

VILLAGE OF MT. ZION  
MACON COUNTY, ILLINOIS

Ordinance No.  
2020-16

AN ORDINANCE DESIGNATING AND APPROVING THE MT. ZION BUSINESS DEVELOPMENT DISTRICT NO. 1  
AND  
IMPOSING A RETAILERS' OCCUPATION TAX, A SERVICE OCCUPATION TAX, AND A HOTEL OPERATORS' OCCUPATION TAX  
IN THE  
MT. ZION BUSINESS DEVELOPMENT DISTRICT NO. 1

CERTIFICATE

State of Illinois )  
                          )  
                          )  
County of Macon )

I, Dawn Reynolds, duly appointed Village Clerk of the Village of Mt. Zion, Macon County, State of Illinois, and as such, custodian of all Village records, do hereby certify that the attached Ordinance No. 2020-16, is a true and correct copy of AN APPROVED ORDINANCE OF THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS that was adopted by the Mt. Zion Village Board on September 14, 2020.

In witness whereof, I hereby set my hand and affix the seal of the Village of Mt. Zion on this 14<sup>th</sup> day of September 14, 2020.

Seal

  
\_\_\_\_\_  
Dawn Reynolds, Village Clerk

**ORDINANCE NO. 2020- 16**

**VILLAGE OF MT. ZION  
MACON COUNTY, ILLINOIS**

**DESIGNATING AND APPROVING THE  
MT. ZION BUSINESS DEVELOPMENT DISTRICT NO. 1**

**and**

**IMPOSING A RETAILERS' OCCUPATION TAX,  
A SERVICE OCCUPATION TAX, AND A HOTEL OPERATORS'  
OCCUPATION TAX**

**in the**

**MT. ZION BUSINESS DEVELOPMENT DISTRICT NO. 1**

**APPROVED BY THE VILLAGE PRESIDENT AND BOARD OF  
TRUSTEES OF THE VILLAGE OF MT. ZION, MACON COUNTY,  
ILLINOIS ON THE 14<sup>TH</sup> DAY OF SEPTEMBER, 2020.**

**ORDINANCE NO. 2020- 16**

**VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS  
DESIGNATING AND APPROVING THE  
MT. ZION BUSINESS DEVELOPMENT DISTRICT NO. 1  
AND IMPOSING A RETAILERS' OCCUPATION TAX,  
A SERVICE OCCUPATION TAX, AND A HOTEL OPERATORS' OCCUPATION TAX  
IN THE MT. ZION BUSINESS DEVELOPMENT DISTRICT NO. 1**

**PREAMBLE**

**WHEREAS**, the Village of Mt. Zion, Macon County, Illinois, (the "Village"), desires to approve a Redevelopment Plan and designate a Business District Redevelopment Area (the "BDD Area") pursuant to the Business District Development and Redevelopment Act, 65 ILCS 5/11-74.3 *et. seq.*, hereinafter referred to as the "Act", for the proposed **Mt. Zion Business Development District No. 1** (the "Business Development District" or "BDD") within the municipal boundaries of the Village of Mt. Zion and within the BDD Area as described in Section 1(a) of this Ordinance, which area is both blighted and contiguous and includes only those parcels of real property that will directly and substantially benefit from the proposed Business Development District Plan (the "BDD Plan"), pursuant to the Act; and

**WHEREAS**, pursuant to Section 11-74.3-2(a) of the Act, on August 17, 2020, the Village approved Ordinance No. 2020-13 to propose the approval of a BDD Plan and establish a date for a Public Hearing for the proposed Mt. Zion Business Development District No. 1; and

**WHEREAS**, pursuant to Section 11-74.3-2(b) of the Act, due notice in respect to a Public Hearing was given by publication in the *Mt. Zion Region News* on August 26, 2020 and September 2, 2020; and

**WHEREAS**, pursuant to Section 11-74.3-2(c) of the Act, on September 14, 2020 the Village Board caused a Public Hearing to be held relative to the approval of the BDD Plan and the designation of the BDD Area at the Mt. Zion Village Hall, 1400 Mt. Zion Parkway, Mt. Zion, Illinois. At said Public Hearing, all interested persons were given an opportunity to be heard on the question of the designation of the Business Development District, the approval of the BDD Plan, the imposition of a Business Development District Tax and the issuance of obligations by the Village to provide for the payment of eligible business district project costs; and

**WHEREAS**, the BDD Plan sets forth the factors constituting the need for the redevelopment of blighted areas within the proposed BDD Area and the Village Board has reviewed comments concerning such needs presented at the Public Hearing and has reviewed other studies and is generally informed of the conditions in the proposed Area; and

**WHEREAS**, the Village Board has reviewed the conditions pertaining to lack of private investment within the proposed Area to determine whether contiguous parcels of real property and

improvements thereon in the proposed Area would be substantially benefitted by the proposed public and private redevelopment project improvements; and

**WHEREAS**, the Village Board finds that the Area on the whole has not been subject to growth and development through investment by private enterprise and would not reasonably be anticipated to be developed or redeveloped without the adoption of the BDD Plan; and

**WHEREAS**, the Village Board has further determined that the implementation of the Redevelopment Plan will help to: further reduce unemployment by increasing employment opportunities in the local commercial and light industrial sectors; increase retail business activity; improve public infrastructure; revitalize and repurpose underutilized buildings; increase the overall value, public safety and quality of life of the community for its residents; address blighting conditions that retard the provision of housing accommodations; and by completing the Redevelopment Projects, enhance the tax base of the taxing districts that extend into the Area; and

**WHEREAS**, the Village Board has reviewed the proposed BDD Plan, Land Use and Zoning Map, Comprehensive Plan and Subdivision Ordinances for the development of the municipality as a whole to determine whether the proposed BDD Plan conforms to the Ordinances of the municipality; and

**WHEREAS**, upon adoption of the BDD Plan, Projects and Area, the Village Board shall impose a retailers' occupation tax and a service occupation tax in the Business Development District for the planning, execution, and implementation of the BDD Plan and to pay for business district project costs as set forth in the BDD Plan; and

**WHEREAS**, upon adoption of the BDD Plan, Projects and Area, the Village Board shall impose a hotel operators' occupation tax in the Business Development District for the planning, execution, and implementation of the BDD Plan and to pay for business district project costs as set forth in the BDD Plan.

**NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS, THAT:**

1. The Village President and Board of Trustees of the Village of Mt. Zion, Illinois hereby make the following findings:
  - a. The Area described in *Exhibit A* (Boundary Description) and *Exhibit B* (Boundary Map) attached to and made a part hereof is designated as the **"Mt. Zion Business Development District No. 1."**
  - b. The Business District Area is contiguous and includes only parcels of real property that are directly and substantially benefitted by the Business District Plan as required by the Act.
  - c. There exist conditions set forth herein and in the Qualifying Factors described in the BDD Plan which cause the Area to qualify as a "Blighted Area", as defined by Section

11-74.3-5 the Act, and such conditions are widely present throughout the Business District.

- d. The proposed BDD Area on-the-whole has not been subject to growth and development through investment by private enterprise and would not be reasonably anticipated to be developed or redeveloped without the adoption of the BDD Plan.
  - e. The BDD Plan conforms to the Land Use and Zoning Map, Comprehensive Plan and Subdivision Ordinances for the development of the municipality as-a-whole.
2. The Business District shall be completed upon payment of all business district project costs and retirement of all obligations paying or reimbursing business district project costs, but not later than 23 years after the date of adoption of this Ordinance.
  3. Pursuant to the authority granted to the Village under Section 11-74.3-3 (10) of the Act, a **Retailers' Occupation Tax** is hereby imposed upon:
    - a. All persons engaged in the in the BDD in the business of selling tangible personal property, other than an item titled or registered with an agency of the government of the State of Illinois, at retail in the Business District, at a rate of **One Percent (1.0%)** of the gross receipts of the sales made in the course of such business.
    - b. This tax shall not be imposed on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.
    - c. The Business District Retailers' Occupation Tax imposed hereunder and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Illinois Department of Revenue in the same manner as all retailers' occupation taxes imposed in the Village.
    - d. Persons subject to any tax imposed under Subsection 11-74-74.3-6 (b) of the Act may reimburse themselves for their seller's tax liability under this subsection by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act, in accordance with such bracket schedules as the Illinois Department of Revenue may prescribe.
  4. Pursuant to the authority granted to the Village under Section 11-74.3-3 (10) of the Act, a **Service Occupation Tax** is hereby imposed upon:

- a. All persons engaged in the BDD in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the Business District, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, at a rate of **One Percent (1.0%)** of the selling price of the tangible personal property so transferred within the Business District (the “Business District Service Occupation Tax”); and
  - b. This tax shall not be imposed on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.
  - c. The Business District Service Occupation Tax imposed hereunder and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Illinois Department of Revenue in the same manner as all service occupation taxes imposed in the Village.
  - d. Persons subject to any tax imposed under the authority granted in Subsection 11-74-74.3-6 (c) of the Act may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with such bracket schedules as the Illinois Department of Revenue may prescribe.
5. Pursuant to the authority granted to the Village under Section 11-74.3-3 (11) of the Act, a **Hotel Operators' Occupation Tax** is hereby imposed upon:
- a. All persons in the BDD who are engaged in the business of renting, leasing, or letting rooms in a hotel, as defined in the Hotel Operators' Occupation Tax Act, at a rate of **One Percent (1.0%)** of the gross rental receipts from the renting, leasing, or letting of hotel rooms within the business district, excluding, however, from gross rental receipts the proceeds of renting, leasing, or letting to permanent residents of a hotel, as defined in the Hotel Operators' Occupation Tax Act, and proceeds from the tax imposed under subsection (c) of Section 13 of the Metropolitan Pier and Exposition Authority Act.
  - b. Pursuant to the Act, the tax imposed by the municipality under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Village.
  - c. Persons subject to any tax imposed under the authority granted in Subsection 11-74-74.3-6 (d) of the Act may reimburse themselves for their tax liability for that tax by

separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes imposed under the Hotel Operators' Occupation Tax Act, and with any other tax.

6. All revenues received by the Village from the Business District Retailers' Occupation Tax, Business District Service Occupation Tax, and Hotel Operators' Occupation Tax imposed hereunder shall be deposited into a special fund of the Village designated as the "**Mt. Zion Business Development District No. 1 Tax Allocation Fund.**" Any revenues in the Business District Tax Allocation Fund will be used for paying or reimbursing business district project costs and obligations incurred in the payment of those costs.
7. A certified copy of this Ordinance, together with a description of the boundaries of the Business Development District, shall be filed with the Illinois Department Revenue on or before the 1<sup>st</sup> day of October, 2020 in accordance with Section 11-74.3-6 of the Act and the BDD tax shall commence on January 1, 2021.
8. The Mt. Zion Business Development District No. 1 Tax Allocation Fund shall be dissolved no later than 270 days following payment to the municipality of the last distribution of taxes as provided in Section 11-74.3-5 of the Act.
9. The estimated date for retirement of obligations, if any, incurred to finance the BDD Redevelopment Projects costs shall be no later than twenty (20) years from the effective date of the Ordinance related to such obligations, or the end of the District, whichever occurs first.
10. The Mt. Zion Business Development District Redevelopment Plan is hereby adopted and approved. A copy of the BDD Plan is attached hereto as **Exhibit C** and made a part of this Ordinance.
11. Upon approval of this Ordinance and pursuant to Section 11-74.3-2(f), the Mt. Zion BDD Plan, the boundaries of the BDD Area, and the taxes herein imposed may be amended or altered.
  - a. Changes which: (i) alter the exterior boundaries of the business district, (ii) substantially affect the general land uses described in the business district plan, (iii) substantially change the nature of any business district project, (iv) change the description of any developer, user, or tenant of any property to be located or improved within the proposed business district, (v) increase the total estimated business district project costs set out in the business district plan by more than Five Percent (5.0%) after adjustment for inflation from the date the BDD Plan was approved, (vi) add additional business district costs to the itemized list of estimated business district costs as approved in the BDD Plan, or (vii) impose or change the rate of any tax to be imposed pursuant to subsection (10) or (11) of Section 11-74.3-3 may be made by the Village only after the Village by ordinance fixes a time and place for, gives notice by

publication of, and conducts a public hearing pursuant to the procedures set forth in Section 11-74.3-2 of the Act.

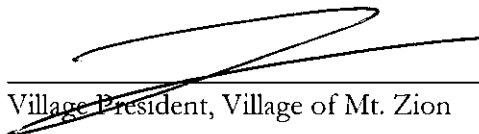
12. All ordinances and parts of ordinances in conflict herewith are hereby repealed.

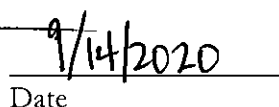
13. This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

**PASSED, APPROVED AND ADOPTED** by the Corporate Authorities of the Village of Mt. Zion, Macon County, Illinois, on the 14<sup>th</sup> day of September, A.D., 2020, and deposited and filed in the Office of the Village Clerk of said Village on that date.


CORPORATE AUTHORITIES	AYES	NAYS	ABSTAIN/ABSENT
Ellen Ritchie	X		
Mike Mose	X		
Chris Siudyla	X		
Donna Scales	X		
Wendy Kernan	X		
Kevin Fritzsche	X		
Lucas Williams, Village President			
<b>TOTALS:</b>	<b>6</b>		

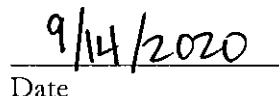
**APPROVED:**

  
 Village President, Village of Mt. Zion

  
 Date

**ATTEST:**

  
 Village Clerk, Village of Mt. Zion

  
 Date

**EXHIBITS:**

- Exhibit (A) Mt. Zion Business Development District No. 1 Boundary Description
- Exhibit (B) Mt. Zion Business Development District No. 1 Boundary Map
- Exhibit (C) Mt. Zion Business Development District No. 1 Redevelopment Plan



## EXHIBIT A

### MT. ZION BUSINESS DEVELOPMENT DISTRICT NO. 1

#### BOUNDARY DESCRIPTION

Beginning at the intersection of the North line of the N.W.¼ of Section 3, Township 15 North, Range 3 East of the 3<sup>rd</sup> P.M. and the Easterly right of way line of State Route 121, said point being the West line of Lot 1 of Mt. Zion Medical Center Addition as per plat recorded in Book 5000 on Page 327 of the records in the Recorder's Office of Macon County, Illinois; thence Easterly to the Northeast corner of Lot 3 of Ashland Commercial Park as per plat recorded in Book 1832 on Page 449 in said Recorder's Office; thence Southeasterly to the Southeast corner of Lot 2 of said Ashland Commercial Park; thence Southerly to the Northwest corner of Lot 8 of Mt. Zion Village East 2<sup>nd</sup> Addition as per plat recorded in Book 5000 on Page 131 in said Recorder's Office; thence Southerly to the Southwest corner of Lot 1 of said Mt. Zion Village East 2<sup>nd</sup> Addition; thence Easterly to the Easterly right of way line of Mt. Zion Parkway; thence Southerly to the Southwest corner of Lot 29 of said Mt. Zion Village East 2<sup>nd</sup> Addition; thence Easterly to the Northeast corner of Lot 5 of said Mt. Zion Village East – Phase 1 as per plat recorded in Book 5000 on Page 93 in said Recorder's Office; thence Southerly to the Southeast corner of said Lot 5 of said Mt. Zion Village East – Phase One; thence Southerly to the Southeast corner of Lot 34 of aforesaid Mt. Zion Village East 2<sup>nd</sup> Addition; thence Westerly to the Southwest corner of said Lot 34 of Mt. Zion Village East 2<sup>nd</sup> Addition; thence Northerly along the West line of said Lot 34 of Mt. Zion Village East 2<sup>nd</sup> Addition to the intersection with the Easterly extension of the North line of Lot 53 of said Mt. Zion Village East 2<sup>nd</sup> Addition; thence Westerly to the Northwest corner of said Lot 53 of Mt. Zion Village East 2<sup>nd</sup> Addition; thence Southerly to the Southwest corner of Lot 50 of said Mt. Zion Village East 2<sup>nd</sup> Addition; thence Easterly to the Southeast corner of said Lot 50 of said Mt. Zion Village East 2<sup>nd</sup> Addition; thence Easterly to the Southwest corner of Lot 36 of Mt. Zion Village East 2<sup>nd</sup> Addition; thence Southerly to the Southwest corner of Lot 39 of said Mt. Zion Village East 2<sup>nd</sup> Addition; thence Easterly to the Southeast corner of said Lot 39 of Mt. Zion Village East 2<sup>nd</sup> Addition; thence Northerly to the Southwest corner of Lot 36 of Ashland Estates 4<sup>th</sup> Addition as per plat recorded in Book 1832 on Page 445 in said Recorder's Office; thence Easterly to the Southeast corner of said Lot 36 of Ashland Estates 4<sup>th</sup> Addition, said point being on the Westerly right of way line Ashland Avenue; thence Northerly along the said Westerly right of way line of Ashland Avenue to the intersection of the Westerly extension of the South line of Lot 31 of Ashland Estates 3<sup>rd</sup> Addition as per plat recorded in Book 1832 on Page 417 in said Recorder's Office; thence Easterly to the Southeast corner of said Lot 31 of Ashland Estates 3<sup>rd</sup> Addition; thence Northeasterly to the Southwesterly corner of Lot 24 of Ashland Estates 2<sup>nd</sup> Addition as per plat recorded in Book 1832 on Page 352 in said Recorder's Office; thence Northeasterly to the Southeast corner of Lot 21 of said Ashland Estates 2<sup>nd</sup> Addition, said point being the Northeast corner of a tract described on Book 2491 on Page 327 in said Recorder's Office; thence Southerly along the Easterly line of said tract (2491/327) to the South line of said tract (2491/327); thence Westerly along the South line of said tract (2491/327) to the Northeast corner of the a tract described in Book 4695 on page 968 in said Recorder's Office; thence Southerly to a point being the North and East right of way corner of Douglas Drive; thence Southerly along the Easterly right of way line of said Douglas Drive to the intersection with the Easterly extension of the North line Wilcox First Addition as per plat recorded in Book 1575 on Page 54 in said Recorder's Office; thence Westerly along said North line of Wilcox First Addition to the Northwest corner of Lot 7 thereof; thence Southerly to the Southwest corner of said Lot 7 of said Wilcox First Addition; thence Easterly along the South line of said Lot 7 of Wilcox First Addition to the intersection of the Northerly extension of the East line of Lot 11 of Parkside Garden Addition as per plat recorded in Book 300 on Page 261 in said Recorder's Office; thence Southerly to the Northeast corner of Lot 9 of said Parkside Garden Addition; thence Westerly to the Northwest corner of said Lot 9 of Parkside Gardens Addition; thence Southerly to the Southwest corner of Lot 8 of said Parkside Gardens Addition; thence Westerly to the Northwest corner of Lot 2 of Robertson Gardens as per plat recorded in

Book 5000 on Page 81 in said Recorder's Office; thence Southerly to the Southwest corner of said Lot 2 of said Robertson Gardens; thence Easterly to the Southeast corner of said Lot 2 Robertson Gardens; thence Southerly to the Southeast corner of Lot 4 of Baker and Cooper Addition as per plat recorded in Book 1405 on Page 96 in said Recorder's Office; thence Westerly along the South line of said Lot 4 of Baker and Cooper Addition to the intersection with the Northerly extension of the West line of Mt. Zion Park Addition as per plat recorded in Book 300 on Page 15 in said Recorder's Office; thence Southerly along the said West line of Mt. Zion Park Addition to the North line of Lot 15 of Resurvey of Lot A of McGaughey Addition as per plat recorded in Book 1405 on Page 107; thence Westerly to the Northwest corner of Lot 14 of said Resurvey of Lot A McGaughey Addition; thence Southerly to the Southwest corner of Lot 25 of McGaughey Addition as per plat recorded in Book 1405 on Page 75 in said Recorder's Office; thence Southerly to the Northeast corner of Lot 9 of Brooklawn Addition as per plat recorded in Book 802 on Page 46 in said Recorder's Office; thence Southerly to the Northeast corner of Lot 11 of said Brooklawn Addition; thence Westerly along the North line of said Lot 11 of Brooklawn Addition for 78 feet; thence Southerly 100 feet to the South line of said Lot 11 of Brooklawn Addition; thence Easterly 79.4 feet to the Southeast corner of said Lot 11 of Brooklawn Addition; thence Southerly to the Southwest corner of Lot 11 of A Resurvey of Lot B of McGaughey Addition as per plat recorded in Book 1270 on Page 58 in said Recorder's Office; thence Southeasterly to the Southwest corner of Lot 10 of said Resurvey of Lot B of McGaughey Addition; thence Easterly to the Southeast corner of Lot 3 of said Resurvey of Lot B of McGaughey Addition; thence Southerly to the Southwest corner of Lot 10 of Rolling Green Estates as per plat recorded in Book 1832 on Page 64 in said Recorder's Office; thence Easterly along the South line of said Lot 10 of Rolling Green Estates extended to the Easterly right of way line of Rolling Green Drive; thence Southerly to the Northerly right of way line of Shonna Drive; thence Southeasterly along the said Northerly right of way line of Shonna Drive to the Westerly right of way line of Burgener Drive; thence Northerly along the Westerly right of way line of said Burgener Drive to the Northeast corner of Lot 80 of said Rolling Green Estates; thence Easterly to the Northwest corner of Lot 1 of Parkside East First Addition as per plat recorded in Book 5000 on Page 92 in said Recorder's Office; thence Easterly to the Northwest corner of Lot 4 of said Parkside East First Addition; thence Southerly to the Southwest corner of said Lot 4 of Parkside East First Addition; thence Easterly to the Southeast corner of said Lot 4 of Parkside East First Addition; thence Southerly to the Northwest corner of Lot 29 of said Parkside East First Addition; thence Southerly to the Southwest corner of said Lot 29 of Parkside East First Addition; thence Easterly to the Southeast corner of Lot 18 of said Parkside East First Addition; thence Southerly to the Northeast corner of Lot 2 of Green Valley Business Park 2<sup>nd</sup> Addition as per plat recorded in Book 5000 on Page 323 in said Recorder's Office; thence Southerly along the East line of said Lot 2 of Green Valley Business Park 2<sup>nd</sup> Addition extended to the Southerly right of way of State Route 121; thence Northwesterly along the said Southerly right of way of State Route 121 to the East line of the N.W.¼ of Section 10, Township 15 North, Range 3 East of the 3<sup>rd</sup> P.M.; thence Southerly along the said East line of the N.W.¼ of Section 10 to the Southeast corner thereof; thence Westerly to the Southwest corner of said N.W.¼ of Section 10; thence Westerly along the South line of the N.E.¼ of Section 9, Township 15 North, Range 3 East of the 3<sup>rd</sup> P.M. to the intersection with the Westerly right of way line of Henderson Street; thence Northeasterly along the said Westerly right of way of Henderson Street to the intersection with the Westerly extension of the North right of way line of Fletcher Park Boulevard; thence Easterly along the said North right of way line of Fletcher Park Boulevard to the Westerly right of way line of Braves Parkway; thence Northerly along the said Westerly right of way line of Braves Parkway to the Southerly right of way line of West Main Street; thence Northwesterly along the said Southerly right of way of West Main Street to the South line of the S.E.¼ of Section 4, Township 15 North, Range 3 East of the 3<sup>rd</sup> P.M.; thence Westerly along the said South line of the S.E.¼ of Section 4 to the Westerly right of way line of South Main Street; thence Northeasterly along said Westerly right of way line of South Main Street to the South right of way line of West Main Street; thence Northwesterly along the said South right of way line of West Main Street to the Northwest corner of a tract described in Book 4216 on Page 971 in said Recorder's Office; thence Southerly along the Westerly line of said tract (4216/971) to the Northeast corner of a tract described in Book

15 on Page 207 in said Recorder's Office; thence Westerly along the Northerly line of said tract (15/207) to the Southeast corner of a tract described in Book 4403 on Page 455 in said Recorder's Office; thence Southerly to the Southeast corner of said tract (4403/455); thence Westerly along the Southerly line of said tract (4403/455) to the Southeasterly right of way line of Bell Street; thence Southwesterly to the intersection with the Southeasterly extension of the Southeasterly right of way line of Mill Street; thence Northwesterly along the Southeasterly right of way line of Mill Street to the Southerly line of said Mill Street; thence Westerly along the Southerly line of said Mill Street to the Southeast corner of said Mill Street; thence North to the Southeast corner of Lot 2 of Morgan Riley Subdivision as per plat recorded in Book 1832 on page 448 in said Recorder's Office; thence Northerly to the Northeast corner of said Lot 2 of Morgan Riley Subdivision; thence Westerly to the Southeast corner of Lot 2 of Elliott 1<sup>st</sup> Addition as per plat recorded in Book 1832 on Page 644 in said Recorder's Office; thence Northeasterly along the Southeasterly line of said Lot 2 of Elliott 1<sup>st</sup> Addition to the Northwest corner of a tract described in Book 3685 on page 118 in said Recorder's Office; thence Easterly to a Southeasterly corner of Lot 1 of a Resurvey of Lot 1 of aforesaid Morgan Riley Subdivision as per plat recorded in Book 1832 on Page 477 in said Recorder's Office; thence Northeasterly along the Southeasterly line of said Lot 1 of a Resurvey of Lot 1 of aforesaid Morgan Riley Subdivision to the Southeast corner of a tract described in Book 2012 on Page 425 in said Recorder's Office; thence Northwesterly along the South line of said tract (2012/425) to the Southwest corner thereof; thence Northeasterly along the Westerly line of said tract (2012/425) to the Southerly right of way line of West Main Street; thence Northwesterly along said Southerly right of way line of West Main Street to the Northeast corner of Lot 1 of Brock C Addition as per plat recorded in Book 1837 on Page 537 in said Recorder's Office; thence Southwesterly to the Southeast corner of said Lot 1 of Brock C Addition; thence Westerly to the Southwest corner of said Lot 1 of Brock C Addition; thence Westerly along the North line of Lot 2 of aforesaid Elliott 1<sup>st</sup> Addition to the East line of a tract described in Book 4364 on Page 928; thence Southwesterly along the East line of the said tract (4364/928) to the South line of the S.W.¼ of Section 4, Township 15 North, Range 3 East of the 3<sup>rd</sup> P.M.; thence Westerly along said South line of the S.W.¼ of Section 4 to the Southeast corner of Lot 45 of Carrington Estates 3<sup>rd</sup> Addition as per plat recorded in Book 5000 on page 11 in said Recorder's Office; thence Northeasterly along the Easterly line of said Carrington Estates 3<sup>rd</sup> Addition to the Southeast corner of Lot 39 of Carrington Estates 2<sup>nd</sup> Addition as per plat recorded in Book 1832 on page 857 in said Recorder's Office; thence Northerly to the Southeast corner of Lot 33 of said Carrington Estates 2<sup>nd</sup> Addition; thence Westerly along the North line of said Lot 33 of said Carrington Estates 2<sup>nd</sup> Addition for 79.33 feet to the Easterly line of said Carrington Estates 2<sup>nd</sup> Addition; thence Northerly along the said East line of Carrington Estates 2<sup>nd</sup> Addition to the Southeast corner of Lot 30 of said Carrington Estates Addition as per plat recorded in Book 1832 on Page 783 in said Recorder's Office; thence Northerly to the Northeast corner of Lot 25 of said Carrington Estates; thence Northwesterly along the Northerly line of said Lot 25 of said Carrington Estates extended to the Westerly right of way line of Carrington Avenue; thence Northerly along the said Westerly right of way of Carrington Avenue extended to the Southerly right of way of West Main Street, said point being the North line of said Carrington Avenue; thence Westerly along said North line of said Carrington Estates to the West line of said Carrington Estates; thence Southerly along said West line of Carrington Estates to the Northwest corner of Lot 66 of aforesaid Carrington Estates 2<sup>nd</sup> Addition; thence Southerly along the West line of said Carrington Estates 2<sup>nd</sup> Addition to Southwest corner of Lot 69 of said Carrington Estates 2<sup>nd</sup> Addition; thence Easterly along the South line of said Lot 69 of Carrington Estates 2<sup>nd</sup> Addition extended to the Easterly right of way line of Covington Avenue; thence Southerly along the said Easterly right of way line of Covington Avenue to the Southwest corner of Lot 94 of aforesaid Carrington Estates 3<sup>rd</sup> Addition; thence Easterly to the to the Southeast corner of Lot 97 of said Carrington Estates 3<sup>rd</sup> Addition, said point being on the Westerly line of aforesaid Carrington Estates 2<sup>nd</sup> Addition; thence Southerly along the said Westerly line of Carrington Estates 2<sup>nd</sup> Addition to the Southerly right of way line of Arlington Avenue; thence Northwesterly to the Northwest corner of Lot 52 of aforesaid Carrington 3<sup>rd</sup> Addition; thence Southerly along the Westerly line of said Carrington Estates 3<sup>rd</sup> Addition to the Southwest corner of Lot 47 thereof, said point being on the South line of the S.W.¼ of said Section 4; thence

Westerly along said South line of the S.W.¼ of Section 4 to the Southwest corner thereof; thence Northerly along the West line of the said S.W.¼ of said Section 4 to the Southeast corner of Lot 5 of Creighton Second Addition as per plat recorded in Book 5000 on page 213 in said Recorder's Office; thence Westerly along the South line of said Lot 5 of Creighton Second Addition, 558.72 feet to the Southwest corner of said Lot 5 of Creighton Second Addition; thence Northerly along the Westerly line of said Lot 5 of Creighton Second Addition to the South line of Lot 1 of said Creighton Second Addition; thence Easterly to the Southeast corner of said Lot 1 of Creighton Second Addition; thence Northerly to the Northeast corner of Lot 2 of said Creighton Second Addition; thence Westerly along the North line of said Lot 2 of Creighton Second Addition extended to the Westerly right of way line of Traugher Road; thence Northerly along the said Westerly right of way line of Traugher Road to the South right of way line of County Highway 30; thence Westerly along the said Southerly right of way line of County Highway 30 to the West line of the S.E¼ of Section 5, Township 15 North, Range 3 East of the 3<sup>rd</sup> P.M.; thence North along the West line of the S.E¼ of said Section 5 to the Northwest corner thereof; thence North along the West line of the N.E¼ of said Section 5 to the South line of a tract described as Tract 4 as recorded in a Special Warranty Deed in Book 4391 on Page 128 in said Recorder's Office; thence West to the Southwest corner of said Tract 4 (4391/128); thence North along the West line of said Tract 4 (4391/128) to the Southerly right of way line of the Illinois Central Railroad; thence Southeasterly along the said Southerly Illinois Central Railroad right of way to the Westerly right of way of Bell Street; thence Northeasterly along the said Westerly right of way line of Bell Street to the Westerly extension of the South line of Lot 10 of Goodmar Commercial Park as per plat recorded in Book 1575 on Page 246 in said Recorder's Office; thence Southeasterly along the Southerly line of said Goodmar Commercial Park to the Northwest corner of Lot 9 thereof; thence Easterly to the Southwest corner of Lot 15 of said Goodmar Commercial Park; thence Easterly along the South line of said Lot 15 of Goodmar Commercial Park extended to the Easterly right of way line of Sunset Drive, said point being on the West line of Lot 3 of Newberry 2<sup>nd</sup> Addition as per plat recorded in Book 300 on Page 234 in said Recorder's Office; thence Southeasterly along the Westerly and Southerly line of said Lot 3 of Newberry's 2<sup>nd</sup> Addition to the Southwest corner of Lot 2 of said Newberry's 2<sup>nd</sup> Addition; thence Northerly to the Northwest corner of said Lot 2 of Newberry's 2<sup>nd</sup> Addition; thence Easterly along the North line of said Lot 2 of Newberry's 2<sup>nd</sup> Addition to the Westerly right of way line of State Route 121; thence Northerly along the said Westerly right of way line of State Route 121 to the Southeast corner of Lot 1 of Newberry's 1<sup>st</sup> Addition as per plat recorded in Book 300 on Page 183 in said Recorder's Office; thence Westerly to the Southwest corner of said Lot 1 of Newberry's 1<sup>st</sup> Addition; thence North to the Northwest corner of said Lot 1 of Newberry's 1<sup>st</sup> Addition; thence Northerly to the Southwest corner of a Tract as recorded in a Warranty Deed recoded in Book 4044 on Page 238 in said Recorder's Office; thence Northerly along the West line of said Tract (4044/238) to the North line thereof; thence Easterly along the North line of said Tract (4044/238) to the Westerly right of way line of State Route 121; thence Northerly along the said Westerly right of way line of State Route 121 to the South right of way line of East Drive; thence Westerly and Northerly along the South and West right of way line of said East Drive to the Southerly right of way line of North Drive; thence Westerly along the said Southerly right of way line of North Drive to the Northwest corner of Lot 31 of Mt. Zion Heights as per plat recorded in Book 300 on Page 180 in said Recorder's Office; thence Northwesterly to the Southeast corner of Lot 6 of said Mt. Zion Heights; thence Northerly along the East line of said Mt. Zion Heights to the Northeast corner of Lot 1 thereof; thence Southwesterly along the Northerly line of said Mt. Zion Heights to the Northwest corner of Lot 6 thereof; thence Southerly along the West line of said Mt. Zion Heights to the North line of Lot 9 thereof; thence Westerly to the Northwest corner of said Lot 9 of Mt. Zion Heights; thence Southwesterly to the intersection of the West right of way line Woodland Drive and East Florian Avenue; thence Westerly along the Southerly right of way line of said Florian Avenue extended to the West line of the N.W.¼ of aforesaid Section 4; thence Westerly to the Southeast corner of Lot 1 of Whispering Pines Addition as per plat recorded in Book 1832 on Page 664 in said Recorder's Office; thence Northerly along the Easterly line of said Lot 1 of Whispering Pines Addition to a point, said point previously the Southwest corner of Lot 40 of Florian Addition as per plat

recorded in Book 1405 on Page 99 in said Recorder's Office; thence Northeasterly to the Southwest corner of Lot 39 of said Florian Addition; thence Northeasterly to the Southeast corner of said Lot 39 of said Florian Addition; thence Southeasterly along the Southeasterly extension of the Northeasterly line of said Lot 39 in said Florian Addition to the Westerly Bank of Finley Creek; thence Easterly and Northerly along the said West Bank of Finley Creek to a point of intersection with the Easterly extension of the South line of Lot 34 of said Florian Addition; thence Westerly to the Southeast corner of said Lot 34 in Florian Addition; thence North to the Northeast corner of said Lot 34 in Florian Addition; thence Easterly along the Easterly extension of the North line of said Lot 34 of Florian Addition to the Westerly Bank of Finley Creek; thence Northwesterly along the Westerly Bank of Finley Creek to the Northeast corner of a Tract recorded in Book 4533 on Page 634 in said Recorder's Office; said point being the Southeast corner of Lot 31 of said Florian Addition; thence Northerly to the Northeast corner of said Lot 31 of said Florian Addition; thence Easterly to the Southwest corner of Lot 45 of Antler Forest 2<sup>nd</sup> Addition as per plat recorded in Book 1575 on Page 194 in said Recorder's Office; thence Easterly to the Southeast corner of Lot 35 of Antler Forest 2<sup>nd</sup> Addition; thence Easterly to the Southeast corner of Lot 23 of Antler Forest Addition, said point being on the Westerly right of way line of Woodland Drive; thence Northerly along the said Westerly right of way line of Woodland Drive to the South right of way line of Bucks Lair Court; thence Westerly along the said South right of way of Buck Lair Court to the intersection with the Southerly extension of Lot 111 of Antler Forest 5<sup>th</sup> Addition as per plat recorded in Book 1832 on Page 527 in said Recorder's Office; thence Northwesterly along the West lines of Lots 111 & 110 to the Northwest corner of said Antler Forest 5<sup>th</sup> Addition; thence Easterly along the North line of said Antler Forest 5<sup>th</sup> Addition to the Northwest corner of Lot 5 of Sweet Meadows Addition as per plat recorded in Book 18323 on Page 19 in said Recorder's Office; thence South to the Southwest corner of Lot 3 in said Sweet Meadows Addition; thence Easterly to the Southeast corner of said Lot 3 in Sweet Meadows Addition; thence Northerly along the Easterly line of said Lot 3 in Sweet Meadows Addition to the Southwesterly right of way line of Dogwood Court; thence Northerly and Easterly along the West and North right of way line of said Dogwood Court to the Southwest corner of Lot 9 of said Sweet Meadows Addition; thence Northeasterly to the Northwest corner of said Lot 9 of Sweet Meadows Addition; thence Easterly to the Southeast corner of Lot 52 of Wildwood East Subdivision as per plat recorded in Book 1575 on Page 101 in said Recorder's Office; thence Northwesterly along the Easterly line of said Lot 52 of Wildwood East Subdivision to the right of way line of Havenwood Court; thence Northerly along the Westerly right of way line of said Havenwood Court extended to the Northerly right of way line of Wildwood Drive; thence Easterly along the Northerly right of way line of Wildwood Drive to the Southwest corner of Lot 79 of said Wildwood East Subdivision; thence Northerly to the Northwest corner of said Lot 79 of Wildwood East Subdivision, said point being on the North line of the N.E.¼ of aforesaid Section 4; thence Easterly along said North line of the N.E.¼ of said Section 4 to the Northeast corner thereof; thence Easterly along the North line of the N.W.¼ of aforesaid Section 3 to the point of beginning.

EXCEPTING THEREFROM THE FOLLOWING:

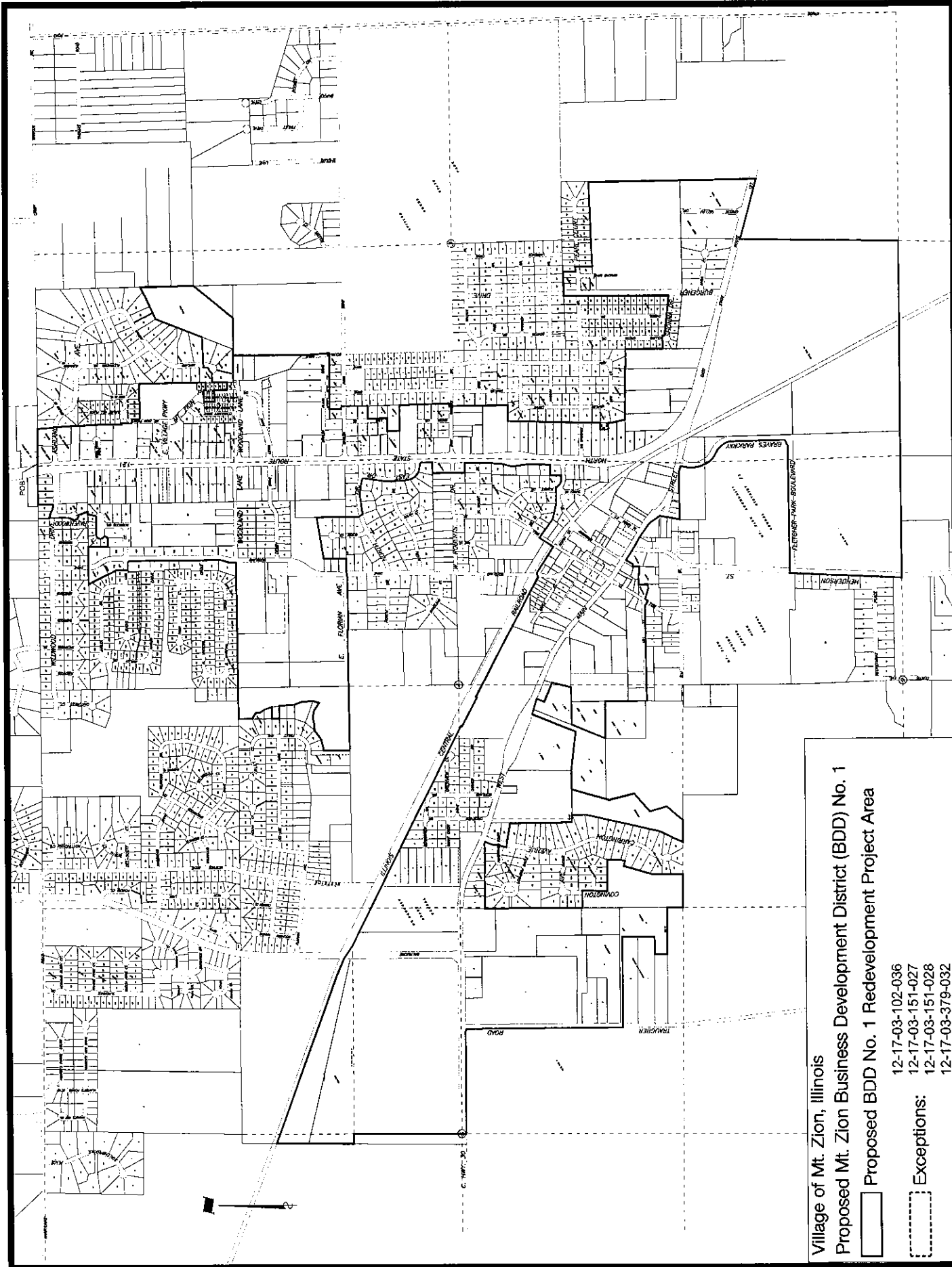
Lot 42 of Mt. Zion Village East 2<sup>nd</sup> Addition as per plat recorded in Book 5000 on Page 131 in said Recorder's Office.

Lot 6 of Parkside Gardens as per plat recorded in Book 300 on Page 261 in said Recorder's Office.

Lot 3 Vaughn Brothers Subdivision as per plat recorded in Book 149 on Page 423 in said Recorder's Office.

**EXHIBIT B**  
**MT. ZION BUSINESS DEVELOPMENT DISTRICT NO. 1**  
**BOUNDARY MAP**

*[Boundary map inserted on next page.]*



Village of Mt. Zion, Illinois  
 Proposed Mt. Zion Business Development District (BDD) No. 1

Proposed BDD No. 1 Redevelopment Project Area

- 12-17-03-102-036
- 12-17-03-151-027
- 12-17-03-151-028
- 12-17-03-379-032

Exceptions:



**EXHIBIT C**  
**MT. ZION BUSINESS DEVELOPMENT DISTRICT NO. 1**  
**REDEVELOPMENT PLAN**





## VILLAGE OF MT. ZION, ILLINOIS

### Business Development District No. 1 Redevelopment Plan, Projects and Area

*Prepared for*  
VILLAGE OF MT. ZION  
1400 Mt. Zion Parkway  
Mt. Zion, IL 62549

*Prepared by*  
Jacob & Klein, Ltd. and  
The Economic Development Group, Ltd.  
1701 Clearwater Avenue  
Bloomington, Illinois 61704  
[www.tifillinois.com](http://www.tifillinois.com)

SEPTEMBER 14, 2020



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*"Our community is defined less by boundaries on a map than by the sense of shared values our residents hold dear. We take pride in maintaining a wholesome lifestyle, rich in cultural history, along with a deep commitment to the preservation of our environment and a progressive approach to local business."*

<https://www.mtzion.com/about-us>

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Jacob & Klein, Ltd. and The Economic Development Group, Ltd., gratefully acknowledge assistance from Macon County and Village of Mt. Zion government officials, staff, engineers, business leaders and residents who contributed their time toward the creation of this Mt. Zion Business Development District No. 1 Redevelopment Plan.

