ACDPs issued to Title V Sources

A Title V source applying for a Standard ACDP in addition to its existing Title V permit is required to pay the Standard ACDP application fee and Standard ACDP annual fees, in addition to Title V annual fees. The source must also include any applicable specific activity fees with the application. Any future ACDP annual fees will be invoiced by Air Program Operations during annual fee invoicing. When the new Standard ACDP conditions are rolled into the Title V permit, the annual Standard ACDP fees cease.

A Title V source applying for a Construction ACDP is subject to the Construction ACDP application fee. There are no annual fees for a Construction ACDP, so no annual fee amount is collected with the application fee.

D. ACDP Annual Fee Invoicing

Annual fee invoicing is done by the ACDP invoice coordinator and payment is due on December 1st for all source categories except dry cleaners. Payment of dry cleaner invoices is due on March 1st. The ACDP invoice coordinator will archive an electronic copy of all invoices in AQCommon for regional offices in a timely manner.

Sources that did not receive or lost their invoice will be identified and sent a copy by the ACDP invoice coordinator or regional office staff who will notify the ACDP invoice coordinator that late fees may need to be adjusted after payment is received. The ACDP invoice coordinator will issue refunds and invoice adjustments as needed, including those at the request of the permittee or the regional office. The ACDP invoice coordinator will inform the regional permit coordinator of completed adjustments and refunds.

A Payment Schedule and Agreement (PSA) may be set up by the ACDP invoice coordinator with the knowledge and approval of regional staff. The ACDP invoice coordinator will issue the PSA and collect the required signatures, then send a photocopy of the original signed PSA to the Revenue section. See Section V.(C) in this document for additional guidance on PSAs, including collection.

E. Simple ACDP High/Low Fees

Simple ACDP sources must pay either the low or high annual fee set forth in 340-216-8010 Table 2. Applicants for a new simple permit must initially pay the high annual fee. Once the initial permit is issued, a source qualifies for the low annual fee if:

- The source is or will be permitted under only one of the categories specified in OAR 340-216-0064(3)(a)(A); and
- Actual emissions from the calendar year immediately preceding the invoice date are less than:
 - Five tons of PM10 in a PM10 nonattainment or maintenance area or PM2.5 in a PM2.5 nonattainment or maintenance area; and

- Less than 10 tons/year for each criteria pollutant; and
- The source is not creating a nuisance under OAR 340-208-0310 or 340-208-0450.

Any source that does not qualify for the low annual fee will be assessed the high fee. If DEQ determines that a source was invoiced for the low annual fee, but does not meet the low fee criteria, they will be required to pay the difference between the low and high fees. Late fee timing typically starts upon issuance of the initial invoice. However, in this case, DEQ will issue a new invoice specifying the applicable fees and late fee timing starts upon issuance of the new invoice.

F. ACDP Sources with Multiple Permits – Attachments

A source may have one General ACDP and one or more General ACDP attachment. In cases where a source requests to be assigned to a General ACDP attachment corresponding to a General ACDP in a higher annual fee class than the General ACDP the source is currently assigned to, the source is assigned to 1) the General ACDP attachment corresponding to the lower cost General ACDP and 2) the higher cost General ACDP. A source must pay an annual fee for each General ACDP attachment. The fee class for a General ACDP attachment is Fee Class Five.

A source may have one Simple or Standard ACDP and one or more ACDP attachment. There is no fee for an ACDP attachment to a Simple or Standard ACDP. However, an ACDP attachment expires 5 years from the date of issuance and the requirements of the ACDP attachment are required to be incorporated into the source's Simple or Standard ACDP at renewal.

G. Temporary Closures

Any source that is temporarily shut down due to reasons other than regular maintenance or seasonal limitations, where the closure is anticipated to be greater than six (6) months, may request temporary closure status. The temporary closure rule requires a source, wishing to take advantage of the reduced fee, to submit its annual invoice along with a check for 50% of the invoiced fees and a letter requesting closure status. Temporary closure status may be requested anytime during the year, but annual fees will only be refunded if six or more months remain in the calendar year at the time of the request (requests received on or after July 1 are not eligible for a reduced fee for that calendar year). The refund calculation will apply the full annual fee for the time period in which the source is in operation and 50% of the full annual fee for the time period in which the source is in temporary closure status. If the closure is less than six months, the source will be invoiced for the full annual fee.

For Basic, Simple or Standard ACDP sources, once the temporary closure request is received, the region issues a temporary closure addendum. For General permit sources, once the temporary closure request is received, the region issues a temporary closure General ACDP assignment sheet. No special activity or modification fees are charged to initiate temporary closure. Every invoice that is sent out after the initial closure status is granted will contain 50% of the full fee for the source's ACDP permit type. There may be sources that do not pay close attention to their air permit and may start operating without changing their operating status. The regional office can track these sources on a case-by-case basis through their annual reports.

The temporary closure rule requires a source that wishes to resume permitted activities to submit written notification to DEQ at least 30 days prior to the startup date. In addition, the rule requires the source to submit the prorated amount of the full annual fee for its permit type (depending on how many months are left in the billing year). The region will then issue an addendum (for Basic, Simple or Standard ACDPs) revoking the closure addendum or a new General ACDP assignment sheet (for General ACDPs), which will allow them to operate. No fees are charged for revoking the closure addendum or issuing a new General ACDP assignment sheet.

H. ACDP Invoice Adjustments and Refunds

The ACDP invoice coordinator will receive most of the initial invoice questions, since the Air Quality Invoice hotline phone number (503) 229-5120 and email address AirQualityInvoiceCoordinator@deq.state.or.us are on the ACDP invoices. The ACDP invoice coordinator will also resolve most fee disputes. If a source takes its dispute to regional office staff, the regional manager must approve any invoice change. The ACDP invoice coordinator will process all invoice changes or adjustments and provide the Revenue section a memo with detailed accounting information. Due to the financial impact of invoice adjustments on Bank Deposit fees, the Air Program Operations Manager approves all annual fee invoice adjustments and refunds regardless of origin. The Revenue section processes all signed invoice adjustment memos.

Application for Return of Fees forms (refunds) for specific activity fees require the signature of the regional manager requesting the refund. Permit coordinators will provide the Revenue section detailed refund information on the return of fee form.

I. ACDP Collection and Permit Termination Notices

DEQ “has a statutory duty to make all reasonable efforts to collect” outstanding debts according to the OAM Policy (35.50.10.PO).