Additional, general information about Business Development Districts may be obtained by contacting Jacob & Klein, Ltd. and The Economic Development Group, Ltd., 1701 Clearwater Avenue, Bloomington, IL 61704 (Ph: 309/664-7777). Specific inquiries about the Mt. Zion Business Development District No. 1 Redevelopment Plan, Projects and Area should be directed to Ms. Julie Miller, Village Administrator, Village of Mt. Zion, 1400 Mt. Zion Parkway, Mt. Zion, IL 62549 (Ph: (217) 864-5424).

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**VILLAGE OF MT. ZION, ILLINOIS**  
**BUSINESS DEVELOPMENT DISTRICT NO. 1**  
**REDEVELOPMENT PLAN, PROJECTS & AREA**  
**SECTION I.**  
**VILLAGE OF MT. ZION**  
**COMMUNITY INFORMATION**

***Introduction***

The Village of Mt. Zion (pop. 5,833) is a Municipal Corporation located within Macon County, Illinois. Mt. Zion is contiguous with Decatur, IL (pop. 76,122) and 179 miles southwest of Chicago, IL. Three Interstate Highways are within 30 minutes of Mt. Zion and access to I-72 is only 5 miles away.

Other major roadways serving Mt. Zion include State Route 121 which bisects the Village in a north-south alignment, before turning eastward to the South and County Route 30 (Main Street) which extends in an east-west direction along the Southerly portion of the community. State Route 121 connects with Decatur to the north and Sullivan/Mattoon to the south. Within and through Mt. Zion, State Route 121 has two travel lanes in each direction, a center two-way left-turn lane and is lined primarily by commercial businesses. County Route 30 is a two-lane roadway with a rural cross-section. It connects with State Route 121 just east of downtown Mt. Zion and with Elwin to the west.

An active rail line extends east-west across the southern portion of the Village, and the Decatur Airport is 4 miles north of Mt. Zion. The airport is a regional general aviation facility that hosts three runways in excess of 5,000 feet with the longest measuring 8,496 feet in length. These transportation amenities help make Mt. Zion an excellent location for commercial business, retail and medical facilities, as well as for industrial and residential development. Mt. Zion's largest employer is currently Fuyao Glass Illinois, a global company where 300 workers produce automotive glass for the OEM & ARG markets.

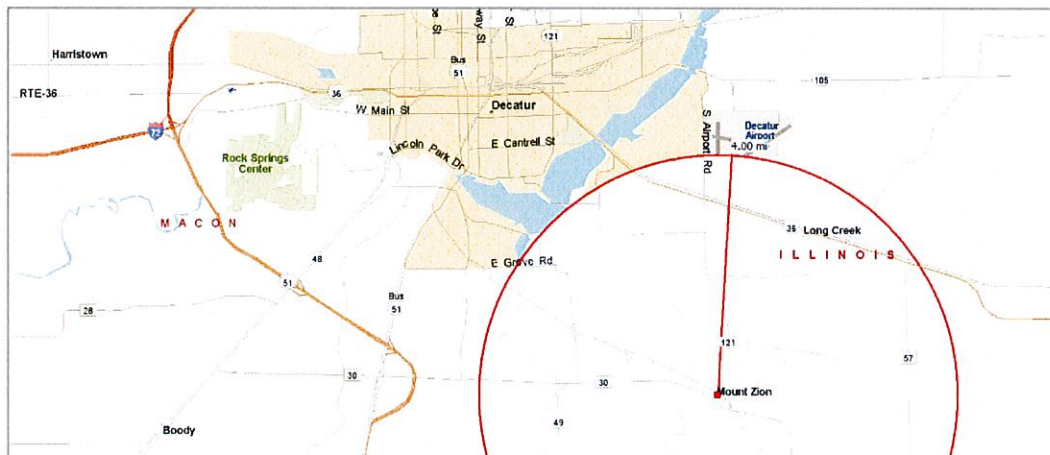


Figure 1. Mt. Zion - Location is Near Decatur Airport, Active Rail, and Major Highways in Central Illinois.

The first settler to Mt. Zion Township was believed to be James Finley, who came from Kentucky in the spring of 1827 and located with his family in a log cabin made from rough un-hewn logs from abundant timber in the area. Following additional settlement, a schoolhouse was built in 1832 with puncheon plank floors and benches. Several early clergymen held religious services in Mt. Zion Township with the first Sunday school organized in 1834 at the schoolhouse. A horse-drawn band mill was constructed in 1835 to supply the needs of settlers located throughout Mt. Zion Township and places beyond.

With population continuing to increase, physicians, judges, teachers, bankers and merchants were attracted to the Mt. Zion community. In 1860, the Village of Mt. Zion was laid out by S. K. Smith, on a branch of the Illinois Central Railroad. The earliest days of commerce and economic development following the railroad brought a post office, new homes, retail stores, banks, blacksmith shops, and a hotel to the community<sup>1</sup>. On August 4, 1881, the Village of Mt. Zion was certified by the Illinois Secretary of State as an incorporated municipality.

In the spirit of its earliest frontier leaders and entrepreneurs, the Village has undertaken an effort to design this Redevelopment Plan and Projects (the “BDD Plan”) for the proposed **Mt. Zion Business Development District No. 1 Redevelopment Area** (the “BDD Area”). The BDD Area includes sites within the Village for which the Village is embarking on a new era of economic development by attracting private investment and improving public infrastructure over the next 20 years.

### ***Mt. Zion Economic Development Tools***

To further improve the economic and social welfare of the community, the Village of Mt. Zion is invoking its statutory authority to undertake an effort to stimulate new private investment in the community by utilizing several economic development tools that are available to it by law in the State of Illinois. The Village Board of Trustees, Administration and staff intend to coordinate the use of multiple economic development tools such as:



#### *General Authority per the Illinois Municipal Code*

Pursuant to 65 ILCS 5/8-1-2.5, the Village may appropriate and expend funds for economic development purposes, including without limitation for commercial enterprises that are deemed necessary or desirable for the promotion of economic development within the municipality.

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<sup>1</sup> Source: Excerpts from The City Of Decatur And Macon County, Illinois: A Record Of Settlement, Organization, Progress And Achievement. Chicago: Pioneer Pub. Co, 1910 Page 377-380 as found online at [http://genealogytrails.com/ill/macon/History/mtzion\\_twp.html](http://genealogytrails.com/ill/macon/History/mtzion_twp.html).

### Economic Incentive Agreements

Pursuant to 65 ILCS 5/8-11-20, the Village has the authority to offer sales tax incentives through an Economic Incentive Agreement to encourage the development or redevelopment of underutilized or undeveloped land within the Village limits.

### Tax Increment Financing

Pursuant to the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4.4 *et seq.* (the “TIF Act”), as amended, the Village has the authority to provide incentives to owners or prospective owners of real property to develop, redevelop, and rehabilitate such property by reimbursing the owners for certain costs from resulting increases in real estate tax revenues.

In 1986, recognizing the need to foster the development, expansion and revitalization of certain properties which were vacant, underutilized or undeveloped, the Village adopted Tax Increment Financing under the TIF Act, approved a Redevelopment Plan (the “Plan”) and designated a TIF Redevelopment Project Area known as the **Mt. Zion Gustin-Nelson Tax Increment Financing District** (“Gustin-Nelson TIF District”). The proposed BDD Area overlaps the Gustin-Nelson TIF District Redevelopment Project Area.



Figure 2. Mt. Zion Gustin-Nelson TIF District as configured in 2020 is depicted by the light green-shaded areas in this aerial view provided by <https://maconcounty.maps.arcgis.com/>.

The Village is currently undertaking the preparation of another TIF Redevelopment Plan and designating a TIF Redevelopment Project Area for the proposed **Mt. Zion Rt. 121 Tax Increment Financing District** (“Rt. 121 TIF District”). As the Gustin-Nelson TIF District will end with real estate tax year 2021 payable 2022, portions of the underdeveloped areas within the Gustin-Nelson TIF District are expected to be excluded from that TIF District and included in the Rt. 121 TIF District. The BDD Area described in this document will overlap the proposed Rt. 121 TIF District in its entirety.

The Rt. 121 TIF District Redevelopment Plan anticipates public redevelopment projects such as streets, sanitary sewer facilities, water system improvements, storm drainage infrastructure, the extension of utilities, environmental remediation, public park and greenspace

improvements, public safety facility upgrades, land acquisition and the rehabilitation, reconstruction and repair of existing buildings. The Village anticipates using future BDD and TIF Funds to assist in the completion of those public projects and will further assist with private redevelopment projects that the Village may find are in furtherance of the redevelopment goals and objectives described in this BDD Plan and the Redevelopment Plan for the Rt. 121 TIF District. Upon its approval by the Mt. Zion Village Board in 2021, the Rt. 121 TIF District is anticipated to be established for a 23-year term ending with real estate tax year 2044 for taxes collected and payable in 2045.

### Enterprise Zone

Pursuant to the Illinois Enterprise Zone Act, 20 ILCS 655/1, *et seq. as amended*, the Illinois Enterprise Zone Program is designed to stimulate economic growth and neighborhood revitalization in economically depressed areas of the state. This is accomplished through state and local tax incentives, regulatory relief, and improved governmental services. Businesses located or expanding within a portion of an Enterprise Zone that is located within the Village of Mt. Zion may be eligible for an exemption on the retailers' occupation tax paid on building materials for a qualifying project. The Village of Mt. Zion currently has territory that is located within the Decatur-Macon County Enterprise Zone (see **Figure 3**). To the extent the Enterprise Zone overlaps a TIF District for any parcel of land in Mt. Zion, such parcels are not eligible for the Enterprise Zone's real estate tax abatements, but may qualify for real estate tax incentives available through a written redevelopment agreement with the Village. The Decatur-Macon County Enterprise Zone was enacted in 2016 for a 15-year term and will end on December 31, 2030.

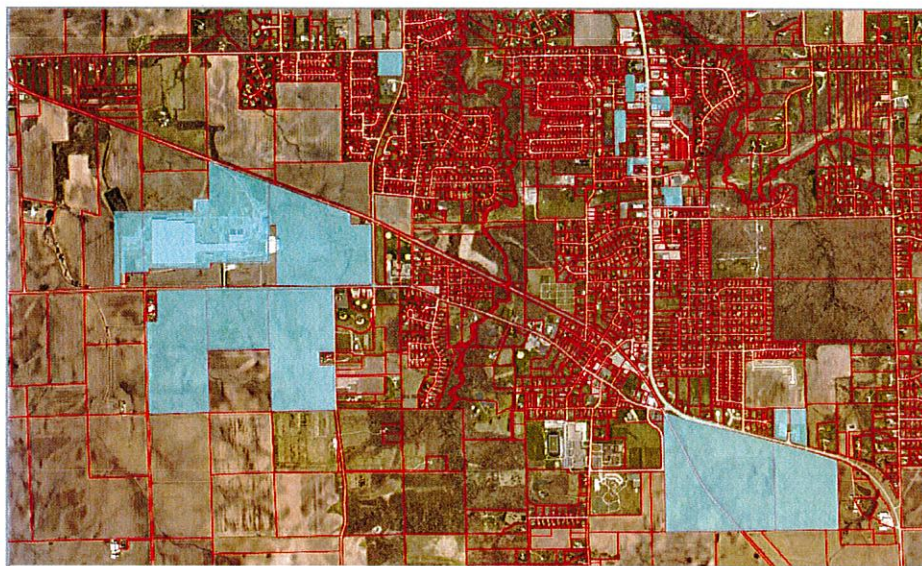


Figure 3. Portions of the Village of Mt. Zion are included in the Decatur-Macon County Enterprise Zone as depicted by the blue-shaded tracts in this aerial view provided by <https://maconcounty.maps.arcgis.com/>.



Business Development District

Pursuant to 65 ILCS 5/11-74.3-1 *et. seq.* of the Illinois Municipal Code (the “Business District Development and Redevelopment Act” or the “Act”, see **Appendix A**), municipalities may exercise certain powers to enhance the local tax base and promote the development and redevelopment of business districts which are declared to be a public use and essential to the public interest. The Village intends to establish a Business Development District (the “Business Development District” or “BDD” or the “District”), which shall be formally known as **“Mt. Zion Business Development District No. 1”**.

As defined by the Act, a "business district plan" is a written plan for the development or redevelopment of a business district that sets forth the following:

1. A specific description of the boundaries of the proposed business district, including a map illustrating the boundaries;
2. A general description of each project proposed to be undertaken within the business district, including a description of the approximate location of each project and a description of any developer, user, or tenant of any property to be located or improved within the proposed business district;
3. The name of the proposed business district;
4. The estimated business district project costs;
5. The anticipated source of funds to pay business district project costs;
6. The anticipated type and terms of any obligations to be issued; and
7. The rate of any tax to be imposed pursuant to subsection (10) or (11) of Section 11-74.3-3 and the period of time for which the tax shall be imposed.

This Business Development District Redevelopment Plan (the “BDD Plan”) sets forth the necessity for **Mt. Zion Business Development District No. 1** (“BDD No. 1” or the “BDD”). This BDD Plan demonstrates that the proposed BDD Redevelopment Project Area *on-the-whole* has not been subject to growth and development through investment by private enterprises and would not reasonably be anticipated to be developed or redeveloped without the adoption of this Business District Redevelopment Plan.

Upon its approval by the Mt. Zion Village Board in 2020, BDD No. 1 shall be established for a 23-year term ending December 31, 2043.

## SECTION II. INTRODUCTION TO BUSINESS DEVELOPMENT DISTRICTS AND THE MT. ZION BDD GOALS, OBJECTIVES AND RATIONALE

### *What is a Business Development District?*

A Business Development District is a special taxing district, authorized to undertake certain public improvements to be financed through the issuance of notes or bonds that are, in turn, retired by the levy of sales tax within the geographic boundaries of the District. When the Village approves this BDD Plan, it may impose a tax, at a rate not to exceed 1.0% of the gross receipts from the sales in 0.25% increments, by ordinance after the date of the approval of the Plan ordinance and until all business district project costs and all municipal obligations financing the business district project costs, if any, have been paid. The municipality may impose this tax if it has a development or redevelopment plan for an area of the municipality that:

1. is contiguous (i.e., the properties within the area border each other);
2. includes only parcels of real property that will directly and substantially benefit from the proposed plan; and
3. is blighted, as defined in the Illinois Municipal Code.

If blighted, business district sales taxes may be imposed by the Village without voter approval in the form of the Business District Retailers' Occupation Tax, Business District Service Occupation Tax and the Hotel Operators' Occupation Tax. Prior to imposing such taxes, the Corporate Authorities of the Village must approve this BDD Plan.

### *Powers Granted to the Village within a Business Development District*

With the creation of a Business Development District, Section 11-74.3-3 of the Act specifically provides the Village with the following powers in addition to the powers the Village may already have:

1. To make and enter into all contracts necessary or incidental to the implementation and furtherance of a business district plan. A contract by and between the municipality and any developer or other nongovernmental person to pay or reimburse said developer or other nongovernmental person for business district project costs incurred or to be incurred by said developer or other nongovernmental person shall not be deemed an economic incentive agreement under Section 8-11-20, notwithstanding the fact that such contract provides for the sharing, rebate, or payment of retailers' occupation taxes or service occupation taxes (including, without limitation, taxes imposed pursuant to subsection (10)) the municipality receives from the development or redevelopment of properties in the business district.

Contracts entered into pursuant to this subsection shall be binding upon successor corporate authorities of the municipality and any party to such contract may seek to enforce and compel performance of the contract by civil action, mandamus, injunction, or other proceeding.

2. Within a business district, to acquire by purchase, donation, or lease, and to own, convey, lease, mortgage, or dispose of land and other real or personal property or rights or interests therein; and to grant or acquire licenses, easements, and options with respect thereto, all in the manner and at such price authorized by law. No conveyance, lease, mortgage, disposition of land or other property acquired by the municipality, or agreement relating to the development of property, shall be made or executed except pursuant to prior official action of the municipality. No conveyance, lease, mortgage, or other disposition of land owned by the municipality, and no agreement relating to the development of property, within a business district shall be made without making public disclosure of the terms and disposition of all bids and proposals submitted to the municipality in connection therewith.
3. To acquire property by eminent domain in accordance with the Eminent Domain Act.
4. To clear any area within a business district by demolition or removal of any existing buildings, structures, fixtures, utilities, or improvements, and to clear and grade land.
5. To install, repair, construct, reconstruct, or relocate public streets, public utilities, and other public site improvements within or without a business district which are essential to the preparation of a business district for use in accordance with a business district plan.
6. To renovate, rehabilitate, reconstruct, relocate, repair, or remodel any existing buildings, structures, works, utilities, or fixtures within any business district.
7. To construct public improvements, including but not limited to buildings, structures, works, utilities, or fixtures within any business district.
8. To fix, charge, and collect fees, rents, and charges for the use of any building, facility, or property or any portion thereof owned or leased by the municipality within a business district.
9. To pay or cause to be paid business district project costs. Any payments to be made by the municipality to developers or other nongovernmental persons for business district project costs incurred by such developer or other nongovernmental person shall be made only pursuant to the prior official action of the municipality evidencing an intent to pay or cause to be paid such business district project costs. A municipality is not required to obtain any right, title, or interest in any real or personal property in order to pay business district project costs associated with such property. The municipality shall adopt such accounting procedures as shall be necessary to determine that such business district project costs are properly paid.

10. To apply for and accept grants, guarantees, donations of property or labor or any other thing of value for use in connection with a business district project.
11. If the municipality has by ordinance found and determined that the business district is a blighted area under this Law, to impose a retailers' occupation tax and a service occupation tax in the business district for the planning, execution, and implementation of business district plans and to pay for business district project costs as set forth in the business district plan approved by the municipality.
12. If the municipality has by ordinance found and determined that the business district is a blighted area under this Law, to impose a hotel operators' occupation tax in the business district for the planning, execution, and implementation of business district plans and to pay for the business district project costs as set forth in the business district plan approved by the municipality.
13. Obligations secured by the Business District Tax Allocation Fund may be issued to provide for the payment or reimbursement of business district project costs. No obligations issued pursuant to this Law shall be regarded as indebtedness of the municipality issuing those obligations or any other taxing district for the purpose of any limitation imposed by law. Obligations issued pursuant to this Law shall not be subject to the provisions of the Bond Authorization Act.

### ***Mt. Zion BDD Goals and Objectives***

The purpose of the Business Development District is to arrest decline and underutilization of the proposed BDD Redevelopment Area (the "BDD Area", *Exhibit 1*), which is the subject of this BDD Plan. The Village finds herein that such decline and underutilization is likely to occur and will further impair the value of private investments as well as the sound growth and tax base of affected taxing districts. In addition, the Village finds that the BDD Area, *on-the-whole*, has not been subject to sufficient growth and development through investment by private enterprises and would not reasonably be anticipated to be developed or redeveloped without the adoption of this Plan.

*Mt. Zion BDD Objectives:* The Village of Mt. Zion proposes to use the funds it receives from the development, redevelopment, improvement, maintenance and revitalization of properties within the BDD Area to achieve the following objectives:

1. Attract new commercial businesses, including retail outlets, professional offices, hotel space and related amenities;
2. Encourage the retention and expansion of existing commercial retail businesses located in the BDD Area;

3. Facilitate the construction, improvement and maintenance of public and private infrastructure and other capital projects which the Village finds is in furtherance of this Plan or necessary to attract and support new commercial, commercial-retail and light industrial businesses, encourage the retention and expansion of existing businesses, and improve the provision of housing accommodations in the Village; and
4. Promote the revitalization and historic preservation of older structures located within the Village.

*Mt. Zion BDD Goals:* By improving public infrastructure and encouraging new private investment throughout the BDD Area, the Village expects to achieve the following goals:

1. Eliminate or reduce those conditions which qualify the BDD Area as a blighted area and encourage high-quality building design, landscaping and site improvements which conform to Village land use and zoning requirements;
2. Create new employment opportunities;
3. Increase the availability of commercial goods and services that will help to make Mt. Zion more attractive for residential growth;
4. Reduce the number of underutilized properties by further encouraging commercial and light industrial development that will stimulate the local economy;
5. Enhance the tax base for the Village and other taxing districts through coordinated, comprehensive planning efforts by either the public or private sectors;
6. Preserve historically significant structures, increase local tourism and further increase retail trade activity, thereby generating new retailer's occupation tax, service occupation tax and hotel operator's occupation tax revenues as may be applicable to the Village, the County, School District and the State of Illinois;
7. Encourage public and private projects that will contribute to the public health, safety, morals and general welfare of the Village; and
8. Increase the aesthetic value of the community, improve the overall quality of life for Mt. Zion's residents and promote the type of development and redevelopment that is in furtherance of the Village's vision and design guidelines cited in the *Village of Mt. Zion Comprehensive Plan*.<sup>2</sup>

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<sup>2</sup> The revised (2005-2009) Mt. Zion Comprehensive Plan was first officially adopted by ordinance by the Village Board of Trustees on October 20, 1997. The adopting ordinance included provisions for repeal of previous ordinances approving an out-of-date 5-Year Master Land Use Plan Map (dated July 15, 1985) and an Advisory Map of Outlying Lands and Lots (dated January 21, 1980).

## *Recent Trends and Conditions in Support of the Village's Rationale for the BDD*

### Population

In 1960, there were 925 persons residing in the Village of Mt. Zion. By 1980, the Village's total population had grown to 4,563. As reported by the U.S. Census Bureau, the Village's population as of 2010 was 5,833. The 2010 population represents an increase of 1,270 residents since 1980 (see **Figure 4**). Despite the impressive population growth that occurred between 1960 and 2010, US Census estimates indicate Mt. Zion is currently declining at a rate of **-0.42%** annually and its population has decreased **-1.30%** since 2010.

The estimated median age of Mt. Zion residents is 40.2 years, which is higher than the estimated U.S. median age of 38.2 years. Approximately 15.5% of Mt. Zion's residents are 65 years of age or over, which is not uncommon in rural Illinois communities.

The aging population characteristics in Mt. Zion are further reflected by enrollment levels reported to the Illinois State Board of Education by Mt. Zion Community Unit School District #3. The School District's Best 3 Months Average Daily Attendance for the 2008-2009 (FY 2010) school year was approximately 2,403 students. As of school year 2017-2018 (FY 2019), the Best 3 Months ADA for Mt. Zion CUSD #3 had declined by 67 students to 2,336, thereby posting nearly 3% fewer students than it had 10 years earlier. This trend in tandem with an aging population suggest fewer families with school-age children have been moving to Mt. Zion during this period.

The Village intends to use the BDD to encourage the rehabilitation, preservation and redevelopment of existing residential properties, as well as stimulate new housing accommodations to attract new population, encourage residential growth to support new retail trade thresholds, and thereby also help to further stabilize future school enrollments.

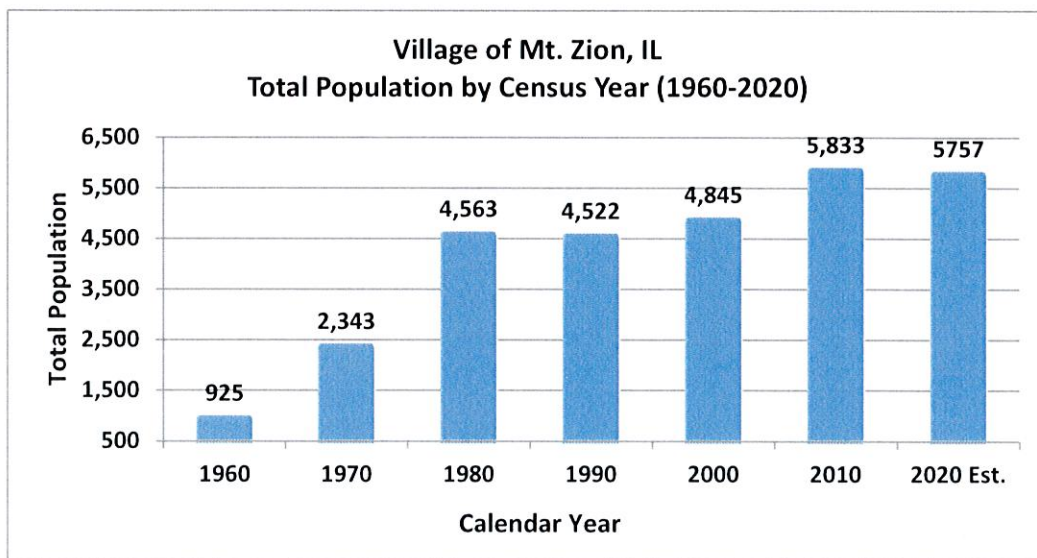


Figure 4. Village of Mt. Zion, Illinois Total Population, 1960-2010 (source: U.S. Census Bureau).

## Unemployment

The unemployment rate is the number of people unemployed which is expressed as a percentage of the total civilian labor force. The average annual unemployment rate in Macon County increased from 5.0% in 2006 to 11.0% in 2010. As was then case throughout much of Illinois and the U.S. following the 2009 economic recession, unemployment rates declined substantially with Macon County returning to its previous 2006 unemployment level of 5.0% in 2019 (see **Figure 5**). The U.S. and Illinois average annual unemployment rates have consistently been lower than Macon County since 2009. When the U.S. and Illinois average annual unemployment rates had fallen to just 4.0% in 2019, the jobless county in Macon County was still one full percentage point higher.

As the COVID-19 pandemic crisis continues throughout the world in 2020, unemployment rates have skyrocketed throughout the U.S. to double-digit percentages. As of June-2020, Macon County reported its total unemployment rate at 14.5%. Current estimates indicate that economic activity nationwide is down by almost 25% from its pre-pandemic level in March-2020. As the economy tried to rally after nonessential businesses began to reopen in mid-June, it became clear that many areas reopened too quickly and thereby reignited more viral infections. As of August-2020, consumer confidence remained low, and tenuous, uneven re-openings of schools made it difficult for parents to work. As of August-2020, clinical trials were underway, but much uncertainty existed regarding development of a vaccine that will result in successful immune response. The economic effects of COVID-19 are expected to continue through 2021 before significant recovery occurs.

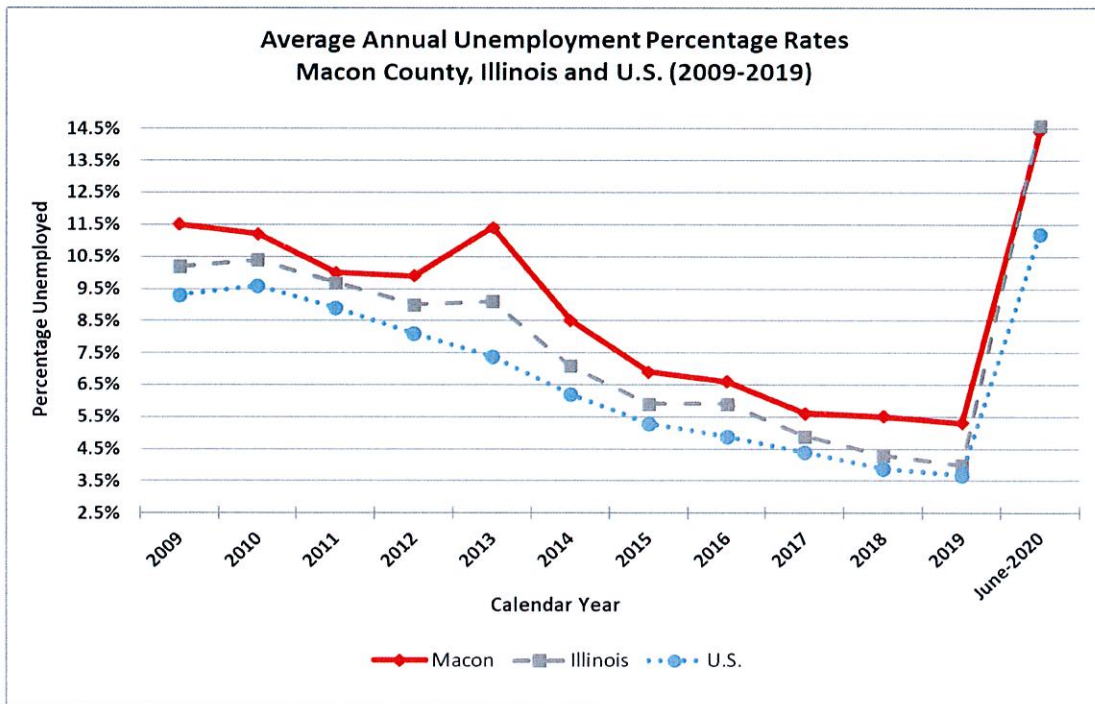


Figure 5. Macon County, Illinois Average Annual Unemployment Rate as Compared with Illinois and the U.S. Average Unemployment Rate, 2009-2020 (source: Illinois Department of Employment Security).

Work force and employment challenges are also complicated by chronic (pre-pandemic) demographic losses experienced by the State of Illinois. As reported by the Chicago Tribune in December of 2016,<sup>3</sup> U.S. census data indicated that Illinois had lost more residents than any other state for the third consecutive year, losing 37,508 people in 2016, which placed its population at the lowest it has been in nearly a decade. Citing recent research undertaken by the Brookings Institution: *“Illinois is among just eight states to lose residents, putting its population at 12,801,539 people, its lowest since about 2009. Illinois’ population first began to drop in 2014, when the state lost 11,961 people. That number more than doubled in 2015, with a loss of 28,497 people, and further multiplied in 2016.”*<sup>4</sup>

Based on these population trends, Illinois will likely face a shrinking work force during the next 10 years, thereby making efforts to increase the state’s job base an increasingly more complicated and difficult challenge. As some employers in Illinois already seriously questioned whether they could find enough qualified workers to fill job openings to meet the needs of their expanding businesses, the urgency to create new job opportunities and assist potential workers with attaining the educational background and skills necessary to fill those positions has perhaps never been greater.

Therefore, as the Village of Mt. Zion prepares to use BDD to undertake a more aggressive approach to attract new economic development over the next 10-20 years, amenities such as housing, a vibrant educational system, advanced health care services and access to broader employment opportunities will be essential for attracting and maintaining a robust work force. Addressing these challenges will require, industry leaders, educators and policymakers to focus on:

- Helping K-12 schools, community colleges and universities strengthen career and technical education programs related to skilled trades, design classroom resources that will introduce students to a continuum of competency-based training opportunities, prepare young adults for journeyman programs and apprenticeships, and then guide them toward successfully entering the Illinois work force;
- Encouraging current skilled trades workers to continuously upgrade the skills they need for emerging new technologies and to remain viable in the marketplace;
- Facilitating public-private sector partnerships to yield new innovative approaches for producing highly skilled workers through collaborative efforts that are viewed more as an investment, rather than an expense; and
- Achieving these results amid growing, on-site public health concerns due to COVID-19.

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<sup>3</sup> Marwa Eltagouri, Contact Reporter, “Illinois Loses More Residents in 2016 than Any Other State,” *Chicago Tribune*, December 21, 2016 (<http://www.chicagotribune.com/news/local/breaking/ct-illinois-population-decline-met-20161220-story.html>).

<sup>4</sup> Ibid.



## Retail Trade

Due to many of the same economic trends and conditions affecting much of the State of Illinois and the Midwest region, commercial vacancies and underutilized properties exist in Mt. Zion. For retail space that has been constructed in Mt. Zion over the last several years, new challenges for brick-and-mortar stores are emerging as dramatic shifts in consumer behavior occur throughout the country.

Shoppers now expect more from retailers in terms of both their online and physical, in-store experiences. The Internet, home shopping and related new technologies are causing changes to occur in how people acquire their everyday goods and services. The increasing popularity of online retail shopping is causing retailers to redesign store formats and payment methods, as well as adjust to how technology-driven shopping preferences are affecting the inherent value of physical locations, even in densely populated areas, or along busy transportation corridors. Recent trends attributable to public health concerns relating to the COVID-19 pandemic are also driving retail market experts to reimagine how goods and services will be exchanged in the years ahead. Absent new, innovative approaches, these changes may result in a cascade of effects on communities like Mt. Zion regarding future job creation, population growth and the sustainability of high-quality public services for its residents.

The total retail sales generated in the Village of Mt. Zion during calendar year 2019 were \$40.96 million, as reported by the Illinois Department of Revenue. Although total retail sales expressed in nominal dollars generated in Mt. Zion increased by \$13.2 million between 2005 and 2019, in terms of real, inflation-adjusted dollars, the Village's total retail sales increased by just \$5.2 million (18.9%) over this same 15-year period (see *Figure 6*). While inflation-adjusted retail sales have slightly exceeded the rate of inflation during this time, the Village has not experienced the expansion of its retail trade sector that was expected as the community's population grew in the 1970s and years since.

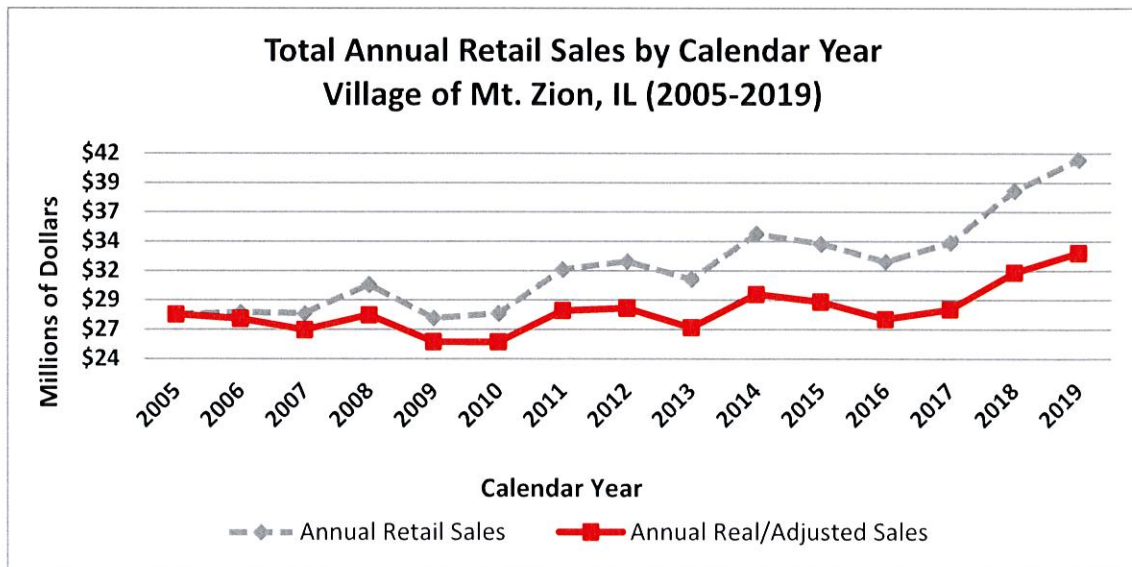


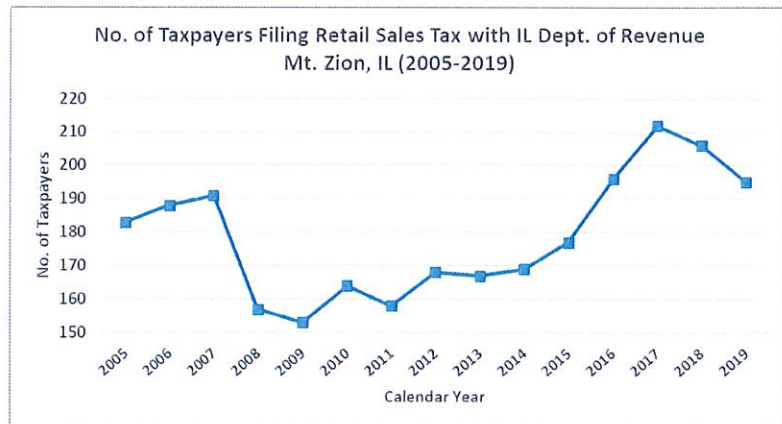
Figure 6. Village of Mt. Zion, Illinois Total Annual Retail Sales by Calendar Year, 2005-2019.

The Village of Mt. Zion receives \$1.00 in municipal sales tax for every \$100 of retail sales. For Fiscal Year 2019, the Village reported that retail sales tax revenues accounted for 16.6% of the Village's total revenues for that year. Municipal sales tax revenues represent an essential source of funding for the Village as it must annually provide increasingly more costly public services to its residents. Local retailers also collect a 1% County School Facilities Tax, so by increasing retail activity in Mt. Zion, the Village will also generate additional funding for School Districts within Macon County.

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*Mt. Zion had just 12 more retail entities in 2019 (195) than it did in 2005 (183). Therefore, Village anticipates using its BDD to both retain existing retailers as well as attract new businesses to the community.*

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As part of an ongoing effort to arrest negative trends, expand retail trade and encourage new economic vitality throughout the community, the Village of Mt. Zion proposes to use the BDD to establish itself as a stronger retail center and further stimulate commercial/retail development within the proposed Redevelopment Project Area.

By attracting new private investment and improving infrastructure throughout a designated Redevelopment Project Area, the Village intends to:

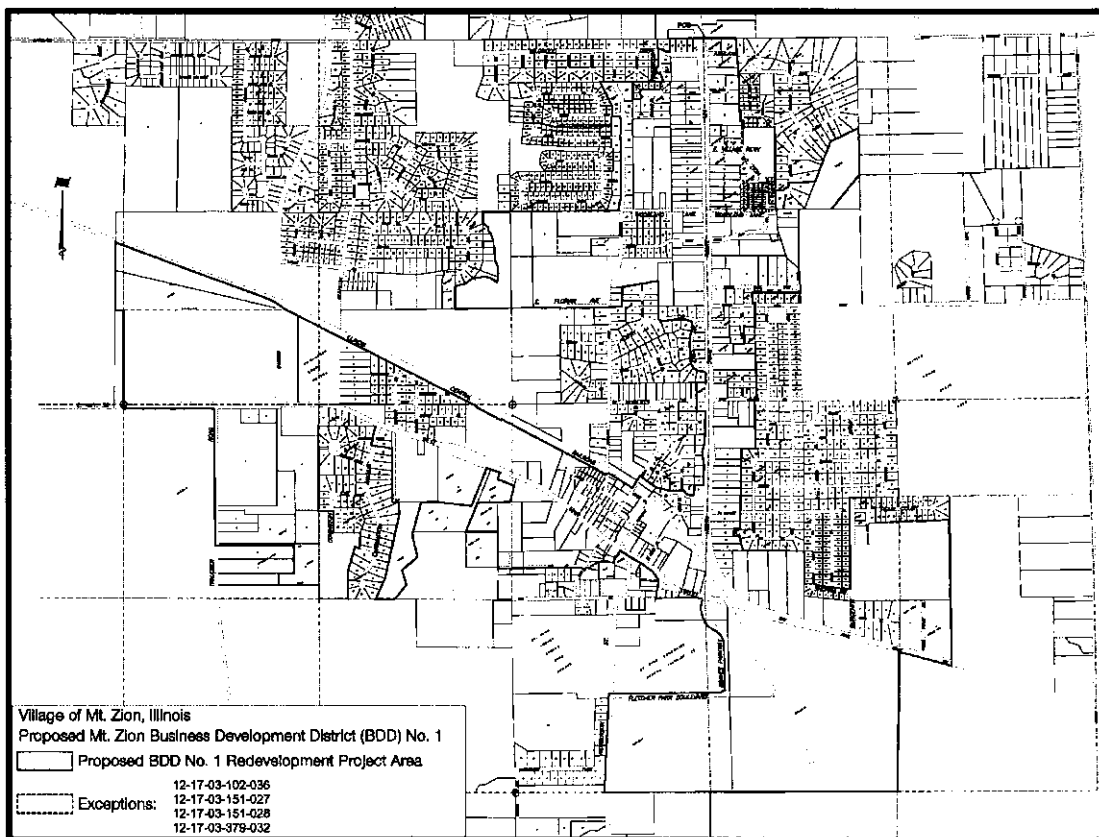
- reduce the number of underutilized properties, expand the real estate tax base, and further stimulate the Mt. Zion economy within the Redevelopment Project Area;
- expand and update public infrastructure and related services;
- retain existing retailers as well as attract new businesses to the community, thereby generating new sales tax revenues for the Village, area schools and Macon County;
- create new employment opportunities;
- increase the availability of commercial goods and services to help make Mt. Zion more attractive for developing new housing accommodations, increase population and stabilize local school enrollments;

- preserve historically significant structures and revitalize existing structures in Mt. Zion;
- improve pedestrian access between residential, recreational and commercial areas; and
- improve the overall aesthetic value of the Mt. Zion community and continue to elevate the quality of life for its residents.

### SECTION III. MT. ZION BUSINESS DEVELOPMENT DISTRICT NO. 1 REDEVELOPMENT AREA

#### *Description of the BDD Area*

The boundary of the Mt. Zion Business Development District No. 1 Redevelopment Area (the “Area”) is described in *Exhibit 1*, depicted below and further illustrated in the Boundary Map attached hereto as *Exhibit 2*. The Area is a contiguous boundary which includes only the parcels of real property listed in *Exhibit 3* which are directly and substantially benefited by this BDD Plan. As required by Section 11-74.3-5 of the Act and further described below, the Area is characterized by a predominance of deteriorated site improvements and other blighting factors, which authorizes the Village to impose taxes pursuant to Section 11-74.3-3 (10) and (11) of the Act.



**SECTION IV.  
ANALYSIS OF CONDITIONS FOUND  
WITHIN THE REDEVELOPMENT AREA**

***Qualification Factors***

As required by Section 11-74.3-5 of the Act, the Village has found the Mt. Zion Business Development District No. 1 Redevelopment Area (the “Area”) qualifies as a blighted area by reason of the predominance of a combination of the following factors:

1. **Defective, nonexistent, or inadequate street layout** is present within the Area. The lack of redevelopment throughout the Area is impeded by non-existent or inadequate street layouts. Existing roadways are inadequate to support current redevelopment that is envisioned by the Village in large sections of the BDD Area. Land within the BDD Area lacks the necessary roadways and related sidewalks to handle vehicular and pedestrian traffic that would result from new commercial and light industrial development in those locations. The anticipated commercial redevelopment of property located on the west side of IL Rt. 121 (opposite of East Village Parkway and the Mt. Zion Village Hall & Convention Center) will require new access and is expected to generate substantially greater vehicular and pedestrian traffic for which the Village and/or private Developers will need to incur substantial costs for new roadway improvements and related amenities to adequately accommodate such growth.
2. **Unsafe conditions** exist within the Area and therefore create a menace to the public health, safety, morals, or welfare of the citizens of Mt. Zion, as well as to potential visitors and tourists visiting the community. The BDD Area includes numerous high-traffic areas characterized by the absence of sidewalks and accessible crosswalks. The Village anticipates using BDD funds to assist with the construction of alternative safe routes and crossings for pedestrians to improve public safety, as well as to provide safe access for children walking to nearby facilities. Additional crosswalk amenities and potentially new traffic signalization will be necessary to ensure public safety for the previously described commercial-retail development that is anticipated on the west side of IL Rt. 121, as well as to further encourage safe pedestrian access between residential neighborhoods, retail-businesses and cultural amenities throughout the Mt. Zion community.
3. **Deterioration of site improvements** is found to exist to a meaningful extent and is present throughout the Area. Such deterioration is present on several properties whereby existing structures are physically deteriorated to the extent that new private investment is not reasonably anticipated to occur without the adoption of this Business District Redevelopment Plan. The Area includes very highly visible locations within the Village; however, the extraordinary costs of redevelopment render portions of the Area incapable of developing or redeveloping to the best and highest value uses. As a result, the Area is currently incapable of

generating the appropriate real estate, sales or hotel tax revenues that would occur if enough, new private investment was possible. Therefore, because the Area *on-the-whole* has not substantially increased retail trade activity in recent years, has not been subject to development through investment by private enterprise, or would not be reasonably anticipated to be redeveloped without the use of Business Development District financing or other sources of public financing (e.g., Tax Increment Financing, Enterprise Zone, Business Incentive Agreements, etc.), the Area is found to be underutilized and therefore constitutes an economic liability for the community.

- a. **Equalized Assessed Value (EAV) History:** As depicted in **Figure 7**, the EAV of the proposed BDD Area increased at a rate that was less than the growth in EAV of the balance of the Village in four (4) of the last five (5) years. Due to insufficient private investment throughout the BDD Area, the Area has not significantly enhanced the tax base of the Village, or that of other affected taxing districts in recent years. This further reflects the Area’s inability to be further developed or redeveloped without the adoption of the Mt. Zion BDD No. 1 Redevelopment Plan.

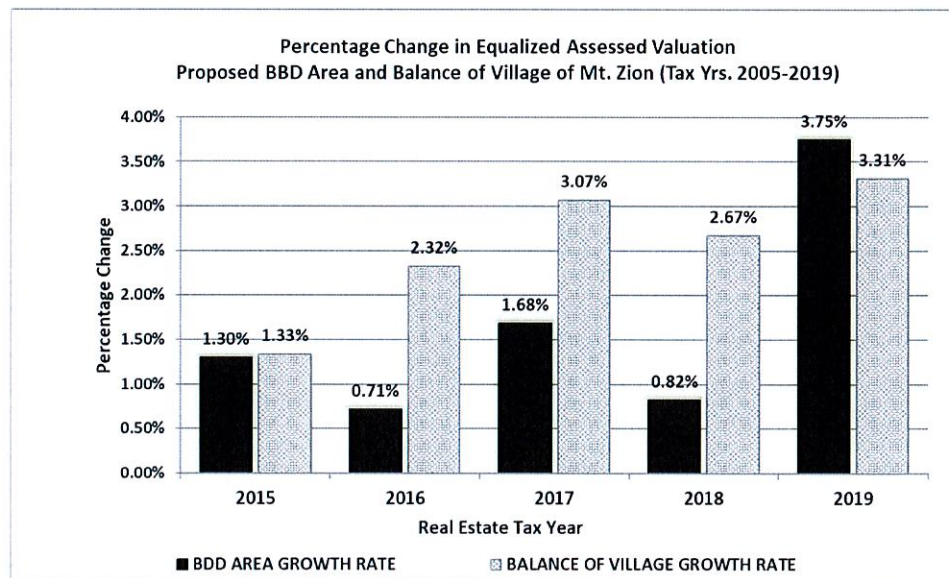


Figure 7. History of Equalized Assessed Valuation (before exemptions) for the Village of Mt. Zion and the proposed BDD Area. Source: Macon County Supervisor of Assessments Office.

- b. **Retail Trade History:** As previously discussed in Section II, commercial retail trade activity of the Village in terms of inflation-adjusted sales increased by \$5.2 million from 2005 to 2019. Some of Mt. Zion’s major retail sales tax generators are located within the proposed BDD Area, however just 16.6% of the Village’s operating budget currently depends on retail sales tax revenues, thereby placing a disproportionate burden on real estate tax and other sources of funds for the Village to function and provide high quality services and amenities to its residents. Therefore, current data

indicates that the Village’s retail sales tax revenues within the BDD Area, *on-the-whole*, is underperforming, and that the underutilization of space that could otherwise be used for increasing commercial-retail activity constitutes an economic liability for the Mt. Zion community.

- c. ***Observed Deterioration of Site Improvements:*** The BDD Area is characterized by the observable presence of deteriorated structures, aging facilities, deteriorated streets, sidewalks, curbs or other deteriorated, inadequate or absent public infrastructure. These characteristics are present to a meaningful extent throughout the BDD Area and the Village’s findings are summarized in ***Table 1*** below:

<b>Table 1. Mt. Zion BDD No. 1 Parcel Characteristics</b>	
<b>Total vacant and improved parcels</b>	537
<b>Total vacant parcels</b>	111
<i>Vacant parcels with obsolete platting</i>	7
<i>Vacant parcels with deteriorated structures on adjacent property</i>	67
<i>Vacant parcels with chronic flooding/ contributes to flooding<sup>5</sup></i>	19
<i>Vacant parcels that were blighted before becoming vacant</i>	4
<i>Vacant parcels consisting of unused disposal site(s) containing stone, building debris or similar materials</i>	3
<b>Total improved parcels</b>	
<i>Number of structures on improved parcels</i>	710
<i>Number of structures that are 35 years of age or older</i>	544
<i>Number of improved parcels exhibiting dilapidation</i>	15
<i>Number of improved parcels exhibiting obsolescence</i>	1
<i>Number of improved parcels exhibiting deterioration</i>	388
<i>Number of improved parcels with excessive vacancies</i>	14
<i>Number of improved parcels with deteriorated or inadequate public infrastructure<sup>6</sup></i>	137
<i>Number of improved parcels exhibiting overcrowding</i>	5
<i>Number of improved parcels evidencing a lack of adequate planning<sup>7</sup></i>	402

<sup>5</sup> See Exhibit 4. Engineer’s Flooding/Drainage Opinion.

<sup>6</sup> Most of the improved parcels exhibiting deteriorated or inadequate public infrastructure (137) represent visible inadequacies relating to the lack of appropriate storm water facilities. Though not thoroughly documented as of this BDD Plan, the Village noted that substantial other public infrastructure inadequacies exist throughout the BDD Area, not the least of which is the lack of roadway extensions to adequately serve underutilized sites.

<sup>7</sup> Most of the improved parcels shown to evidence a lack of adequate planning (402) reflect a visible absence of sidewalks, curbs, or access to alleys. Parcels of inadequate shape and size to meet contemporary development standards were found

4. **Improper subdivision or obsolete platting** exists throughout the Area due, in part, to the absence in earlier years of a formally adopted comprehensive plan for the development of the Village for new commercial, industrial, or residential projects. The appropriate platting of real property commonly refers to the subdivision of land into individual lots which are served by adjacent public rights-of-way such as streets, sidewalks, alleys, and public easements. Obsolete platting typically refers to parcels of limited or narrow size and configuration, or parcels of irregular size or shape that may be difficult to develop on a planned basis and in a manner, which is compatible with contemporary standards and requirements.

Several properties within the Area are oddly shaped or exhibit narrow configurations which offer inadequate off-street parking, limited visibility or exposure to major streets, poor ingress/egress traffic flow, are difficult to assemble appropriate project sites, or do not otherwise conform to the standards of modern businesses for commercial uses. These factors impede the effective development or redevelopment of these properties into the highest and best uses for the Area.

The Canadian National/Illinois Central Railroad serves Mt. Zion, with a line extending east-west across the southern portion of the Village. The railroad traverses through the proposed Mt. Zion BDD Area, but no freight or passenger access currently exists. Substantial planning and further subdividing of vacant land within the BDD Area will be necessary for the Village to successfully attract new business and light industrial development that would benefit from or require safe access to commercial rail service.

5. **The existence of conditions which endanger life or property by fire or other causes** are present within the Area. Absent substantial new investment, several of the older structures within the BDD Area are underutilized, overcrowded, exhibit deteriorated roofs, lack adequate fire suppression, are at risk of becoming dilapidated, and present higher risks of endangering life or property by fire or other causes.

As previously described, the portion of Illinois State Route 121 that is within Mt. Zion has two travel lanes in each direction and a center two-way left-turn lane. It is lined primarily by commercial residential properties and the multiple driveways often make access onto and from this highway difficult (see **Figure 8**). The absence of traffic signalization along Rt. 121 also presents an increased risk for children, students and other pedestrians attempting to cross the highway. IL Rt. 121 is cited in the 2013 *Decatur Area Transportation Efficiency Study*<sup>8</sup> as carrying large volumes of freight trucks that travel through Mt. Zion. The study adds that “roadways identified as having existing or future year capacity issues have limited options for improvement. Constraints, primarily limited right-of-way, makes adding capacity difficult, and

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to be present within the BDD area as well. Among the older structures identified within the BDD Area, those properties pre-date and would have been constructed without the benefit of a formal community or comprehensive plan.

<sup>8</sup> Source: <https://www.decaturlil.gov/wp-content/uploads/2017/07/DATES-Final-Report-Dec-2013.pdf>

in some locations impossible.” Current daily traffic counts as documented by the Illinois Department of Transportation support these findings.

### ***Qualification Summary***

There are multiple “blighting” conditions present within the Mt. Zion Business Development District No. 1 Area that conform to the requirements of the Act. These include:

- Certain site improvements distributed throughout the Area exhibit characteristics of deterioration, a lack of physical maintenance and slow growth in equalized assessed valuation;
  - Existing street layouts are deteriorated, inadequate or nonexistent to meet the current or future redevelopment needs of the Area *as-a-whole*;
  - The coordinated development or redevelopment of the Area as envisioned by the Village is impeded by improper subdivision or obsolete platting of certain underutilized tracts whereon commercial, retail, and light industrial development has not occurred; and
  - Unsafe conditions exist within the BDD Area which endanger the safety and well-being of the public and may impede the provision of additional housing accommodations if the Area is not improved and redeveloped.
- ✓ **CONCLUSION:** The combination of the above described qualification factors constitutes an economic or social liability, causes an economic underutilization of properties within the Area, and *on-the-whole*, exhibits characteristics which create a menace to the public health, safety, morals, or welfare of the citizens of Mt. Zion. Therefore, the Village hereby finds that the BDD Area is a “blighted area” pursuant to the Act and by reason of a predominance of the above described combination of factors.

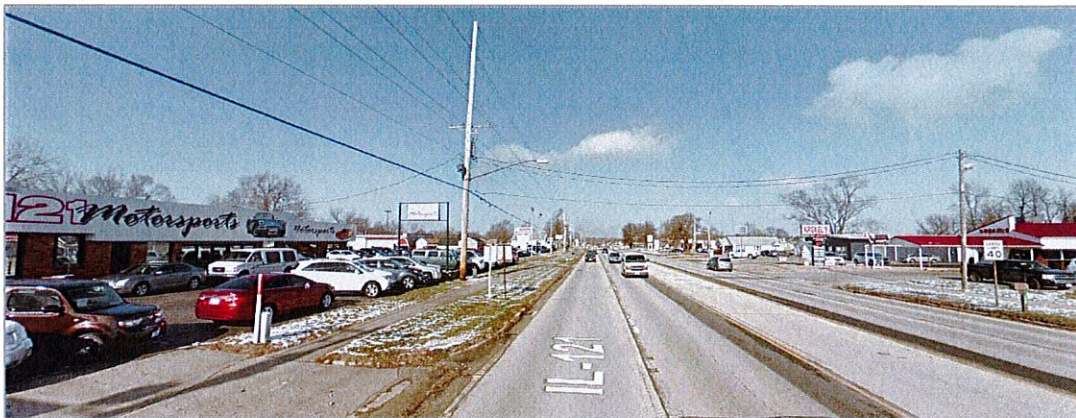


Figure 8. As depicted above, the portion of Illinois State Route 121 that is within Mt. Zion has two travel lanes in each direction and a center two-way left-turn lane. It is lined primarily by commercial residential properties and the multiple driveways often make access onto and from this highway difficult.



**SECTION V.**  
**DESIGNATED AND ANTICIPATED PUBLIC AND PRIVATE PROJECTS  
AND RELATED COSTS WITHIN THE BDD AREA**

*Anticipated Types of BDD Project Costs*

Pursuant to the Act, the Village intends to address the conditions which qualify the BDD Area as a blighted area. The BDD Area has infrastructure inadequacies and will require improvements throughout the life of the business district as projected below. The Village expects that the implementation of the public projects provided herein will help address current needs and attract new private investment within the BDD Area. Pursuant to Section 5/11-74.3-5 of the Act, "Business district project costs" shall mean and include the sum total of all costs incurred by the Village, other governmental entity, or nongovernmental person in connection with a business district, in the furtherance of a business district plan, including, without limitation, the following:

1. Costs of studies, surveys, development of plans and specifications, implementation and administration of a business district plan, and personnel and professional service costs including architectural, engineering, legal, marketing, financial, planning, or other professional services, provided that no charges for professional services may be based on a percentage of tax revenues received by the municipality;
2. Property assembly costs, including but not limited to, acquisition of land and other real or personal property or rights or interests therein, and specifically including payments to developers or other nongovernmental persons as reimbursement for property assembly costs incurred by that developer or other nongovernmental person;
3. Site preparation costs, including but not limited to clearance, demolition or removal of any existing buildings, structures, fixtures, utilities, and improvements and clearing and grading of land;
4. Costs of installation, repair, construction, reconstruction, extension, or relocation of public streets, public utilities, and other public site improvements within or without the business district which are essential to the preparation of the business district for use in accordance with the business district plan, and specifically including payments to developers or other nongovernmental persons as reimbursement for site preparation costs incurred by the developer or nongovernmental person;
5. Costs of renovation, rehabilitation, reconstruction, relocation, repair, or remodeling of any existing buildings, improvements, and fixtures within the business district, and specifically including payments to developers or other nongovernmental persons as reimbursement for costs incurred by those developers or nongovernmental persons;

6. Costs of installation or construction within the business district of buildings, structures, works, streets, improvements, equipment, utilities, or fixtures, and specifically including payments to developers or other nongovernmental persons as reimbursements for such costs incurred by such developer or nongovernmental person;
7. Financing costs, including but not limited to all necessary and incidental expenses related to the issuance of obligations, payment of any interest on any obligations issued under this Law that accrues during the estimated period of construction of any development or redevelopment project for which those obligations are issued and for not exceeding 36 months thereafter, and any reasonable reserves related to the issuance of those obligations; and
8. Relocation costs to the extent that a municipality determines that relocation costs shall be paid or is required to make payment of relocation costs by federal or state law.

#### ***Mt. Zion BDD No. 1 Project Cost Policy Statements***

The public and private projects and related costs described below are anticipated to be undertaken by the Village, private Developers or other interested parties. The Village may enter into Redevelopment Agreements with Developers through which the Village can utilize BDD funds generated from these projects to reimburse Developers for a portion or all of their BDD eligible private project costs as provided in the Act per Section 65 ILCS 5/11-74.3-5. The Village intends to use a portion of any BDD funds generated for BDD eligible public project costs as well. The Village may also use tax increment financing funds or any other sources of funds it may lawfully pledge to successfully complete the public and private projects described herein.

All project cost estimates are in year 2020 dollars. In addition to the public and private project costs listed below, developer notes or bonds, if any, that are issued to finance a project may include an amount enough to pay interest, as well as customary and reasonable charges associated with the issuance of such obligations and provide for capitalized interest and reserves as may be reasonably required.

Adjustments to the designated and anticipated line item (public and private) costs provided in this Redevelopment Plan are expected. Each individual project cost and the resulting tax revenues will be re-evaluated as each project is considered for BDD financing under provisions of the Act. Therefore, totals of line items set forth in this BDD Plan are not intended to place a total limit on the described expenditures or intended to preclude payment of other eligible redevelopment project costs in connection with the redevelopment of the Area, provided the total amount of payment for all eligible redevelopment project costs, public and private, shall not exceed the amount set forth herein or as may be amended in the future. Adjustments may be made to the designated and anticipated line items within the total, either increasing or decreasing line item costs for redevelopment.

The public BDD projects will benefit and be utilized by all owners, users and tenants of real property located in the BDD Area. To the extent that the Village's BDD projects involve the development or redevelopment of privately-owned property, it is not possible currently to identify or describe all the specific private Developers, users, or tenants of such property. As part of the initial establishment of the BDD Area, the Village is providing, in the manner prescribed by the Illinois Department of Revenue (the "IDOR"), the boundaries of the business district and each address in the business district in such a way that IDOR can determine by its address whether a business is in the business district (see *Exhibits 1, 2 and 3*). As the Area develops, the Village will notify the Local Tax Allocation Division at IDOR in writing of any additions, deletions, or changes of business addresses within the existing BDD Area. Such written notices of additions, changes, or deletions may occur provided any related BDD boundary amendments or tax rate Ordinance changes have been properly completed pursuant to the Act.

***Proposed BDD Public Projects and Related Cost Estimates***

The following list describes the designated and anticipated BDD eligible public redevelopment projects and related costs to be incurred by the Village of Mt. Zion:

1. Public works construction, improvements, upgrades, and maintenance or resurfacing of streets, roads, alleys, parking lots and sidewalks, including labor, equipment, parts and materials, including but not limited to the installation of a stoplight and safe-route pedestrian amenities ..... **\$5,500,000**

The following examples are found in the Village's 5-year capital improvement plan:

- Lewis Park Drive Extension
- Dogwood Drive
- Main Street Bridge
- Henderson Phase III
- Crestview Addition
- Main Street Overlay
- Rt. 121 Sidewalk Rehab/Expansion



***Figure 9. Improvements and extensions to numerous streets such as Dogwood Dr. are anticipated to occur within the BDD Area.***

2. Public works construction, improvements, upgrades and maintenance of sanitary sewer lines, pump and lift stations (e.g., Wildwood Lift Station), manholes and related facilities, including labor, equipment, parts and materials ..... **\$1,150,000**
3. Public works construction, improvements, upgrades and maintenance of water mains (e.g., Main St. 12" loop) and related lines and hydrants, storage and treatment facilities including labor, equipment, parts and materials ..... **\$650,000**

4. Storm sewer drainage infrastructure, including the construction, improvements, upgrades and maintenance of retention ponds and detention basins, including labor, equipment, parts and materials .....**\$1,500,000**
5. Public works or improvements related to utilities, including, but not limited to, gas, electric, cable and telecommunication infrastructure, including labor, equipment, parts and materials.....**\$450,000**
6. Public property assembly costs relating to acquisition of land and buildings, demolition, site improvements and clearing and grading of land .....**\$1,200,000**
7. Rehabilitation, construction/reconstruction, repairs and maintenance of public facilities, including labor, equipment, parts and materials, including but not limited to public safety, rescue or other emergency services facilities necessary to promote and protect the health, safety, morals, and welfare of the public within the BDD Area ..... **\$1,100,000**  
  
Examples include:
  - Public Works Shed Rehab; Office and Shop ADA Renovations
  - Police Department Additions/Renovations
8. Removal and remediation of environmental contaminants and physical impediments to redevelopment throughout the BDD Area, including but not limited to environmental clean-up.....**\$250,000**
9. Professional Services, Engineering, Administrative Fees and Planning Costs and BDD-related marketing, signage, website, etc.....**\$750,000**
10. Construction, improvements, upgrades and maintenance of public parks, trails, green space, urban forestry improvements and recreational amenities, including but not limited to Baltimore Trail rehab, trailhead facilities, community splash pad, landscaping and other amenities to improve pedestrian access and quality of life within the BDD Area.....**\$525,000**
11. Costs relating to the rehabilitation and revitalization of commercial corridors including, but not limited to redevelopment loans, grants, reimbursements and combinations thereof offered commercial owners or tenants of commercial properties listed in *Exhibit 3* ..... **\$1,500,000**
12. Costs relating to the rehabilitation and revitalization of residential neighborhoods including, but not limited to redevelopment loans, grants, reimbursements and combinations thereof offered to homeowners or tenants of residential properties listed in *Exhibit 3* .....**\$500,000**
13. Public Infrastructure within future contiguous BDD Areas, if any.....**\$100,000**

**TOTAL DESIGNATED & ANTICIPATED PUBLIC PROJECT COSTS..... \$15,175,000**

## ***PRIVATE PROJECTS AND RELATED COSTS***

The goals and objectives of this BDD Plan as cited above in **Section II**, are not possible without financial assistance. Without the availability of BDD funds, Developers and/or other interested parties will not be able to undertake the projects described below unless the extraordinary costs and risks associated with such projects can be mitigated, in part, through the use of BDD funds. This “but for BDD funds” condition has currently been expressed by one private developer with whom the Village has already executed an Inducement Resolution and plans to enter into a Redevelopment Agreement to incentivize the construction of a new retail business plaza within the BDD Area.

### *Description of First Private Redevelopment Project within BDD Area*

**Developer:** Steven and Cindy Lewis  
(d/b/a Casa Development Company and/or S. A. Lewis Const.)  
200 Lewis Park Drive  
Mt. Zion, IL 62549  
Ph: (217) 864-5056

**Description of Private Redevelopment Project:** Developer is assembling a site that currently consists of PINs 17-04-232-002, 12-17-04-232-001, 12-17-04-230-010, and 17-04-230-011, all located at or adjacent to 1505 N State Route 121, Mt. Zion, Illinois. The Developer then intends to proceed with plans to construct thereon a mixed use commercial and residential redevelopment project (the “Lewis Project”), all within the Mt. Zion BDD Project Area.

**Project Background Information:** The Village is currently in the process of establishing the Mt. Zion Rt. 121 Tax Increment Financing (TIF) District Redevelopment Plan, Area and Projects, which Area is included in the proposed Mt. Zion BDD No. 1 Area and overlaps the site intended for the Lewis Project.

On December 16, 2019, the Village approved Inducement Resolution No. 2019-10 for the proposed Lewis Project. The Village also plans to execute a TIF Redevelopment Agreement with the Developer upon establishing BDD No. 1 and the Rt. 121 TIF District. That Agreement will outline the total reimbursements and terms by which the Developer will become eligible to receive reimbursements for certain redevelopment project costs incurred for the Lewis Project pursuant to both the BDD Act and the TIF Act.

The completion of the Lewis Project in its entirety will require substantial private investment that is currently estimated to exceed \$4.0 million, exclusive of applicable franchise fees, equipment and furnishings. The site location for the Project is shown in **Exhibit 5**.

As of this date, the Developer’s Estimated Eligible Project Costs (current and future phases) include:

1. Property assembly costs .....\$250,000
  2. Site preparation/clearing/demolition/grading-leveling .....\$1,200,000
  3. Professional fees (architectural, engineering, legal, planning, etc.) .....\$300,000
  4. Public Infrastructure Improvements .....\$2,000,000
  5. Utilities Extensions .....\$200,000
  6. Site Marketing ..... \$75,000
- Total Estimated Eligible Project Costs for Lewis Project..... \$4,025,000**

The amounts shown in the itemized list of Developer’s Estimated Eligible Project Costs above may be reallocated to different line items, subject to the final terms of a Redevelopment Agreement by and between the Village of Mt. Zion and the Developer.

***Mt. Zion BDD Renovation & Rehab Program***

It is the Village’s intention to use BDD funds to retain and assist existing businesses to make improvements and/or expand facilities. Upon generating sufficient BDD Funds to seed the ***Mt. Zion BDD Commercial Renovation & Rehab Program*** (the “BDD Commercial Program” or a successor name to be determined), the Village may exercise its authority to annually allocate a sum within the BDD No. 1 Special Tax Allocation Fund for the purpose of providing matching grants to commercial property owners and/or business owners undertaking BDD eligible redevelopment projects. Although the Village Board of Trustees reserves the right to determine specific parameters for such BDD Programs, the general purpose shall be to promote substantial improvements to existing commercial storefronts and the facades of existing commercial buildings which face Village streets.

***Mt. Zion BDD Neighborhood Revitalization Program***

To preserve and promote the provision of housing accommodations, the Village may utilize a portion of BDD Funds to establish a ***Mt. Zion BDD Neighborhood Revitalization Program*** (the “BDD Neighborhood Program, or a successor name to be determined). Subject to the availability of funds and specific terms as may be determined by the Village Board of Trustees, the purpose of the BDD Neighborhood Program would be to assist residential property owners with making BDD eligible improvements to existing homes and residential properties within the BDD Area.



***The Village may use BDD Funds to undertake public or private improvements in older residential neighborhoods within the BDD Area.***

***Description of Other Private Redevelopment Projects Anticipated within BDD Area***

The Village anticipates using BDD funds and other sources of funds it may lawfully pledge to attract additional private development and redevelopment projects including, but not limited to, new commercial retail, professional offices, light industrial, and residential projects as well as hotel/conference center accommodations.

The Village believes the Redevelopment Project Area will not be developed or redeveloped without the use of BDD Funds. Therefore, the Village intends to offer incentives to potential Developers to encourage commitments for new private investment during the life of the proposed BDD. Examples of additional private redevelopment projects for which the Village will consider proposals within the Mt. Zion BDD No. 1 Area include:

***Est. BDD Cost***

1. **Commercial/Retail Plaza.....\$1,500,000**  
This project consists of the rehabilitation of a large retail facility requiring a total investment of \$2.5 million, including \$1,500,000 of BDD eligible project costs.
2. **Hotel & Conference Center Project..... \$2,000,000**  
This project includes a 60± room hotel with a conference center and/or small meeting rooms. This hotel is expected to employ approximately 20 persons and will require a total private investment of approximately \$10 million, including \$2 million of BDD eligible project costs.
3. **Commercial/Retail Facility I.....\$900,000**  
This project consists of a general merchandise retail facility requiring a total investment of \$2.5 million, including \$900,000 of BDD eligible project costs.
4. **Commercial/Retail Facility II.....\$450,000**  
This project consists of a general merchandise retail facility requiring a total investment of \$1.5 million, including \$450,000 of BDD eligible project costs.
5. **Commercial/Retail Facility III .....\$250,000**  
This project consists of a general merchandise retail facility requiring a total investment of \$1.0 million, including \$250,000 of BDD eligible project costs.
6. **Commercial Business Office Complex .....\$450,000**  
This project consists of a business center containing a series of units used primarily for commercial office space. The total investment is projected to be \$1.5 million, including \$450,000 of BDD eligible project costs.

7. **Commercial Rehabilitation Project I**.....**\$100,000**  
 This project consists of the rehabilitation and renovation of a commercial or retail-merchandise facility within the BDD requiring a total investment of \$300,000, including \$100,000 of BDD eligible project costs.
  
8. **Commercial Restaurant Project I** .....**\$500,000**  
 A restaurant is projected to be constructed within the BDD District. The restaurant is expected to employ approximately two supervisory employees and 30-40 food and food service workers. The project is projected to require an investment of \$2 million to construct, including \$500,000 of eligible project costs.
  
9. **Commercial Restaurant Project II** .....**\$400,000**  
 A restaurant is projected to be constructed within the BDD District. The restaurant is expected to employ approximately two supervisory employees and 30-40 food and food service workers. The project is projected to require an investment of \$1.2 million to construct, including \$400,000 of BDD eligible project costs.
  
10. **Single-Family Residential Project I** .....**\$200,000**  
 This project consists of approximately forty (40) single-family homes on parcels located within the BDD Area. Phased in over a period of five (5) years, the development is projected to offer homes with average market values of \$260,000. Total private investment is projected to exceed \$10.4 million, including approximately \$200,000 of BDD eligible project costs
  
11. **Single-Family Residential Project II**.....**\$200,000**  
 This project consists of approximately thirty (30) single-family homes on parcels located within the BDD Area. Phased in over a period of five (5) years, the development is projected to offer homes with average market values of \$180,000. Total private investment is projected to exceed \$5.4 million, including approximately \$200,000 of BDD eligible project costs.
  
12. **Residential Townhome/Multi-Family Project I**.....**\$150,000**  
 This project consists of a 24-unit townhome or apartment facility with average fair market values of \$150,000 per unit. Total investment is projected at \$3.6 million, including \$150,000 of BDD eligible project costs.
  
13. **Elderly/Assisted Living Facility**.....**\$200,000**  
 This project consists of a facility located on approximately nine acres with projected capacity for a 75,000 sq. ft. facility consisting of a 50-unit Assisted Living Facility and a 36-unit Memory Care Facility within the BDD Area. The facility is projected to require an investment of \$9.5 million, including \$200,000 of eligible project costs.



- 14. **Light Industrial/Manufacturing Project I** ..... **\$100,000**  
 This project includes a 15,000 sq. ft. manufacturing facility employing more than 15 people and requiring a total private investment of at least \$1.5 million, including \$100,000 of TIF eligible project costs.
  
- 15. **Light Industrial Project II**..... **\$150,000**  
 A 35,000 square foot manufacturing facility employing more than 60 people and requiring a total private investment of more than \$2 million, including \$150,000 of BDD eligible project costs.
  
- 16. **Light Industrial/Warehousing Project** ..... **\$125,000**  
 This project includes a 25,000 sq. ft. warehousing facility employing more than 20 people and requiring a total private investment of at least \$2.5 million, including \$125,000 of TIF eligible project costs.

**TOTAL DESIGNATED & ANTICIPATED PRIVATE BDD REDEVELOPMENT PROJECT COSTS** ..... **\$11,700,000**

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It is as true today as it was 15 years ago . . .

“Through involvement in the land use planning process, representatives of economic development interests have raised a number of issues for consideration. One primary issue raised was the need to define an appropriate mixture and type of business uses to best serve the needs and tax profile of the community.

Providing a diversity of commercial uses that can be of service to Mt. Zion residents was mentioned repeatedly by workshop participants. The wish to attract smaller businesses was also raised. Other concepts mentioned included the development and marketing of the Green Valley Business Park. It was recognized that these economic development ideas could require land inventory efforts, marketing of specific parcels to potential users, and possible assistance with start-up costs.

Closely associated with these economic development concerns is the desire to concentrate on improving the appearance of the commercial districts. The need to create a visual theme along State Route 121 is apparent, as well as a continuation of historically sensitive improvements to the downtown area. The Celebration Wall is one example of current beautification efforts.

One goal for implementation of the land use plan will be to identify aesthetic improvements appropriate to the commercial corridors. These improvements could involve landscaping themes, use of street furniture, additional walls, old fashioned concept lighting, etc. The goal of the aesthetic improvements should be to identify Mt. Zion as a distinct community and business environment.”

*– Excerpt from Mt. Zion Comprehensive Plan - 2005*

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**SECTION VI.  
ANTICIPATED SOURCES OF FUNDS  
TO PAY BDD PROJECT COSTS**

***Business District Retailers' Occupation Tax***

The corporate authorities of the Village of Mt. Zion, upon designating this business district pursuant to Section 11-74.3-6(b) of the Act, intends to impose a Business District Retailers' Occupation Tax. Such tax shall be imposed upon all persons engaged in the business of selling tangible personal property within the BDD Area, other than an item of tangible personal property titled or registered with an agency of the State of Illinois, at retail in the business district at the rate of **1.0% of the gross receipts** from the sales made in the course of such business.

The tax may not be imposed on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use. The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Illinois Department of Revenue.

***Business District Service Occupation Tax***

Pursuant to Section 11-74.3-6(c) of the Act, the corporate authorities of the Village of Mt. Zion may impose a Business District Service Occupation Tax. Such tax be imposed upon all persons engaged, in the business district, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the business district, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. **The tax shall be imposed at the same 1.0% rate as the tax imposed for the Business District Retailers' Occupation Tax** on the selling price of tangible personal property so transferred within the business district.

The tax may not be imposed on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use. The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Illinois Department of Revenue.

***Intended uses of the Business District Retailers' Occupation Tax and Business District Service Occupation Tax:***

The Village of Mt. Zion currently projects the average annual Business District Retailers' Occupation Tax and Business District Service Occupation Tax that will be collected from the existing and new retail businesses located within the BDD Area will generate approximately Six Hundred Thousand Dollars (\$600,000) per year.

Upon receiving such funds from the IDOR, including future BDD funds generated from within the “*Non-Hotel portion*” of the BDD Area, the Village shall deposit such funds to the “*Mt. Zion Business Development District No. 1 Special Tax Allocation Fund*” for the purposes of paying or reimbursing business district project costs and obligations incurred in the payment of those costs.

***Business District Hotel Operator's Occupation Tax***

Pursuant to Section 11-74.3-6(d) of the Act, the corporate authorities of the Village of Mt. Zion, upon designating this business district intends to impose an occupation tax upon all persons engaged in the business district in the business of renting, leasing, or letting rooms in a hotel, as defined in the Hotel Operators' Occupation Tax Act, at a rate not to exceed **1.0% of the gross rental receipts** as defined in the Hotel Operators' Occupation Tax Act, and proceeds from the tax imposed under subsection (c) of Section 13 of the Metropolitan Pier and Exposition Authority Act.

The tax imposed by the Village under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the Village of Mt. Zion. The Village shall deposit funds generated by the BDD Hotel Operators' Tax to the “*Mt. Zion Business Development District No. 1 Special Tax Allocation Fund*” for the purposes of paying or reimbursing business district project costs and obligations incurred in the payment of those costs.

The Village of Mt. Zion currently anticipates that the annual Business District Hotel Operator's Occupation Tax to be collected from the proposed *Hotel Project* will amount to approximately \$18,700 per year. Upon receiving such future funds from the IDOR, the Village shall deposit the *Hotel Project's* BDD funds to a “Pledged Project Revenues” subaccount within the “*Mt. Zion Business Development District No. 1 Special Tax Allocation Fund*” for purposes of reimbursing eligible project costs pursuant to written redevelopment agreement(s) as may be approved by the Village Board of Trustees.

***Other Sources of Funds for Implementation of this BDD Plan***

Other sources of funds that may be used to pay the costs of implementing this BDD Plan may include, but are not limited to, the following:

1. Private equity capital which is available to private Developers through their own cash reserves or financing sources;
2. Funds available to the Village through tax increment financing;

3. Revenue available because of development assessments, purchase and sale agreements, and leases entered between the Village and other individuals or entities;
4. Improvements by third-party tenants;
5. Special Assessments;
6. Special Service Areas, if any, that the Village may create within the BDD Area and impose additional property taxes upon properties located within such special service areas to pay the costs of providing special services that may be performed from time to time within such special service areas with the BDD Area in support of the goals and objectives of this BDD Plan;
7. Grants and loans from the United States or the State of Illinois, or any instrumentality of the federal or state government;
8. General revenues of the Village, to the extent such revenue is not necessary to fund other operations of the Village;
9. The Village may issue obligations in one or more series in the future, maturing and bearing interest at rates and having such other terms and provisions determined by the Village by Ordinance and in whole or in part secured and/or paid from funds or deposits credited to the “Mt. Zion Business Development District No. 1 Special Tax Allocation Fund”; and
10. Other legally permissible sources of public financing that may be identified at such time in the future that the Village may deem appropriate to fund BDD project costs.

### ***Multi-Source Funding***

The Village of Mt. Zion acknowledges that a single source of funding is rarely sufficient for attracting new economic development opportunities. The exact allocation of project costs the Village may reimburse from each of the above referenced sources of funds will depend upon the availability of these sources and the approval of written redevelopment agreements with future private Developers, if any, by the Mt. Zion Village Board of Trustees.

Multi-source financing can be complicated, but it is a rewarding approach that many successful communities have adopted to improve local competitiveness in an ever-evolving marketplace.



## SECTION VII. OTHER STATUTORY REQUIREMENTS

***Future Land Use and Zoning.*** The general land uses within the BDD Area shall conform to the existing and future land uses, zoning and subdivision codes of the Village of Mt. Zion.

***Commitment to Fair Employment.*** The Village of Mt. Zion will comply with fair employment practices and an Affirmative Action Plan in the implementation of this BDD Plan and Projects.

***Amendments to the Mt. Zion BDD No. 1 Plan and Area.*** Pursuant to Section 5/11-74.3-2(f) of the Act and other applicable Village Ordinances, the Village may amend the BDD Plan, the boundaries of the BDD Area, and the taxes provided for in subsections (10) and (11) of Section 11-74.3-3 may be imposed or altered.

***Business District Tax Allocation Fund.*** Upon adopting an Ordinance approving this BDD Plan, the Village shall establish the “*Mt. Zion Business Development District No. 1 Special Tax Allocation Fund*” for the purposes of paying or reimbursing business district project costs and obligations incurred in the payment of those costs. The business district tax allocation fund shall be dissolved no later than 270 days following payment to the municipality of the last distribution of taxes as provided in Section 11-74.3-6.

***Term of the Mt. Zion BDD No. 1 Taxes, Plan and Projects.*** Upon payment of all business district project costs and retirement of all obligations paying or reimbursing business district project costs, but in no event more than twenty-three (23) years after the date of adoption of the ordinance imposing taxes pursuant to subsection (10) or (11) of Section 11-74.3-3, the Village shall adopt an ordinance immediately rescinding the taxes imposed pursuant to subsection (10) or (11) of Section 11-74.3-3.

***Nature and Term of Bonds or Notes.*** The Village may utilize a “pay-as-you-go” approach to financing private eligible BDD project costs. Pursuant to Section 11-74.3-6(e) of the Act, obligations secured by the “*Mt. Zion Business Development District No. 1 Special Tax Allocation Fund*” may also be issued to provide for the payment or reimbursement of business district project costs. The Village may issue bonds or other obligations to fund public infrastructure or other eligible project costs. The Village may secure such obligations by pledging, for any period of time up to and including the dissolution date, all or any part of the funds in and to be deposited in the Business District Tax Allocation Fund to the payment of business district project costs and obligations which do not exceed 20 years in length, or the term of Mt. Zion Business Development District No. 1, whichever is less. The Village may also issue revenue bonds, notes or other obligations to fund private eligible project costs as well which would also be limited to 20 years in length. The repayment of debt service of these obligations would be limited to the BDD funds generated as permitted by the Act and/or other pledged funds authorized by the Village including, but not limited to, tax increment financing funds, special service area taxes and special assessments.

**BDD Contracts.** The Village shall have the power to make and enter into all contracts necessary or incidental to the implementation and furtherance of a business district plan. A contract by and between the municipality and any developer or other nongovernmental person to pay or reimburse said developer or other nongovernmental person for business district project costs incurred or to be incurred by said developer or other nongovernmental person shall not be deemed an economic incentive agreement under Section 8-11-20, notwithstanding the fact that such contract provides for the sharing, rebate, or payment of retailers' occupation taxes or service occupation taxes (including, without limitation, taxes imposed pursuant to subsection (10)) the municipality receives from the development or redevelopment of properties in the business district.

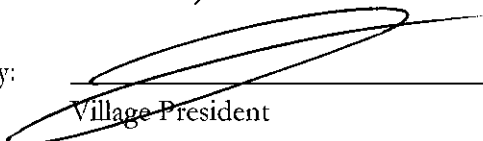
**Contiguous BDD Areas.** The Village may utilize the revenue from a business district retailers' occupation tax and service occupation tax imposed under paragraph (10) and a hotel operators' occupation tax under paragraph (11) of Section 11-74.3-3 in connection with one business district for eligible costs in another business district that is: (A) contiguous to the business district from which the revenues are received; (B) separated only by a public right of way from the business district from which the revenues are received; or (C) separated only by forest preserve property from the business district from which the revenues are received if the closest boundaries of the business districts that are separated by the forest preserve property are less than one mile apart.

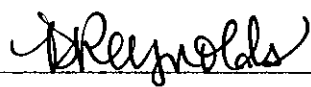
## SECTION VIII. CONCLUSION

The Village of Mt. Zion, Macon County, Illinois has determined that to promote the health, safety, morals, and welfare of the public, blighted conditions need to be eradicated, conservation measures instituted, and that redevelopment within the Mt. Zion Business Development District No. 1 should be undertaken. In order to remove and alleviate adverse conditions, it is necessary to encourage private investment and restore and enhance the tax base of the taxing districts by the development or redevelopment of the Area.

The Village President and Board of Trustees hereby conclude that it is in the best interest of the Village and that the citizens of Mt. Zion will benefit by the adoption of this Mt. Zion Business Development District No. 1 Plan, Projects and Area.