Beginning the last week of December, using Bank Deposit - AQ reports, permit coordinators will distribute spreadsheets showing outstanding invoices for their managers, permit writers, and/or inspectors to review. The report lists the details of all current outstanding invoices. Permit coordinators will continue sending out the spreadsheet, as requested by their managers, until the past due invoices are resolved.

Designated regional staff (permit writer, inspector and/or permit coordinator) are primarily responsible for notifying sources of overdue invoices. A courtesy call to sources that have not paid may reveal they did not receive the invoice or there was an invoicing error. The ACDP invoice coordinator will follow up on mail returned by the Post Office as undeliverable. The ACDP invoice coordinator will add ACDP invoice late fees at 7, 30 and 60-day intervals.

Due to the administrative costs exceeding the possible return, Air Program Operations may rescind late fees under \$5.00 without further collection efforts.

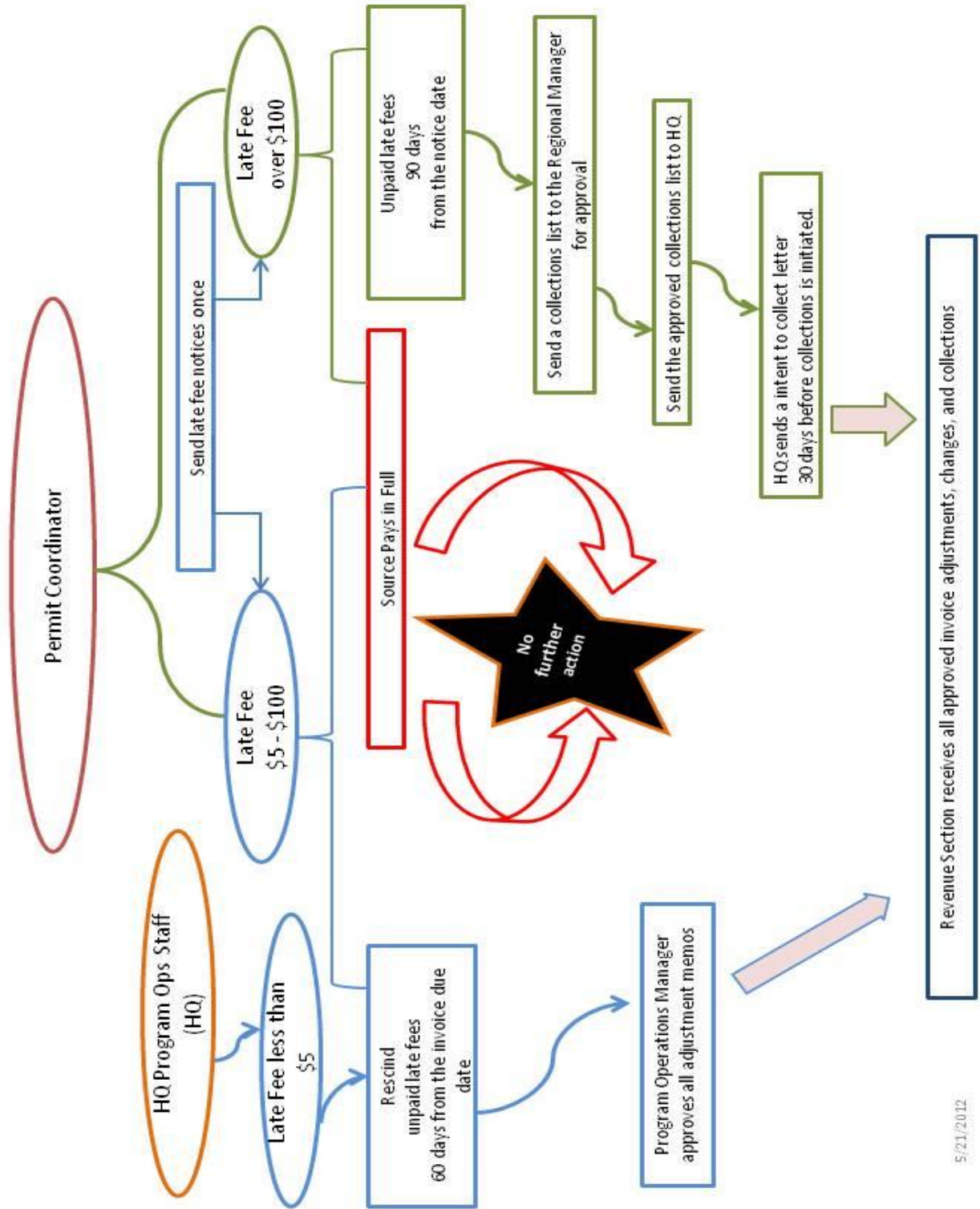
Permit coordinators send overdue notices, generated by TRAACS using an automated report, for fees greater than \$5. Overdue fees between \$5 and \$100 will generally be rescinded, if no payment is received within 60 days from the notice date (ORS 293). This is to avoid the cost of collection exceeding the amount owed. The ACDP invoice coordinator will complete overdue fee adjustments for overdue fees between \$5 and \$100 for the Air Program Operations Manager's approval. No regional manager approval is required but the ACDP invoice coordinator will inform permit coordinators of the rescinded fees.

Overdue fees over \$100 will be sent to collections 90 days after the due date and after DEQ has made all reasonable efforts to collect payment. The ACDP invoice coordinator will begin the collection process for all outstanding late fees after approval by the regional manager. The ACDP invoice coordinator will then send the source an intent to collect debt notice, providing the source with a specific time period (usually 10 to 30 days) before the debt is sent to collections. If no payment is received during this time period, the ACDP invoice coordinator will complete the appropriate collection forms and notify the Revenue section to initiate the collection process.

Permit coordinators mail permit termination warning notices, generated by TRAACS using an automated report, after the third (60-day) late fee is applied. If DEQ has not received any payments within 90 days from the invoice due date, the permit is cancelled by rule (OAR 340-216-0082(2)(d)). Regional staff will attempt to make contact with the source prior to sending a permit cancellation notice. Permit coordinators will send permit cancellation notices signed by their regional manager to the permittee, or their registered agent.

The next page illustrates the process flow for the collection of ACDP outstanding late fees.

ACDP Outstanding Late Fees



5/21/2012

II. Title V Fees

A. Initial Title V Permit Applications

In order to construct and operate a new Title V source, the owner or operator must first obtain a Standard ACDP and pay the associated ACDP permit fees. The Title V application is due one year after initial startup of the source. No application fee is required to apply for a Title V permit, but the source is subject to annual Title V fees as of the date that the Title V application is received. The applicability of specific activity fees will be determined and approved by the regional air quality manager.