### VILLAGE OF MT. ZION, ILLINOIS

By:  Date 9 / 14 / 2020  
Village President

Attest:  Date 9 / 14 / 2020  
Village Clerk

**SECTION IX.**  
**EXHIBITS**

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## EXHIBIT 1

### MT. ZION BDD AREA NO. 1 BOUNDARY DESCRIPTION

Beginning at the intersection of the North line of the N.W.¼ of Section 3, Township 15 North, Range 3 East of the 3rd P.M. and the Easterly right of way line of State Route 121, said point being the West line of Lot 1 of Mt. Zion Medical Center Addition as per plat recorded in Book 5000 on Page 327 of the records in the Recorder's Office of Macon County, Illinois; thence Easterly to the Northeast corner of Lot 3 of Ashland Commercial Park as per plat recorded in Book 1832 on Page 449 in said Recorder's Office; thence Southeasterly to the Southeast corner of Lot 2 of said Ashland Commercial Park; thence Southerly to the Northwest corner of Lot 8 of Mt. Zion Village East 2nd Addition as per plat recorded in Book 5000 on Page 131 in said Recorder's Office; thence Southerly to the Southwest corner of Lot 1 of said Mt. Zion Village East 2nd Addition; thence Easterly to the Easterly right of way line of Mt. Zion Parkway; thence Southerly to the Southwest corner of Lot 29 of said Mt. Zion Village East 2nd Addition; thence Easterly to the Northeast corner of Lot 5 of said Mt. Zion Village East – Phase 1 as per plat recorded in Book 5000 on Page 93 in said Recorder's Office; thence Southerly to the Southeast corner of said Lot 5 of said Mt. Zion Village East – Phase One; thence Southerly to the Southeast corner of Lot 34 of aforesaid Mt. Zion Village East 2nd Addition; thence Westerly to the Southwest corner of said Lot 34 of Mt. Zion Village East 2nd Addition; thence Northerly along the West line of said Lot 34 of Mt. Zion Village East 2nd Addition to the intersection with the Easterly extension of the North line of Lot 53 of said Mt. Zion Village East 2nd Addition; thence Westerly to the Northwest corner of said Lot 53 of Mt. Zion Village East 2nd Addition; thence Southerly to the Southwest corner of Lot 50 of said Mt. Zion Village East 2nd Addition; thence Easterly to the Southeast corner of said Lot 50 of said Mt. Zion Village East 2nd Addition; thence Easterly to the Southwest corner of Lot 36 of Mt. Zion Village East 2nd Addition; thence Southerly to the Southwest corner of Lot 39 of said Mt. Zion Village East 2nd Addition; thence Easterly to the Southeast corner of said Lot 39 of Mt. Zion Village East 2nd Addition; thence Northerly to the Southwest corner of Lot 36 of Ashland Estates 4th Addition as per plat recorded in Book 1832 on Page 445 in said Recorder's Office; thence Easterly to the Southeast corner of said Lot 36 of Ashland Estates 4th Addition, said point being on the Westerly right of way line Ashland Avenue; thence Northerly along the said Westerly right of way line of Ashland Avenue to the intersection of the Westerly extension of the South line of Lot 31 of Ashland Estates 3rd Addition as per plat recorded in Book 1832 on Page 417 in said Recorder's Office; thence Easterly to the Southeast corner of said Lot 31 of Ashland Estates 3rd Addition; thence Northeasterly to the Southwesterly corner of Lot 24 of Ashland Estates 2nd Addition as per plat recorded in Book 1832 on Page 352 in said Recorder's Office; thence Northeasterly to the Southeast corner of Lot 21 of said Ashland Estates 2nd Addition, said point being the Northeast corner of a tract described on Book 2491 on Page 327 in said Recorder's Office; thence Southerly along the Easterly line of said tract (2491/327) to the South line of said tract (2491/327); thence Westerly along the South line of said tract (2491/327) to the Northeast corner of the a tract described in Book 4695 on page 968 in said Recorder's Office; thence Southerly to a point being the North and East right of way corner of Douglas Drive; thence Southerly along the Easterly right of way line of said Douglas Drive to the intersection with the Easterly extension of the North line Wilcox First Addition as per plat recorded in Book 1575 on Page 54 in said Recorder's Office; thence Westerly along said North line of Wilcox First Addition to the Northwest corner of Lot 7 thereof; thence Southerly to the Southwest corner of said Lot 7 of said Wilcox First Addition; thence Easterly along the South line of said Lot 7 of Wilcox First Addition to the intersection of the Northerly extension of the East line of Lot 11 of Parkside Garden Addition as per plat recorded in Book 300 on Page 261 in said Recorder's Office; thence Southerly to the Northeast corner of Lot 9 of said Parkside Garden Addition; thence Westerly to the Northwest corner of said Lot 9 of Parkside Gardens Addition; thence Southerly to the Southwest corner of Lot 8 of said Parkside Gardens Addition; thence Westerly to the Northwest corner of Lot 2 of Robertson Gardens as per plat recorded in Book 5000 on Page 81 in said Recorder's Office; thence Southerly to the Southwest corner of said Lot 2 of said Robertson Gardens; thence Easterly to the Southeast corner of said Lot 2 Robertson Gardens; thence Southerly to the Southeast corner of Lot 4 of Baker and Cooper Addition as per plat recorded in Book

1405 on Page 96 in said Recorder's Office; thence Westerly along the South line of said Lot 4 of Baker and Cooper Addition to the intersection with the Northerly extension of the West line of Mt. Zion Park Addition as per plat recorded in Book 300 on Page 15 in said Recorder's Office; thence Southerly along the said West line of Mt. Zion Park Addition to the North line of Lot 15 of Resurvey of Lot A of McGaughey Addition as per plat recorded in Book 1405 on Page 107; thence Westerly to the Northwest corner of Lot 14 of said Resurvey of Lot A McGaughey Addition; thence Southerly to the Southwest corner of Lot 25 of McGaughey Addition as per plat recorded in Book 1405 on Page 75 in said Recorder's Office; thence Southerly to the Northeast corner of Lot 9 of Brooklawn Addition as per plat recorded in Book 802 on Page 46 in said Recorder's Office; thence Southerly to the Northeast corner of Lot 11 of said Brooklawn Addition; thence Westerly along the North line of said Lot 11 of Brooklawn Addition for 78 feet; thence Southerly 100 feet to the South line of said Lot 11 of Brooklawn Addition; thence Easterly 79.4 feet to the Southeast corner of said Lot 11 of Brooklawn Addition; thence Southerly to the Southwest corner of Lot 11 of A Resurvey of Lot B of McGaughey Addition as per plat recorded in Book 1270 on Page 58 in said Recorder's Office; thence Southeasterly to the Southwest corner of Lot 10 of said Resurvey of Lot B of McGaughey Addition; thence Easterly to the Southeast corner of Lot 3 of said Resurvey of Lot B of McGaughey Addition; thence Southerly to the Southwest corner of Lot 10 of Rolling Green Estates as per plat recorded in Book 1832 on Page 64 in said Recorder's Office; thence Easterly along the South line of said Lot 10 of Rolling Green Estates extended to the Easterly right of way line of Rolling Green Drive; thence Southerly to the Northerly right of way line of Shonna Drive; thence Southeasterly along the said Northerly right of way line of Shonna Drive to the Westerly right of way line of Burgener Drive; thence Northerly along the Westerly right of way line of said Burgener Drive to the Northeast corner of Lot 80 of said Rolling Green Estates; thence Easterly to the Northwest corner of Lot 1 of Parkside East First Addition as per plat recorded in Book 5000 on Page 92 in said Recorder's Office; thence Easterly to the Northwest corner of Lot 4 of said Parkside East First Addition; thence Southerly to the Southwest corner of said Lot 4 of Parkside East First Addition; thence Easterly to the Southeast corner of said Lot 4 of Parkside East First Addition; thence Southerly to the Northwest corner of Lot 29 of said Parkside East First Addition; thence Southerly to the Southwest corner of said Lot 29 of Parkside East First Addition; thence Easterly to the Southeast corner of Lot 18 of said Parkside East First Addition; thence Southerly to the Northeast corner of Lot 2 of Green Valley Business Park 2nd Addition as per plat recorded in Book 5000 on Page 323 in said Recorder's Office; thence Southerly along the East line of said Lot 2 of Green Valley Business Park 2nd Addition extended to the Southerly right of way of State Route 121; thence Northwesterly along the said Southerly right of way of State Route 121 to the East line of the N.W.¼ of Section 10, Township 15 North, Range 3 East of the 3rd P.M.; thence Southerly along the said East line of the N.W.¼ of Section 10 to the Southeast corner thereof; thence Westerly to the Southwest corner of said N.W.¼ of Section 10; thence Westerly along the South line of the N.E.¼ of Section 9, Township 15 North, Range 3 East of the 3rd P.M. to the intersection with the Westerly right of way line of Henderson Street; thence Northeasterly along the said Westerly right of way of Henderson Street to the intersection with the Westerly extension of the North right of way line of Fletcher Park Boulevard; thence Easterly along the said North right of way line of Fletcher Park Boulevard to the Westerly right of way line of Braves Parkway; thence Northerly along the said Westerly right of way line of Braves Parkway to the Southerly right of way line of West Main Street; thence Northwesterly along the said Southerly right of way of West Main Street to the South line of the S.E.¼ of Section 4, Township 15 North, Range 3 East of the 3rd P.M.; thence Westerly along the said South line of the S.E.¼ of Section 4 to the Westerly right of way line of South Main Street; thence Northeasterly along said Westerly right of way line of South Main Street to the South right of way line of West Main Street; thence Northwesterly along the said South right of way line of West Main Street to the Northwest corner of a tract described in Book 4216 on Page 971 in said Recorder's Office; thence Southerly along the Westerly line of said tract (4216/971) to the Northeast corner of a tract described in Book 15 on Page 207 in said Recorder's Office; thence Westerly along the Northerly line of said tract (15/207) to the Southeast corner of a tract described in Book 4403 on Page 455 in said Recorder's Office; thence Southerly to the Southeast corner of said tract (4403/455); thence Westerly along the Southerly line of said tract (4403/455) to the Southeasterly right of way line of Bell Street; thence Southwesterly to the intersection with the Southeasterly extension of the Southeasterly right of way line of Mill Street; thence Northwesterly along the Southeasterly right of way line of Mill Street to the Southerly line of said Mill Street; thence Westerly along the Southerly line of said Mill Street to the Southeast corner of said Mill

Street; thence North to the Southeast corner of Lot 2 of Morgan Riley Subdivision as per plat recorded in Book 1832 on page 448 in said Recorder's Office; thence Northerly to the Northeast corner of said Lot 2 of Morgan Riley Subdivision; thence Westerly to the Southeast corner of Lot 2 of Elliott 1st Addition as per plat recorded in Book 1832 on Page 644 in said Recorder's Office; thence Northeasterly along the Southeasterly line of said Lot 2 of Elliott 1st Addition to the Northwest corner of a tract described in Book 3685 on page 118 in said Recorder's Office; thence Easterly to a Southeasterly corner of Lot 1 of a Resurvey of Lot 1 of aforesaid Morgan Riley Subdivision as per plat recorded in Book 1832 on Page 477 in said Recorder's Office; thence Northeasterly along the Southeasterly line of said Lot 1 of a Resurvey of Lot 1 of aforesaid Morgan Riley Subdivision to the Southeast corner of a tract described in Book 2012 on Page 425 in said Recorder's Office; thence Northwesterly along the South line of said tract (2012/425) to the Southwest corner thereof; thence Northeasterly along the Westerly line of said tract (2012/425) to the Southerly right of way line of West Main Street; thence Northwesterly along said Southerly right of way line of West Main Street to the Northeast corner of Lot 1 of Brock C Addition as per plat recorded in Book 1837 on Page 537 in said Recorder's Office; thence Southwesterly to the Southeast corner of said Lot 1 of Brock C Addition; thence Westerly to the Southwest corner of said Lot 1 of Brock C Addition; thence Westerly along the North line of Lot 2 of aforesaid Elliott 1st Addition to the East line of a tract described in Book 4364 on Page 928; thence Southwesterly along the East line of the said tract (4364/928) to the South line of the S.W.¼ of Section 4, Township 15 North, Range 3 East of the 3rd P.M.; thence Westerly along said South line of the S.W.¼ of Section 4 to the Southeast corner of Lot 45 of Carrington Estates 3rd Addition as per plat recorded in Book 5000 on page 11 in said Recorder's Office; thence Northeasterly along the Easterly line of said Carrington Estates 3rd Addition to the Southeast corner of Lot 39 of Carrington Estates 2nd Addition as per plat recorded in Book 1832 on page 857 in said Recorder's Office; thence Northerly to the Southeast corner of Lot 33 of said Carrington Estates 2nd Addition; thence Westerly along the North line of said Lot 33 of said Carrington Estates 2nd Addition for 79.33 feet to the Easterly line of said Carrington Estates 2nd Addition; thence Northerly along the said East line of Carrington Estates 2nd Addition to the Southeast corner of Lot 30 of said Carrington Estates Addition as per plat recorded in Book 1832 on Page 783 in said Recorder's Office; thence Northerly to the Northeast corner of Lot 25 of said Carrington Estates; thence Northwesterly along the Northerly line of said Lot 25 of said Carrington Estates extended to the Westerly right of way line of Carrington Avenue; thence Northerly along the said Westerly right of way of Carrington Avenue extended to the Southerly right of way of West Main Street, said point being the North line of said Carrington Avenue; thence Westerly along said North line of said Carrington Estates to the West line of said Carrington Estates; thence Southerly along said West line of Carrington Estates to the Northwest corner of Lot 66 of aforesaid Carrington Estates 2nd Addition; thence Southerly along the West line of said Carrington Estates 2nd Addition to Southwest corner of Lot 69 of said Carrington Estates 2nd Addition; thence Easterly along the South line of said Lot 69 of Carrington Estates 2nd Addition extended to the Easterly right of way line of Covington Avenue; thence Southerly along the said Easterly right of way line of Covington Avenue to the Southwest corner of Lot 94 of aforesaid Carrington Estates 3rd Addition; thence Easterly to the to the Southeast corner of Lot 97 of said Carrington Estates 3rd Addition, said point being on the Westerly line of aforesaid Carrington Estates 2nd Addition; thence Southerly along the said Westerly line of Carrington Estates 2nd Addition to the Southerly right of way line of Arlington Avenue; thence Northwesterly to the Northwest corner of Lot 52 of aforesaid Carrington 3rd Addition; thence Southerly along the Westerly line of said Carrington Estates 3rd Addition to the Southwest corner of Lot 47 thereof, said point being on the South line of the S.W.¼ of said Section 4; thence Westerly along said South line of the S.W.¼ of Section 4 to the Southwest corner thereof; thence Northerly along the West line of the said S.W.¼ of said Section 4 to the Southeast corner of Lot 5 of Creighton Second Addition as per plat recorded in Book 5000 on page 213 in said Recorder's Office; thence Westerly along the South line of said Lot 5 of Creighton Second Addition, 558.72 feet to the Southwest corner of said Lot 5 of Creighton Second Addition; thence Northerly along the Westerly line of said Lot 5 of Creighton Second Addition to the South line of Lot 1 of said Creighton Second Addition; thence Easterly to the Southeast corner of said Lot 1 of Creighton Second Addition; thence Northerly to the Northeast corner of Lot 2 of said Creighton Second Addition; thence Westerly along the North line of said Lot 2 of Creighton Second Addition extended to the Westerly right of way line of Traughber Road; thence Northerly along the said Westerly right of way line of Traughber Road to the South right of way line of County Highway 30; thence Westerly along the said Southerly right of way line

of County Highway 30 to the West line of the S.E<sup>1</sup>/<sub>4</sub> of Section 5, Township 15 North, Range 3 East of the 3rd P.M.; thence North along the West line of the S.E<sup>1</sup>/<sub>4</sub> of said Section 5 to the Northwest corner thereof; thence North along the West line of the N.E<sup>1</sup>/<sub>4</sub> of said Section 5 to the South line of a tract described as Tract 4 as recorded in a Special Warranty Deed in Book 4391 on Page 128 in said Recorder's Office; thence West to the Southwest corner of said Tract 4 (4391/128); thence North along the West line of said Tract 4 (4391/128) to the Southerly right of way line of the Illinois Central Railroad; thence Southeasterly along the said Southerly Illinois Central Railroad right of way to the Westerly right of way of Bell Street; thence Northeasterly along the said Westerly right of way line of Bell Street to the Westerly extension of the South line of Lot 10 of Goodmar Commercial Park as per plat recorded in Book 1575 on Page 246 in said Recorder's Office; thence Southeasterly along the Southerly line of said Goodmar Commercial Park to the Northwest corner of Lot 9 thereof; thence Easterly to the Southwest corner of Lot 15 of said Goodmar Commercial Park; thence Easterly along the South line of said Lot 15 of Goodmar Commercial Park extended to the Easterly right of way line of Sunset Drive, said point being on the West line of Lot 3 of Newberry 2nd Addition as per plat recorded in Book 300 on Page 234 in said Recorder's Office; thence Southeasterly along the Westerly and Southerly line of said Lot 3 of Newberry's 2nd Addition to the Southwest corner of Lot 2 of said Newberry's 2nd Addition; thence Northerly to the Northwest corner of said Lot 2 of Newberry's 2nd Addition; thence Easterly along the North line of said Lot 2 of Newberry's 2nd Addition to the Westerly right of way line of State Route 121; thence Northerly along the said Westerly right of way line of State Route 121 to the Southeast corner of Lot 1 of Newberry's 1st Addition as per plat recorded in Book 300 on Page 183 in said Recorder's Office; thence Westerly to the Southwest corner of said Lot 1 of Newberry's 1st Addition; thence North to the Northwest corner of said Lot 1 of Newberry's 1st Addition; thence Northerly to the Southwest corner of a Tract as recorded in a Warranty Deed recoded in Book 4044 on Page 238 in said Recorder's Office; thence Northerly along the West line of said Tract (4044/238) to the North line thereof; thence Easterly along the North line of said Tract (4044/238) to the Westerly right of way line of State Route 121; thence Northerly along the said Westerly right of way line of State Route 121 to the South right of way line of East Drive; thence Westerly and Northerly along the South and West right of way line of said East Drive to the Southerly right of way line of North Drive; thence Westerly along the said Southerly right of way line of North Drive to the Northwest corner of Lot 31 of Mt. Zion Heights as per plat recorded in Book 300 on Page 180 in said Recorder's Office; thence Northwesterly to the Southeast corner of Lot 6 of said Mt. Zion Heights; thence Northerly along the East line of said Mt. Zion Heights to the Northeast corner of Lot 1 thereof; thence Southwesterly along the Northerly line of said Mt. Zion Heights to the Northwest corner of Lot 6 thereof; thence Southerly along the West line of said Mt. Zion Heights to the North line of Lot 9 thereof; thence Westerly to the Northwest corner of said Lot 9 of Mt. Zion Heights; thence Southwesterly to the intersection of the West right of way line Woodland Drive and East Florian Avenue; thence Westerly along the Southerly right of way line of said Florian Avenue extended to the West line of the N.W.<sup>1</sup>/<sub>4</sub> of aforesaid Section 4; thence Westerly to the Southeast corner of Lot 1 of Whispering Pines Addition as per plat recorded in Book 1832 on Page 664 in said Recorder's Office; thence Northerly along the Easterly line of said Lot 1 of Whispering Pines Addition to a point, said point previously the Southwest corner of Lot 40 of Florian Addition as per plat recorded in Book 1405 on Page 99 in said Recorder's Office; thence Northeasterly to the Southwest corner of Lot 39 of said Florian Addition; thence Northeasterly to the Southeast corner of said Lot 39 of said Florian Addition; thence Southeasterly along the Southeasterly extension of the Northeasterly line of said Lot 39 in said Florian Addition to the Westerly Bank of Finley Creek; thence Easterly and Northerly along the said West Bank of Finley Creek to a point of intersection with the Easterly extension of the South line of Lot 34 of said Florian Addition; thence Westerly to the Southeast corner of said Lot 34 in Florian Addition; thence North to the Northeast corner of said Lot 34 in Florian Addition; thence Easterly along the Easterly extension of the North line of said Lot 34 of Florian Addition to the Westerly Bank of Finley Creek; thence Northwesterly along the Westerly Bank of Finley Creek to the Northeast corner of a Tract recorded in Book 4533 on Page 634 in said Recorder's Office; said point being the Southeast corner of Lot 31 of said Florian Addition; thence Northerly to the Northeast corner of said Lot 31 of said Florian Addition; thence Easterly to the Southwest corner of Lot 45 of Antler Forest 2nd Addition as per plat recorded in Book 1575 on Page 194 in said Recorder's Office; thence Easterly to the Southeast corner of Lot 35 of Antler Forest 2nd Addition; thence Easterly to the Southeast corner of Lot 23 of Antler Forest Addition, said point being on the Westerly right of way line of Woodland Drive; thence Northerly along the said Westerly right of

way line of Woodland Drive to the South right of way line of Bucks Lair Court; thence Westerly along the said South right of way of Buck Lair Court to the intersection with the Southerly extension of Lot 111 of Antler Forest 5th Addition as per plat recorded in Book 1832 on Page 527 in said Recorder's Office; thence Northwesterly along the West lines of Lots 111 & 110 to the Northwest corner of said Antler Forest 5th Addition; thence Easterly along the North line of said Antler Forest 5th Addition to the Northwest corner of Lot 5 of Sweet Meadows Addition as per plat recorded in Book 18323 on Page 19 in said Recorder's Office; thence South to the Southwest corner of Lot 3 in said Sweet Meadows Addition; thence Easterly to the Southeast corner of said Lot 3 in Sweet Meadows Addition; thence Northerly along the Easterly line of said Lot 3 in Sweet Meadows Addition to the Southwesterly right of way line of Dogwood Court; thence Northerly and Easterly along the West and North right of way line of said Dogwood Court to the Southwest corner of Lot 9 of said Sweet Meadows Addition; thence Northeasterly to the Northwest corner of said Lot 9 of Sweet Meadows Addition; thence Easterly to the Southeast corner of Lot 52 of Wildwood East Subdivision as per plat recorded in Book 1575 on Page 101 in said Recorder's Office; thence Northwesterly along the Easterly line of said Lot 52 of Wildwood East Subdivision to the right of way line of Havenwood Court; thence Northerly along the Westerly right of way line of said Havenwood Court extended to the Northerly right of way line of Wildwood Drive; thence Easterly along the Northerly right of way line of Wildwood Drive to the Southwest corner of Lot 79 of said Wildwood East Subdivision; thence Northerly to the Northwest corner of said Lot 79 of Wildwood East Subdivision, said point being on the North line of the N.E. ¼ of aforesaid Section 4; thence Easterly along said North line of the N.E. ¼ of said Section 4 to the Northeast corner thereof; thence Easterly along the North line of the N.W. ¼ of aforesaid Section 3 to the point of beginning.

#### **EXCEPTIONS**

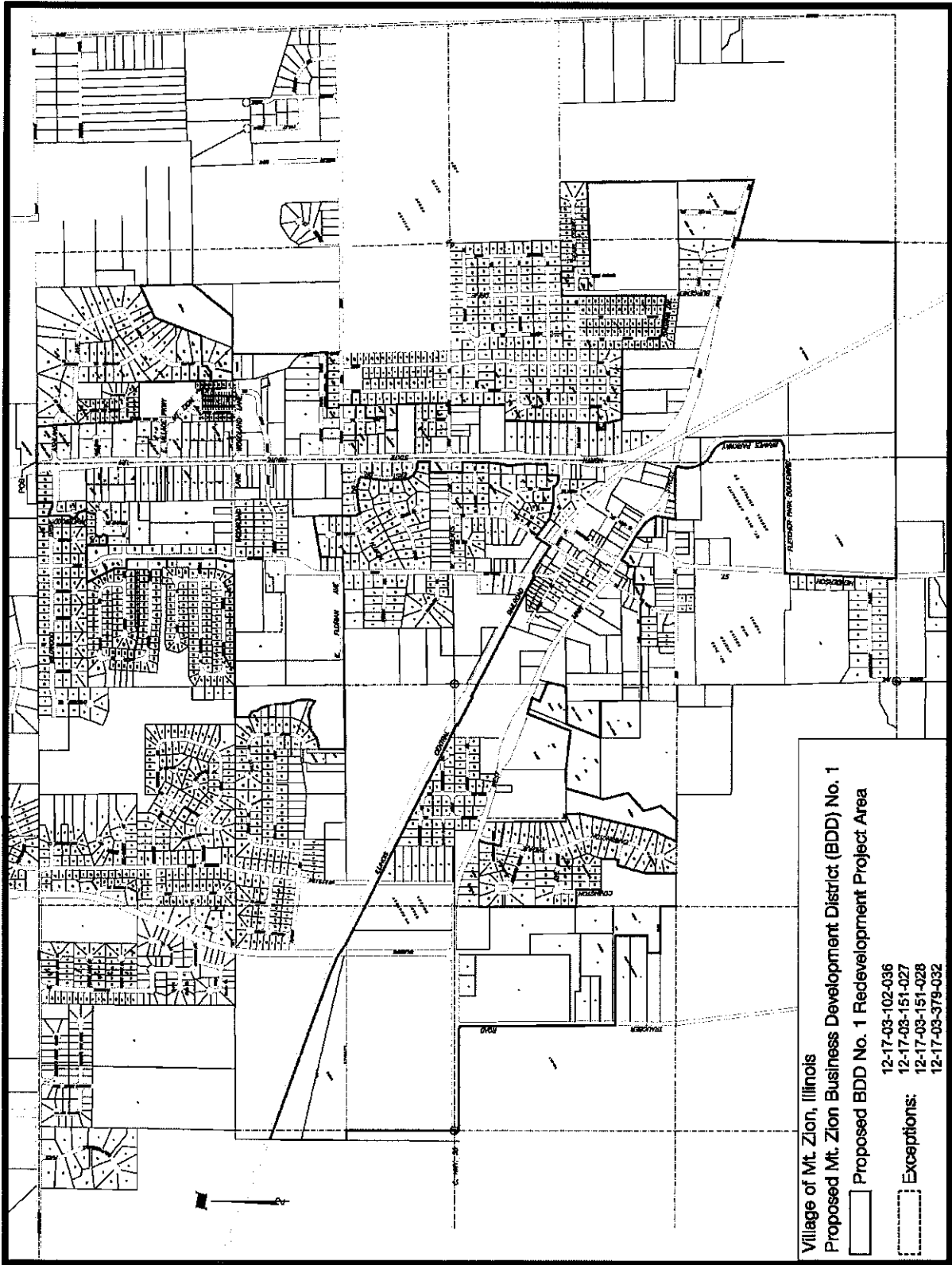
Lot 42 of Mt. Zion Village East 2nd Addition as per plat recorded in Book 5000 on Page 131 in said Recorder's Office.

Lot 6 of Parkside Gardens as per plat recorded in Book 300 on Page 261 in said Recorder's Office.

Lot 3 Vaughn Brothers Subdivision as per plat recorded in Book 149 on Page 423 in said Recorder's Office.

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# EXHIBIT 2 – MT. ZION BDD NO. 1 BOUNDARY MAP



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## EXHIBIT 3

### MT. ZION BDD AREA NO. 1 REAL ESTATE TAX PROPERTY IDENTIFICATION NUMBERS AND INITIAL BUSINESS STREET ADDRESSES

Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
1	12-17-03-101-009	1520 N STATE ROUTE 121	RIPPLE AUTO BODY	1
2	12-17-03-101-021	108 ASHLAND DR	STONE DENTISTRY	2
3	12-17-03-101-022	1620 N STATE ROUTE 121	D&R ROOFING	3
4	12-17-03-101-023	110 CASA PARK DR	SUBWAY	4
		130 CASA PARK DR	VINE+GRACE BOUTIQUE	5
		150 CASA PARK DR	SPLIT ENDS SALON	6
		170 CASA PARK DR	PATRICIA QUICK SILVER SHEARS	7
		190 CASA PARK DR	WEIGHT WATCHERS OF AMERICA	8
5	12-17-03-101-024	210 CASA PARK DR	TODD J COLE GENERAL DENTISTRY	9
6	12-17-03-101-025	215 CASA PARK DR	JORDAN INDUSTRIAL CONTROLS	10
7	12-17-03-101-026	1520 N STATE ROUTE 121	Lewis vacant tract along east side of Rt. 121	11
8	12-17-03-101-027	104 ASHLAND AV	DECATUR ORTHOPEDIC	12
9	12-17-03-102-006	1410 N STATE ROUTE 121	House, garage	13
10	12-17-03-102-007	1350 N STATE ROUTE 121	VACANT COMMERCIAL BUILDING	14
11	12-17-03-102-008	1340 N STATE ROUTE 121	KREKELS CUSTARD	15
12	12-17-03-102-009	1322 N STATE ROUTE 121	VACANT COMMERCIAL LOT	16
13	12-17-03-102-012	N STATE ROUTE 121	HULLS CABINET SHOP	17
14	12-17-03-102-013	1312 N STATE ROUTE 121	GREG'S AUTOMOTIVE	18
15	12-17-03-102-014	1310 N STATE ROUTE 121	HULLS CABINET SHOP	19
16	12-17-03-102-016	1330 N STATE ROUTE 121	SIMPLY SWEET CAKERY	20
17	12-17-03-102-017	1322 N STATE ROUTE 121	PRECISION RECOVERY	21
18	12-17-03-102-018	1320 N STATE ROUTE 121	PRO STREET AUTO BODY	22
19	12-17-03-102-021	1405 E VILLAGE PKWY	COZ'S RESTAURANT	23
		1415 E VILLAGE PKWY	VACANT COMMERCIAL SPACE	24
		1425 E VILLAGE PKWY	LOCKWOOD BARBERSHOP	25
		1435 E VILLAGE PKWY	LEPAUL	26
		1455 E VILLAGE PKWY	KRAVE	27
		1465 E VILLAGE PKWY	PAULSON DENTAL	28
		1475 E VILLAGE PKWY	LA HACIENDA RESTAURANT	29
20	12-17-03-102-024	1398 MT ZION PKWY	vacant lot	30
		1392 MT ZION PKWY	vacant lot	31
21	12-17-03-102-025	1388 MT ZION PKWY	vacant lot	32
		1382 MT ZION PKWY	vacant lot	33
22	12-17-03-102-026	1378 MT ZION PKWY	vacant lot	34
		1372 MT ZION PKWY	vacant lot	35
23	12-17-03-102-027	1374 MT ZION PKWY	vacant residential lot	36
24	12-17-03-102-028	1370 MT ZION PKWY	vacant residential lot	37
25	12-17-03-102-034	1342 MT ZION PKWY	vacant residential lot	38
26	12-17-03-102-035	1338 MT ZION PKWY	vacant residential lot	39
27	12-17-03-102-037	1343 MT ZION PKWY	vacant residential lot	40
28	12-17-03-102-038	1345 MT ZION PKWY	vacant residential lot	41
29	12-17-03-102-039	1349 MT ZION PKWY	vacant residential lot	42
30	12-17-03-102-040	1353 MT ZION PKWY	vacant residential lot	43
31	12-17-03-102-041	1355 MT ZION PKWY	vacant residential lot	44
32	12-17-03-102-042	1359 MT ZION PKWY	vacant residential lot	45
33	12-17-03-102-043	1363 MT ZION PKWY	vacant residential lot	46
34	12-17-03-102-048	1324 COMMUNITY DR	vacant residential lot	47
35	12-17-03-102-049	1328 COMMUNITY DR	vacant residential lot	48
36	12-17-03-102-050	1334 COMMUNITY DR	vacant residential lot	49
37	12-17-03-102-051	1338 COMMUNITY DR	vacant residential lot	50
38	12-17-03-102-052	1344 COMMUNITY DR	vacant residential lot	51
39	12-17-03-102-053	1348 COMMUNITY DR	vacant residential lot	52
40	12-17-03-102-054	1354 COMMUNITY DR	vacant residential lot	53
41	12-17-03-102-055	1358 COMMUNITY DR	vacant residential lot	54
42	12-17-03-102-056	1364 COMMUNITY DR	vacant residential lot	55

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
continued:*

Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
43	12-17-03-102-057	1368 COMMUNITY DR	vacant residential lot	56
44	12-17-03-102-058	1374 COMMUNITY DR	vacant residential lot	57
45	12-17-03-102-059	1378 COMMUNITY DR	vacant residential lot	58
46	12-17-03-102-060	1377 MT ZION PKWY	vacant lot	59
		1377 UNIT A MT ZION PKWY	vacant lot	60
		1389 MT ZION PKWY	vacant lot	61
		1389 UNIT A MT ZION PKWY	vacant lot	62
47	12-17-03-102-061	1345 COMMUNITY DR	vacant residential lot	63
48	12-17-03-102-062	1355 COMMUNITY DR	vacant residential lot	64
49	12-17-03-102-063	1359 COMMUNITY DR	vacant residential lot	65
50	12-17-03-102-064	1365 COMMUNITY DR	vacant residential lot	66
51	12-17-03-102-065	1369 COMMUNITY DR	vacant residential lot	67
52	12-17-03-102-066	1375 COMMUNITY DR	vacant residential lot	68
53	12-17-03-102-067	1379 COMMUNITY DR	vacant residential lot	69
54	12-17-03-102-068	COMMUNITY DR	vacant lot	70
55	12-17-03-102-069	1397 SUITE A MT ZION PKWY	COMMERCIAL SPACE	71
		1397 SUITE B MT ZION PKWY	COMMERCIAL SPACE	72
		1395 SUITE A MT ZION PKWY	COMMERCIAL SPACE	73
		1395 SUITE B MT ZION PKWY	COMMERCIAL SPACE	74
		1393 SUITE A MT ZION PKWY	COMMERCIAL SPACE	75
		1393 SUITE B MT ZION PKWY	COMMERCIAL SPACE	76
		1391 SUITE A MT ZION PKWY	COMMERCIAL SPACE	77
		1391 SUITE B MT ZION PKWY	COMMERCIAL SPACE	78
56	12-17-03-102-071	1410 E VILLAGE PKWY	SAVE MOR DRUG	79
		1434 E VILLAGE PKWY	DMH EXPRESS CARE	80
57	12-17-03-102-072	1425 MT ZION PKWY	VACANT COMMERCIAL LOT	81
58	12-17-03-102-073	1502 N STATE ROUTE 121	House, garage	82
		1508 N STATE ROUTE 121	VACANT COMMERCIAL LOT	83
		1516 N STATE ROUTE 121	VACANT COMMERCIAL LOT	84
59	12-17-03-102-074	1460 N STATE ROUTE 121	THE HIDDEN LAIR	85
		1464 N STATE ROUTE 121	THE HIDDEN LAIR	86
60	12-17-03-102-075	1470 N STATE ROUTE 121	Broken (cement) commercial lot	87
		1474 N STATE ROUTE 121	Broken (cement) commercial lot	88
		1478 N STATE ROUTE 121	Broken (cement) commercial lot	89
61	12-17-03-102-076	E VILLAGE PKWY	VACANT COMMERCIAL LOT	90
62	12-17-03-103-025	101A ASHLAND AV	HEARING AID CENTER	91
		101 B ASHLAND AV	SARADIPPITY TRANSITION SKIN CRE	92
		103 ASHLAND AV	MT ZION CHIROPRACTIC	93
		105 ASHLAND AV	VACANT COMMERCIAL SPACE	94
		107 ASHLAND AV	1 SHARP IMAGE	95
		109 ASHLAND AV	AFLAC	96
		111 ASHLAND AV	VACANT COMMERCIAL SPACE	97
63	12-17-03-103-028	1410 MT ZION PKWY	MT. ZION CONVENTION CENTER	98
		1400 MT ZION PKWY	MT. ZION VILLAGE HALL	99
64	12-17-03-103-032	1533 AUGUST HILL PL	Residential vacant lot	100
65	12-17-03-103-033	1535 AUGUST HILL	Residential vacant lot	101
66	12-17-03-103-034	1537 AUGUST HILL PL	Residential vacant lot	102
67	12-17-03-103-035	1541 AUGUST HILL PL	Residential vacant lot	103
68	12-17-03-103-055	255 AUGUST HILL DR	Residential vacant lot	104
69	12-17-03-103-056	245 AUGUST HILL DR	Residential vacant lot	105
70	12-17-03-103-057	235 AUGUST HILL DR	Residential vacant lot	106
71	12-17-03-103-060	1680 N STATE ROUTE 121	Concrete parking lot	107
72	12-17-03-103-061	1640 N STATE ROUTE 121	Vaughn Foot & Ankle Clinic	108
73	12-17-03-103-062	1 ASHLAND AV	McAtee Accounting/Financial	109
74	12-17-03-104-001	1230 N STATE ROUTE 121	Kevin Harper Auto Sales	110

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
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Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
		1220 N STATE ROUTE 121 APT 1	apartment unit	111
75	12-17-03-104-005	no address	vacant timberland	112
76	12-17-03-104-007	1110 ROUTE 121	Gregg Thomas Sunshine Motors	113
77	12-17-03-104-009	1000 N STATE ROUTE 121	Hucks Fuel Pumps & Canopy	114
78	12-17-03-104-012	200 SPITLER PARK DR	Coachhouse Garages	115
		204 SPITLER PARK DR	RW Lamb & Associates	116
		206 SPITLER PARK DR	KLH Construction	117
79	12-17-03-104-020	204 LEWIS PARK DR	Commercial Bus. - metal building	118
80	12-17-03-104-021	345 E WOODLAND LN	House	119
81	12-17-03-104-024	1200 N STATE ROUTE 121	St.Mary's Hospital - clinical facility	120
82	12-17-03-104-025	LEWIS PARK DR.	Commercial Bus. - Garage	121
83	12-17-03-104-027	1120 N STATE ROUTE 121	Scott State Bank	122
84	12-17-03-104-030	no address	Village of Mt. Zion	123
85	12-17-03-104-031	342 WOODLAND LN	House & garage	124
86	12-17-03-104-044	150 SPITLER PARK DR	Hucks Convenience Store	125
87	12-17-03-104-045	160 SPITLER PARK DR	Earthmover Credit Union ATM	126
88	12-17-03-104-046	602 SPITLER PARK PLAZA DR	Residential Condo	127
		604 SPITLER PARK PLAZA DR	Residential Condo	128
		606 SPITLER PARK PLAZA DR	Residential Condo	129
		608 SPITLER PARK PLAZA DR	Residential Condo	130
		610 SPITLER PARK PLAZA DR	Residential Condo	131
		612 SPITLER PARK PLAZA DR	Residential Condo	132
89	12-17-03-104-047	502 SPITLER PARK PLAZA DR	Residential Condo	133
		504 SPITLER PARK PLAZA DR	Residential Condo	134
		506 SPITLER PARK PLAZA DR	Residential Condo	135
		508 SPITLER PARK PLAZA DR	Residential Condo	136
		510 SPITLER PARK PLAZA DR	Residential Condo	137
		512 SPITLER PARK PLAZA DR	Residential Condo	138
90	12-17-03-104-048	402 SPITLER PARK PLAZA DR	Residential Condo	139
		404 SPITLER PARK PLAZA DR	Residential Condo	140
		406 SPITLER PARK PLAZA DR	Residential Condo	141
		408 SPITLER PARK PLAZA DR	Residential Condo	142
		410 SPITLER PARK PLAZA DR	Residential Condo	143
		412 SPITLER PARK PLAZA DR	Residential Condo	144
91	12-17-03-104-049	302 SPITLER PARK PLAZA DR	Residential Condo	145
		304 SPITLER PARK PLAZA DR	Residential Condo	146
		306 SPITLER PARK PLAZA DR	Residential Condo	147
		308 SPITLER PARK PLAZA DR	Residential Condo	148
		310 SPITLER PARK PLAZA DR	Residential Condo	149
		312 SPITLER PARK PLAZA DR	Residential Condo	150
92	12-17-03-104-050	200 SPITLER PARK PLAZA DR	Vacant commercial building	151
93	12-17-03-104-051	1100 N STATE ROUTE	Four Star Family Restaurant	152
94	12-17-03-104-052	100 LEWIS PARK DR	Trendz Salon	153
		120 LEWIS PARK DR	American Pool Players Association	154
		140 LEWIS PARK DR	Added Sales Co.	155
		150 LEWIS PARK DR	vacant	156
		160 LEWIS PARK DR	Advanced Chiropractic Clinic	157
95	12-17-03-104-053	200 LEWIS PARK DR	SA Lewis Construction	158
96	12-17-03-104-054	no address	Village of Mt. Zion - vacant strip of land	159
97	12-17-03-126-009	no address	Village of Mt. Zion - vacant timber/creek	160
98	12-17-03-129-023	1365 ASHLAND AVE	House	161
99	12-17-03-129-027	1305 ASHLAND AV	House	162
100	12-17-03-129-028	1325 ASHLAND AV	House	163
101	12-17-03-129-029	1345 ASHLAND AV	House	164
102	12-17-03-151-001	950 N STATE ROUTE 121	CASEYS RETAIL COMPANY	165

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
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Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
103	12-17-03-151-002	115 SPITLER PARK DR	WACHTER INC	166
104	12-17-03-151-005	975 N LIMA ST	Residential vacant lot	167
105	12-17-03-151-006	955 N LIMA ST	Residential vacant lot	168
106	12-17-03-151-008	925 N LIMA ST	Vacant duplex lot	169
		915 N LIMA ST	Vacant duplex lot	170
107	12-17-03-151-011	830 N STATE ROUTE 121	MAJESTIC HALL	171
108	12-17-03-151-012	820 N STATE ROUTE 121	House & garage	172
109	12-17-03-151-013	810 N STATE ROUTE 121	House	173
110	12-17-03-151-014	100 E ROBERTS DR	House & garage	174
111	12-17-03-151-015	835 BAKER DR	House & garage	175
112	12-17-03-151-016	825 BAKER DR	House & garage	176
113	12-17-03-151-017	815 BAKER DR	House	177
114	12-17-03-151-018	200 E ROBERTS DR	House & garage	178
115	12-17-03-151-019	805 BAKER DR	House	179
116	12-17-03-151-020	no address	SOLSA HOLDINGS LLC vacant lot	180
117	12-17-03-151-023	940 N STATE ROUTE 121	DECATUR JEWELRY & PAWN II	181
118	12-17-03-151-024	910 N STATE ROUTE 121	PIZZA HUT	182
119	12-17-03-151-026	no address	JAPAK INVESTMENTS LLC vacant lot	183
120	12-17-03-151-029	900 N STATE ROUTE 121	DOLLAR GENERAL STORE	184
121	12-17-03-151-031	no address	JAPAK INVESTMENTS LLC vacant land	185
122	12-17-03-151-032	SPITLER PARK DR	vacant sliver of land	186
123	12-17-03-152-001	970 N LIMA ST	Residential vacant lot	187
124	12-17-03-152-022	940 N LIMA ST	One-half of duplex building	188
		950 N LIMA ST	Vacant duplex lot	189
125	12-17-03-153-001	830 BAKER DR	House & garage	190
126	12-17-03-153-002	820 BAKER DR	House	191
127	12-17-03-153-003	810 BAKER DR	House	192
128	12-17-03-153-004	800 BAKER DR	House	193
129	12-17-03-153-005	230 E ROBERTS DR	House	194
130	12-17-03-301-001	730 N STATE ROUTE 121	House, shed	195
131	12-17-03-301-002	720 N STATE ROUTE 121	House, shed	196
132	12-17-03-301-003	700 N STATE ROUTE 121	House, shed	197
133	12-17-03-301-004	125 E ROBERTS DR	House, shed	198
134	12-17-03-301-005	215 E ROBERTS DR	House, shed	199
135	12-17-03-301-006	225 E ROBERTS DR	House	200
136	12-17-03-301-007	235 E ROBERTS DR	House, garage, shed	201
137	12-17-03-301-008	640 N STATE ROUTE 121	vacant lot along Rt. 121	202
138	12-17-03-302-001	620 N STATE ROUTE 121	House	203
139	12-17-03-302-002	600 N STATE ROUTE 121	House, garage	204
140	12-17-03-302-003	no address	vacant lot along Rt. 121	205
141	12-17-03-302-004	540 N STATE ROUTE 121	House, garage	206
142	12-17-03-302-005	530 N STATE ROUTE 121	House, shed	207
143	12-17-03-302-006	520 N STATE ROUTE 121	House, shed	208
144	12-17-03-302-007	500 N STATE ROUTE 121	House	209
145	12-17-03-302-008	440 N STATE ROUTE 121	House	210
146	12-17-03-302-009	120 MCGAUGHEY DR	House	211
147	12-17-03-302-010	130 MCGAUGHEY DR	House	212
148	12-17-03-351-001	110 W MAIN ST	MT ZION FIRE DIST	213
149	12-17-03-353-001	420 N STATE ROUTE 121	House	214
150	12-17-03-353-002	115 MCGAUGHEY DR	House	215
151	12-17-03-353-003	125 MCGAUGHEY DR	House	216
152	12-17-03-353-004	135 MCGAUGHEY DR	House	217
153	12-17-03-353-005	400 N STATE ROUTE 121	House	218
154	12-17-03-353-006	350 N STATE ROUTE 121	House, garage, shed	219
155	12-17-03-353-007	340 N STATE ROUTE 121	House, garage, shed	220