B. Title V Permit Renewals

No fees are required for Title V renewals, unless the source makes a change(s) that triggers a specific activity fee. All changes requested by the permittee will be evaluated for specific activity fees. If the requested changes meet the definition of a modification, the correct modification fee must be remitted with the renewal application. Fees for other specific activities will be collected at the time of request.

C. Title V Base Fees

The Title V base fee is the same for all Title V permittees. It is charged annually on a fee year basis of November 15th through November 14th. The Title V invoice coordinator invoices Title V base fee and Title V emission fees once a year. All Title V program fees are due either 30 days after the invoice date or October 1st, whichever is later.

The Title V base fee can be increased each year based on the increase in the Consumer Price Index (CPI) over the previous year's CPI index (e.g., the fee increase for 2015 was 1.6%), or by legislative action. It is important to use the correct Title V base fee value to determine fees and credits for a given fee year. The CPI change is adopted by the EQC through rulemaking.

D. Title V Emission Fees

Annual Title V emission fees are a tonnage fee paid for four pollutants: PM10, NOX, SO2 and VOC. Title V emission fees are paid on permitted emission levels (PSEL or detail sheet) or on actual emissions in accordance with OAR 340-220-0120 through 0170. If more than one permit is in effect for a calendar year for an Oregon Title V Operating Permit program source, the owner or operator electing to pay on permitted emissions must pay on the most current permitted or actual emissions. Total emissions subject to fees are capped in OAR 340-220-0060 at 7,000 tons per year for all regulated pollutants for each source. The per-ton fee rate is established in OAR 340-220-0040. The per-ton emission fee can be increased each year based on the increase in the CPI over the previous year's CPI index, or by legislative action.

The default assessable emissions are generally equal to the Plant Site Emission Limits (PSELs, Method 1). However, if a permit includes a PSEL(s) set at the generic PSEL level, then

the default assessable emissions for pollutants with generic level PSELS are equal to the potential to emit for that pollutant (Method 2).

Example: The generic PSEL level for NO_x is 39 tons per year. Source XYZ has one main source of NO_x emissions, a single boiler which could emit 15 tons per year of NO_x if it were operated at its maximum hourly rate 24 hours per day and 365 days per year. In addition, 1 ton per year of NO_x is included for aggregate insignificant emissions. Source XYZ's potential to emit NO_x is therefore 15+1 = 16 tons per year, and the default assessable emissions are 16 tons per year for NO_x, not 39.

The permit writer should provide the source a default assessable emissions table for fee purposes showing the default assessable emissions by pollutant and by emissions unit. The values in the table are related to the PSELS in the version of the permit that is in effect for any given year. If any PSELS are revised, the table may need to be revised as well.

For new sources, Title V emission fees are assessed upon startup. The first Title V emission fee report for a new source may be filed after the first Title V invoice, since emission fees are for the previous year. The emission fees for the first year will be based on actual emissions using Methods 3, 4, 5 or 6, as discussed in section E below, or on a pro rata basis using the PSEL for the plant that was effective on December 31st of the emission year. For operating sources, the emission fees begin immediately upon application for the Title V permit. Since emission fee reports are not required for ACDP permits, data from the ACDP permit, review report, and/or annual report may be used to determine the pro rata fees. Section V.(A) of this directive addresses fees for sources that switch permits.

E. Actual Emissions for Fee Purposes

A source may pay on actual emissions as allowed in OAR 340 Division 220 if the source is able to calculate emissions for the emissions unit and pollutant by one of the methods listed in OAR 340-220-0120. Actual emissions must be:

- Method 3: Verified emission fractions (documented on F1103);
- Method 4: VOC material balance (documented on F1104);
- Method 5: SO₂ material balance (documented on F1105); or
- Method 6: Continuous monitoring system data (documented on F1106).

Actual emissions include, but are not limited to, routine process emissions, fugitive emissions, and excess emissions from maintenance, startups and shutdowns, equipment malfunction, and other activities, but do not include categorically insignificant activities and secondary emissions. Actual emissions may replace the default emissions for one or more emissions unit and pollutants.

AP-42 and other non-site specific emission factors are not considered verified emission factors. EPA's TANKs program, Unified Emission Factors (UEFs) for styrene sources, and other emission estimation methods are not considered material balance methods.

F. Calculating assessable emissions

Assessable emissions are calculated by summing the assessable emissions for each emission unit and pollutant combination. See Attachment B for more information.

G. Title V Fee Reports

Title V sources submit a Title V emission fee report along with their annual report. The Title V invoice coordinator uses the emission fee report to calculate emission fees. Due to the complexity of Title V sources, the Title V invoice coordinator works closely with regional staff to determine the correct fees as well as to collect outstanding Title V invoices. Regional permit writers are responsible for reviewing the emission fee reports. See Attachments A and C for Title V emission fee report review procedures.

The permit writer should be the main contact for the source if additional information is needed to determine the emission amounts subject to fees.

H. Title V Invoicing

The Title V invoicing process is different from the ACDP invoicing process. Title V invoices are due either 30 days after the invoice date or October 1st, whichever is later. The invoices consist of: 1) a base fee; 2) emissions fees; and 3) greenhouse gas reporting fees, if applicable. The base fee is for the coming base fee year (e.g., base fees paid in 2001 cover the period of November 15, 2001 to November 14, 2002). Emissions fees are paid for the prior calendar year (e.g., emissions fees paid in 2001 are for assessable emissions in 2000). Base fees and emissions fees pay for inspections and general day-to-day work done by staff (direct and administrative support work) on Title V sources as well as the processing of permit renewals.

The first step in the Title V invoicing process is the Title V permit writer creating a source-specific table of default assessable emissions for each of their Title V sources. The permit writer bases the first version of the table on the PSELs in the current Title V permit. The Title V permit writer updates the table if and as needed when revising the PSELs.

The next step in the Title V invoicing process is pulling data from the source-specific table of default assessable emissions into the TRAACS workbook for each Title V source. The workbook coordinator, working with the permit writers, is responsible for creating and updating the workbooks. The workbook coordinator develops the workbook prior to the draft version of the permit (including emission detail sheets) goes out on public notice. Changes may occur after the public comment period and/or by final issuance of the permit. The permit writer needs to keep the workbook coordinator informed of any changes that occur by final issuance of the permit.

To set up a new or update an existing workbook (also see [workbook development process flowchart](#)), the permit writer emails an electronic copy of the draft permit, permit review report, and emission detail sheet to the workbook coordinator. The workbook coordinator needs a maximum of 14 days to turn around a workbook. However, with advance notice, it is possible for the workbook coordinator to expedite a workbook. The workbook coordinator evaluates each

request for an expedited workbook on a case-by-case basis to determine how much time it will take to complete the workbook. The permit writer needs to provide at least 14 days before the permit goes out on public notice if wanting to insert workbook tables into the draft permit.

The assessable emission screen in TRAACS is the tool used for invoicing Title V sources. The assessable emission screen pulls data from the TRAACS workbooks. The emissions data in the workbooks need to match the assessable emission data from the default assessable emission table, if it does not, TRAACS will generate an incorrect invoice.

In order for TRAACS to generate an invoice, an annual emission fee report must be scheduled in TRAACS. The permit writer must schedule annual fee reports for the duration of a permit. If a permit renewal is not issued before the current permit expires, the permit writer must schedule an additional fee report(s) in TRAACS.

When an emission fee report is received by the regional office, the permit writer or permit coordinator must enter the date the report is received into TRAACS. If approval of the fee report is delayed, the permit writer should keep the invoice coordinator in the loop by keeping the status updated in TRAACS. When the fee report is approved, the permit writer must enter the approval date in TRAACS and send copies of the original and approved fee reports to HQs. HQs will enter that it received the fee report in TRAACS.

I. Title V Fee Collection and Disputes

To better understand invoicing, be aware that fund accounting by the Revenue section is based on the state fiscal year, which runs from July 1st through June 30th. Title V invoices sent out in 2008 were numbered AQMSE09-____, because the funds collected were applied to the 2009 Fiscal Year, which started July 1, 2008. The numbers "09" indicate the fiscal year and not the calendar year in which the invoices were sent out. The funds from 2008 invoicing are part of the 2007-2009 Biennium budget, which is based on the legislative cycle. This is why it is critical to identify for the Revenue section the fiscal year and fee program any invoice correction is to be applied.

Disputed invoices are to be paid on time by the source if the dispute is resolved in a timely manner prior to the due date. If the dispute is resolved by cancelling an invoice and issuing an amended invoice, the new invoice due date will apply. The Title V invoice coordinator will investigate any fee disputes. The resolution requires clear communication between all internal parties, such that the source receives the same answer from all DEQ personnel. The regional and Air Program Operations managers must approve the resolution before the source is informed of it. The Revenue section will be informed of any adjustment to an invoice in a memo signed by the Air Program Operations manager.

The collection of overdue invoices is primarily the responsibility of the Title V invoice coordinator. Approximately 10 days before invoices are due, the invoice coordinator should check Bank Deposit to determine whether any sources have not yet paid their invoices. A courtesy call to sources that have not paid may reveal they did not receive the invoice or there was an invoicing error. If this is the case, a correct copy of the invoice will be sent to the source immediately. The Title V invoice coordinator will follow up on mail returned by the Post Office

as undeliverable. The Title V invoice coordinator will continue to run Outstanding Invoice reports from Bank Deposit and follow-up on a regular basis until all invoices are paid. The week following the due date, the Title V invoice coordinator may send out a courtesy letter to Title V sources that are at risk of paying late.

The Title V invoice coordinator is responsible for sending out overdue notices. For late or underpayment of fees, the penalties are \$200.00 if postmarked more than seven or less than 30 days late, and \$400.00 if received on or after 30 days late. (OAR 340-220-0180) DEQ may assess an additional fee of the greater of \$400.00 or 20 percent of the amount underpaid for substantial underpayment. (OAR 340-220-0180(2)) Any Title V source that fails to pay fees imposed by DEQ must pay a penalty of 50 percent of the fee amount plus interest on the fee amount computed in accordance with Section 6621(a)(2) of the Internal Revenue Code of 1986 (as amended). (OAR 340-220-0190) Any undisputed fees that are 90 days or more past due must be sent to the Department of Revenue or a private collection agency for collection, per ORS 293.

III. Specific Activity Fees

A. Determination and Collection of ACDP Specific Activity Fees

ACDP specific activity fees in Table 2, Part 3 of OAR 340-216-0020, are applicable when ACDP permits are modified at the request of the source and for new ACDP applications. The fees in Table 2 are also applicable when a new Title V source needs an ACDP to construct and operate a new plant or when modification to an existing Title V source requires the source to apply for a Construction ACDP or Standard ACDP. These fees are in addition to application and annual fees.

The ACDP non-technical modification fee is charged for name changes, change of ownership and similar administrative changes. For gasoline dispensing facilities (GDFs), a portion of these fees will be used to cover the fees required for changes of ownership in OAR 340-150-0052(4).

The ACDP basic technical modification fee is charged for emission factor corrections, compliance method changes, changing source test dates for extenuating circumstances, and similar changes.

The ACDP simple technical modification fee is charged for incorporating a PSEL compliance method from a review report into an ACDP; modifying a compliance method to use different emission factors or process parameters; changing source test dates for extenuating circumstances; changing reporting frequency; incorporating NSPS and NESHAP requirements that do not require judgment; and similar changes.

The ACDP moderate technical modification fee is charged for incorporating a relatively simple new compliance method into a permit; adding a relatively simple compliance method or monitoring for an emission point or control device not previously addressed in a permit; revising monitoring and reporting requirements other than dates and frequency; adding a new applicable requirement into a permit due to a change in process or change in rules and that does not require judgment by DEQ; incorporating NSPS and NESHAP requirements that require judgment; and similar changes.

The ACDP complex technical modification fee is charged for incorporating a relatively complex new compliance method into a permit; adding a relatively complex compliance method or monitoring for an emission point or control device not previously addressed in a permit; adding a relatively complex new applicable requirement into a permit due to a change in process or change in rules and that requires judgment by DEQ; and similar changes.

The PSD/NSR modification fee is required when the applicant proposes to construct a major source or to undertake a major modification as defined in OAR 340-200-0020. The applicant must submit fees with the application as required by OAR 340-216-0020.

The ACDP modeling review fee is charged whenever DEQ performs a review of modeling submitted by a source. Usually this occurs when a new large facility is planned or an existing source is planning an expansion. This fee is not charged if the new source or expansion is subject to PSD/NSR, in which case the PSD/NSR initial permitting or modification fee (as appropriate) covers the modeling review cost.