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
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Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
156	12-17-03-353-008	322 N STATE ROUTE 121	MIKE WILHOITT ACCOUNTING	221
		326 N STATE ROUTE 121	217 PARTY BUS J&M RENTALS	222
		328 N STATE ROUTE 121	AFLAC - KEITH MCELYEA	223
		332 N STATE ROUTE 121	FLY'N FUR DOG GROOMING	224
157	12-17-03-353-010	300 N STATE ROUTE 121	COMMERCIAL VACANT LOT	225
158	12-17-03-353-025	200 N STATE ROUTE 121	DOOR SPECIALTY - OVERHEAD DOORS	226
159	12-17-03-353-026	310 S STATE ROUTE 121	House	227
160	12-17-03-353-027	330 S STATE ROUTE 121	House, shed	228
161	12-17-03-353-028	410 S STATE ROUTE 121	Fellowship Baptist Church	229
162	12-17-03-353-029	no address	Church's Barn and large vacant lot	230
163	12-17-03-353-030	300 N STATE ROUTE 121	GIBSON INSURANCE	231
164	12-17-03-353-031	220 N STATE ROUTE 121	ALPHA OMEGA AUTO SOUND	232
165	12-17-03-376-012	413 SHONNA DR	House	233
166	12-17-03-376-013	427 SHONNA DR	House	234
167	12-17-03-376-014	431 SHONNA DR	House	235
168	12-17-03-376-015	503 SHONNA DR	House	236
169	12-17-03-376-016	509 SHONNA DR	House	237
170	12-17-03-376-017	515 SHONNA DR	House	238
171	12-17-03-376-018	521 SHONNA DR	House	239
172	12-17-03-376-019	533 SHONNA DR	House	240
173	12-17-03-376-020	537 SHONNA DR	House	241
174	12-17-03-379-002	610 PEARL CT	Residential vacant lot	242
175	12-17-03-379-003	620 PEARL CT	Residential vacant lot	243
176	12-17-03-379-004	630 PEARL CT	Residential vacant lot	244
177	12-17-03-379-031	645 PEARL CT	Residential vacant lot	245
		480 DIAMOND DR	Residential vacant lot	246
178	12-17-03-379-033	465 DIAMOND DR	Residential vacant lot	247
179	12-17-03-379-034	380 DIAMOND DR	Residential vacant lot	248
		425 DIAMOND DR	Residential vacant lot	249
		445 DIAMOND DR	Residential vacant lot	250
		460 DIAMOND DR	Residential vacant lot	251
		630 EMERALD AV	Residential vacant lot	252
		635 EMERALD AV	Residential vacant lot	253
		640 EMERALD AV	Residential vacant lot	254
		645 EMERALD AV	Residential vacant lot	255
		650 EMERALD AV	Residential vacant lot	256
		655 EMERALD AV	Residential vacant lot	257
		660 EMERALD AV	Residential vacant lot	258
		665 EMERALD AV	Residential vacant lot	259
		670 EMERALD AV	Residential vacant lot	260
		675 EMERALD AV	Residential vacant lot	261
		680 EMERALD AV	Residential vacant lot	262
		685 EMERALD AV	Residential vacant lot	263
		690 EMERALD AV	Residential vacant lot	264
		695 EMERALD AV	Residential vacant lot	265
		710 EMERALD AV	Residential vacant lot	266
		715 EMERALD AV	Residential vacant lot	267
		720 EMERALD AV	Residential vacant lot	268
		725 EMERALD AV	Residential vacant lot	269
		730 EMERALD AV	Residential vacant lot	270
		740 EMERALD AV	Residential vacant lot	271
		750 EMERALD AV	Residential vacant lot	272
		755 EMERALD AV	Residential vacant lot	273
		760 EMERALD AV	Residential vacant lot	274
		770 EMERALD AV	Residential vacant lot	275

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
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Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
		780 EMERALD AV	Residential vacant lot	276
180	12-17-04-137-020	no address	Village trail-land, timber, creek bottom	277
181	12-17-04-152-001	1320 W MAIN ST	McGauhey Elementary School	278
182	12-17-04-153-001	870 WESTSIDE DR	House, garage	279
183	12-17-04-153-002	860 WESTSIDE DR	House	280
184	12-17-04-153-003	850 WESTSIDE DR	House, garage, shed	281
185	12-17-04-153-004	840 WESTSIDE DR	House	282
186	12-17-04-153-005	1140 MEADOWVIEW DR	House, garage	283
187	12-17-04-153-006	1130 MEADOWVIEW DR	House	284
188	12-17-04-153-007	1120 MEADOWVIEW DR	House, garage	285
189	12-17-04-153-008	1100 MEADOWVIEW DR	House, garage	286
190	12-17-04-153-009	1030 MEADOWVIEW DR	House, garage	287
191	12-17-04-154-001	830 WESTSIDE DR	House	288
192	12-17-04-154-002	820 WESTSIDE DR	House, garage, 2-sheds	289
193	12-17-04-154-003	810 WESTSIDE DR	House, garage, shed	290
194	12-17-04-154-004	800 WESTSIDE DR	House, garage, shed	291
195	12-17-04-154-007	1135 MEADOWVIEW DR	House, 2-sheds	292
196	12-17-04-154-008	1125 MEADOWVIEW DR	House, garage, shed	293
197	12-17-04-154-009	835 CRESTVIEW DR	Residential vacant lot	294
198	12-17-04-154-010	1130 SUNNYCREST DR	House	295
199	12-17-04-154-011	1120 SUNNYCREST DR	House	296
200	12-17-04-154-012	825 CRESTVIEW DR	House, shed	297
201	12-17-04-154-013	1135 SUNNYCREST DR	House	298
202	12-17-04-154-014	1125 SUNNYCREST DR	House, garage	299
203	12-17-04-154-015	735 CRESTVIEW DR	House, garage	300
204	12-17-04-154-016	1210 SUNNYCREST DR	Methodist Church parsonage	301
205	12-17-04-154-017	no address	Residential vacant lot	302
206	12-17-04-154-018	no address	Residential vacant lot	303
207	12-17-04-155-001	830 CRESTVIEW DR	House	304
208	12-17-04-155-002	no address	Residential vacant lot	305
209	12-17-04-155-003	810 CRESTVIEW DR	House	306
210	12-17-04-155-004	835 WESTLAND DR	House, shed	307
211	12-17-04-155-005	825 WESTLAND DR	House	308
212	12-17-04-155-006	1020 SUNNYCREST DR	House	309
213	12-17-04-176-001	830 WESTLAND DR	House	310
214	12-17-04-176-002	960 CRESTVIEW CT	House	311
215	12-17-04-176-003	940 CRESTVIEW CT	House, shed	312
216	12-17-04-177-001	965 CRESTVIEW CT	House	313
217	12-17-04-177-002	955 CRESTVIEW CT	House	314
218	12-17-04-177-003	945 CRESTVIEW CT	House	315
219	12-17-04-177-004	935 CRESTVIEW CT	House, shed	316
220	12-17-04-177-005	925 CRESTVIEW CT	House, shed	317
221	12-17-04-203-057	1575 WOODLAND DR	BLISS SALON	318
222	12-17-04-203-058	1555 WOODLAND DR	12-unit Apt Building	319
223	12-17-04-203-059	no address	2-tennis courts	320
224	12-17-04-210-001	no address	Village timberland, dump area	321
225	12-17-04-210-003	1225 WOODLAND DR	HERITAGE HEALTH NURSING HOME	322
226	12-17-04-210-004	1205 WOODLAND DR	SCHMIDT CONSTRUCTION CO	323
227	12-17-04-210-005	1115 WOODLAND DR	House, garage	324
228	12-17-04-210-006	1075 N PUBLIC WORKS LN	Village Public Works	325
229	12-17-04-210-007	1075 WOODLAND DR	House, 3-sheds	326
230	12-17-04-210-008	1175 WOODLAND DR	House, garage	327
231	12-17-04-210-009	1125 WOODLAND DR	House	328
232	12-17-04-226-014	110 W WILDWOOD DR	FAMILY VIDEO	329
		120 W WILDWOOD DR	WXFM RADIO	330

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
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Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
		130 W WILDWOOD DR	ECLIPS HAIR SALON	331
		134 W WILDWOOD DR	FARMERS INSURANCE	332
		140 W WILDWOOD DR	BONES N COMBS	333
		144 W WILDWOOD DR	VACANT COMMERCIAL SPACE	334
		160 W WILDWOOD DR	VACANT COMMERCIAL SPACE	335
233	12-17-04-227-017	1620 HAVENWOOD CT	House	336
234	12-17-04-227-018	1610 HAVENWOOD CT	House	337
235	12-17-04-227-019	1600 HAVENWOOD CT	House	338
236	12-17-04-227-020	1645 N STATE ROUTE 121	TOWN & COUNTRY BANK	339
237	12-17-04-228-001	1588 WOODLAND DR	apartment unit	340
		1590 WOODLAND DR	apartment unit	341
		1592 WOODLAND DR	apartment unit	342
		1594 WOODLAND DR	apartment unit	343
		1596 WOODLAND DR	apartment unit	344
		1598 WOODLAND DR	apartment unit	345
238	12-17-04-228-002	1576 WOODLAND DR	apartment unit	346
		1578 WOODLAND DR	apartment unit	347
		1580 WOODLAND DR	apartment unit	348
		1584 WOODLAND DR	apartment unit	349
		1585 WOODLAND DR	apartment unit	350
		1586 WOODLAND DR	apartment unit	351
239	12-17-04-228-003	1564 WOODLAND DR	apartment unit	352
		1566 WOODLAND DR	apartment unit	353
		1568 WOODLAND DR	apartment unit	354
		1570 WOODLAND DR	apartment unit	355
		1572 WOODLAND DR	apartment unit	356
		1574 WOODLAND DR	apartment unit	357
240	12-17-04-228-004	1548 WOODLAND DR	apartment unit	358
		1550 WOODLAND DR	apartment unit	359
		1552 WOODLAND DR	apartment unit	360
		1554 WOODLAND DR	apartment unit	361
		1556 WOODLAND DR	apartment unit	362
		1558 WOODLAND DR	apartment unit	363
		1560 WOODLAND DR	apartment unit	364
		1562 WOODLAND DR	apartment unit	365
241	12-17-04-228-007	428 BUCKS LAIR CT	apartment unit	366
		430 BUCKS LAIR CT	apartment unit	367
		432 BUCKS LAIR CT	apartment unit	368
		434 BUCKS LAIR CT	apartment unit	369
		420 BUCKS LAIR CT	apartment unit	370
		422 BUCKS LAIR CT	apartment unit	371
		424 BUCKS LAIR CT	apartment unit	372
		426 BUCKS LAIR CT	apartment unit	373
242	12-17-04-228-008	1551 DOGWOOD DR	apartment unit	374
		1553 DOGWOOD DR	apartment unit	375
		1555 DOGWOOD DR	apartment unit	376
		1557 DOGWOOD DR	apartment unit	377
		1559 DOGWOOD DR	apartment unit	378
		1561 DOGWOOD DR	apartment unit	379
		1563 DOGWOOD DR	apartment unit	380
		1565 DOGWOOD DR	apartment unit	381
		1567 DOGWOOD DR	apartment unit	382
		1569 DOGWOOD DR	apartment unit	383
243	12-17-04-229-005	1594 DOGWOOD DR	House, 2-sheds	384
244	12-17-04-229-006	1592 DOGWOOD DR	House	385

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
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Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count		
245	12-17-04-229-007	1572 DOGWOOD DR	apartment unit	386		
		1574 DOGWOOD DR	apartment unit	387		
		1576 DOGWOOD DR	apartment unit	388		
		1578 DOGWOOD DR	apartment unit	389		
		1580 DOGWOOD DR	apartment unit	390		
		1582 DOGWOOD DR	apartment unit	391		
		1584 DOGWOOD DR	apartment unit	392		
		1586 DOGWOOD DR	apartment unit	393		
		1588 DOGWOOD DR	apartment unit	394		
		1590 DOGWOOD DR	apartment unit	395		
		246	12-17-04-229-008	1552 DOGWOOD DR	apartment unit	396
				1554 DOGWOOD DR	apartment unit	397
				1556 DOGWOOD DR	apartment unit	398
				1558 DOGWOOD DR	apartment unit	399
1560 DOGWOOD DR	apartment unit			400		
1562 DOGWOOD DR	apartment unit			401		
1564 DOGWOOD DR	apartment unit			402		
1566 DOGWOOD DR	apartment unit			403		
1568 DOGWOOD DR	apartment unit			404		
1570 DOGWOOD DR	apartment unit			405		
247	12-17-04-229-009	1532 DOGWOOD DR	apartment unit	406		
		1534 DOGWOOD DR	apartment unit	407		
		1536 DOGWOOD DR	apartment unit	408		
		1538 DOGWOOD DR	apartment unit	409		
		1540 DOGWOOD DR	apartment unit	410		
		1542 DOGWOOD DR	apartment unit	411		
		1544 DOGWOOD DR	apartment unit	412		
		1546 DOGWOOD DR	apartment unit	413		
		1548 DOGWOOD DR	apartment unit	414		
		1550 DOGWOOD DR	apartment unit	415		
248	12-17-04-229-011	1565 N STATE ROUTE 121	House, garage	416		
249	12-17-04-229-012	1555 N STATE ROUTE 121	RUFF-IN-IT DOG HOTEL	417		
250	12-17-04-229-015	1507 N STATE ROUTE 121	NEAL TIRE & AUTO	418		
251	12-17-04-229-017	1515 N STATE HWY 121	UNIQUE BOUTIQUE SALON & SPA	419		
		1519 N STATE ROUTE 121	PASSION CHURCH	420		
		1511 N STATE ROUTE 121	CROSSFIT	421		
252	12-17-04-229-018	no address	vacant commercial parcel	422		
253	12-17-04-230-001	1524 WOODLAND DR	apartment unit	423		
		1526 WOODLAND DR	apartment unit	424		
		1528 WOODLAND DR	apartment unit	425		
		1530 WOODLAND DR	apartment unit	426		
		1532 WOODLAND DR	apartment unit	427		
		1534 WOODLAND DR	apartment unit	428		
		1536 WOODLAND DR	apartment unit	429		
		1538 WOODLAND DR	apartment unit	430		
254	12-17-04-230-002	1440 WOODLAND DR	apartment unit	431		
		1442 WOODLAND DR	apartment unit	432		
		1444 WOODLAND DR	apartment unit	433		
		1446 WOODLAND DR	apartment unit	434		
		1448 WOODLAND DR	apartment unit	435		
		1450 WOODLAND DR	apartment unit	436		
		1452 WOODLAND DR	apartment unit	437		
		1454 WOODLAND DR	apartment unit	438		
		1456 WOODLAND DR	apartment unit	439		
		1458 WOODLAND DR	apartment unit	440		



*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
continued:*

<i>Parcel Count</i>	<i>PROPOSED BDD No. 1 PARCEL PIN</i>	<i>SITE ADDRESSES ON PARCEL</i>	<i>NAME</i>	<i>Address Count</i>
		1460 WOODLAND DR	apartment unit	441
		1462 WOODLAND DR	apartment unit	442
255	12-17-04-230-003	1428 WOODLAND DR	apartment unit	443
		1430 WOODLAND DR	apartment unit	444
		1432 WOODLAND DR	apartment unit	445
		1434 WOODLAND DR	apartment unit	446
		1436 WOODLAND DR	apartment unit	447
		1438 WOODLAND DR	apartment unit	448
256	12-17-04-230-004	1418 WOODLAND DR	apartment unit	449
		1420 WOODLAND DR	apartment unit	450
		1422 WOODLAND DR	apartment unit	451
		1424 WOODLAND DR	apartment unit	452
		1426 WOODLAND DR	apartment unit	453
		1426B WOODLAND DR	apartment unit	454
257	12-17-04-230-005	1402 WOODLAND DR	apartment unit	455
		1404 WOODLAND DR	apartment unit	456
		1406 WOODLAND DR	apartment unit	457
		1408 WOODLAND DR	apartment unit	458
		1410 WOODLAND DR	apartment unit	459
		1412 WOODLAND DR	apartment unit	460
		1414 WOODLAND DR	apartment unit	461
		1416 WOODLAND DR	apartment unit	462
258	12-17-04-230-008	400 N WHITETAIL CIR	Catholic Church	463
259	12-17-04-230-010	no address	LEWIS PROPERTY DEVELOPMENT LLC	464
260	12-17-04-230-011	no address	LEWIS PROPERTY DEVELOPMENT LLC	465
261	12-17-04-230-012	1451 DOGWOOD DR	apartment unit	466
		1453 DOGWOOD DR	apartment unit	467
		1455 DOGWOOD DR	apartment unit	468
		1457 DOGWOOD DR	apartment unit	469
		1459 DOGWOOD DR	apartment unit	470
		1461 DOGWOOD DR	apartment unit	471
		1463 DOGWOOD DR	apartment unit	472
		1465 DOGWOOD DR	apartment unit	473
		1475 DOGWOOD DR	apartment unit	474
		1476 DOGWOOD DR	apartment unit	475
		1477 DOGWOOD DR	apartment unit	476
		1478 DOGWOOD DR	apartment unit	477
		1479 DOGWOOD DR	apartment unit	478
		1480 DOGWOOD DR	apartment unit	479
		1481 DOGWOOD DR	apartment unit	480
		1482 DOGWOOD DR	apartment unit	481
		1483 DOGWOOD DR	apartment unit	482
		1484 DOGWOOD DR	apartment unit	483
		1485 DOGWOOD DR	apartment unit	484
		1486 DOGWOOD DR	apartment unit	485
		1487 DOGWOOD DR	apartment unit	486
		1488 DOGWOOD DR	apartment unit	487
		1489 DOGWOOD DR	apartment unit	488
		1490 DOGWOOD DR	apartment unit	489
262	12-17-04-230-013	no address	Vacant land contiguous with 12-17-04-230-012	490
263	12-17-04-231-001	1320 WOODLAND DR	apartment unit	491
		1322 WOODLAND DR	apartment unit	492
		1324 WOODLAND DR	apartment unit	493
		1326 WOODLAND DR	apartment unit	494
		1328 WOODLAND DR	apartment unit	495

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
continued:*

Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
		1330 WOODLAND DR	apartment unit	496
		1332 WOODLAND DR	apartment unit	497
		1334 WOODLAND DR	apartment unit	498
264	12-17-04-231-002	1310 WOODLAND DR	8-unit Apartment Building	499
265	12-17-04-231-003	420 W WOODLAND LN	House, 2-garages	500
266	12-17-04-231-004	400 W WOODLAND LN	Catholic Church Rectory	501
267	12-17-04-231-006	no address	Residential vacant lot	502
268	12-17-04-231-007	318 W WOODLAND LN	House, garage	503
269	12-17-04-232-001	1505 N STATE ROUTE 121	House, garage	504
270	12-17-04-232-002	1505 N STATE ROUTE 121	vacant lot	505
271	12-17-04-232-003	1445 N STATE ROUTE 121	House, garage	506
272	12-17-04-232-004	1435 N STATE ROUTE 121	House, shed	507
273	12-17-04-232-005	1425 N STATE ROUTE 121	SIMPLY ROOTED/NAMKEN NUTRITION	508
274	12-17-04-232-007	1355 N STATE ROUTE 121	WILLIAMS AUTO LAND LLC	509
275	12-17-04-232-008	1335 N STATE ROUTE	121 MOTOR SPORTS	510
276	12-17-04-232-014	1305 N STATE ROUTE	CAR WASH	511
277	12-17-04-232-015	240 W WOODLAND LN	House	512
		244 W WOODLAND LN	House	513
278	12-17-04-232-016	1315 N STATE ROUTE	CAR NOW 121 MOTOR SPORTS	514
279	12-17-04-233-001	435 W WOODLAND LN	House, garage	515
280	12-17-04-233-002	1220 WOODLAND DR	House, garage, shed	516
281	12-17-04-233-003	1210 WOODLAND DR	House, garage	517
282	12-17-04-233-004	430 W DEBBY DR	House	518
283	12-17-04-233-005	425 W WOODLAND LN	House, garage	519
284	12-17-04-233-006	415 W WOODLAND LN	House, garage, shed	520
285	12-17-04-233-007	405 W WOODLAND LN	House, garage, shed	521
286	12-17-04-233-008	335 W WOODLAND LN	House	522
287	12-17-04-233-009	325 W WOODLAND LN	House	523
288	12-17-04-233-010	315 W WOODLAND LN	House, garage	524
289	12-17-04-233-011	305 W WOODLAND LN	House, garage	525
290	12-17-04-233-012	205 W WOODLAND LN	vacant - driveway	526
291	12-17-04-233-013	420 W DEBBY DR	House	527
292	12-17-04-233-014	400 W DEBBY DR	House	528
293	12-17-04-233-015	330 W DEBBY DR	House	529
294	12-17-04-233-016	320 W DEBBY DR	House, shed	530
295	12-17-04-233-017	314 W DEBBY DR	House	531
296	12-17-04-233-018	310 W DEBBY DR	House, garage	532
297	12-17-04-233-019	300 W DEBBY DR	House, garage	533
298	12-17-04-233-020	210 DEBBY DR	vacant - driveway	534
299	12-17-04-233-021	1225 N STATE ROUTE 121	VACANT COMMERCIAL LOT	535
300	12-17-04-233-022	1219 N STATE ROUTE 121	COUNTRY INSURANCE OFFICE	536
301	12-17-04-233-023	1215 N STATE ROUTE 121	BEL AIRE ANIMAL CLINIC	537
302	12-17-04-233-024	100 W DEBBY DR	DELLS EXPRESS	538
		120 W DEBBY DR	GOOD NABER EXPRESS	539
		130 W DEBBY DR	BUSHANAN ELECTRIC	540
		170 W DEBBY DR	CRAWFORD'S PIZZA & PUB	541
303	12-17-04-234-001	435 W DEBBY DR	House, garage	542
304	12-17-04-234-002	425 W DEBBY DR	House	543
305	12-17-04-234-003	405 W DEBBY DR	House	544
306	12-17-04-234-004	335 W DEBBY DR	House, garage, shed	545
307	12-17-04-234-005	325 W DEBBY DR	House, shed	546
308	12-17-04-234-006	315 W DEBBY DR	House	547
309	12-17-04-234-007	305 W DEBBY DR	House, garage	548
310	12-17-04-234-008	205 W DEBBY DR	STYLES & SMILES SALON	549
311	12-17-04-234-009	1125 N STATE ROUTE 121	DISCOUNT TOBBACO	550

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
continued:*

Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
		145 W DEBBY DR	JERRY'S SPORTS	551
		155 W DEBBY DR	OPTIMUM PERFORMANCE TRAINING	552
		165 W DEBBY DR	JERRY LOGAN SALON	553
312	12-17-04-234-010	1115 N STATE ROUTE 121	House	554
313	12-17-04-234-011	1105 N STATE ROUTE 121	House	555
314	12-17-04-234-013	1020 WOODLAND DR	PANHANDLE EASTERN PIPELINE CO.	556
315	12-17-04-234-014	1010 WOODLAND DR	PANHANDLE EASTERN PIPELINE CO.	557
316	12-17-04-234-015	no address	AMEREN ILLINOIS COMPANY	558
317	12-17-04-234-023	1015 N STATE ROUTE 121	CREEK'S FLORIST	559
318	12-17-04-234-024	no address	Village greenspace, Woodland Dr. R.O.W.	560
319	12-17-04-234-025	WOODLAND DR.	Village Goodwin Park	561
320	12-17-04-234-026	no address	Village greenspace & trail	562
321	12-17-04-234-030	1025 N STATE ROUTE 121	COMMERCIAL PLAZA- MT. ZION LIQUOR	563
		1027 N STATE ROUTE 121	LARRY PAUL TANNING	564
		1031 N STATE ROUTE 121	VACANT COMMERCIAL SPACE	565
		1033 N STATE ROUTE 121	121 FITNESS	566
		1045 N STATE ROUTE 121	PHYSICIANS CHOICE WELLNESS	567
322	12-17-04-277-003	300 NORTH DR	House, garage	568
323	12-17-04-277-004	220 NORTH DR	House	569
324	12-17-04-277-005	200 NORTH DR	House, garage	570
325	12-17-04-277-006	120 NORTH DR	House, 2-sheds	571
326	12-17-04-277-007	104 NORTH DR	TISH INSURANCE AGENCY	572
		110 NORTH DR	THE VILLAGE BARBER SHOP	573
327	12-17-04-279-001	940 EAST DR	House	574
328	12-17-04-279-002	920 EAST DR	House	575
329	12-17-04-279-003	910 EAST DR	House, garage	576
330	12-17-04-279-004	840 EAST DR	House	577
331	12-17-04-279-005	830 EAST DR	House	578
332	12-17-04-280-033	100 W ROBERTS DR	House	579
333	12-17-04-301-001	1325 W MAIN ST	House, garage, shed	580
334	12-17-04-301-002	1315 W MAIN ST	House	581
335	12-17-04-301-003	1245 W MAIN ST	House	582
336	12-17-04-301-004	1235 W MAIN ST	House, garage, shed	583
337	12-17-04-301-005	1225 W MAIN ST	House, shed	584
338	12-17-04-301-006	1145 W MAIN ST	House, 2-sheds	585
339	12-17-04-302-001	1220 W MAIN ST	Mt. Zion United Methodist Church	586
340	12-17-04-302-002	725 CRESTVIEW DR	House	587
341	12-17-04-302-003	715 CRESTVIEW DR	House	588
342	12-17-04-302-004	705 CRESTVIEW DR	House, shed	589
343	12-17-04-303-001	720 CRESTVIEW DR	House	590
344	12-17-04-303-002	710 CRESTVIEW DR	House	591
345	12-17-04-303-003	1030 W MAIN ST	House	592
346	12-17-04-303-004	735 WESTLAND DR	House	593
347	12-17-04-303-005	725 WESTLAND DR	House, shed	594
348	12-17-04-303-006	1000 W MAIN ST	House, garage	595
349	12-17-04-304-025	110 CARRINGTON AV	Residential vacant lot	596
350	12-17-04-304-026	120 CARRINGTON AV	Residential vacant lot	597
351	12-17-04-304-033	no address	Barn, mostly vacant lot	598
352	12-17-04-326-001	730 WESTLAND DR	House, shed	599
353	12-17-04-326-002	950 OAKVIEW DR	House, shed	600
354	12-17-04-326-003	940 OAKVIEW DR	House, shed	601
355	12-17-04-326-004	930 OAKVIEW DR	House, shed	602
356	12-17-04-326-005	920 OAKVIEW DR	House, shed	603
357	12-17-04-326-006	910 OAKVIEW DR	House, shed	604
358	12-17-04-326-007	900 OAKVIEW DR	House	605

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
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Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
359	12-17-04-328-001	no address	half-garage, mostly vacant lot	606
360	12-17-04-328-002	710 WESTLAND DR	House, half-garage, shed	607
361	12-17-04-328-003	940 W MAIN ST	House, shed	608
362	12-17-04-328-004	945 OAKVIEW DR	House	609
363	12-17-04-328-005	935 OAKVIEW DR	House, shed	610
364	12-17-04-328-006	925 OAKVIEW DR	House	611
365	12-17-04-328-007	915 OAKVIEW DR	House	612
366	12-17-04-328-008	905 OAKVIEW DR	House, shed	613
367	12-17-04-328-009	930 W MAIN ST	House, shed	614
368	12-17-04-328-010	900 W MAIN ST	House, garage, shed	615
369	12-17-04-329-003	850 W MAIN ST	House, garage	616
370	12-17-04-330-002	915 W MAIN ST	House	617
371	12-17-04-330-003	no address	Barn, 2-sheds, large metal building	618
372	12-17-04-331-003	805 W MAIN ST	House, garage	619
373	12-17-04-331-004	no address	timberland adjacent to creek	620
374	12-17-04-351-049	no address	vacant tract, CASA DEVELOPMENT LLC	621
375	12-17-04-376-002	730 MILL ST	House, garage, 2-sheds	622
376	12-17-04-376-012	no address	Residential vacant land w/pond	623
377	12-17-04-376-016	no address	Residential vacant land	624
378	12-17-04-402-001	820 W MAIN ST	House, 3-garages, shed	625
379	12-17-04-402-002	740 W MAIN ST	House, 2-garages, large metal building	626
380	12-17-04-402-006	710 W MAIN ST	First Baptist Church of Mt. Zion (3 bldgs)	627
		720 W MAIN ST	First Baptist Church of Mt. Zion (2 bldgs)	628
381	12-17-04-403-001	690 MAPLE ST	House, garage	629
382	12-17-04-403-002	680 MAPLE ST	House, garage, shed	630
383	12-17-04-403-003	670 MAPLE ST	House, garage	631
384	12-17-04-403-004	650 MAPLE ST	House, garage	632
385	12-17-04-403-005	640 MAPLE ST	House, garage, 2-sheds	633
386	12-17-04-403-006	630 MAPLE ST	House, garage, shed	634
387	12-17-04-403-007	620 MAPLE ST	House, garage, 2-sheds	635
388	12-17-04-403-008	no address	vacant lot w/driveway	636
389	12-17-04-427-005	no address	Residential vacant lot	637
390	12-17-04-428-001	550 WOODLAND DR	House, shed	638
391	12-17-04-428-002	540 WOODLAND DR	House, garage	639
392	12-17-04-428-003	455 BELL ST	House, garage, metal bldg.	640
393	12-17-04-428-004	435 BELL ST	House, garage, shed	641
394	12-17-04-429-011	520 BELL ST	House	642
395	12-17-04-429-019	no address	Residential vacant lot	643
396	12-17-04-429-020	505 BROADWAY ST	EDWARD JONES INVESTMENTS	644
		505 BROADWAY ST, SUITE A	FIELD LEVEL AGRICULTURE, INC.	645
397	12-17-04-430-020	505 N STATE ROUTE 121	P&R GENERAL CONTRACTORS, INC.	646
398	12-17-04-451-002	725 W MAIN ST	MT. ZION ELEMENTARY SCHOOL	647
399	12-17-04-451-003	645 W MAIN ST	House, 2-garages	648
400	12-17-04-451-005	625 W MAIN ST	House, garage, shed	649
401	12-17-04-451-006	605 W MAIN ST	House, garage	650
402	12-17-04-451-007	535 W MAIN ST	House, garage	651
403	12-17-04-451-008	no address	timberland and creek	652
404	12-17-04-451-009	no address	timberland and creek	653
405	12-17-04-451-010	275 BELL ST	vacant greenspace - Village of Mt. Zion	654
406	12-17-04-451-011	275 BELL ST	Veterans Memorial Park- Village of Mt. Zion	655
407	12-17-04-451-012	235 BELL ST	House, garage, shed	656
408	12-17-04-451-013	710 MILL ST	House, garage	657
409	12-17-04-451-014	640 MILL ST	House, garage, shed	658
410	12-17-04-451-015	620 MILL ST	House	659
411	12-17-04-451-018	520 MILL ST	House, garage, shed	660

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
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Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
412	12-17-04-451-020	530 MILL ST	House, garage, shed	661
413	12-17-04-451-021	510 MILL ST	House, garage	662
414	12-17-04-451-022	225 BELL ST	House, garage	663
415	12-17-04-451-023	215 BELL ST	House, garage	664
416	12-17-04-451-024	205 BELL ST	House, garage, shed	665
417	12-17-04-451-025	no address	Residential vacant land, timberland	666
418	12-17-04-452-001	685 MAPLE ST	House	667
419	12-17-04-452-002	675 MAPLE ST	House, large garage, 2-sheds	668
420	12-17-04-452-003	655 MAPLE ST	House, garage	669
421	12-17-04-452-004	635 MAPLE ST	House	670
422	12-17-04-452-005	625 MAPLE ST	House, shed	671
423	12-17-04-452-006	615 MAPLE ST	House	672
424	12-17-04-452-008	545 WOODLAND DR	House, garage	673
425	12-17-04-452-009	535 WOODLAND DR	House, garage, shed	674
426	12-17-04-452-010	525 WOODLAND DR	House	675
427	12-17-04-452-011	415 BELL ST	House, shed	676
428	12-17-04-452-012	650 W MAIN ST	House, garage	677
429	12-17-04-452-013	640 W MAIN ST	House, garage	678
430	12-17-04-452-014	630 W MAIN ST	House	679
431	12-17-04-452-015	620 W MAIN ST	House, garage	680
432	12-17-04-452-016	600 W MAIN ST	House, shed	681
433	12-17-04-452-017	540 W MAIN ST	House, shed	682
434	12-17-04-452-018	530 W MAIN ST	House, garage, shed	683
435	12-17-04-452-019	520 W MAIN ST	House, garage	684
436	12-17-04-452-020	no address	Residential vacant lot	685
437	12-17-04-452-022	345 BELL ST	House, garage, 2-sheds	686
438	12-17-04-452-023	335 BELL ST	House, garage	687
439	12-17-04-452-025	500 W MAIN ST	House, garage	688
440	12-17-04-454-001	455 W MAIN ST	PRECISION TOOL & DIE	689
441	12-17-04-454-002	445 W MAIN ST	PRECISION TOOL & DIE	690
442	12-17-04-454-003	439 W MAIN ST	House, shed	691
443	12-17-04-476-001	440 BELL ST	House, garage	692
444	12-17-04-476-003	420 BELL ST	House, garage	693
445	12-17-04-476-004	no address	vacant, small portable shed	694
446	12-17-04-476-005	400 BELL ST	House, garage	695
447	12-17-04-476-006	340 BELL ST	House, garage, shed	696
448	12-17-04-476-008	450 W MAIN ST	MT. ZION POST OFFICE	697
449	12-17-04-476-009	440 W MAIN ST	Residence in Commercial Building, garage	698
		442 W MAIN ST	apartment unit	699
450	12-17-04-476-010	445 BROADWAY ST	House, garage	700
451	12-17-04-476-013	405 BROADWAY ST	House	701
452	12-17-04-476-015	430 W MAIN ST	VOLLMERS TV	702
453	12-17-04-476-017	430 BELL ST	House, garage	703
454	12-17-04-476-019	320 BELL ST	House	704
455	12-17-04-476-020	320 BELL ST	Garage	705
456	12-17-04-476-021	345 BROADWAY ST	House (Old PIN 12-17-04-476-014)	706
457	12-17-04-476-022	410 W MAIN ST	Mt. Zion Police Department (old PIN 12-17-04-476-016)	707
458	12-17-04-476-023	435 BROADWAY ST	House, garage (old PIN 12-17-04-476-018)	708
459	12-17-04-477-001	444 N BROADWAY	COMMERCIAL STORAGE UNITS (7 BLDGS)	709
460	12-17-04-477-004	340 BROADWAY ST	MT. ZION TOWNSHIP HALL	710
461	12-17-04-477-014	420 BROADWAY ST	RUSS PROESEL DDS OFFICE	711
462	12-17-04-477-015	400 BROADWAY ST	VILLAGE WATER TOWER, US CELLULAR TOWER	712
463	12-17-04-477-017	325 N MAIN ST	House, garage	713
464	12-17-04-477-020	330 BROADWAY ST	MT. ZION COMMERCIAL SELF STORAGE	714
465	12-17-04-477-021	335 N MAIN ST	House, garage	715

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
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Parcel Count	PROPOSED BDD No. 1 PARCEL PIN	SITE ADDRESSES ON PARCEL	NAME	Address Count
466	12-17-04-477-022	345 N MAIN ST	House, garage	716
467	12-17-04-477-023	340 W MAIN ST	Prairie State Bank & Trust (old PIN 12-17-04-477-019)	717
468	12-17-04-478-003	435 SUNSET CT	BUCHANAN COMMUNICATION, INC.	718
469	12-17-04-478-004	425 SUNSET CT	BEFORE U PRINT, INC.	719
470	12-17-04-478-005	510 SUNSET CT	MILLER'S STUDIO OF PHOTOGRAPHY	720
471	12-17-04-478-006	440 SUNSET CT	DAVID C CLARK INSURANCE	721
472	12-17-04-478-007	430 SUNSET CT	MT. ZION DOG GROOMERS	722
		432 SUNSET CT	COMMERCIAL SPACE	723
		434 SUNSET CT	COMMERCIAL SPACE	724
		436 SUNSET CT	COMMERCIAL SPACE	725
473	12-17-04-478-008	445 N STATE ROUTE 121	DIAMOND BROS., KRUSE FINANCIAL SERVICES	726
474	12-17-04-478-011	415 N STATE ROUTE 121	STEWART'S SEWING MACHINES	727
475	12-17-04-478-014	433 N STATE ROUTE 121	MT. ZION PUBLICATIONS	728
		435 N STATE ROUTE 121	FILIPPOS PIZZA RESTAURANT	729
476	12-17-04-478-015	343 N STATE ROUTE 121	JAN MASTER CLEANING SERVICES	730
		345 N STATE ROUTE 121	AJR LAWN CARE	731
477	12-17-04-478-016	325 N STATE ROUTE 121	MT. ZION AUTO SERVICE	732
478	12-17-04-478-017	505 SUNSET CT	HAGERMAN & CO.	733
479	12-17-04-479-001	405 W MAIN ST	ANNETTE'S CLASSY CUTS	734
		415 W MAIN ST	UNITED STEEL WORKERS OF AMERICA	735
		421 W MAIN ST	ODD FELLOW LODGE	736
		425 W MAIN ST	CONNECTTHEM CORP.	737
480	12-17-04-479-002	205 BROADWAY ST	CHURCH ANNEX	738
481	12-17-04-481-001	165 W MAIN ST	STATE OF ILLINOIS GREENSPACE/ROAD R.O.W.	739
482	12-17-04-482-001	155 W MAIN ST	House, garage	740
483	12-17-04-482-002	145 W MAIN ST	House, shed	741
484	12-17-04-482-003	135 W MAIN ST	House, garage	742
485	12-17-04-482-004	125 W MAIN ST	House, shed	743
486	12-17-04-483-001	360 N MAIN ST	MT. ZION TOWNSHIP MAINTENANCE BUILDING	744
487	12-17-04-483-003	360 N MAIN ST	MT. ZION TOWNSHIP GARAGE	745
488	12-17-04-483-004	340 N MAIN ST	House, garage	746
489	12-17-04-483-005	320 N MAIN ST	House, shed	747
490	12-17-04-483-006	220 W MAIN ST	House, garage	748
491	12-17-04-483-007	200 W MAIN ST	House, garage	749
492	12-17-04-483-008	140 W MAIN ST	House, garage	750
493	12-17-04-483-010	110 W MAIN ST	MT. ZION FIRE DISTRICT	751
494	12-17-04-483-011	114 W MAIN ST	DECATUR EARTHMOVER CREDIT UNION	752
495	12-17-05-251-003	1087 BALTIMORE AV	VILLAGE UTILITY BUILDING	753
496	12-17-05-251-004	3416 E ELWIN RD	PANHANDLE EASTERN, FUYAO VACANT LAND	754
497	12-17-05-276-001	no address	vacant land along Baltimore Ave	755
498	12-17-05-276-002	no address	MCGAUGHEY GRADE SCHOOL next to PIN 12-17-04-152-001	756
499	12-17-05-400-005	1475 W MAIN ST	MT ZION LUTHERAN CHURCH	757
500	12-17-05-400-017	1555 W MAIN ST	JJ'S WHOA & GO MOBIL STATION	758
501	12-17-05-400-022	no address	MT ZION PARK FOUNDATION - open land	759
502	12-17-05-400-023	no address	MT ZION PARK FOUNDATION - open land	760
503	12-17-05-400-026	1505 W MAIN ST	TEM MEN EYE CARE	761
504	12-17-05-400-027	1495 W MAIN ST STE A	SUBWAY RESTAURANT	762
		1495 W MAIN ST STE B	M3 SALON	763
		1495 W MAIN ST STE C	SPLISH SPLASH CAR WASH	764
505	12-17-05-400-028	5360 TRAUGHBER RD	House, shed	765
506	12-17-05-400-029	no address	vacant land along TRAUGHBER RD	766
507	12-17-05-400-035	no address	vacant land along TRAUGHBER RD	767
508	12-17-05-400-036	no address	vacant land east of TRAUGHBER RD	768
509	12-17-05-400-037	5420 TRAUGHBER RD	House, garage	769
510	12-17-05-400-038	5230 TRAUGHBER RD	ball fields	770

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses  
continued:*

<i>Parcel Count</i>	<i>PROPOSED BDD No. 1 PARCEL PIN</i>	<i>SITE ADDRESSES ON PARCEL</i>	<i>NAME</i>	<i>Address Count</i>
511	12-17-05-400-039	1595 W MAIN ST	MT. ZION PARK FOUNDATION LIONS COMMUNITY CENTER	771
512	12-17-05-400-040	5318 TRAUGHBER RD	MT. ZION PARK FOUNDATION GROUNDS w/Buildings	772
513	12-17-09-276-003	323 FLETCHER PARK BLVD	FLETCHER PARK, SULPHUR SPRINGS SCHOOL HOUSE	773
514	12-17-09-276-004	no address	15.5 acres next to Fletcher Park	774
515	12-17-10-101-001	410 S STATE ROUTE 121	vacant lot w/driveway for FELLOWSHIP BAPTIST CHURCH	775
516	12-17-10-101-002	410 S STATE ROUTE 121	Church lot/ pt. of barn	776
517	12-17-10-101-003	420 S STATE ROUTE 121	House, garage	777
518	12-17-10-102-001	105 W MAIN ST	DAWSON & WIKOFF FUNERAL HOME	778
519	12-17-10-102-003	no address	DAWSON & WIKOFF FUNERAL HOME asphalt parking lot	779
520	12-17-10-126-001	430 S STATE ROUTE 121	VILLAGE WATER TOWER	780
521	12-17-10-126-002	9 BURGNER DR	apartment unit	781
		11 BURGNER DR	apartment unit	782
		13 BURGNER DR	apartment unit	783
		15 BURGNER DR	apartment unit	784
		17 BURGNER DR	apartment unit	785
		19 BURGNER DR	apartment unit	786
		21 BURGNER DR	apartment unit	787
		23 BURGNER DR	apartment unit	788
		25 BURGNER DR	apartment unit	789
		27 BURGNER DR	apartment unit	790
		29 BURGNER DR	apartment unit	791
		31 BURGNER DR	apartment unit	792
		33 BURGNER DR	apartment unit	793
		35 BURGNER DR	apartment unit	794
		37 BURGNER DR	apartment unit	795
		39 BURGNER DR	apartment unit	796
		41 BURGNER DR	apartment unit	797
		43 BURGNER DR	apartment unit	798
		45 BURGNER DR	apartment unit	799
		47 BURGNER DR	apartment unit	800
		49 BURGNER DR	apartment unit	801
		51 BURGNER DR	apartment unit	802
		53 BURGNER DR	apartment unit	803
		55 BURGNER DR	apartment unit	804
		57 BURGNER DR	apartment unit	805
		59 BURGNER DR	apartment unit	806
		61 BURGNER DR	apartment unit	807
		63 BURGNER DR	apartment unit	808
		65 BURGNER DR	apartment unit	809
		67 BURGNER DR	apartment unit	810
		69 BURGNER DR	apartment unit	811
		71 BURGNER DR	apartment unit	812
		73 BURGNER DR	apartment unit	813
		75 BURGNER DR	apartment unit	814
		77 BURGNER DR	apartment unit	815
		79 BURGNER DR	apartment unit	816
		81 BURGNER DR	apartment unit	817
		83 BURGNER DR	apartment unit	818
		85 BURGNER DR	apartment unit	819
		87 BURGNER DR	apartment unit	820
		89 BURGNER DR	apartment unit	821
		91 BURGNER DR	apartment unit	822
		93 BURGNER DR	apartment unit	823
		95 BURGNER DR	apartment unit	824
		97 BURGNER DR	apartment unit	825

*Mt. Zion BDD Area No. 1 Real Estate Tax Property Identification Numbers and Initial Business Street Addresses – final page.*

<i>Parcel Count</i>	<b>PROPOSED BDD No. 1 PARCEL PIN</b>	<b>SITE ADDRESSES ON PARCEL</b>	<b>NAME</b>	<i>Address Count</i>
		99 BURGNER DR	apartment unit	826
		101 BURGNER DR	apartment unit	827
		103 BURGNER DR	apartment unit	828
522	12-17-10-127-003	620 LINDA CT	apartment unit	829
		622 LINDA CT	apartment unit	830
		624 LINDA CT	apartment unit	831
		626 LINDA CT	apartment unit	832
		628 LINDA CT	apartment unit	833
		630 LINDA CT	apartment unit	834
		632 LINDA CT	apartment unit	835
		634 LINDA CT	apartment unit	836
523	12-17-10-127-004	640 LINDA CT	1-duplex unit	837
		644 LINDA CT	1-duplex unit	838
524	12-17-10-127-013	100 BURGNER DR	1-fourplex unit	839
		102 BURGNER DR	1-fourplex unit	840
		104 BURGNER DR	1-fourplex unit	841
		106 BURGNER DR	1-fourplex unit	842
525	12-17-10-127-015	650 LINDA CT	1-duplex unit	843
526	12-17-10-127-016	660 LINDA CT	1-duplex unit	844
527	12-17-10-127-017	690 LINDA CT	1-duplex unit	845
528	12-17-10-127-018	680 LINDA CT	1-duplex unit	846
529	12-17-10-128-001	601 LINDA CT	apartment unit	847
		603 LINDA CT	apartment unit	848
		605 LINDA CT	apartment unit	849
		607 LINDA CT	apartment unit	850
		609 LINDA CT	apartment unit	851
		611 LINDA CT	apartment unit	852
		613 LINDA CT	apartment unit	853
		615 LINDA CT	apartment unit	854
530	12-17-10-128-002	621 LINDA CT	apartment unit	855
		623 LINDA CT	apartment unit	856
		625 LINDA CT	apartment unit	857
		627 LINDA CT	apartment unit	858
		629 LINDA CT	apartment unit	859
		631 LINDA CT	apartment unit	860
		633 LINDA CT	apartment unit	861
		635 LINDA CT	apartment unit	862
531	12-17-10-128-003	641 LINDA CT	1-duplex unit	863
		659 LINDA CT	1-duplex unit	864
532	12-17-10-128-004	661 LINDA CT	1-duplex unit	865
		679 LINDA CT	1-duplex unit	866
533	12-17-10-128-005	681 LINDA CT	1-duplex unit	867
		697 LINDA CT	1-duplex unit	868
534	12-17-10-151-003	no address	115.44 acre vacant tract	869
535	12-17-10-151-004	no address	8.83 acre vacant tract	870
536	12-17-10-201-004	100 GREEN VALLEY DR	GREEN VALLEY MANUFACTURING, INC.	871
		110 GREEN VALLEY DR	COMMERCIAL VACANT LAND	872
537	12-17-10-202-004	105 GREEN VALLEY DR	GREEN VALLEY BUSINESS PARK L3	873



**EXHIBIT 4**  
**ENGINEER'S FLOODING/DRAINAGE OPINION**

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July 13, 2020

Julie Miller  
Village Administrator  
1400 Mt. Zion Parkway  
Mt. Zion, IL 62549

Re: TIF Drainage Assessment  
Mount Zion, IL

Dear Julie Miller:

The Village of Mt. Zion has requested Chastain & Associates LLC to provide a flooding/drainage opinion for specific vacant land that is being considered by the Village to be included in the proposed TIF District.