The ACDP public hearing at source's request fee is charged when a source would rather have their permit go to hearing instead of just to public notice. This is charged when a hearing is not required by rule but the source requests one to be held to save time.

The state MACT determination fee is charged when DEQ must perform a source-specific MACT determination. This is only for major HAP sources that are not subject to a categorical MACT that has been promulgated by EPA.

Specific activity fees are a one-time per action charge, with the exception of the compliance order monitoring fee, which is charged on a monthly basis as long as monitoring of a compliance schedule is required. These fees are determined and collected by regional staff, and monthly fees may be invoiced annually in coordination with Air Program Operations.

B. Determination and Collection of Title V Specific Activity Fees

Title V specific activity fees in OAR 340-220-0050 apply to modifications of existing Title V permits that do not require the source to apply for a Construction ACDP or Standard ACDP. The following summarizes when each specific activity fee may be used. Administrative fees for Title V sources that are listed in OAR 340-218-0150(1)(a) through (h) use the fee schedule in Division 220.

If no work was performed on the application except for a completeness check, specific activity fees will be refunded. If work was performed on the application, a portion of the specific activity fees may be refunded depending on how much work was performed.

The administrative amendment fee may be used to revise or incorporate into the permit a number of changes, such as:

- Corrections of typographical errors;

- Incorporation of requirements established under the state New Source Review permitting program, provided they meet procedural requirements that are applicable and substantially equivalent to those contained in OAR 340-218-0120 (permit issuance), 340-218-0210 (public participation), OAR 340-218-0230 (Affected state and EPA review) and the compliance requirements contained in OAR 340-218-0080 (e.g., monitoring, recordkeeping, reporting, and compliance certification) of the federal regulations, and provided the facility was constructed and would be operated as specified in the New Source Review approval;
- Identification of a change in the name, address, or phone number of the responsible official identified in the permit, or provides a similar minor administrative change at the facility;
- Changes in the name of the permittee;
- Changes in ownership or operational control of a facility where DEQ determines no other change in the permit is necessary, provided that a written agreement containing a specific date for transfer of permit responsibility, coverage, and liability between the current and new permittee has been submitted to DEQ;
- Requirements for more frequent monitoring or reporting by the permittee;
- Changes in the date for reporting or source testing requirements as a result of extenuating circumstances, such as plant shutdown due to economic reasons;
- Easing monitoring, reporting, or recordkeeping due to a permanent source shutdown or shutdown of certain emissions unit(s).

The minor permit modification fee may be used to request modifications that do not:

- Violate any applicable requirement;
- Involve significant changes to existing monitoring, reporting, or recordkeeping requirements in the permit;
- Require or change a case-by-case determination of an emission limitation or other standard, or a source-specific determination for temporary sources of ambient impacts, or a visibility or increment analysis;
- Seek to establish or change a permit term or condition for which there is no corresponding underlying applicable requirement and that the source has assumed to avoid an applicable requirement to which the source would otherwise be subject. Such terms and conditions include but are not limited to:
 - A federally enforceable emissions cap assumed to avoid classification as a Title I modification (e.g., a PSEL assumed to avoid triggering New Source Review); and
 - An alternative emissions limit approved pursuant to OAR 340-244-0100 through 340-244-0180;
- Increase emissions over the PSEL;
- Constitute Title I modifications; and
- Require processing under OAR 340-218-0180 as a significant modification.

The significant permit modification covers modifications including:

- Increases in PSELs (e.g., due to increases in production or hours of operation that can already be physically accommodated) except those increases subject to:
 - New Source Review [OAR 340, Division 224];

- Corrections when more accurate data are obtained but does not increase actual emissions [OAR 340-218-0150(1)(i)]; or
- Construction/operation modifications [OAR 340-218-0190];
- Significant changes in existing monitoring permit terms or conditions;
- Relaxations of reporting or recordkeeping permit terms or conditions;
- Incorporation into the Permit of requirements from preconstruction review permits authorized under OAR 340, Division 224, unless the incorporation qualifies as an administrative amendment;
- Incorporation into the Permit of requirements from preconstruction review permits authorized under OAR 340-218-0190, unless otherwise specified in OAR 340-28-0190(2); and
- Changes consistent with OAR 340, Division 218 that may render existing permit compliance terms and conditions irrelevant.

C. Specific Activity Fee Funding Accounts

Note that funds from specific activity fees are credited to the same funding account as annual fees, but records are kept in separate accounting systems. Mixing credits and debits from specific activity fees and annual fee funds is problematic, especially if both ACDP and Title V programs are involved. Cross-fund activity is highly discouraged by the Revenue section, but may be accomplished if the invoice adjustment memo clearly describes how every dollar will be accounted for. Discrepancies found during the regular audits of the DEQ funding accounts may be referred back to Air Quality to satisfy DAS auditors or third party auditors.

IV. Greenhouse Gas Reporting Fees

A. Applicability

Greenhouse gas (GHG) reporting fees are assessed to Title V and ACDP sources that are required to register with DEQ and report annual GHG emissions because they fit in certain source categories or emit more than 2,500 metric tons of carbon dioxide equivalent during a year. Although GHG reporting fees are listed under the same fee rules as specific activity fees, they are not specific activity fees because DEQ's assessment of GHG reporting fees relies on different statutory authority than specific activity fees.

GHG reporting fees are assessed to Title V sources that are required to report GHG emissions under OAR 340-215-0030(2)(a)(A) or (2)(b)(A). The fee is 15% of the source's annual base fee for the current permit year plus the annual emission fees for emissions during the previous calendar year, not to exceed \$4,500. See OAR 340-220-0050(3).

GHG reporting fees are assessed to ACDP sources that are required to report under OAR 340-215-0030(2)(a)(B)-(C) or (2)(b)(B). Refer to OAR 340-216-0020, Table 2. The GHG reporting fee, listed in Part 3.(k), is 12.5% of the applicable annual fee in Part 2.

B. Determination and Collection

GHG reporting fees are invoiced along with annual ACDP and Title V fees. However, collected GHG fees go into a separate fund, so Bank Deposit was modified to allow invoicing for two separate programs on one invoice.

GHG fees are collected like other fees, except when an invoice adjustment is needed. Since GHG fees are 12.5 or 15% of the annual fee, any adjustment to annual fees results in a change in the GHG reporting fee. Because of this interdependence, an invoice for GHG and annual fees that needs adjustment must be canceled in full. A new, adjusted invoice is then issued with the revised annual fees and GHG fees.