This flooding/drainage opinion is based on the following items:

1. Site visit to review drainage patterns.
2. Review of Federal Emergency Management Agency (FEMA) Flood Insurance Rate Maps (FIRM).
3. Historical knowledge of Village drainage issues
4. Storm sewer map

A total of 19 undeveloped parcels will be included within the TIF boundary. The parcels were grouped into twelve (12) different areas and are shown on Exhibit 1.

All of the areas being studied ultimately drain to Big Creek or Finley Creek by way of roadside ditches, Village storm sewers, retention ponds, detention ponds, or drainage swales. Both Big Creek and Finley Creek flood plain within the Village limits is shown on the FEMA Flood Insurance Rate Maps. Detailed study areas are shown in Exhibits 1 through 7. The flood plain is mapped as Zones A-E and is shaded in blue. ***Six (6) parcels that are included in the study are located within the FEMA flood plain.***

**Drainage Area 1:** This area consists of heavy woods, with Big Creek running through it. The west portion of the lot has very steep slopes draining to the east to Big Creek. The east side also drains to Big Creek. Residential areas are located to the west and east. There are also wooded areas that lie to the northeast and south of the property. The majority of this parcel is marshy river bottom land that is wet the majority of the year and floods relatively frequently. This area is located in a FEMA Zone AE Flood Area and conveys flooding in the watershed.

**Drainage Area 2:** This area consists of a vacant lot consisting of thick grass and woods. Drainage flows over the surface downhill from the west side to the east, towards Big Creek. Residential areas lie to the north and south, with the south being multi-family residential. Vacant grasslands lie to the east, with some commercial properties to the west. The majority of this lot has gas pipeline easements which will severely limit development on this parcel. This area ultimately contributes to flooding in the watershed.

**Drainage Area 3:** This area consists of a vacant lot consisting of grass. It was a formerly developed lot that contains a drainage ditch. Drainage from this parcel flows through the ditch which outlets into a large storm sewer that outlets to Finley Creek, west of Rt. 121. Residential areas lie to the north, south, and east. Illinois Route 121 lies to the west. This area ultimately contributes to flooding in the watershed.

**Drainage Area 4:** This area consists of crop land and a newly constructed road acting as the beginning of a new residential area on the north side. Drainage from the north and east parts of the lot runs toward a detention pond in the northeast corner. Some of this is routed through the new storm sewer under the road. After detention, the water is released into Big Creek. There is a natural depression in the southwest corner of the lot that collects drainage from a small portion of said corner. Residential areas are located to the north, west, and south. Commercial areas are also located to the southeast. Crop lands lie to the east. This area ultimately contributes to flooding in the watershed.

**Drainage Area 5:** This area consists of a grassland on the south side and wooded areas on the north side. A nature/bike trail runs through the southern portion of the lot. The north side drains downhill to Finley Creek. The southeast portion drains to a low, flat portion of the lot, just north of the nature trail. This area also drains to Finley Creek. The small area just south of the nature trail drains to the south, and also ends in Finley Creek. A commercial area is located to the east, along with heavy woods. Residential areas lie to the north and west of the property. Heavy woods lie to the south. This area is located in a FEMA Zone A Flood Area. This area ultimately contributes to flooding in the watershed.

**Drainage Area 6:** This area is almost entirely heavy woods, besides the Public Works department on the south side. Drainage flows over the surface to the southwest, eventually ending up in Finley Creek. A residential area lies to the north, and Public Works area lies to the south. Wooded areas lie to the east and west. This area ultimately contributes to flooding in the watershed, and only a very small portion along the west border lies in the FEMA Zone A Flood Area.

**Drainage Area 7:** This area consists of heavily wooded land. Water drains from the east to the west, downhill, toward Finley Creek. Wooded areas and grasslands lie to the east, south, and west of the property. A residential area lies to the north. The entire parcel is located in a FEMA Zone A Flood Area. This area conveys flooding in the watershed.

**Drainage Area 8:** This area consists of two separate sections, divided by a residential subdivision. The sections are split into 8 East and 8 West.

**8 East:** The east section of this area consists of heavy woods and has a slope which drains to Finley Creek. Wooded areas lie to the south and east of this section. Residential areas lie to the north and west. The majority of the parcel is located in a FEMA Zone A Flood Area. This area conveys flooding in the watershed.

**8 West:** The west section of this area consists of grassland. The northern portion of this section drains to the northeast before getting picked up by the village storm sewer. The sewer leads first to a detention pond, then to Finley Creek. The southern portion drains to the southeast before also being picked up by village storm sewer. This also leads to a detention pond, then Finley Creek. A wooded area lies to the south, and residential areas lie to the west, east, and north. Additionally, a grassy field lies to the northeast. This area ultimately contributes to flooding in the watershed.

**Drainage Area 9:** This area consists of a wooded portion on the south side, and a small grassy area on the north side. A natural depression in the middle of the property captures most of the runoff before draining to Finley Creek to the west. Additionally, drainage may travel along the northern portion of the property through a roadside ditch before reaching Finley Creek. A residential area lies to the south and east of this property. A wooded area lies to the west. Finley creek runs along the northwest portion of this property, and County Road 30 runs along the north side. The majority of the parcel is located in a FEMA Zone A Flood Area. This area conveys flooding in the watershed.

**Drainage Area 10:** This area consists of thick grass. The west side of this property is a high, flat area. The north part of the property drains to the northeast, and the south drains to the southeast. This water is collected into a natural swale that then runs into Finley Creek. A school baseball field is located to the east. Large residential properties lie to the north, south, and west. This area ultimately contributes to flooding in the watershed.

**Drainage Area 11:** This area consists of crop land. The drainage flow in the western portion of the field flows through a drainage ditch to the north, towards a detention pond. The drainage flow in the eastern portion of the field flows through a second drainage ditch to the northwest, subsequently flowing into the same detention pond. The detention pond releases the water into a stream feeding Lake Decatur. County Road 30 lies to the south of this property and Baltimore Avenue lies to the east. A railroad berm lies to the north, and industrial land lies to the west. This area ultimately contributes to flooding in the watershed.

**Drainage Area 12:** This area consists of half grassland, half heavily wooded land. A natural depression in the wooded area collects drainage from the parcel, then releases it into the village storm sewer system. These pipes direct the water to a second detention area before releasing it to Finley Creek. Commercial areas lie to the north and west of this parcel, and residential areas lie to the east. Natural grasslands lie to the south and southwest. This area ultimately contributes to flooding in the watershed.

**Drainage Area 13:** This area consists of natural grassland with an access road. The northeastern part of this parcel drains to the east, into the natural depression mentioned previously in "Drainage Area 12". The southern and eastern part of this parcel drain to the east, towards Traughber Road. A roadside ditch collects the water and routes it south. This water eventually reaches Finley Creek. Grassland is located to the north, east, and south of this parcel. A residential area also lies on the south side, and a commercial on the north. Traughber Road lies on the west end of this parcel. This area ultimately contributes to flooding in the watershed.

**Drainage Area 14:** This area consists of vacant crop land. The drainage from this area flows to the southwest, towards Traughber Road. The roadside ditch collects the runoff and routes it towards Finley Creek. A residential property lies to the north, and Traughber Road lies to the west. More vacant crop land lies to the east and south. This area ultimately contributes to flooding in the watershed.

**Drainage Area 15:** This area consists of vacant crop land with tall grass. The east half of this property drains to the southeast towards a natural depression. This water is released into village storm sewers. These pipes direct the water to a second detention area before releasing it to Finley Creek. The west half of this property drains towards Traughber Road. The roadside ditch collects the runoff and routes it towards Finley Creek. Vacant crop land and grassland lie to the north and east of this property. Traughber Road lies to the west. Residential areas lie to the south. This area ultimately contributes to flooding in the watershed.

**Drainage Area 16:** This area consists of vacant crop land and grassland. Water drains over the surface towards the northeast. This water enters the village storm sewer system. These stormwater pipes direct the water to a detention area before releasing it to Finley Creek. A residential area is located to the south. Vacant crop land is located to the east and grasslands are located to the west. Dense wooded areas lie to the north. This area ultimately contributes to flooding in the watershed.

**Drainage Area 17:** This area consists of crop land. In the north portion of the parcel, water drains north through a natural swale on the west side of the property. This drains into the village stormwater system. These stormwater pipes direct the water to a detention area before releasing it to Finley Creek. Fletcher Park lies on the north side of the property, along with Fletcher Park Boulevard. The park and S Henderson Street also lie on the west side of the property. More crop lands lie on the south and east sides of the property. This area ultimately contributes to flooding in the watershed.

**Drainage Area 18:** This area consists of crop land with a railroad running through it. The sections are split into 18 East, and 18 West.

**18 East:** Water drains to multiple natural depressions in the field, along with roadside and railway ditches. The north portion of this section drains to the northwest via the Rt 121 roadside ditch and the railway ditch. Multiple natural depressions along the north side of the section can cause ponding of water. The southern section drains to the southeast along the railway ditch and between fields. This water eventually feeds into Big Creek. Route 121 lies to the north of this section. Existing crop lands lie to the east and south. A railway berm lies to the west. This area ultimately contributes to flooding in the watershed.

**18 West:** Water drains to multiple natural depressions in the field, along with roadside and railway ditches. The north half of the section drains north along the railway ditch and the west side of the field. It then enters the village storm sewer system. These stormwater pipes direct the water to a detention area before releasing it to Finley Creek. The south side of this section drains to two main natural depressions, before then draining to the south along the railway ditch. This water eventually feeds into Big Creek. Existing crop lands lie to the south and west of the area. Braves Parkway lies to the west also. A railway berm lies on the east side of the section. This area ultimately contributes to flooding in the watershed.

**Drainage Area 19:** This area consists of crop land. The northern portion of the field drains to the north, then to the west before reaching the village storm sewer system. Once in the system, the pipes direct the flow to a detention area before outfalling to Finley Creek. The southern portion of the field drains towards a natural depression to the southwest. This releases water to the south and ends up in Finley Creek. Fletcher Park Road lies to the north. Crop land lies to the east, south, and west of the property. This area ultimately contributes to flooding in the watershed.

**City Code/Ordinance:** The Village of Mount Zion was recently mapped by the Federal Emergency Management Agency and the new Flood Insurance Rate Maps became effective June 16, 2011 (Panels 17115C0340D, 17115C0320D). The Village participates in the Federal Flood Program and, therefore, must enforce its regulations on new developments/improvements within the flood zones shown on the map. The Village of Mount Zion regulates drainage in Chapter 152.057 (Drainage), and Chapter 150.170 (Flood Hazard Areas) of the City Code, and its Development Ordinance.

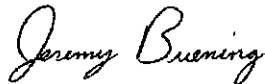
**Summary:** All of the drainage areas discharge surface water and contribute to flooding within their respective watersheds and ultimately discharge to areas that are classified as Zone A and AE on FEMA's Flood Insurance Rate Maps. Those parcels located in the FEMA Flood Zones convey the flood waters through the watershed

The Village regulates through ordinances which require stormwater to be addressed by reducing the stormwater runoff rate as land is developed. Higher runoff rate can contribute to flooding. All the parcels are undeveloped and, therefore, the land has not been previously regulated to control stormwater. Some parcels do contain portions of storm sewers. When the land is developed any local ponding issues will be addressed during stormwater management design per the codes.

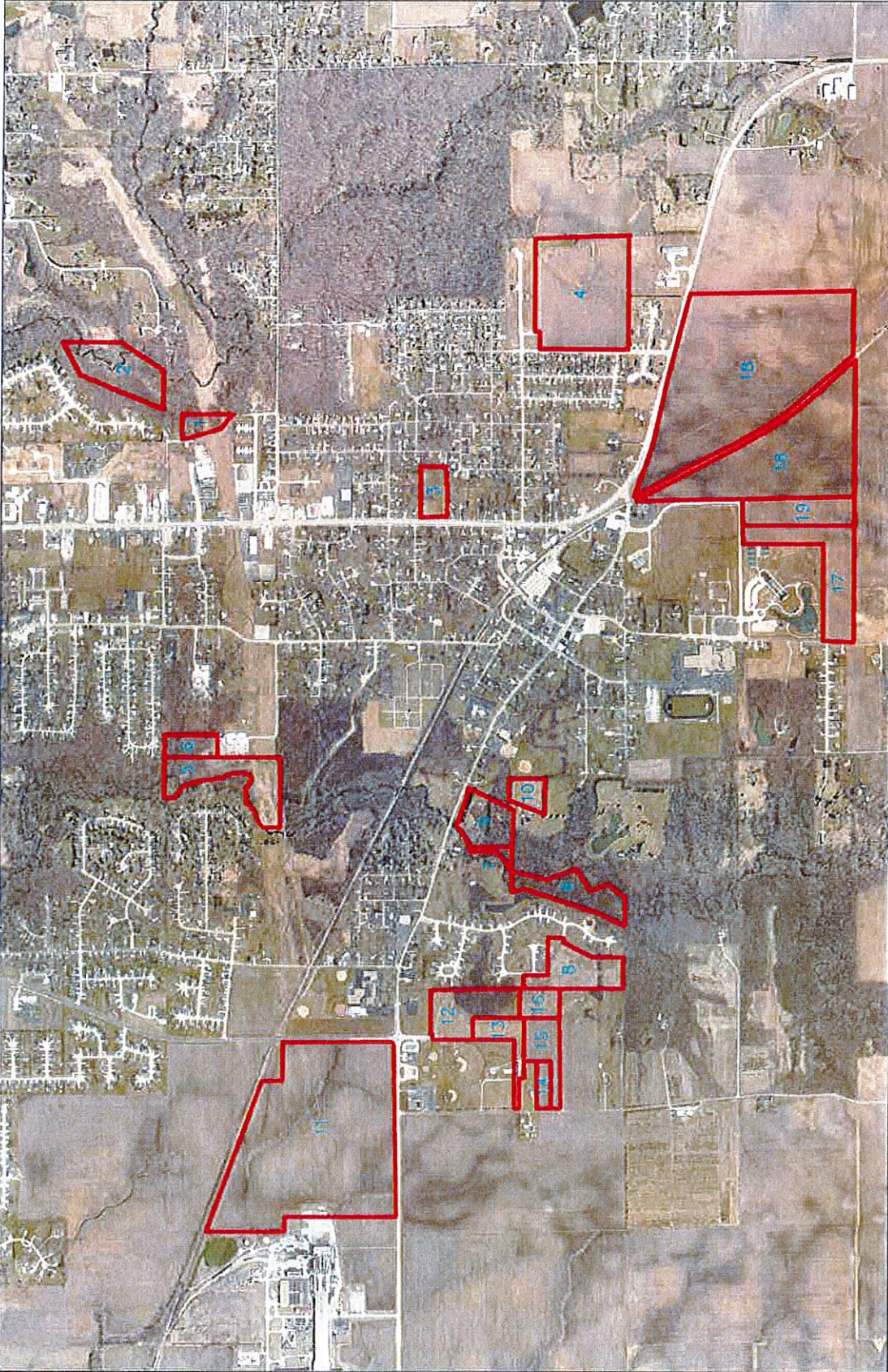
It is our recommendation that as the areas discussed above are developed within the TIF district, as well as other areas within the Village limits, the Village should continue to enforce the FEMA regulations and all applicable Village Codes. This would minimize current and future flood damage. This typically includes stormwater detention. At a minimum, new development should be required to reduce the rate of stormwater runoff from the site. Best Management Practices for reducing the volume of storm water runoff, including storm water retention facilities or other infiltration practices, could also be encouraged by the Village.

If you have any questions, please do not hesitate to contact me at 217-422-8544.

Sincerely,

A handwritten signature in black ink that reads "Jeremy Buening". The signature is written in a cursive, flowing style.

Jeremy Buening, P.E., S.E.  
Principal  
Enclosures

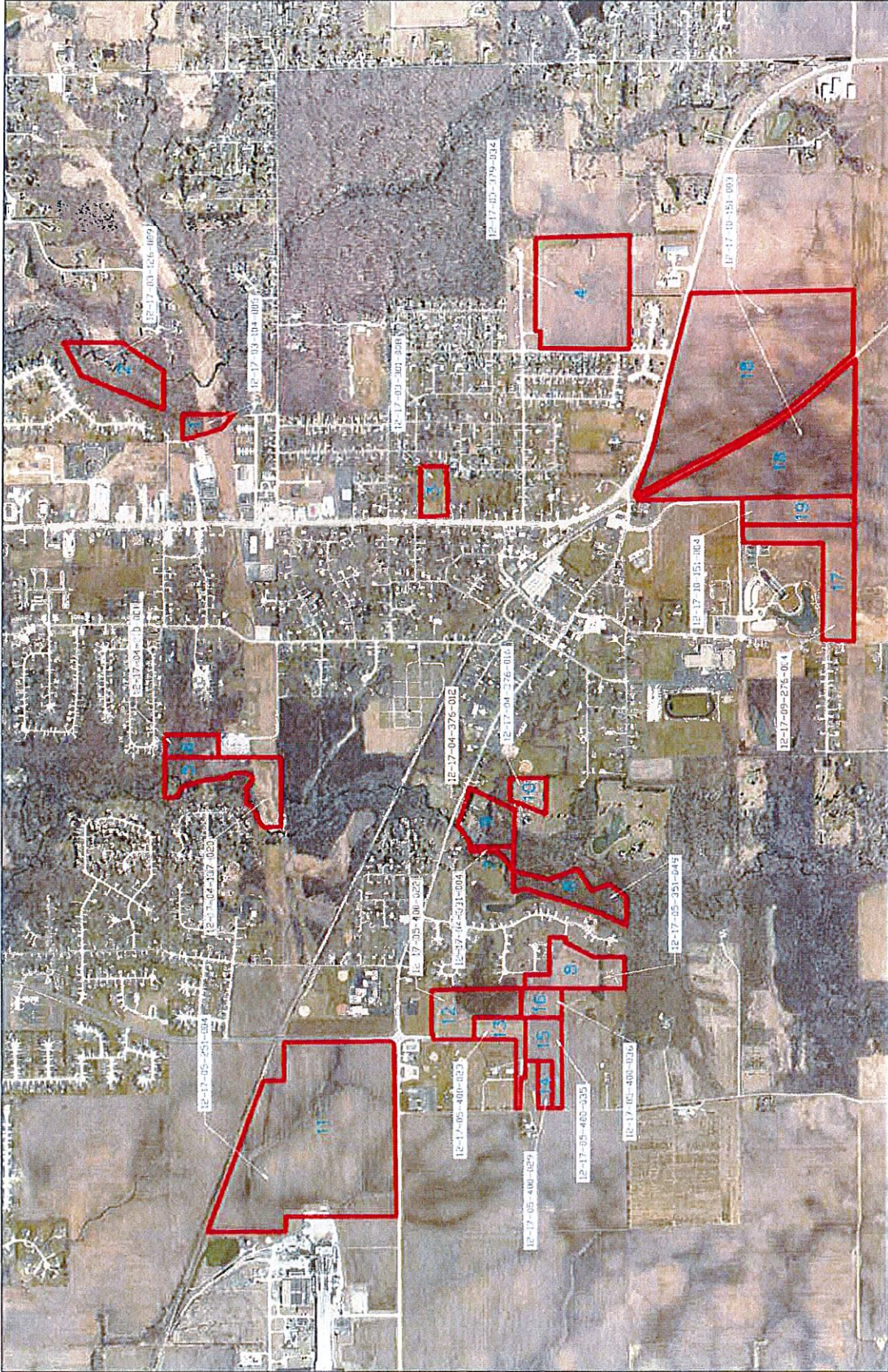


TIF DISTRICT DRAINAGE OPINION  
VILLAGE OF MT. ZION  
EXHIBIT 1

DECATUR (217) 422-8544  
SCHALMURG (773) 724-0050  
ROCKFORD (815) 489-0050  
184-001397

**CHASTAIN**  
& ASSOCIATES LLC  
CONSULTING ENGINEERS

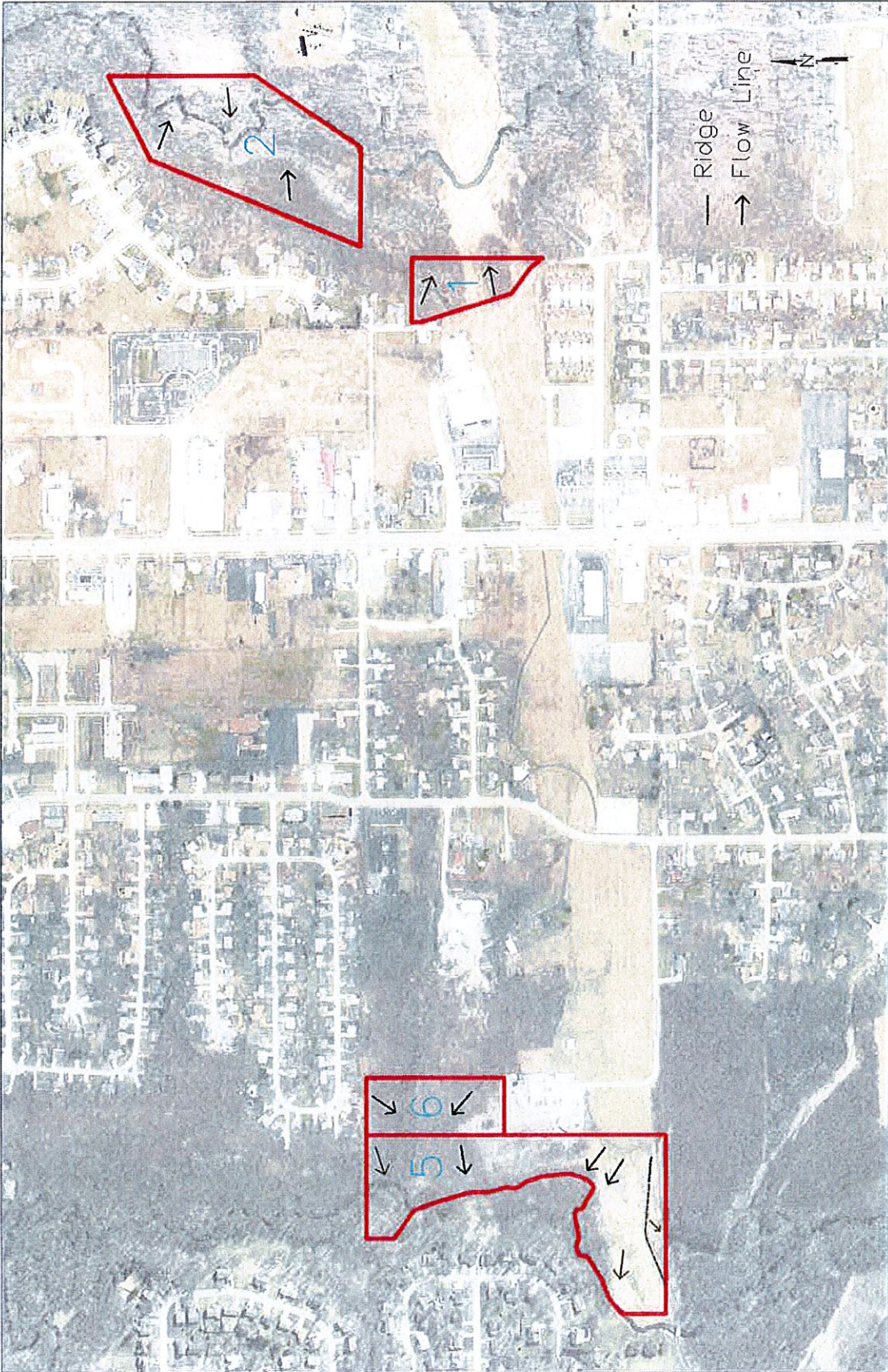




TIF DISTRICT DRAINAGE OPINION  
 VILLAGE OF MT. ZION  
 EXHIBIT 2

DECATUR (217) 422-8644  
 SCHAUMBURG (773) 714-0050  
 ROCKFORD (815) 489-0050  
 184-001397

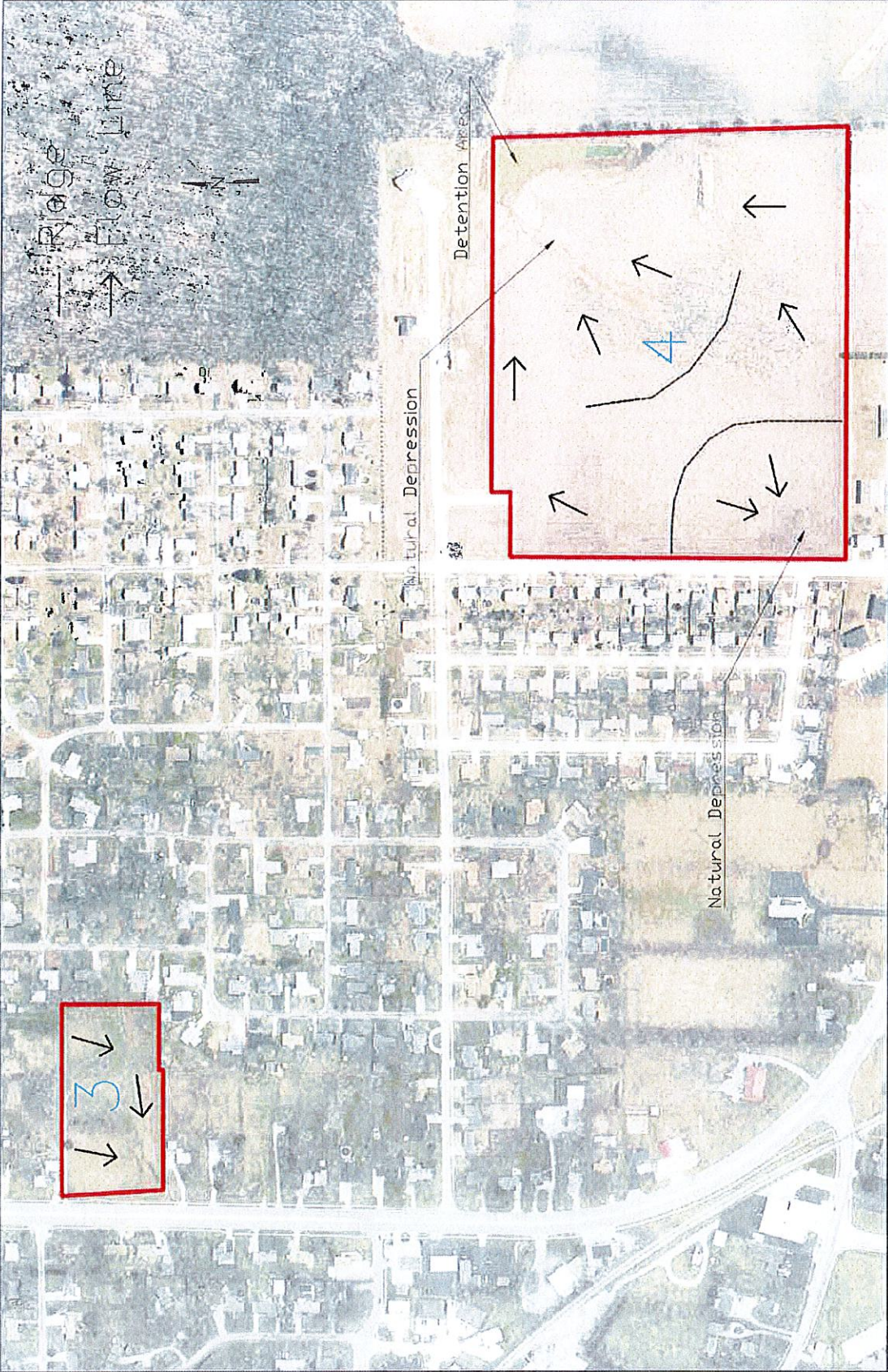
**CHASTAIN**  
 & ASSOCIATES LLC  
 CONSULTING ENGINEERS



TIF DISTRICT DRAINAGE OPINION  
 VILLAGE OF MT. ZION  
 EXHIBIT 3

DECATUR (217) 422-8544  
 SCHAUMBURG (773) 714-0050  
 ROCKFORD (815) 489-0050  
 184-001397

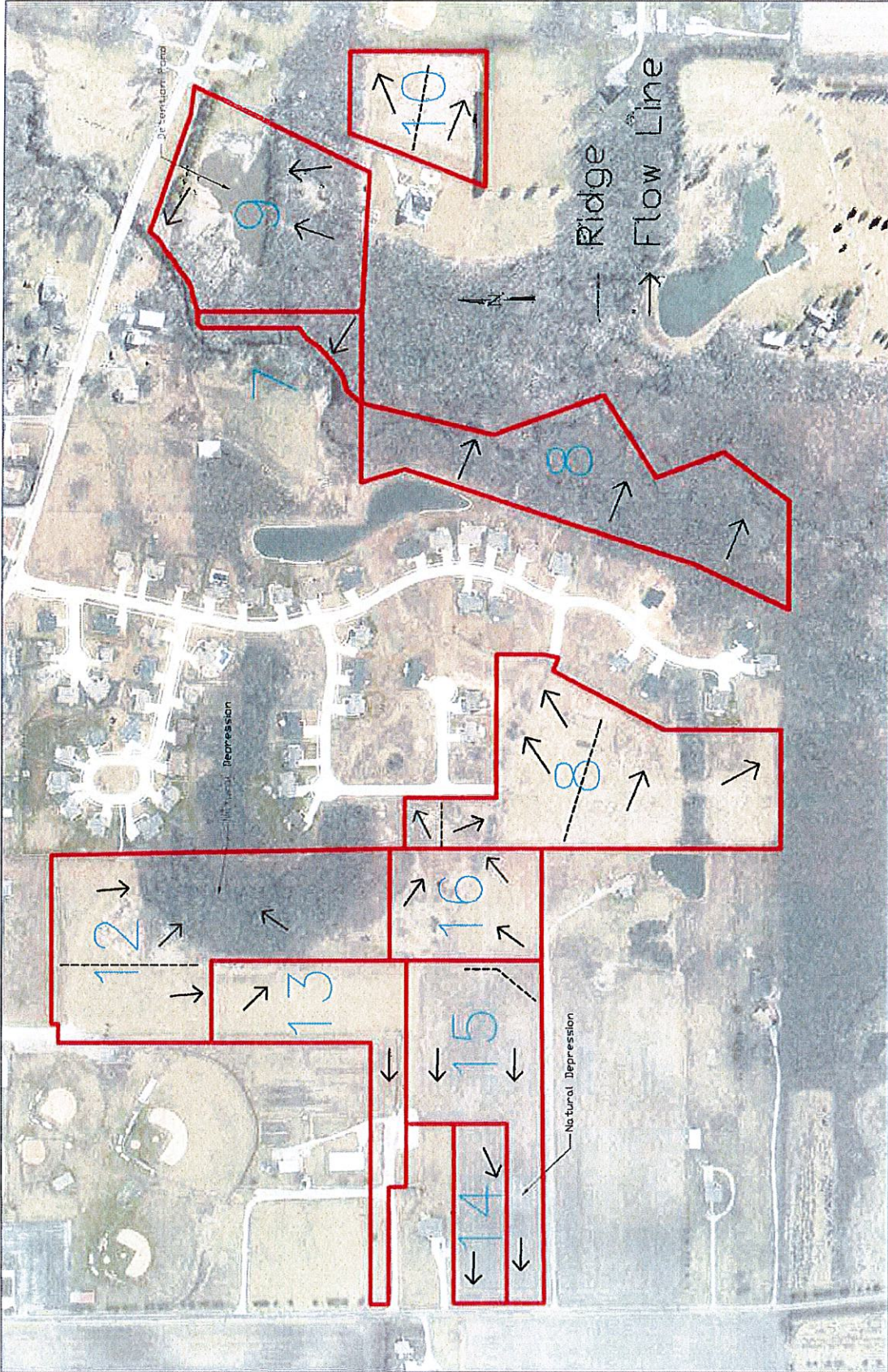
**CHASTAIN**  
 & ASSOCIATES LLC  
 CONSULTING ENGINEERS



TIF DISTRICT DRAINAGE OPINION  
VILLAGE OF MT. ZION  
EXHIBIT 4

DECATUR (217) 422-8544  
SCHAUMBURG (773) 714-0050  
ROCKFORD (815) 489-0050  
184-001397

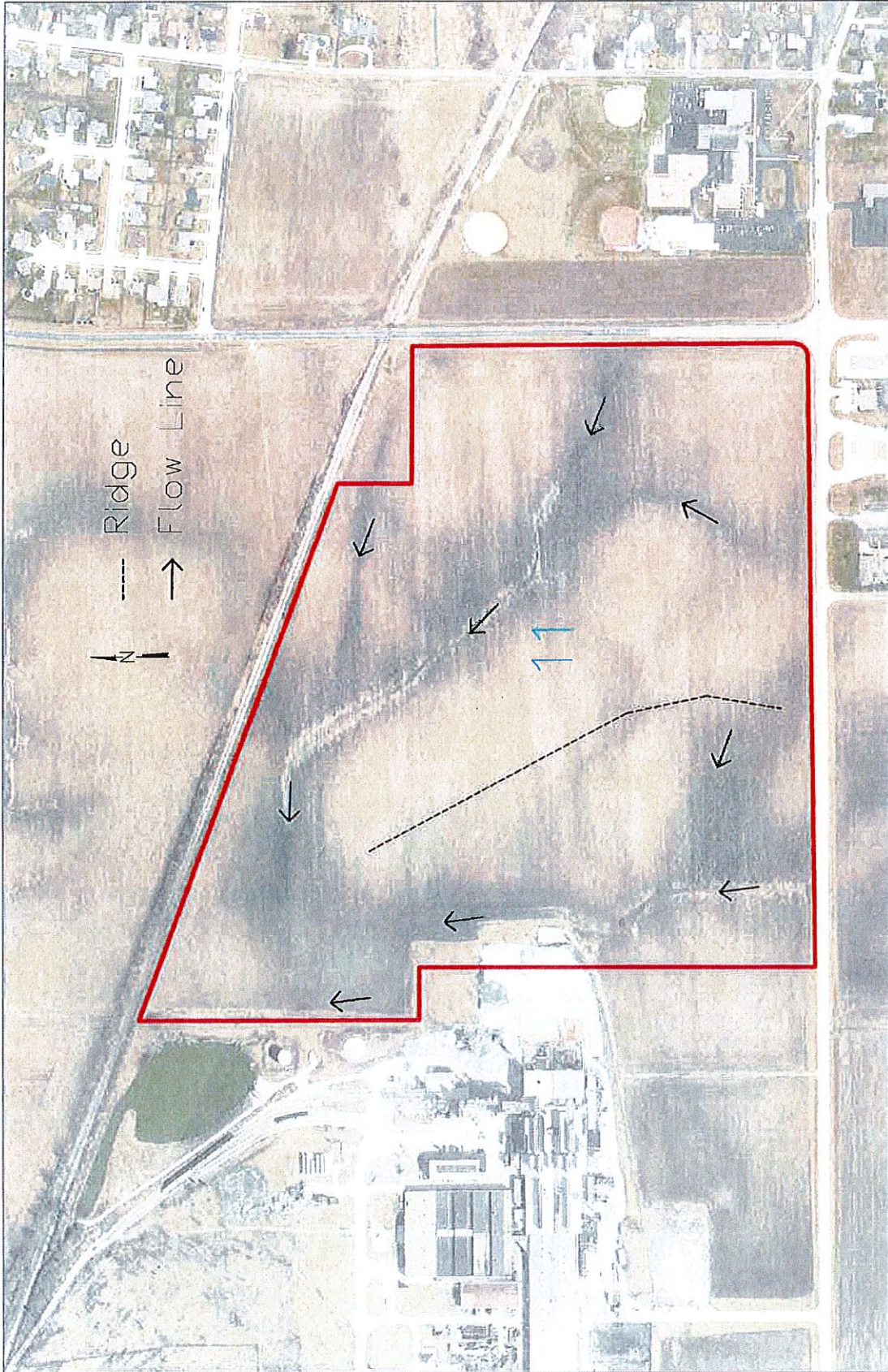
**CHASTAIN**  
& ASSOCIATES LLC  
CONSULTING ENGINEERS



TIF DISTRICT DRAINAGE OPINION  
 VILLAGE OF MT. ZION  
 EXHIBIT 5

DECATUR (217) 422-8644  
 SCHLAUMBURG (773) 714-0050  
 ROCKFORD (815) 489-0050  
 184-001397

**CHASTAIN**  
 & ASSOCIATES LLC  
 CONSULTING ENGINEERS

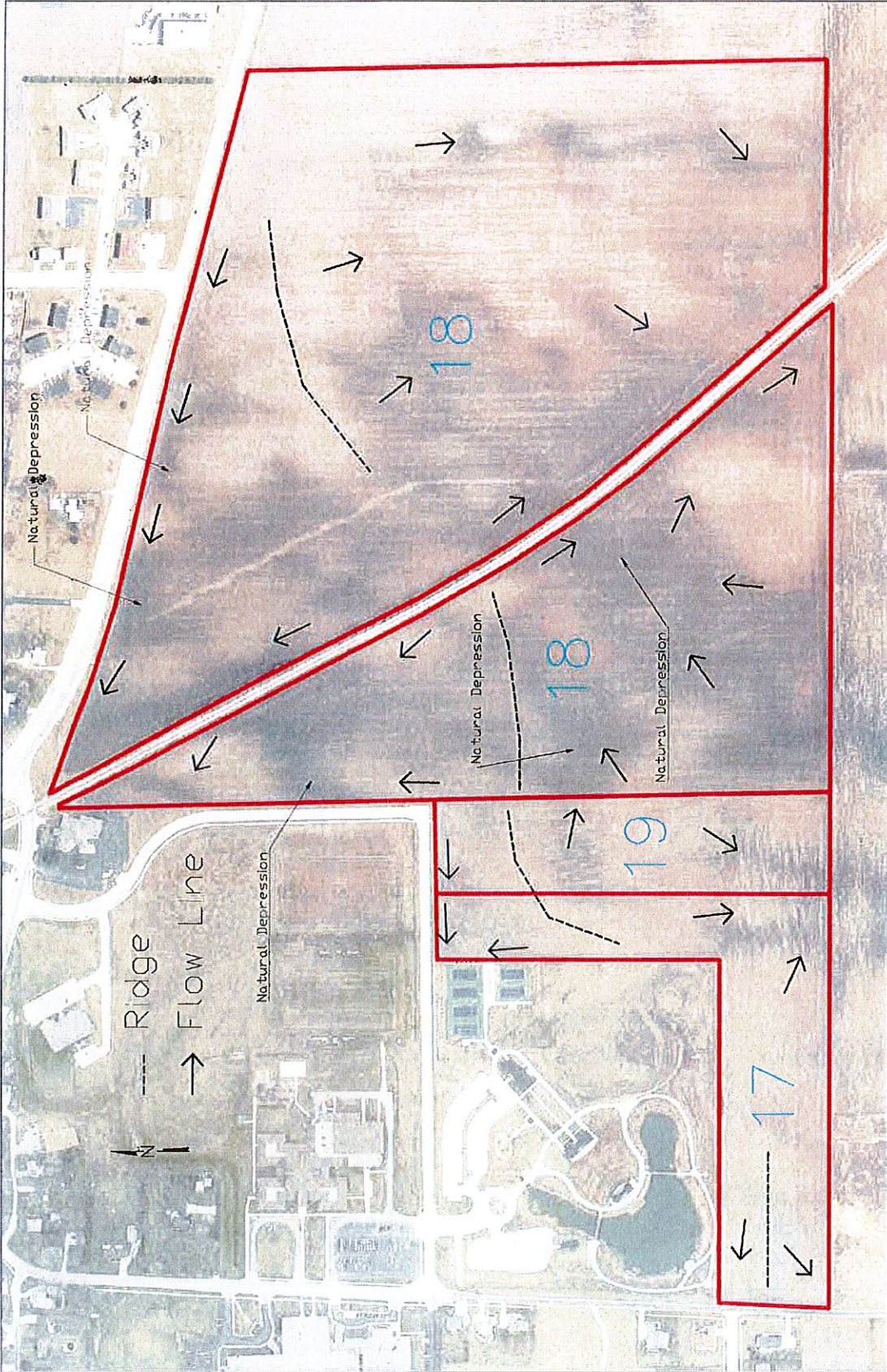


N  
 --- Ridge  
 → Flow Line

TIF DISTRICT DRAINAGE OPINION  
 VILLAGE OF MT. ZION  
 EXHIBIT 6

DECATUR (217) 422-8544  
 SCHAUMBURG (773) 714-0050  
 ROCKFORD (815) 489-0050  
 184-001397

**CHASTAIN**  
**& ASSOCIATES LLC**  
 CONSULTING ENGINEERS



**CHASTAIN & ASSOCIATES LLC**  
CONSULTING ENGINEERS

DECATUR (217) 422-8544  
SCHAUMBURG (773) 714-0050  
ROCKFORD (815) 489-0050  
184-001397

TIF DISTRICT DRAINAGE OPINION  
VILLAGE OF MT. ZION  
EXHIBIT 7



# National Flood Hazard Layer FIRMette



## Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

- SPECIAL FLOOD HAZARD AREAS**
    - Without Base Flood Elevation (BFE) Zone A, V, A99
    - With BFE or Depth Zone AE, AO, AH, VE, AR
    - Regulatory Floodway
  - 0.2% Annual Chance Flood Hazard. Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile. Zone X
  - Future Conditions 1% Annual Chance Flood Hazard Zone X
  - Area with Reduced Flood Risk due to Levees. See Notes. Zone X
  - Area with Flood Risk due to Levees Zone D
- 
- OTHER AREAS OF FLOOD HAZARD**
    - NO SCREEN Area of Minimal Flood Hazard Zone X
    - Effective LOMRs
    - Area of Undetermined Flood Hazard Zone D
  - OTHER AREAS**
    - Channel, Culvert, or Storm Sewer
    - Levee, Dike, or Floodwall
  - GENERAL STRUCTURES**
    - Cross Sections with 1% Annual Chance
    - Water Surface Elevation
    - Coastal Traverset
    - Base Flood Elevation Line (BFE)
    - Limit of Study
    - Jurisdiction Boundary
    - Coastal Traverset Baseline
    - Profile Baseline
    - Hydrographic Feature
  - OTHER FEATURES**
    - Digital Data Available
    - No Digital Data Available
    - Unmapped
  - MAP PANELS**
    - Digital Data Available
    - No Digital Data Available
    - Unmapped

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards.