V. Permit Switching and Payment Schedules

A. Permit Application Fees for Sources Switching Permit Types

Initial permitting fees may apply when a permitted source applies for a different type of permit. The fee depends on the existing permit type and the type of permit that the source is switching to. The permit hierarchy from low to high is: Basic, General, Simple, Standard, and Title V. Sources that switch to a higher level permit will be charged the full application fee by the regional office. Sources switching from a Title V permit to a Standard or Simple ACDP will also be charged the full application fee by the regional office.

Sources that switch from a higher level ACDP to a lower level ACDP, that switch from a Title V permit to a General or Basic ACDP, or that switch from a Basic ACDP to a General ACDP are not required to pay an initial application fee, unless it is determined by the regional manager that the new permit application will entail a large amount of staff time and effort. The regional office may also charge a partial application fee. Annual fees will be adjusted during annual invoicing by Air Program Operations staff. Underpayments will be added to next year's fees and overpayments will be subtracted from next year's fees. Overpayments in excess of the next year's fees will be refunded by Air Program Operations at the same time invoices are sent out, using the Return of Fees form.

Emission fees for Title V sources start upon the date of the Title V application for existing sources operating under an ACDP. The emission fees are based on the existing permit, review report, or annual report until such time as the Title V permit is issued and a Title V Fee Report is available. Default fees are based on the PSEL in the source's existing permit.

B. Refund and Credit Procedures for Sources Switching Permit Types

A source switching from a Title V permit to an ACDP may receive a credit or a charge for the difference between the Title V base fee and the ACDP annual fee. The ACDP annual fee must be pro-rated based on the application date and consideration of the Title V fee year of November 15th through November 14th.

A source switching from an ACDP to a Title V permit will be billed for the Title V base fee during regular Title V invoicing, which normally goes out in August and is due October 1st. Any final adjustment to the ACDP annual fee should be handled by a refund or a supplemental ACDP invoice issued in October by Air Program Operations.

Should the permit switch result in a credit, the source will be issued a refund. For a permit switch to an ACDP, the goal is to end the year on December 31st with the balance of current fees due as zero and the regular annual fee for the coming year collected as of December 1st. For a permit switch to a Title V permit, the goal is to end the fee year on November 14th with the balance of fees due as zero and the regular base fee for the coming year collected as of October 1st. The source will be invoiced the following year for future yearly fees according to the usual invoicing schedule.

Title V and ACDP funds are accounted for under separate fund codes and the Revenue section must receive clear instructions as to the source of any credits, debits and refunds. A memo should be sent to the Revenue section making it clear how funds from the Title V and ACDP accounts will be adjusted due to a permit switch. The Application for Return of Fees form requires a Deposit Slip to allow for fee payment verification, check bank clearance confirmation, and account adjustment. An account adjustment can be applied to the original invoice and result in a refund or transferred to another invoice or permit. Overpayments for fees in one program, which are transferred to an invoice for fees in another program, must be clearly tracked for the Revenue section.

C. ACDP Payment Schedule and Agreement Collections

Payment Schedule and Agreements (PSA) are authorized upon request from a source due to a financial hardship. PSA's are limited to permit fees \$240 and greater. If the previous year's negotiated monthly PSA payments were not timely, the source will not qualify for another PSA.

Sources with a recurring PSA and a history of regular payments can sign one permanent PSA. The original signed permanent PSA will be retained by the AQ invoice coordinator and the source, and DEQ Revenue Section will receive a copy.

If no payments are received, 90 days after the first payment was due, the normal process for permit termination is initiated (refer to section I.(G) for permit termination details). After two payments are missed, the PSA debt will be turned over to collections 90 days after the last payment was received (refer to section I.(F) for the collection process details).

6. Appendices

Appendix A
Title V fee report review procedures
April 2, 2015

Contents:

1. Fee reporting and review procedure
2. Example letter to sources
3. Directions for reporting Assessable Emissions for Fees (to be enclosed with letter to sources)
4. Fee Report Review Form, to be used by permit writer

Fee reporting and review procedure for permit writers

1. Each Title V permit writer will create a source-specific table of default assessable emissions for each of their sources.
 - a. The first version of the table will be based on the PSEs in the current Title V permit.
 - b. The table will be updated if and as needed when PSEs are revised.
2. Each Title V permit writer will send the attached letter, the **Directions for reporting Assessable emissions for fees** and the source-specific table of default assessable emissions to each of their sources.
 - a. This will be done by December 15, 2014.
 - b. Each Title V permit writer will retain a copy of each source-specific table of default assessable emissions to use when reviewing fee reports.
3. Each Title V permit writer will review fee reports when received.
 - a. Complete a Fee Report Review Form (attached) for each source.
 - b. If minor corrections are needed, the permit writer will make the corrections on the original F1101 and F1102 submitted by the source.
 - c. If significant corrections are needed, the permit writer will contact the source, explain the problem, and request that the source resubmit corrected fee report forms.
 - d. The permit writer will sign and date the approved F1101 and F1102 to indicate that they were reviewed.
4. For each source, the permit writer will forward the following to the Title V permit invoicing specialist as soon as possible after receiving the annual report, but not later than April 15. If approval of the fee report is delayed, the permit writer should keep the invoice coordinator in the loop by keeping the status updated in TRAACS.
 - a. The approved F1101, signed and dated, with corrections if necessary;
 - b. If there were changes to the F1101, a revised and approved F1102; and
 - c. The Fee Report Review Form.
5. The permit writer will retain a copy of each Fee Review Form, F1101 and F1102.

Appendix B
Directions for reporting Assessable Emissions for Fees
September, 2014

Assessable emissions for Title V fee purposes may be determined using default assessable emissions, or *actual emissions*, or a combination of default and *actual emissions*.

Pollutants used to determine assessable emissions

Assessable emissions are based on four pollutants: sulfur dioxide (SO₂), oxides of nitrogen (NO_x), particulate matter 10 micrometers in diameter and less (PM₁₀)*, and volatile organic compounds (VOC). Only these four pollutants need be reported for assessable emissions.

Default assessable emissions

The default assessable emissions are generally equal to the Plant Site Emission Limits (PSELs). However, if a permit includes PSELs set at the generic PSEL level, then the default assessable emissions for the pollutants with generic level PSELs are equal to the potential to emit that pollutant.