The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 7/13/2020 at 12:27 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

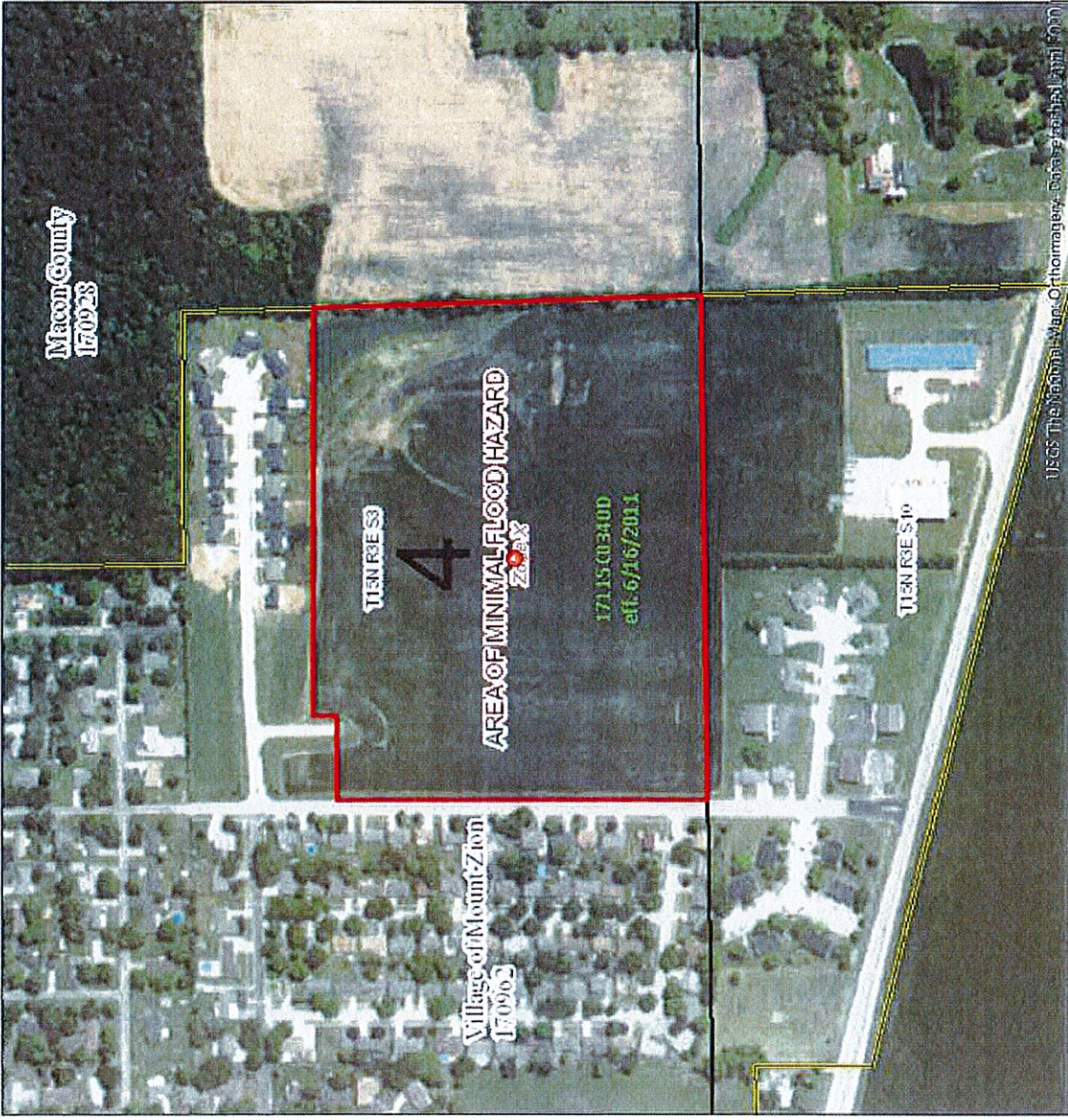
This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.



# National Flood Hazard Layer FIRMette



88°51'59"W - 39°46'31"N



## Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

- SPECIAL FLOOD HAZARD AREAS**
- Without Base Flood Elevation (BFE) Zone A, V, AGG
  - With BFE or Depth Zone AE, AO, AH, VE, AR
  - Regulatory Floodway
- 0.2% Annual Chance Flood Hazard, Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile Zone X
- Future Conditions 1% Annual Chance Flood Hazard Zone X
- Area with Reduced Flood Risk due to Levee, See Notes, Zone X
- Area with Flood Risk due to Levee Zone D
- OTHER AREAS OF FLOOD HAZARD**
- NO SCREEN
  - Area of Minimal Flood Hazard Zone X
  - Effective LOMRS
  - Area of Undetermined Flood Hazard Zone O
- GENERAL STRUCTURES**
- Channel, Culvert, or Storm Sewer
  - Levee, Dike, or Floodwall
- OTHER FEATURES**
- 2012 Cross Sections with 1% Annual Chance Water Surface Elevation
  - Coastal Transect
  - Base Flood Elevation Line (BFE)
  - Limit of Study
  - Jurisdiction Boundary
  - Coastal Transect Baseline
  - Profile Baseline
  - Hydrographic Feature
- MAP PANELS**
- Digital Data Available
  - No Digital Data Available
  - Unmapped

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps. If it is not valid as described below, the basemap shown complies with FEMA's basemap accuracy standards.

The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 7/13/2020 at 12:35 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

This map image is valid if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.

# National Flood Hazard Layer FIRMette



88°53'6"W, 39°47'18"N



## Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

- SPECIAL FLOOD HAZARD AREAS**
  - Without Base Flood Elevation (BFE) Zone A, V, AB9
  - With BFE or Depth Zone AE, AO, AH, VE, AR
  - Regulatory Floodway
- OTHER AREAS OF FLOOD HAZARD**
  - 0.2% Annual Chance Flood Hazard, Areas or 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile Zone X
  - Future Conditions 1% Annual Chance Flood Hazard Zone X
  - Area with Reduced Flood Risk due to Levee, See Notes, Zone X
  - Area with Flood Risk due to Levee Zone D
- OTHER AREAS**
  - NO SCREEN Area of Minimal Flood Hazard Zone X
  - Effective LOMRs
  - Area of Undetermined Flood Hazard Zone D
- GENERAL STRUCTURES**
  - Channel, Culvert, or Storm Sewer
  - Levee, Dike, or Floodwall
- OTHER FEATURES**
  - Cross Sections with 1% Annual Chance Water Surface Elevation
  - Coastal Transect
  - Base Flood Elevation Line (BFE)
  - Limit of Study
  - Jurisdiction Boundary
  - Coastal Transect Baseline
  - Profile Baseline
  - Hydrographic Feature
- MAP PANELS**
  - Digital Data Available
  - No Digital Data Available
  - Unmapped

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards.

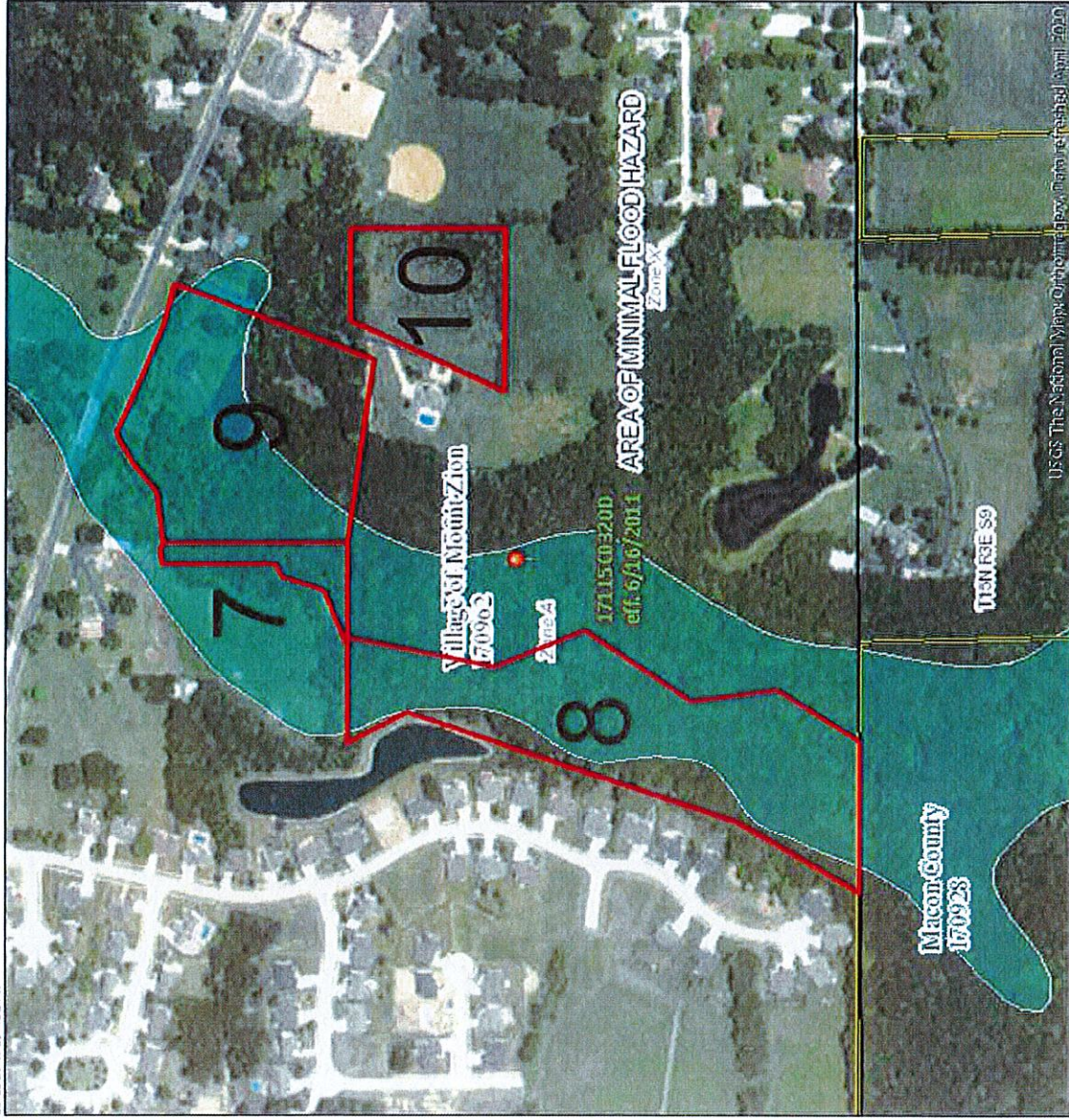
The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 7/13/2020 at 12:13 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.

# National Flood Hazard Layer FIRMette



86°53'21" W 39°46'34" N



## Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

- SPECIAL FLOOD HAZARD AREAS**
  - Without Base Flood Elevation (BFE) Zone A, V, A99
  - With BFE or Depth Zone AE, AO, AH, VE, AR
  - Regulatory Floodway
- OTHER AREAS OF FLOOD HAZARD**
  - 0.2% Annual Chance Flood Hazard, Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile. Zone X
  - Future Conditions 1% Annual Chance Flood Hazard Zone X
  - Area with Reduced Flood Risk due to Levee. See Notes. Zone X
  - Area with Flood Risk due to Levee Zone D
- OTHER AREAS**
  - NO SCREEN
  - Area of Minimal Flood Hazard Zone X
  - Effective LOMFRs
  - Area of Undetermined Flood Hazard Zone D
- GENERAL STRUCTURES**
  - Channel, Culvert, or Storm Sewer
  - Levee, Dike, or Floodwall
- OTHER FEATURES**
  - Cross Sections with 1% Annual Chance Water Surface Elevation
  - Coastal Transsect
  - Base Flood Elevation Line (BFE)
  - Limit of Study
  - Jurisdiction Boundary
  - Coastal Transsect Baseline
  - Profile Baseline
  - Hydrographic Feature
- MAP PANELS**
  - Digital Data Available
  - No Digital Data Available
  - Unmapped

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards.

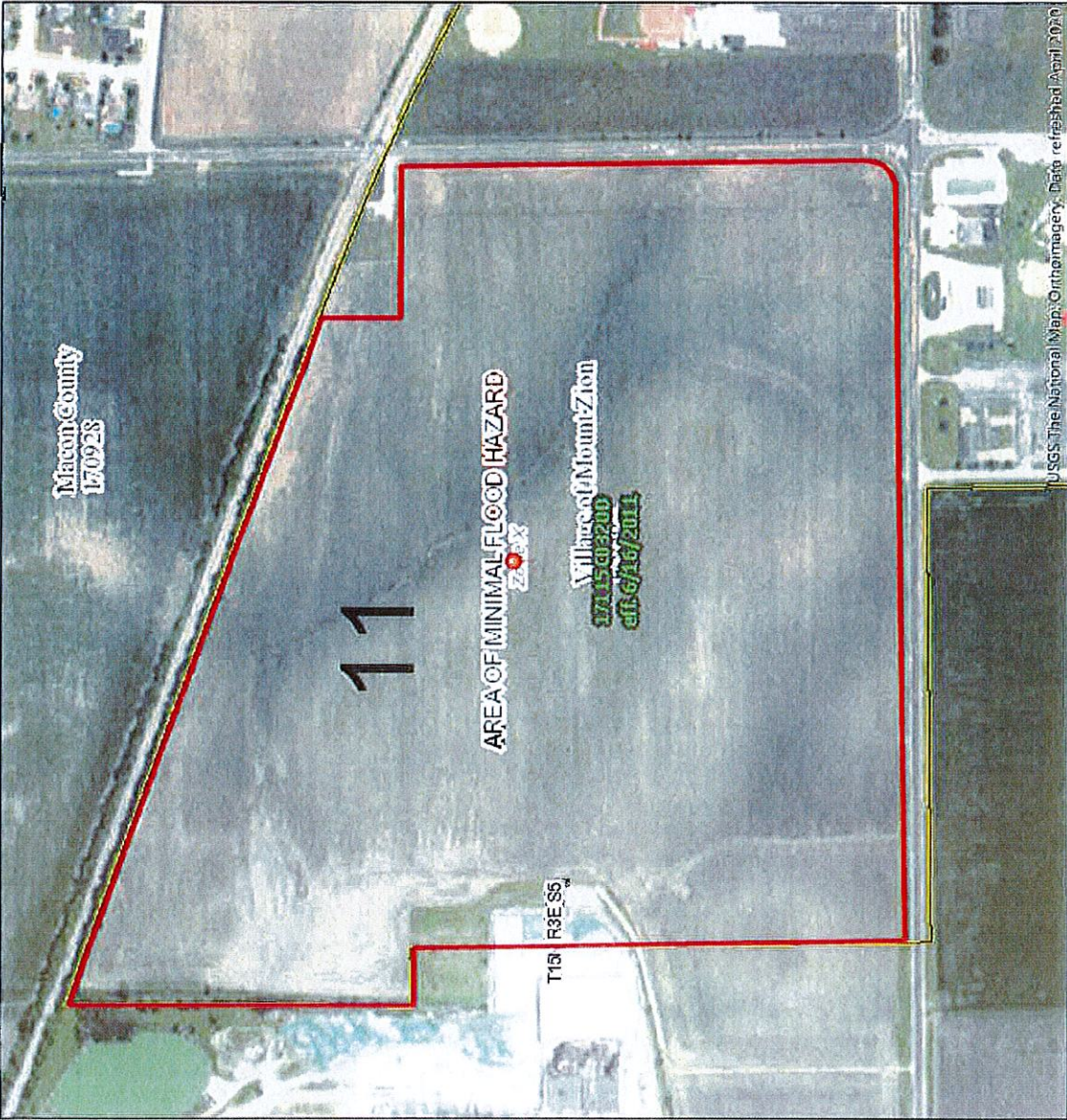
The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 7/13/2020 at 1:22:42 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmapped areas cannot be used for regulatory purposes.

# National Flood Hazard Layer FIRMette



88°54'37"W 39°46'31"N



## Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

- SPECIAL FLOOD HAZARD AREAS**
  - Without Base Flood Elevation (BFE) Zone A, V, AP
  - With BFE or Depth Zone AE, AH, VE, AR
  - Regulatory Floodway
- OTHER AREAS OF FLOOD HAZARD**
  - 0.2% Annual Chance Flood Hazard, Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile Zone X
  - Future Conditions 1% Annual Chance Flood Hazard Zone X
  - Area with Reduced Flood Risk due to Levee, See Notes, Zone X
  - Area with Flood Risk due to Levee Zone D
- OTHER AREAS**
  - NO SCREEN Area of Minimal Flood Hazard Zone X
  - Effective LOMRs
  - Area of Undetermined Flood Hazard Zone O
- GENERAL STRUCTURES**
  - Channel, Culvert, or Storm Sewer
  - Levee, Dike, or Floodwall
- CROSS SECTIONS WITH 1% ANNUAL CHANCE**
  - Water Surface Elevation
  - Coastal Transect
  - Base Flood Elevation Line (BFE)
  - Limit of Study
  - Jurisdiction Boundary
  - Coastal Transect Baseline
  - Profile Baseline
  - Hydrographic Feature
- OTHER FEATURES**
  - Digital Data Available
  - No Digital Data Available
  - Unmapped

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps. If it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards.

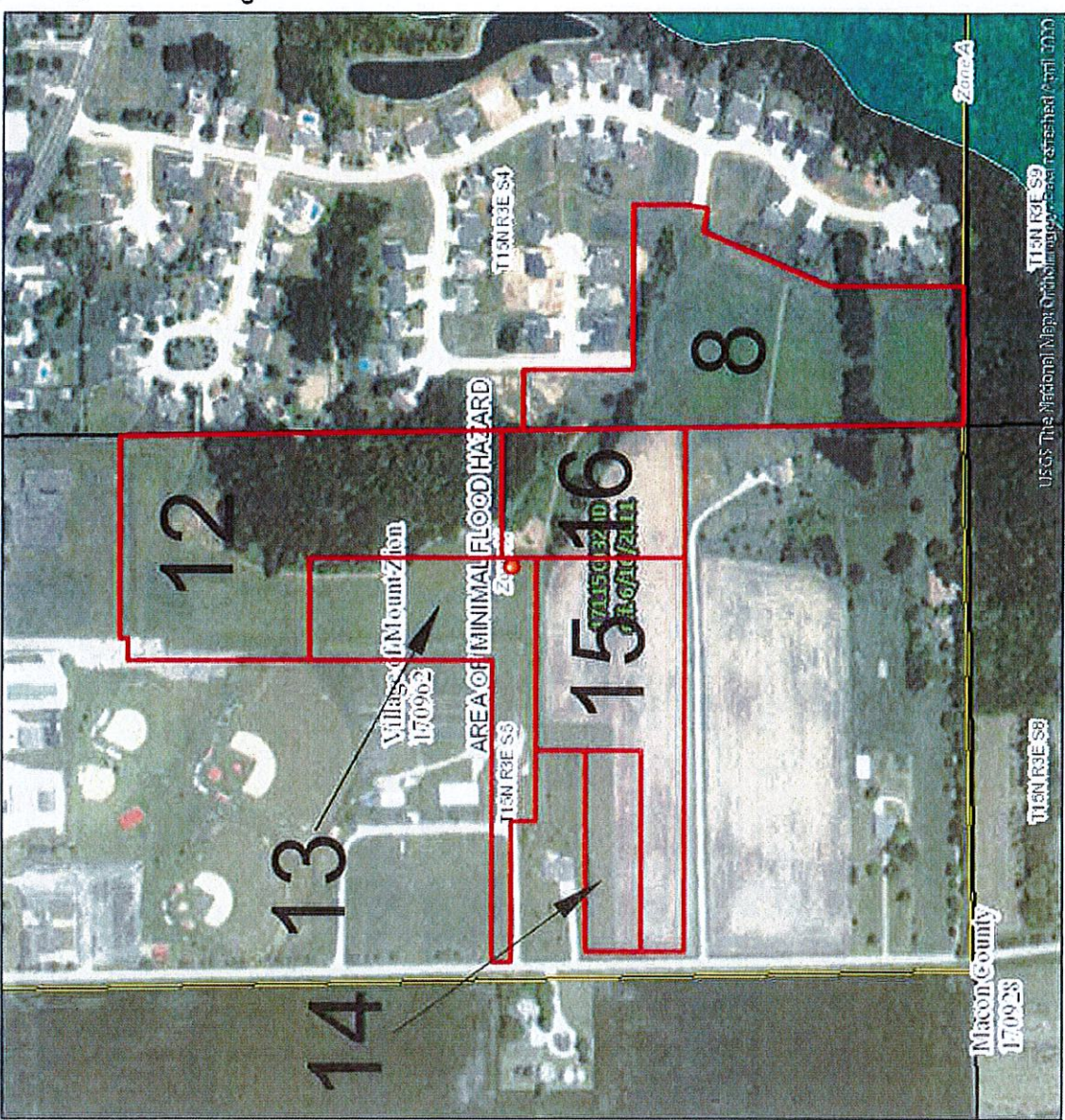
The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 7/13/2020 at 4:33 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRN panel number, and FIRN effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.

# National Flood Hazard Layer FIRMette



88°53'46"W, 39°46'37"N



## Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

- SPECIAL FLOOD HAZARD AREAS**
  - Without Base Flood Elevation (BFE) Zone A, V, AH
  - With BFE or Depth Zone AE, AO, AN, VE, AR
  - Regulatory Floodway
- OTHER AREAS OF FLOOD HAZARD**
  - 0.2% Annual Chance Flood Hazard, Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile Zone X
  - Future Conditions 1% Annual Chance Flood Hazard Zone X
  - Area with Reduced Flood Risk due to Levee, See Notes, Zone X
  - Area with Flood Risk due to Levee Zone D
- OTHER AREAS**
  - NO SCREEN Area of Minimal Flood Hazard Zone X
  - Effective LOMRS
  - Area of Undetermined Flood Hazard Zone D
- GENERAL STRUCTURES**
  - Channel, Culvert, or Storm Sewer
  - Levee, Dike, or Floodwall
- OTHER FEATURES**
  - 20.2 Cross Sections with 1% Annual Chance Water Surface Elevation
  - Coastal Transact
  - Base Flood Elevation Line (BFE)
  - Limit of Study
  - Coastal Transact Baseline
  - Profile Baseline
  - Hydrographic Feature
- MAP PANELS**
  - Digital Data Available
  - No Digital Data Available
  - Unmapped

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps. If it is not valid as described below. The basemap shown complies with FEMA's basemap accuracy standards.

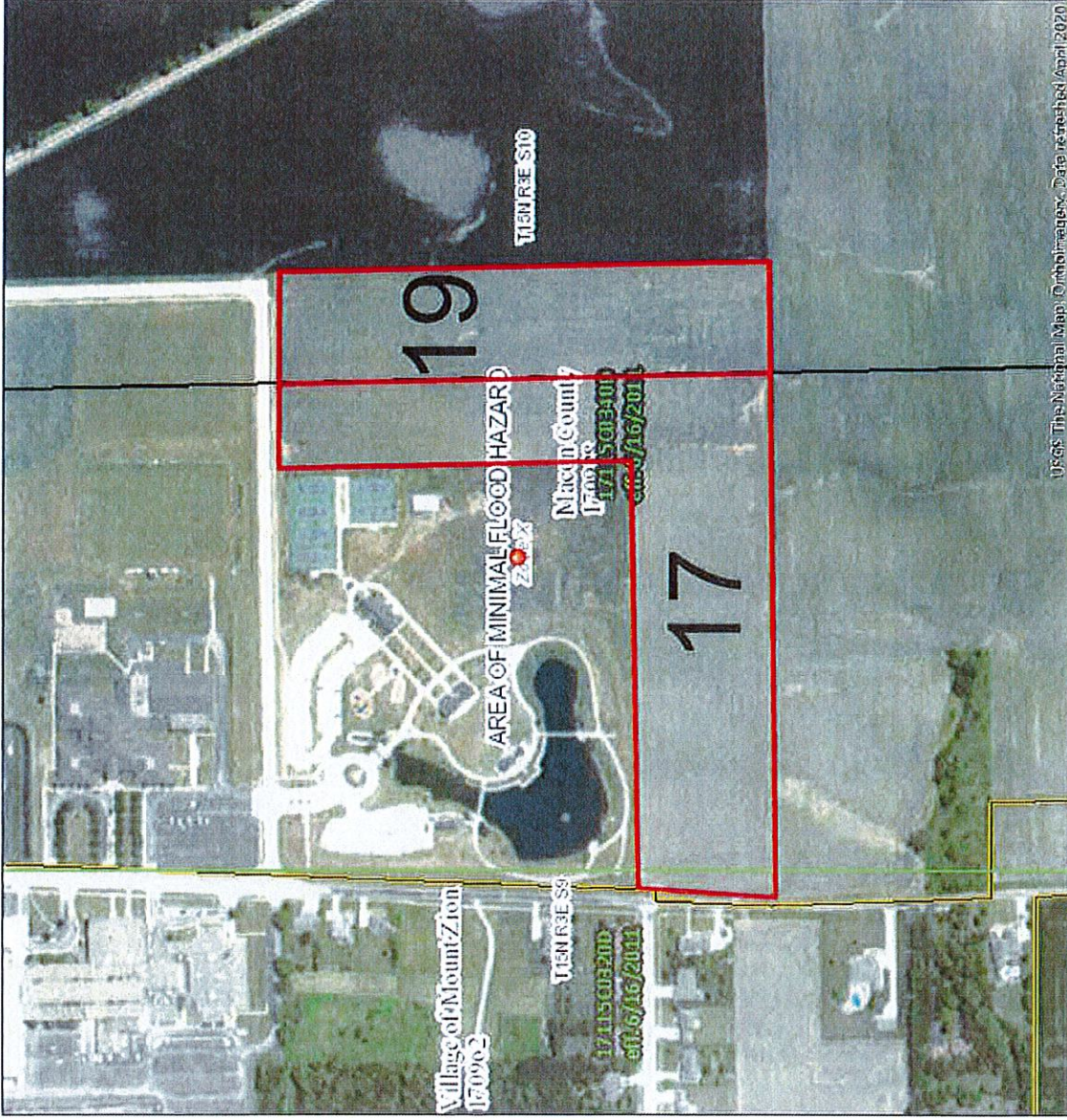
The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 7/13/2020 at 4:05 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

This map image is valid if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodified areas cannot be used for regulatory purposes.

# National Flood Hazard Layer FIRMette



88°52'38"W 39°46'6"N



## Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

- SPECIAL FLOOD HAZARD AREAS**
    - Without Base Flood Elevation (BFE) Zone A, V, A99
    - With BFE or Depth Zone AE, AO, AH, VE, AR
    - Regulatory Floodway
  - 0.2% Annual Chance Flood Hazard, Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile Zone X
  - Future Conditions 1% Annual Chance Flood Hazard Zone X
  - Area with Reduced Flood Risk due to Levee, See Notes, Zone X
  - Area with Flood Risk due to Levee, Zone D
- 
- OTHER AREAS OF FLOOD HAZARD**
    - NO SCREEN
    - Area of Minimal Flood Hazard Zone X
    - Effective LOMRS
    - Area of Undetermined Flood Hazard Zone D
  - OTHER AREAS**
    - Channel, Culvert, or Storm Sewer
    - Levee, Dike, or Floodwall
  - GENERAL STRUCTURES**
    - 2012
    - Cross Sections with 1% Annual Chance Water Surface Elevation
    - Coastal Transect
    - Base Flood Elevation Line (BFE)
    - Limit of Study
    - Jurisdiction Boundary
    - Coastal Transect Baseline
    - Profile Baseline
    - Hydrographic Feature
  - OTHER FEATURES**
    - Digital Data Available
    - No Digital Data Available
    - Unmapped
  - MAP PANELS**
    - The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards.

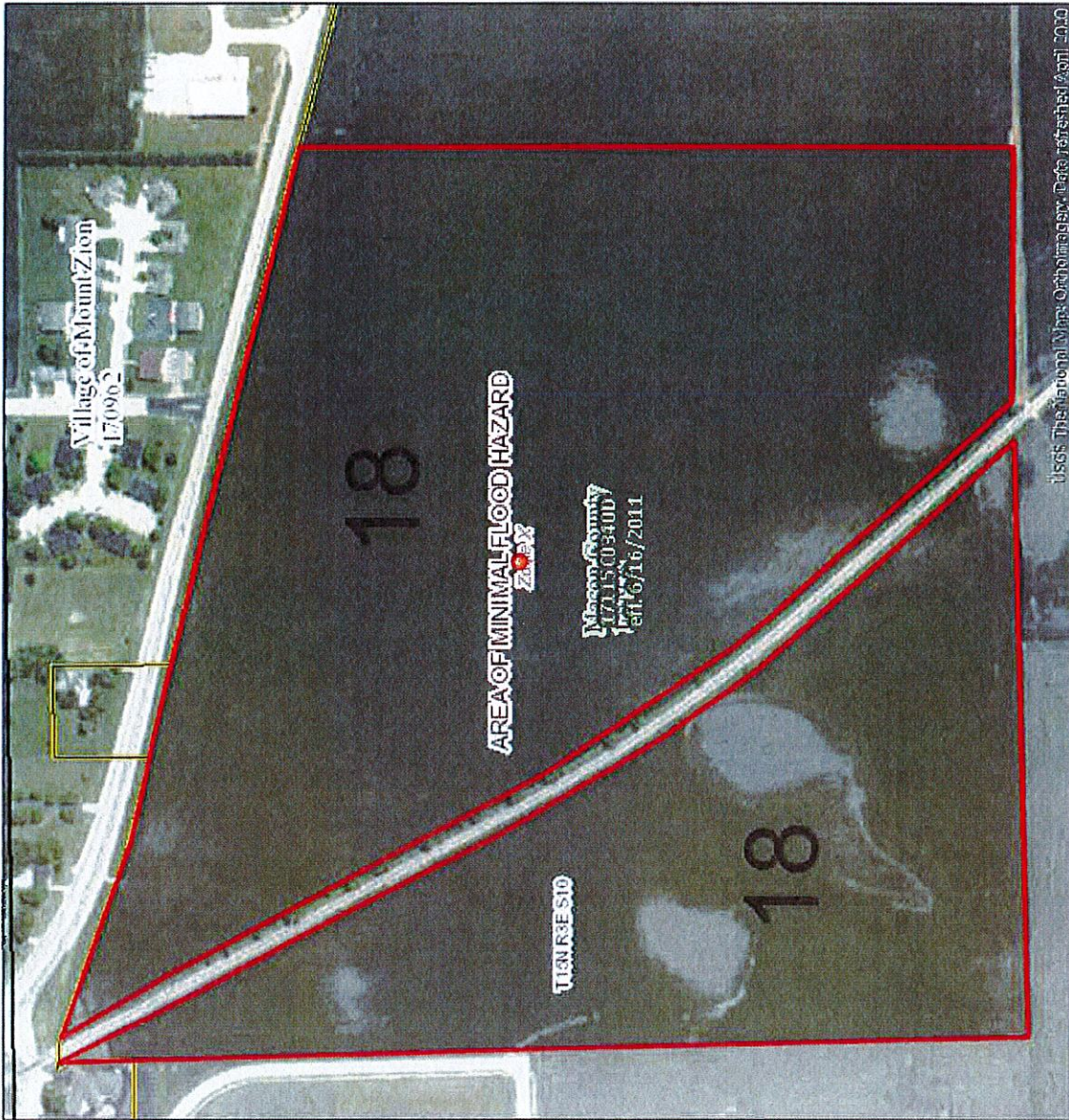
The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 7/13/2020 at 4:48 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodemized areas cannot be used for regulatory purposes.

# National Flood Hazard Layer FIRMette



88°52'12"W 39°46'12"N



## Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

- SPECIAL FLOOD HAZARD AREAS**
  - Without Base Flood Elevation (BFE) Zone A, V, AB9
  - WITH BFE or Depth Zone AE, AO, AH, VE, AR
  - Regulatory Floodway
- OTHER AREAS OF FLOOD HAZARD**
  - 0.2% Annual Chance Flood Hazard, Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile Zone X
  - Future Conditions 1% Annual Chance Flood Hazard Zone X
  - Area with Reduced Flood Risk due to Levee, See Notes, Zone X
  - Area with Flood Risk due to Levee Zone D
- OTHER AREAS**
  - NO SCREEN
  - Area of Minimal Flood Hazard Zone X Effective LOMRS
  - Area of Undetermined Flood Hazard Zone D
- GENERAL STRUCTURES**
  - Channel, Culvert, or Storm Sewer
  - Levee, Dike, or Floodwall
- OTHER FEATURES**
  - 20.2 Cross Sections with 1% Annual Chance Water Surface Elevation
  - Coastal Transsect
  - Base Flood Elevation Line (BFE)
  - Limit of Study
  - Jurisdiction Boundary
  - Coastal Transsect Baseline
  - Profile Baseline
  - Hydrographic Feature
- MAP PANELS**
  - Digital Data Available
  - No Digital Data Available
  - Unmapped

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards.

The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 7/13/2020 at 4:40 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.

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**EXHIBIT 5**  
**SITE LOCATION FOR PROPOSED**  
**RETAIL DEVELOPMENT PROJECT**  
**MT. ZION, ILLINOIS**

The Developer is assembling a site that currently consists of PINs 17-04-232-002, 12-17-04-232-001, 12-17-04-230-010, and 17-04-230-011, all located at or adjacent to 1505 N State Route 121, Mt. Zion, Illinois. The Developer then intends to proceed with plans to construct thereon a mixed use commercial and residential redevelopment project (the "Lewis Project"), all within the Mt. Zion BDD Project Area.



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**SECTION X.  
APPENDICES**

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## **APPENDIX A**

### **PROPERTY ANNEXATIONS**

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**NOTICE OF PUBLIC HEARING ON POTENTIAL ANNEXATION AND RELATED MATTERS WITH THE  
VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS**

PUBLIC NOTICE is hereby given that as part of the regular Village Board Meeting of the Village of Mt. Zion to be held on September 14, 2020 at 5:15 p.m. at Mt. Zion Village Hall, 1400 Mt. Zion Parkway, Mt. Zion, Illinois, 62549, for the purpose of considering and hearing testimony as to an ordinance authorizing the annexation in regards to the annexation petition of the Mt. Zion Township of property comprising of approximately 15.44 acres of land on the southeast limits of the Village of Mt. Zion, located on South Henderson Street, and described as follows:

A part of the Northeast Quarter of Section 9, Township 15 North, Range 3 East of the 3rd P.M. in Macon County, Illinois and more particularly described as follows:

That part of the South half (S½) of the NE¼ of said Section 9 lying East of the Easterly right of way line of Henderson Street, EXCEPT that portion conveyed by Trustees Deed to the Village of Mt. Zion, Illinois as recorded in Book 3868 on page 144 of the records in the Recorder's Office of Macon County, Illinois and South of a Tract conveyed to the Mt. Zion Community Unit Scholl District No. 3 as recorded in Book 2831 on page 900 in said Recorder's Office and containing 15.44 acres more or less.

It is proposed that the subject property be zoned for agricultural use, VA-1. That an accurate map of the subject parcel to be proposed to be subject to potential annexation is on file with the Village Clerk of the Village Mt. Zion, Illinois.

All interested parties are invited to attend the public hearing and will be given an opportunity to be heard, which public hearing shall be conducted in accordance with the law applicable in such circumstances.

Village of Mt. Zion, Illinois  
By: Dawn Reynolds, Village Clerk  
August 14, 2020



**ANNEXATION APPLICATION  
(UNOCCUPIED)**

**TO BE COMPLETED BY THE APPLICANT:**

Fees Paid: \$ Waived

Location of Subject Property (please provide all three)

1. Address: \_\_\_\_\_
2. PIN Number: 12-17-09-276-004
3. Legal Description (Attached, as additional page and email a copy (Microsoft Word) to applicable Planning Staff)

Present Use of Subject Property: Farmland

Present Zoning District: \_\_\_\_\_ Proposed Zoning District: VA-1

Has the property ever been part of a force annexation petition?  Yes  No

Applicant Name: Mt. Zion Township

Address: 340 Broadway, Mt. Zion IL 62549

Phone Number: 217-864-2111 Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Owner Name (if different than applicant)

Name: \_\_\_\_\_

Owner Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Proof of Standing provided: \_\_\_\_\_

(Please attach proof of ownership, control, authorization, etc.)