Example: The generic PSEL level for NO_x is 39 tons per year. Source XYZ has one main source of NO_x emissions, a single boiler which could emit 15 tons per year of NO_x if it were operated at its maximum hourly rate 24 hours per day and 365 days per year. In addition, 1 ton per year of NO_x is included for aggregate insignificant emissions. Source XYZ's potential to emit NO_x is therefore 15+1 = 16 tons per year, and the maximum assessable emissions of NO_x are 16 tons per year, not 39.

Your permit writer should provide you with a Table of Default Assessable Emissions for Fee Purposes for your source showing the default emissions by pollutant and by emissions unit. If you did not receive a Table of Default Assessable Emissions for Fee Purposes for your source, please contact your permit writer and request the table.

Note that the values in the Table of Default Assessable Emissions for Fee Purposes are related to the PSELs in the version of your permit that is in effect for any given year. If any PSELs are revised, the Table of Default Assessable Emissions for Fee Purposes may need to be revised as well.

Actual emissions for fee purposes

The Title V fee rules have provisions for calculating *actual emissions*, with four allowed calculation procedures. These rules and procedures can be found on DEQ's web site (<http://www.oregon.gov/DEQ>) by clicking first on Rules and Regulations, then on Oregon Administrative Rules, and then scrolling down to and clicking on Division 220. An excerpt from Division 220 listing the methods for calculating *actual emissions* is shown below:

340-220-0120

Actual Emissions

An owner or operator electing to pay on actual emissions must obtain emission data and determine regulated pollutant emissions using one of the following methods:

- (1) Continuous monitoring systems used in accordance with OAR 340-220-0130;
- (2) Verified emission factors developed for a particular source or a combination of sources venting to a common stack in accordance with OAR 340-220-0170;
- (3) Material balances determined in accordance with OAR 340-220-0140, 340-220-0150, or 340-220-0160; or
- (4) Verified emission factors for source categories developed in accordance with OAR 340-220-0170(11).

Actual emissions, calculated per the Division 220 rules, may replace the default emissions for one or more emissions unit/pollutant default values.

When *actual emissions* are calculated, the calculations must be shown using the appropriate form:

- F1103 Verified Emission Factors
- F1104 Material Balance for VOC
- F1105 Material Balance for SO₂
- F1106 Continuous Emission Monitoring

If any of these forms are used, they must be included with the fee report.

Exclusions, OAR 340-220-0070

1. DEQ will not assess emission fees on newly permitted major sources that have not begun initial operation.*
2. DEQ will not assess emission fees on carbon monoxide. However, sources that emit or are permitted to emit 100 tons or more per year of carbon monoxide are subject to the emission fees on all other regulated air pollutants pursuant to OAR 340-220-0010.
3. DEQ will not assess emission fees on any device or activity that did not operate at any time during the calendar year. **
4. If an owner or operator of an Oregon Title V Operating Permit program source operates a device or activity for less than 5% of the permitted operating schedule, the owner or operator may elect to report emissions based on a proration of the permitted emissions for the actual operating time.

* However, the base fee will be assessed.

** Indicate which devices, activities or emissions units did not operate in the annual report/fee report.

Calculating assessable emissions

The default assessable emissions for fees are calculated by summing the default emissions for each emissions unit/pollutant identified in the Table of Default Assessable Emissions for Fee

Purposes for your facility. The total default assessable emissions are shown in the last row of the table.

If the permittee does not elect to pay on **actual emissions** (see below), then:

1. Enter the assessable emissions for each emissions unit and pollutant in the assessable emissions summary form (F1102).
2. Enter the total assessable emissions for PM₁₀, NO_x, SO₂ and VOC in the pollutant summary form (F1101).

Actual emissions

The permittee may pay on **actual emissions** as allowed in OAR 340 Division 220 for any emissions unit/pollutant listed in the table, if the permittee is able to calculate emissions for the emissions unit/pollutant by one of the methods listed in OAR 340-220-0120.

If the permittee elects to pay on **actual emissions** for one or more emissions units/pollutants, the permittee must use the following procedure:

1. Determine that an **actual emissions** method is applicable and that the requirements in the rules can be met;
2. Perform the **actual emissions** calculation(s) as specified in the rules;
3. In the Table of Default Assessable Emissions for Fee Purposes, replace the default value for the applicable emissions unit/pollutant with the **actual emissions** calculated in step 2;
4. Repeat steps 1 through 3 for all emissions units/pollutants for which **actual emissions** can be calculated;
5. For each pollutant column in the table, sum the **actual emissions** values with the remaining unchanged default emissions values to determine the assessable emissions for each pollutant;
6. Round off the calculated assessable emissions to whole tons as follows:
 - a. Round off only the total assessable emissions, not the assessable emissions for individual emissions units;
 - b. Round up to the nearest whole ton for emission values 0.5 and greater;
 - c. Round down to the nearest whole ton for emission values less than 0.5.
7. Enter the assessable emissions for each emissions unit and pollutant in the assessable emissions summary form (F1102).
8. Enter the total assessable emissions for PM₁₀, NO_x, SO₂ and VOC in the pollutant summary form (F1101).
9. Document the **actual emissions** using the applicable form (F1103 through F1106).

Examples

Two examples are shown below. The first example shows the default assessable emissions. The second example shows how default assessable emissions values can be replaced by **actual emissions** values and exclusion of an emissions unit that did not operate at all during the reporting year.

Example 1: Using default assessable emissions values

Add the values in each column as shown in the table below.

Table of Default Assessable Emissions for Fee Purposes

Emission Unit ID	Emission Unit Description	PM10	NOx	SO2	VOC
EU1	Printing operations				157.7
EU2	Paper coating	6.06			45.6
EU3	Boilers - Natural gas	0.16 *	6.38 *	0.17 *	0.24 *
	Boilers - No. 2 fuel oil	0.10 *	0.10 *	0.36 *	0.00 *
EU4	Dryers - Natural gas	0.20	8.02	0.21	0.30
Aggregate Insignificant emissions		1	1	1	1
Total assessable emissions		7.42	15.4	1.57	204.84
Assessable emissions after rounding off		7	15	2	205
Plant Site Emissions Limits (PSELs)		14 (generic level)	39 (generic level)	39 (generic level)	205

* When multiple fuels can be used, use only the higher emissions value for that emissions unit/pollutant. In the example above for EU3, PM = 0.16, NOx = 6.38, SO₂ = 0.36 and VOC = 0.24.

For Example 1, *using only default assessable emissions*, the following assessable emissions should be reported:

PM10	NOx	SO2	VOC	Total
7	15	2	205	229

Example 2: Using a combination of default assessable emissions values, *actual emissions* values, and excluding emissions from an emissions unit that did not operate at all during the reporting year.

- The source monitors VOC emissions from printing and paper coating by material balance. Per OAR 340-220-0120, material balance is one of the methods allowed for determining *actual emissions* for fee purposes.
- The paper coating system was not operated at all during the reporting year.

The VOC emissions monitored by material balance are:

- EU1: 92.8 tons per year - enclose form F1104
- EU2: did not operate at all - indicate this on the fee report or elsewhere in the annual report

The Table of Default Assessable Emissions for Fee Purposes is the same as the table used in Example 1, except:

- Replace the default value for EU1 VOC with the monitored material balance value of 92.8; and.
- Replace the default value for EU2 with 0.0.

Then add the values in each column as shown in the table below:

Emission Unit ID	Emission Unit Description	PM10	NOx	SO2	VOC
EU1	Printing operations				157.7 92.8
EU2	Paper coating	6.06			45.6 0.0
EU3	Boilers - Natural gas	0.16 *	6.38 *	0.17 *	0.24 *
	Boilers - No. 2 fuel oil	0.10 *	0.10 *	0.36 *	0.00 *
EU4	Dryers - Natural gas	0.20	8.02	0.21	0.30
Aggregate Insignificant emissions		1	1	1	1
Total assessable emissions		7.42	15.4	1.57	94.34
Assessable emissions after rounding off		7	15	2	94
Plant Site Emissions Limits (PSELs)		14 (generic level)	39 (generic level)	39 (generic level)	205

* When multiple fuels can be used, use only the higher emissions value for that emissions unit/pollutant. In the example above for EU3, PM = 0.16, NOx = 6.38, SO₂ = 0.36 and VOC = 0.24.

For Example 2, the following assessable emissions should be reported:

PM10	NOx	SO2	VOC	Total
7	15	2	94	118

Appendix C
Fee Report Review Form

FEE REPORT REVIEW FORM

SOURCE NAME: _____

SOURCE NUMBER: _____

REPORTING YEAR: _____ (assessable emissions year)

Base Fee Year: (entered by invoicing specialist) _____

REVIEW PERFORMED BY: _____ (name of permit writer)

DATE REVIEW WAS PERFORMED: _____

Instructions for permit writer

- Enter source name, file number and the reporting year for which this review is being performed
 - Review reported assessable emissions using the source-specific Table of Default Assessable Emissions for Fee Purposes
 - Line 1: Enter the default assessable emissions
 - Line 2: Enter the total assessable emissions submitted by the source in Line 2
 - Line 3: Indicate whether minor corrections were needed (y/n)
Note: If significant corrections are needed:
 - a. advise the source
 - b. request resubmittal of all necessary assessable emissions forms
 - c. perform the review on the resubmitted forms
 - Line 4: Enter the final, corrected (if necessary) assessable emissions.
- If F1103, F1104, F1105, or F1106 are used indicate pollutants below:
- F1103 Verified Emission Factors, Method 3 _____
 - F1104 Material Balance for VOC, Method 4 _____ VOC
 - F1105 Material Balance for SO₂, Method 5 _____ SO₂
 - F1106 Cont. Emission Monitoring, Method 6 _____

Assessable Emissions Review Table

Line		NO _x	PM ₁₀	SO ₂	VOC
1	Default Assessable Emissions:				
2	Assessable Emissions Submitted by Source:				
3	Minor Corrections Needed? y/n make minor corrections on the F1101 form				
4	Final Assessable Emissions for Invoicing:				

Review Instructions for ACTUAL Emission Calculations

Spot checks for any Assessable Emissions based on 'actual emissions':

- ❖ Method 3: Verified Emission Factor
Are approved source tests used? VEFs approved and included in renewal or Addendum? Check with regional source test coordinators & inspectors.
 - ❖ Method 4: VOC Material Balance
Check throughputs against annual reports and spot-check densities, calculations, etc. Check VOC-HAPs and VOC non-HAPs are correct.
 - ❖ Method 5: SO₂ Material Balance
Check fuel amount and sulfur conversions. Check sulfur content in certified analyses. Check that permit has SO₂ only from fuel combustion.
 - ❖ Method 6: Continuous Emission Monitoring
Compare with monthly monitoring data &/or annual report
Compare with EI estimate if available. Check calculations.
-

Verified Emission Factors – Method 3. VEFs are developed using at least three DEQ approved source tests with three runs each, within a two year period (unless waived). The verified emission factors should be reviewed with help from the regional source test coordinators. The rules are quite stringent regarding this method and the estimation technique varies depending upon whether the process is seasonal or not and upon how consistent the individual source test run results are. The DEQ - approved verified emission factor is multiplied by actual annual throughput to quantify the assessable emissions. Excess emissions are also accounted for and added.

Material Balance for VOC – Method 4. Involves multiplying the annual solvent or surface coating usage (purchased minus recycled or captured or consumed) by the percent (by mass) VOC content to get tons VOC. DEQ may wish to perform thorough audits on sources that use this option. When reviewing AEs quantified by this method it is important to ensure that details such as densities used to convert gallons to pounds and capture efficiencies of control equipment are reasonable, allowable, and adequately documented. It is also important to ensure that unverified emission factors are not incorporated into the mass balance calculations. Spot check the math, especially the units and conversion factors.

Material Balance for SO₂ – Method 5. Assessable emissions are obtained by multiplying the annual fuel throughput by the percent sulfur in the fuel. This can be reviewed by ensuring that the annual fuel throughput and the sulfur content are accurate, based on the supplier's certified lab analysis (third party analysis preferred). If no certified fuel oil analysis is submitted, bill SO₂ on the default PSEL. For natural gas, use NW Natural's average sulfur content for 2013 as reported to DEQ by letter each year.

Continuous Emission Monitoring – Method 6. Assessable emissions are derived using the forms and instructions on the DEQ website. CEM system inspection and record keeping are compliance issues are handled by inspectors. Check math on F1106 form. Have any discrepancies further reviewed by the regional Continuous Emission Monitoring Coordinator or Source Test Coordinator or the source's inspector (well before invoices go out in August).

7. Record of Revisions to IMD

Revision	Date	Changes	Editor
Initial Issuance	April 27, 2015	N/A	Jerry Ebersole