TO THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MT. ZION, ILLINOIS:

The undersigned, under oath, respectfully represent as follows:

1. That the petitioner is the owner of record of all the property herein described and attached to this Petition.
2. That the property herein described is not within the corporate limits of any municipality.
3. That the property herein described is contiguous to the Village of Mt. Zion, a municipal corporation.
4. That there are no electors residing on the property.
5. That the petitioner requests that the Village of Mt. Zion, a municipal corporation, annex the following described property:

(LEGAL DESCRIPTION ATTACHED AS EXHIBIT A)

WHEREFORE, Petitioner respectfully requests that the Corporate Authorities annex the above described property to the Village of Mt. Zion by ordinance, in accordance with the provisions of the Petition and pursuant to 65 ILCS 5/7-1-8 of the Illinois Municipal Code of the State of Illinois, as amended.

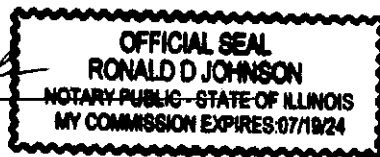
Dated this 11 day of August 2020.

OWNERS

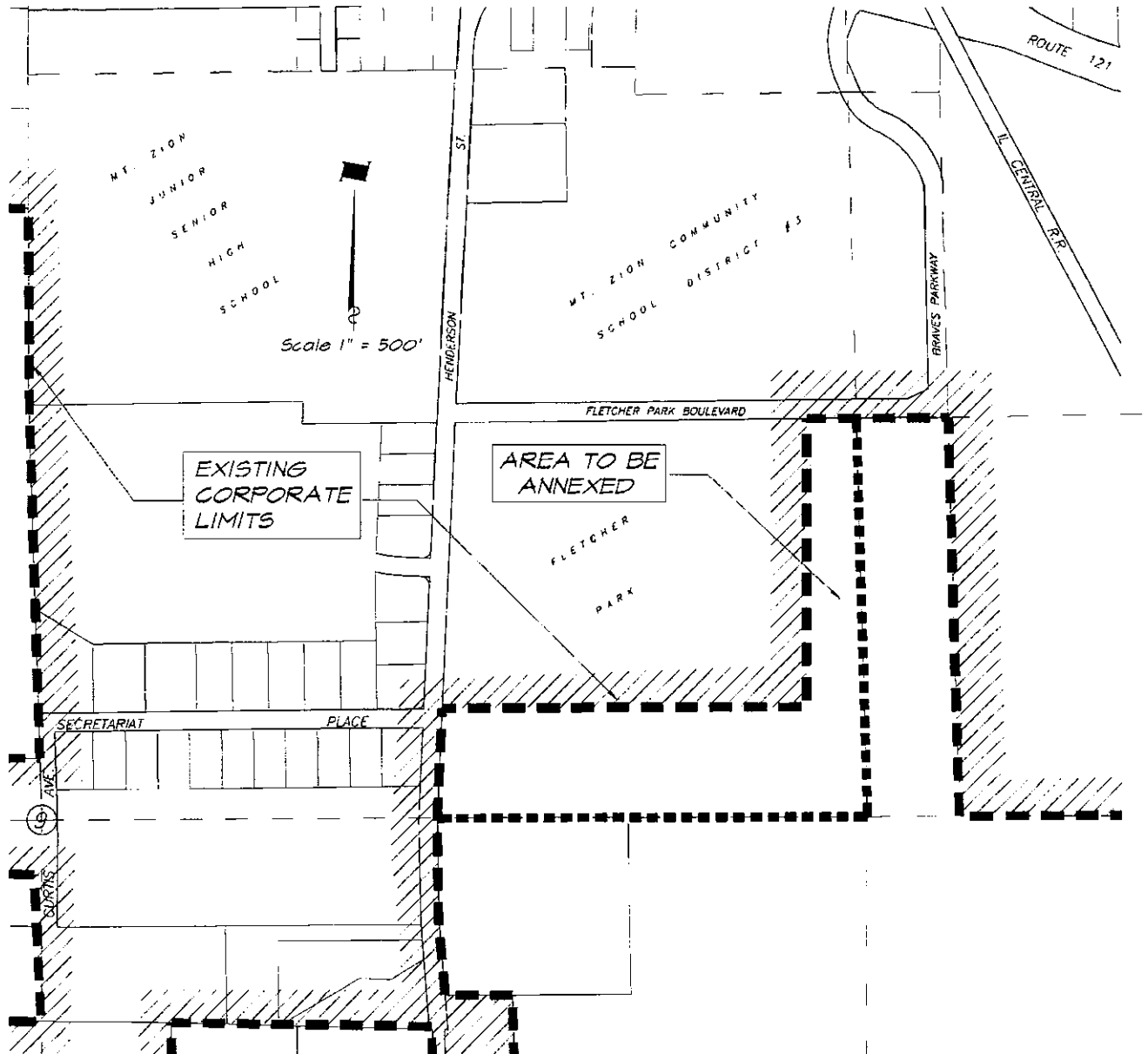
  
\_\_\_\_\_

Subscribed and sworn to  
Before me this 11<sup>th</sup> Day of August, 2020.

  
Notary Public



ANNEXATION PLAT  
TO THE  
VILLAGE OF MT. ZION, ILLINOIS  
ORDINANCE NO. \_\_\_\_\_



**CHASTAIN**  
& ASSOCIATES LLC  
CONSULTING ENGINEERS

EXHIBIT "A"

Mt. Zion Annexation Plat 2

A part of the Northeast Quarter of Section 9, Township 15 North, Range 3 East of the 3<sup>rd</sup> P.M. in Macon County, Illinois and more particularly described as follows:

That part of the South half (S½) of the NE¼ of said Section 9 lying East of the Easterly right of way line of Henderson Street, EXCEPT that portion conveyed by Trustees Deed to the Village of Mt. Zion, Illinois as recorded in Book 3868 on page 144 of the records in the Recorder's Office of Macon County, Illinois and South of a Tract conveyed to the Mt. Zion Community Unit Scholl District No. 3 as recorded in Book 2831 on page 900 in said Recorder's Office and containing 15.44 acres more or less.

**NOTICE OF PUBLIC HEARING ON POTENTIAL ANNEXATION AND RELATED MATTERS WITH THE VILLAGE OF MT. ZION, MACON COUNTY, ILLINOIS**

PUBLIC NOTICE is hereby given that as part of the regular Village Board Meeting of the Village of Mt. Zion to be held on September 14, 2020 at 5:15 p.m. at Mt. Zion Village Hall, 1400 Mt. Zion Parkway, Mt. Zion, Illinois, 62549, for the purpose of considering and hearing testimony as to an ordinance authorizing the annexation in regards to the annexation petition of the Mt. Zion Township of property comprising of approximately 8.86 acres of land on the southeast limits of the Village of Mt. Zion, located on South Henderson Street, and described as follows:

A part of the Northwest Quarter of Section 10, Township 15 North, Range 3 East of the 3rd P.M. in Macon County, Illinois and more particularly described as follows:

Beginning at the Southwest corner of the NW¼ of said Section 10; thence North along the West line of the said NW¼ of Section 10 to the South right of way line of Fletcher Park Boulevard; thence East along the said South right of way line of Fletcher Park boulevard to the East right of way line of Braves Parkway; thence Southerly to the South line of the NW¼ of said Section 10, said point being 298.39 feet East of the aforesaid Southwest corner of the NW¼ of Section 10; thence West along the South line of the NW¼ of said Section 10, 298.39 feet to the point of beginning and containing 8.86 acres more or less.

It is proposed that the subject property be zoned for agricultural use, VA-1. That an accurate map of the subject parcel to be proposed to be subject to potential annexation is on file with the Village Clerk of the Village Mt. Zion, Illinois.

All interested parties are invited to attend the public hearing and will be given an opportunity to be heard, which public hearing shall be conducted in accordance with the law applicable in such circumstances.

Village of Mt. Zion, Illinois  
By: Dawn Reynolds, Village Clerk  
August 14, 2020



**ANNEXATION APPLICATION  
(UNOCCUPIED)**

**TO BE COMPLETED BY THE APPLICANT:**

Fees Paid: \$ Waived

Location of Subject Property (please provide all three)

1. Address: \_\_\_\_\_
2. PIN Number: 10-17-10-151-004
3. Legal Description (Attached, as additional page and email a copy (Microsoft Word) to applicable Planning Staff)

Present Use of Subject Property: Fairland

Present Zoning District: \_\_\_\_\_ Proposed Zoning District: VA-1

Has the property ever been part of a force annexation petition?  Yes  No

Applicant Name: Mt. Zion Township

Address: 340 Broadway, Mt. Zion II 60549

Phone Number: 217-864-2111 Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Owner Name (if different than applicant)

Name: \_\_\_\_\_

Owner Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Proof of Standing provided: \_\_\_\_\_

(Please attach proof of ownership, control, authorization, etc.)

TO THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MT. ZION, ILLINOIS:

The undersigned, under oath, respectfully represent as follows:

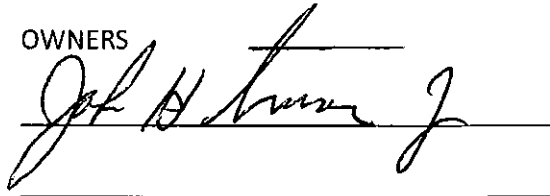
1. That the petitioner is the owner of record of all the property herein described and attached to this Petition.
2. That the property herein described is not within the corporate limits of any municipality.
3. That the property herein described is contiguous to the Village of Mt. Zion, a municipal corporation.
4. That there are no electors residing on the property.
5. That the petitioner requests that the Village of Mt. Zion, a municipal corporation, annex the following described property:

(LEGAL DESCRIPTION ATTACHED AS EXHIBIT A)

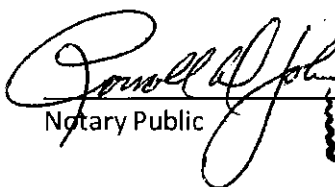
WHEREFORE, Petitioner respectfully requests that the Corporate Authorities annex the above described property to the Village of Mt. Zion by ordinance, in accordance with the provisions of the Petition and pursuant to 65 ILCS 5/7-1-8 of the Illinois Municipal Code of the State of Illinois, as amended.

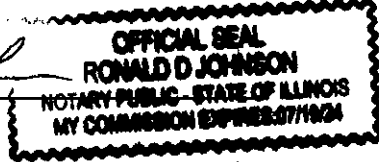
Dated this 11 day of August, 2020.

OWNERS

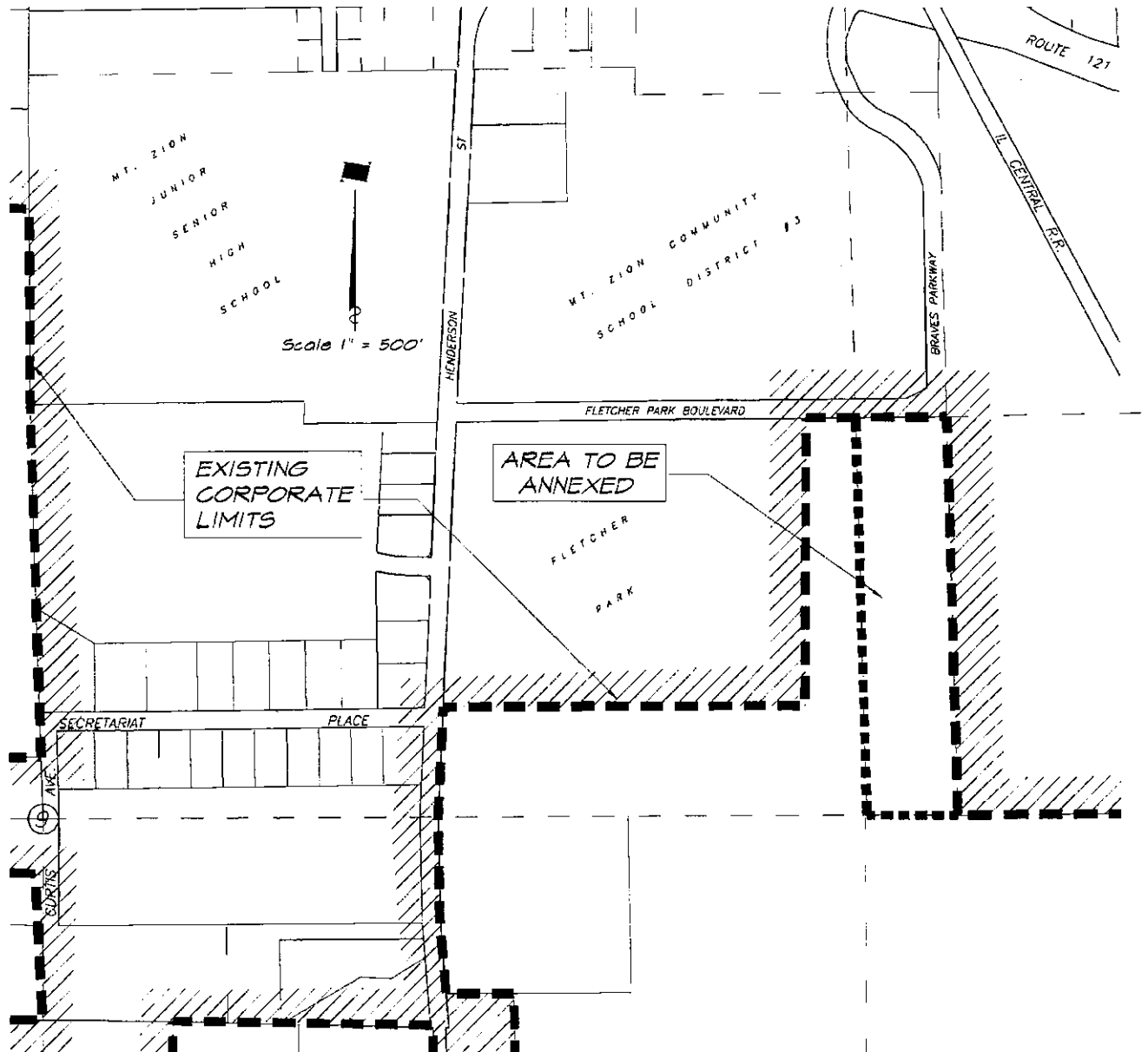


Subscribed and sworn to  
Before me this 11<sup>th</sup> Day of August, 2020.

  
Notary Public



ANNEXATION PLAT  
TO THE  
VILLAGE OF MT. ZION, ILLINOIS  
ORDINANCE NO. \_\_\_\_\_



**CHASTAIN**  
**& ASSOCIATES LLC**  
CONSULTING ENGINEERS

EXHIBIT "A"

Mt. Zion Annexation Plat 1

A part of the Northwest Quarter of Section 10, Township 15 North, Range 3 East of the 3<sup>rd</sup> P.M. in Macon County, Illinois and more particularly described as follows:

Beginning at the Southwest corner of the NW $\frac{1}{4}$  of said Section 10; thence North along the West line of the said NW $\frac{1}{4}$  of Section 10 to the South right of way line of Fletcher Park Boulevard; thence East along the said South right of way line of Fletcher Park boulevard to the East right of way line of Braves Parkway; thence Southerly to the South line of the NW $\frac{1}{4}$  of said Section 10, said point being 298.39 feet East of the aforesaid Southwest corner of the NW $\frac{1}{4}$  of Section 10; thence West along the South line of the NW $\frac{1}{4}$  of said Section 10, 298.39 feet to the point of beginning and containing 8.86 acres more or less.



## APPENDIX B<sup>9</sup>

### BUSINESS DISTRICT DEVELOPMENT AND REDEVELOPMENT ACT (65 ILCS 5/11-74.3 *et. seq.*)

**PLEASE NOTE:** The source of the attached copy of the Business District Development and Redevelopment Act (65 ILCS 5/11-74.3 *et. seq.*) is the Illinois General Assembly website: <http://www.ilga.gov/>. This material is provided for informational purposes only and the Village of Mt. Zion assumes no liability or responsibility for the use or misuse of this document.

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<sup>9</sup> As requested, the content for this *Appendix B* is to be omitted from the copy of the document presented and filed with the Illinois Department of Revenue.

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**Information maintained by the Legislative Reference Bureau**

Updating the database of the Illinois Compiled Statutes (ILCS) is an ongoing process. Recent laws may not yet be included in the ILCS database, but they are found on this site as [Public Acts](#) soon after they become law.

For information concerning the relationship between statutes and Public Acts, refer to the [Guide](#).

Because the statute database is maintained primarily for legislative drafting purposes, statutory changes are sometimes included in the statute database before they take effect. If the source note at the end of a Section of the statutes includes a Public Act that has not yet taken effect, the version of the law that is currently in effect may have already been removed from the database and you should refer to that Public Act to see the changes made to the current law.

**MUNICIPALITIES  
(65 ILCS 5/) Illinois Municipal Code.**

(65 ILCS 5/Art. 11 Div. 74.3 heading)  
DIVISION 74.3. BUSINESS DISTRICT  
DEVELOPMENT AND REDEVELOPMENT

(65 ILCS 5/11-74.3-1) (from Ch. 24, par. 11-74.3-1)

Sec. 11-74.3-1. Division short title; declaration of public purpose. This Division 74.3 may be cited as the Business District Development and Redevelopment Law.

It is hereby found and declared:

(1) It is essential to the economic and social welfare of each municipality that business districts be developed, redeveloped, improved, maintained, and revitalized, that jobs and opportunity for employment be created within the municipality, and that, if blighting conditions are present, blighting conditions be eradicated by assuring opportunities for development or redevelopment, encouraging private investment, and attracting sound and stable business and commercial growth. It is further found and determined that as a result of economic conditions unfavorable to the creation, development, improvement, maintenance, and redevelopment of certain business and commercial areas within municipalities opportunities for private investment and sound and stable commercial growth have been and will continue to be negatively impacted and business and commercial areas within many municipalities have deteriorated and will continue to deteriorate, thereby causing a serious menace to the health, safety, morals, and general welfare of the people of the entire State, unemployment, a decline in tax revenues, excessive and disproportionate expenditure of public funds, inadequate public and private investment, the unmarketability of property, and the growth of delinquencies and crime. In order to reduce threats to and to promote and protect the health, safety, morals, and welfare of the public and to provide incentives which will create employment and job opportunities, will retain commercial businesses in the State and related job opportunities and will eradicate blighting conditions if blighting conditions are present, and for the relief of unemployment and the maintenance of existing levels of employment, it is essential that plans for business districts be created and implemented and that business districts be created, developed, improved, maintained, and redeveloped.

(2) The creation, development, improvement, maintenance, and redevelopment of business districts will stimulate economic activity in the State, create and maintain jobs, increase tax revenues, encourage the creation of new and lasting infrastructure, other improvements, and facilities, and cause the attraction and retention of businesses and commercial enterprises which generate economic activity and services and increase the general tax base, including, but not limited to, increased retail sales, hotel or restaurant sales, manufacturing sales, or entertainment industry sales, thereby increasing employment and economic growth.

(3) It is hereby declared to be the policy of the State, in the interest of promoting the health, safety, morals, and general welfare of all the people of the State, to provide incentives which will create new job opportunities and retain existing commercial businesses within the State and related job opportunities, and it is further determined and declared that the relief of conditions of unemployment, the maintenance of existing levels of employment, the creation of new job opportunities, the retention of existing commercial businesses, the increase of industry and commerce within the State, the reduction of the evils attendant upon unemployment, and the increase and maintenance of the tax base of the State and its political subdivisions are public purposes and for the public safety, benefit, and welfare of the residents of this State.

(4) The exercise of the powers provided in this Law is dedicated to the promotion of the public interest, to the enhancement of the tax base within business districts, municipalities, and the State and its political subdivisions, the creation of employment, and the eradication of blight, if present within the business district, and the use of such powers for the creation, development, improvement, maintenance, and redevelopment of business districts of a municipality is hereby declared to be for the public safety, benefit, and welfare of the residents of the State and essential to the public interest and declared to be for public purposes.

(Source: P.A. 96-1394, eff. 7-29-10.)

(65 ILCS 5/11-74.3-2) (from Ch. 24, par. 11-74.3-2)

Sec. 11-74.3-2. Procedures to designate business districts; ordinances; notice; hearings.

(a) The corporate authorities of a municipality shall by ordinance propose the approval of a business district plan and designation of a business district and shall fix a time and place for a public hearing on the proposals to approve a business district plan and designate a business district.

(b) Notice of the public hearing shall be given by publication at least twice, the first publication to be not more than 30 nor less than 10 days prior to the hearing, in a newspaper of general circulation within the municipality. Each notice published pursuant to this Section shall include the following:

- (1) The time and place of the public hearing;
- (2) The boundaries of the proposed business district by legal description and, where possible, by street location;
- (3) A notification that all interested persons will be given an opportunity to be heard at the public hearing;

(4) A description of the business district plan if a business district plan is a subject matter of the public hearing;

(5) The rate of any tax to be imposed pursuant to subsection (10) or (11) of Section 11-74.3-3;

(6) An invitation for any person to submit alternate proposals or bids for any proposed conveyance, lease, mortgage, or other disposition by the municipality of land or rights in land owned by the municipality and located within the proposed business district; and

(7) Such other matters as the municipality shall deem appropriate.

(c) At the public hearing any interested person may file written objections with the municipal clerk and may be heard orally with respect to any matters embodied in the notice. The municipality shall hear and determine all alternate proposals or bids for any proposed conveyance, lease, mortgage, or other disposition by the municipality of land or rights in land owned by the municipality and located within the proposed business district and all protests and objections at the hearing, provided, however, that the corporate authorities of the municipality may establish reasonable rules regarding the length of time provided to members of the general public. The hearing may be adjourned to another date without further notice other than a motion to be entered upon the minutes fixing the time and place of the adjourned hearing. Public hearings with regard to approval of a business district plan or designation of a business district may be held simultaneously.

(d) At the public hearing or at any time prior to the adoption by the municipality of an ordinance approving a business district plan, the municipality may make changes in the business district plan. Changes which do not (i) alter the exterior boundaries of the proposed business district, (ii) substantially affect the general land uses described in the proposed business district plan, (iii) substantially change the nature of any proposed business district project, (iv) change the description of any proposed developer, user, or tenant of any property to be located or improved within the proposed business district, (v) increase the total estimated business district project costs set out in the business district plan by more than 5%, (vi) add additional business district costs to the itemized list of estimated business district costs as proposed in the business district plan, or (vii) impose or increase the rate of any tax to be imposed pursuant to subsection (10) or (11) of Section 11-74.3-3 may be made by the municipality without further public hearing, provided the municipality shall give notice of its changes by publication in a newspaper of general circulation within the municipality. Such notice by publication shall be given not later than 30 days following the adoption of an ordinance approving such changes. Changes which (i) alter the exterior boundaries of the proposed business district, (ii) substantially affect the general land uses described in the proposed business district plan, (iii) substantially change the nature of any proposed business district project, (iv) change the description of any proposed developer, user, or tenant of any property to be located or improved within the proposed business district, (v) increase the total estimated business district project costs set out in the business

district plan by more than 5%, (vi) add additional business district costs to the itemized list of estimated business district costs as proposed in the business district plan, or (vii) impose or increase the rate of any tax to be imposed pursuant to subsection (10) or (11) of Section 11-74.3-3 may be made by the municipality only after the municipality by ordinance fixes a time and place for, gives notice by publication of, and conducts a public hearing pursuant to the procedures set forth hereinabove.

(e) By ordinance adopted within 90 days of the final adjournment of the public hearing a municipality may approve the business district plan and designate the business district. Any ordinance adopted which approves a business district plan shall contain findings that the business district on the whole has not been subject to growth and development through investment by private enterprises and would not reasonably be anticipated to be developed or redeveloped without the adoption of the business district plan. Any ordinance adopted which designates a business district shall contain the boundaries of such business district by legal description and, where possible, by street location, a finding that the business district plan conforms to the comprehensive plan for the development of the municipality as a whole, or, for municipalities with a population of 100,000 or more, regardless of when the business district plan was approved, the business district plan either (i) conforms to the strategic economic development or redevelopment plan issued by the designated planning authority or the municipality or (ii) includes land uses that have been approved by the planning commission of the municipality, and, for any business district in which the municipality intends to impose taxes as provided in subsection (10) or (11) of Section 11-74.3-3, a specific finding that the business district qualifies as a blighted area as defined in Section 11-74.3-5.

(f) After a municipality has by ordinance approved a business district plan and designated a business district, the plan may be amended, the boundaries of the business district may be altered, and the taxes provided for in subsections (10) and (11) of Section 11-74.3-3 may be imposed or altered only as provided in this subsection. Changes which do not (i) alter the exterior boundaries of the proposed business district, (ii) substantially affect the general land uses described in the business district plan, (iii) substantially change the nature of any business district project, (iv) change the description of any developer, user, or tenant of any property to be located or improved within the proposed business district, (v) increase the total estimated business district project costs set out in the business district plan by more than 5% after adjustment for inflation from the date the business district plan was approved, (vi) add additional business district costs to the itemized list of estimated business district costs as approved in the business district plan, or (vii) impose or increase the rate of any tax to be imposed pursuant to subsection (10) or (11) of Section 11-74.3-3 may be made by the municipality without further public hearing, provided the municipality shall give notice of its changes by publication in a newspaper of general circulation within the municipality. Such notice by publication shall be given not later than 30 days following the adoption of an ordinance approving such changes. Changes which (i) alter the

exterior boundaries of the business district, (ii) substantially affect the general land uses described in the business district plan, (iii) substantially change the nature of any business district project, (iv) change the description of any developer, user, or tenant of any property to be located or improved within the proposed business district, (v) increase the total estimated business district project costs set out in the business district plan by more than 5% after adjustment for inflation from the date the business district plan was approved, (vi) add additional business district costs to the itemized list of estimated business district costs as approved in the business district plan, or (vii) impose or increase the rate of any tax to be imposed pursuant to subsection (10) or (11) of Section 11-74.3-3 may be made by the municipality only after the municipality by ordinance fixes a time and place for, gives notice by publication of, and conducts a public hearing pursuant to the procedures set forth in this Section.

(Source: P.A. 96-1394, eff. 7-29-10; 96-1555, eff. 3-18-11; 97-333, eff. 8-12-11.)

(65 ILCS 5/11-74.3-3) (from Ch. 24, par. 11-74.3-3)

Sec. 11-74.3-3. Powers of municipalities. In addition to the powers a municipality may now have, a municipality shall have the following powers:

(1) To make and enter into all contracts necessary or incidental to the implementation and furtherance of a business district plan. A contract by and between the municipality and any developer or other nongovernmental person to pay or reimburse said developer or other nongovernmental person for business district project costs incurred or to be incurred by said developer or other nongovernmental person shall not be deemed an economic incentive agreement under Section 8-11-20, notwithstanding the fact that such contract provides for the sharing, rebate, or payment of retailers' occupation taxes or service occupation taxes (including, without limitation, taxes imposed pursuant to subsection (10)) the municipality receives from the development or redevelopment of properties in the business district. Contracts entered into pursuant to this subsection shall be binding upon successor corporate authorities of the municipality and any party to such contract may seek to enforce and compel performance of the contract by civil action, mandamus, injunction, or other proceeding.

(2) Within a business district, to acquire by purchase, donation, or lease, and to own, convey, lease, mortgage, or dispose of land and other real or personal property or rights or interests therein; and to grant or acquire licenses, easements, and options with respect thereto, all in the manner and at such price authorized by law. No conveyance, lease, mortgage, disposition of land or other property acquired by the municipality, or agreement relating to the development of property, shall be made or executed except pursuant to prior official action of the municipality. No conveyance, lease, mortgage, or other disposition of land owned by the municipality, and no agreement relating to the development of property, within a business district shall be made without making public disclosure of the terms and

disposition of all bids and proposals submitted to the municipality in connection therewith.

(2.5) To acquire property by eminent domain in accordance with the Eminent Domain Act.

(3) To clear any area within a business district by demolition or removal of any existing buildings, structures, fixtures, utilities, or improvements, and to clear and grade land.

(4) To install, repair, construct, reconstruct, or relocate public streets, public utilities, and other public site improvements within or without a business district which are essential to the preparation of a business district for use in accordance with a business district plan.

(5) To renovate, rehabilitate, reconstruct, relocate, repair, or remodel any existing buildings, structures, works, utilities, or fixtures within any business district.

(6) To construct public improvements, including but not limited to buildings, structures, works, utilities, or fixtures within any business district.

(7) To fix, charge, and collect fees, rents, and charges for the use of any building, facility, or property or any portion thereof owned or leased by the municipality within a business district.

(8) To pay or cause to be paid business district project costs. Any payments to be made by the municipality to developers or other nongovernmental persons for business district project costs incurred by such developer or other nongovernmental person shall be made only pursuant to the prior official action of the municipality evidencing an intent to pay or cause to be paid such business district project costs. A municipality is not required to obtain any right, title, or interest in any real or personal property in order to pay business district project costs associated with such property. The municipality shall adopt such accounting procedures as shall be necessary to determine that such business district project costs are properly paid.

(8.5) Utilize up to 1% of the revenue from a business district retailers' occupation tax and service occupation tax imposed under paragraph (10) and a hotel operators' occupation tax under paragraph (11) of Section 11-74.3-3 in connection with one business district for eligible costs in another business district that is:

(A) contiguous to the business district from which the revenues are received;

(B) separated only by a public right of way from the business district from which the revenues are received; or

(C) separated only by forest preserve property from the business district from which the revenues are received if the closest boundaries of the business districts that are separated by the forest preserve property are less than one mile apart.

(9) To apply for and accept grants, guarantees, donations of property or labor or any other thing of value for use in connection with a business district project.

(10) If the municipality has by ordinance found and



determined that the business district is a blighted area under this Law, to impose a retailers' occupation tax and a service occupation tax in the business district for the planning, execution, and implementation of business district plans and to pay for business district project costs as set forth in the business district plan approved by the municipality.

(11) If the municipality has by ordinance found and determined that the business district is a blighted area under this Law, to impose a hotel operators' occupation tax in the business district for the planning, execution, and implementation of business district plans and to pay for the business district project costs as set forth in the business district plan approved by the municipality.  
(Source: P.A. 99-452, eff. 1-1-16.)

(65 ILCS 5/11-74.3-4) (from Ch. 24, par. 11-74.3-4)

Sec. 11-74.3-4. The powers granted to municipalities in this Law shall not be construed as a limitation on the powers of a home rule municipality granted by Article VII of the Illinois Constitution.  
(Source: P.A. 96-1394, eff. 7-29-10.)

(65 ILCS 5/11-74.3-5)

Sec. 11-74.3-5. Definitions. The following terms as used in this Law shall have the following meanings:

"Blighted area" means an area that is a blighted area which, by reason of the predominance of defective, non-existent, or inadequate street layout, unsanitary or unsafe conditions, deterioration of site improvements, improper subdivision or obsolete platting, or the existence of conditions which endanger life or property by fire or other causes, or any combination of those factors, retards the provision of housing accommodations or constitutes an economic or social liability, an economic underutilization of the area, or a menace to the public health, safety, morals, or welfare.

"Business district" means a contiguous area which includes only parcels of real property directly and substantially benefited by the proposed business district plan. A business district may, but need not be, a blighted area, but no municipality shall be authorized to impose taxes pursuant to subsection (10) or (11) of Section 11-74.3-3 in a business district which has not been determined by ordinance to be a blighted area under this Law.

"Business district plan" shall mean the written plan for the development or redevelopment of a business district. Each business district plan shall set forth in writing: (i) a specific description of the boundaries of the proposed business district, including a map illustrating the boundaries; (ii) a general description of each project proposed to be undertaken within the business district, including a description of the approximate location of each project and a description of any developer, user, or tenant of any property to be located or improved within the proposed business district; (iii) the name of the proposed business district; (iv) the estimated business district project costs; (v) the anticipated source of funds to pay business district project costs; (vi) the anticipated type and terms of any obligations to be issued; and (vii) the rate of any tax to be imposed pursuant to subsection (10) or (11) of Section 11-

74.3-3 and the period of time for which the tax shall be imposed.

"Business district project costs" shall mean and include the sum total of all costs incurred by a municipality, other governmental entity, or nongovernmental person in connection with a business district, in the furtherance of a business district plan, including, without limitation, the following:

(1) costs of studies, surveys, development of plans and specifications, implementation and administration of a business district plan, and personnel and professional service costs including architectural, engineering, legal, marketing, financial, planning, or other professional services, provided that no charges for professional services may be based on a percentage of tax revenues received by the municipality;

(2) property assembly costs, including but not limited to, acquisition of land and other real or personal property or rights or interests therein, and specifically including payments to developers or other nongovernmental persons as reimbursement for property assembly costs incurred by that developer or other nongovernmental person;

(3) site preparation costs, including but not limited to clearance, demolition or removal of any existing buildings, structures, fixtures, utilities, and improvements and clearing and grading of land;

(4) costs of installation, repair, construction, reconstruction, extension, or relocation of public streets, public utilities, and other public site improvements within or without the business district which are essential to the preparation of the business district for use in accordance with the business district plan, and specifically including payments to developers or other nongovernmental persons as reimbursement for site preparation costs incurred by the developer or nongovernmental person;

(5) costs of renovation, rehabilitation, reconstruction, relocation, repair, or remodeling of any existing buildings, improvements, and fixtures within the business district, and specifically including payments to developers or other nongovernmental persons as reimbursement for costs incurred by those developers or nongovernmental persons;

(6) costs of installation or construction within the business district of buildings, structures, works, streets, improvements, equipment, utilities, or fixtures, and specifically including payments to developers or other nongovernmental persons as reimbursements for such costs incurred by such developer or nongovernmental person;

(7) financing costs, including but not limited to all necessary and incidental expenses related to the issuance of obligations, payment of any interest on any obligations issued under this Law that accrues during the estimated period of construction of any development or redevelopment project for which those obligations are issued and for not exceeding 36 months thereafter, and any reasonable reserves related to the issuance of those obligations; and

(8) relocation costs to the extent that a

municipality determines that relocation costs shall be paid or is required to make payment of relocation costs by federal or State law.

"Business district tax allocation fund" means the special fund to be established by a municipality for a business district as provided in Section 11-74.3-6.

"Dissolution date" means the date on which the business district tax allocation fund shall be dissolved. The dissolution date shall be not later than 270 days following payment to the municipality of the last distribution of taxes as provided in Section 11-74.3-6.

(Source: P.A. 99-452, eff. 1-1-16.)

(65 ILCS 5/11-74.3-6)

Sec. 11-74.3-6. Business district revenue and obligations; business district tax allocation fund.

(a) If the corporate authorities of a municipality have approved a business district plan, have designated a business district, and have elected to impose a tax by ordinance pursuant to subsection (10) or (11) of Section 11-74.3-3, then each year after the date of the approval of the ordinance but terminating upon the date all business district project costs and all obligations paying or reimbursing business district project costs, if any, have been paid, but in no event later than the dissolution date, all amounts generated by the retailers' occupation tax and service occupation tax shall be collected and the tax shall be enforced by the Department of Revenue in the same manner as all retailers' occupation taxes and service occupation taxes imposed in the municipality imposing the tax and all amounts generated by the hotel operators' occupation tax shall be collected and the tax shall be enforced by the municipality in the same manner as all hotel operators' occupation taxes imposed in the municipality imposing the tax. The corporate authorities of the municipality shall deposit the proceeds of the taxes imposed under subsections (10) and (11) of Section 11-74.3-3 into a special fund of the municipality called the "[Name of] Business District Tax Allocation Fund" for the purpose of paying or reimbursing business district project costs and obligations incurred in the payment of those costs.

(b) The corporate authorities of a municipality that has designated a business district under this Law may, by ordinance, impose a Business District Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in the business district at a rate not to exceed 1% of the gross receipts from the sales made in the course of such business, to be imposed only in 0.25% increments. The tax may not be imposed on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be

collected and enforced by the Department of Revenue. The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act shall permit the retailer to engage in a business that is taxable under any ordinance or resolution enacted pursuant to this subsection without registering separately with the Department under such ordinance or resolution or under this subsection. The Department of Revenue shall have full power to administer and enforce this subsection; to collect all taxes and penalties due under this subsection in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of, and compliance with, this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms and employ the same modes of procedure, as are prescribed in Sections 1, 1a through 1o, 2 through 2-65 (in respect to all provisions therein other than the State rate of tax), 2c through 2h, 3 (except as to the disposition of taxes and penalties collected), 4, 5, 5a, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 5k, 5l, 6, 6a, 6b, 6c, 7, 8, 9, 10, 11, 12, 13, and 14 of the Retailers' Occupation Tax Act and all provisions of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under this subsection may reimburse themselves for their seller's tax liability under this subsection by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing a credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified and to the person named in the notification from the Department. The refund shall be paid by the State Treasurer out of the business district retailers' occupation tax fund.

The Department shall immediately pay over to the State Treasurer, ex officio, as trustee, all taxes, penalties, and interest collected under this subsection for deposit into the business district retailers' occupation tax fund.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this subsection during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities from the business district retailers' occupation tax fund, the municipalities to be those from which retailers have paid

taxes or penalties under this subsection to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department plus an amount the Department determines is necessary to offset any amounts that were erroneously paid to a different taxing body, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department, less 2% of that amount, which shall be deposited into the Tax Compliance and Administration Fund and shall be used by the Department, subject to appropriation, to cover the costs of the Department in administering and enforcing the provisions of this subsection, on behalf of such municipality, and not including any amount that the Department determines is necessary to offset any amounts that were payable to a different taxing body but were erroneously paid to the municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund. Within 10 days after receipt by the Comptroller of the disbursement certification to the municipalities provided for in this subsection to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in the certification. The proceeds of the tax paid to municipalities under this subsection shall be deposited into the Business District Tax Allocation Fund by the municipality.

An ordinance imposing or discontinuing the tax under this subsection or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department, if all other requirements of this subsection are met, shall proceed to administer and enforce this subsection as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon, if all other requirements of this subsection are met, the Department shall proceed to administer and enforce this subsection as of the first day of January next following the adoption and filing.

The Department of Revenue shall not administer or enforce an ordinance imposing, discontinuing, or changing the rate of the tax under this subsection, until the municipality also provides, in the manner prescribed by the Department, the boundaries of the business district and each address in the business district in such a way that the Department can determine by its address whether a business is located in the business district. The municipality must provide this boundary and address information to the Department on or before April 1 for administration and enforcement of the tax under this subsection by the Department beginning on the following July 1 and on or before October 1 for administration and enforcement of the tax under this subsection by the Department beginning on the following January 1. The Department of Revenue shall not administer or enforce any change made to the boundaries of a business district or address change, addition, or deletion until the municipality reports the boundary change or address change, addition, or deletion to the Department in the manner prescribed by the Department. The municipality must provide this boundary change information or address change, addition,

or deletion to the Department on or before April 1 for administration and enforcement by the Department of the change beginning on the following July 1 and on or before October 1 for administration and enforcement by the Department of the change beginning on the following January 1. The retailers in the business district shall be responsible for charging the tax imposed under this subsection. If a retailer is incorrectly included or excluded from the list of those required to collect the tax under this subsection, both the Department of Revenue and the retailer shall be held harmless if they reasonably relied on information provided by the municipality.

A municipality that imposes the tax under this subsection must submit to the Department of Revenue any other information as the Department may require for the administration and enforcement of the tax.

When certifying the amount of a monthly disbursement to a municipality under this subsection, the Department shall increase or decrease the amount by an amount necessary to offset any misallocation of previous disbursements. The offset amount shall be the amount erroneously disbursed within the previous 6 months from the time a misallocation is discovered.

Nothing in this subsection shall be construed to authorize the municipality to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by this State.

If a tax is imposed under this subsection (b), a tax shall also be imposed under subsection (c) of this Section.

(c) If a tax has been imposed under subsection (b), a Business District Service Occupation Tax shall also be imposed upon all persons engaged, in the business district, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the business district, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. The tax shall be imposed at the same rate as the tax imposed in subsection (b) and shall not exceed 1% of the selling price of tangible personal property so transferred within the business district, to be imposed only in 0.25% increments. The tax may not be imposed on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.

The tax imposed under this subsection and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Department of Revenue. The certificate of registration which is issued by the Department to a retailer under the Retailers' Occupation Tax Act or under the Service Occupation Tax Act shall permit such registrant to engage in a business which is taxable under any ordinance or resolution enacted pursuant to this subsection without registering separately with the Department under such ordinance or resolution or under this subsection. The Department of Revenue shall have full power to administer and

enforce this subsection; to collect all taxes and penalties due under this subsection; to dispose of taxes and penalties so collected in the manner hereinafter provided; and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of, and compliance with this subsection, the Department and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers and duties, and be subject to the same conditions, restrictions, limitations, penalties, exclusions, exemptions, and definitions of terms and employ the same modes of procedure as are prescribed in Sections 2, 2a through 2d, 3 through 3-50 (in respect to all provisions therein other than the State rate of tax), 4 (except that the reference to the State shall be to the business district), 5, 7, 8 (except that the jurisdiction to which the tax shall be a debt to the extent indicated in that Section 8 shall be the municipality), 9 (except as to the disposition of taxes and penalties collected, and except that the returned merchandise credit for this tax may not be taken against any State tax), 10, 11, 12 (except the reference therein to Section 2b of the Retailers' Occupation Tax Act), 13 (except that any reference to the State shall mean the municipality), the first paragraph of Section 15, and Sections 16, 17, 18, 19 and 20 of the Service Occupation Tax Act and all provisions of the Uniform Penalty and Interest Act, as fully as if those provisions were set forth herein.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with such bracket schedules as the Department may prescribe.

Whenever the Department determines that a refund should be made under this subsection to a claimant instead of issuing credit memorandum, the Department shall notify the State Comptroller, who shall cause the order to be drawn for the amount specified, and to the person named, in such notification from the Department. Such refund shall be paid by the State Treasurer out of the business district retailers' occupation tax fund.

The Department shall forthwith pay over to the State Treasurer, ex-officio, as trustee, all taxes, penalties, and interest collected under this subsection for deposit into the business district retailers' occupation tax fund.

As soon as possible after the first day of each month, beginning January 1, 2011, upon certification of the Department of Revenue, the Comptroller shall order transferred, and the Treasurer shall transfer, to the STAR Bonds Revenue Fund the local sales tax increment, as defined in the Innovation Development and Economy Act, collected under this subsection during the second preceding calendar month for sales within a STAR bond district.

After the monthly transfer to the STAR Bonds Revenue Fund, on or before the 25th day of each calendar month, the Department shall prepare and certify to the Comptroller the disbursement of stated sums of money to named municipalities from the business district retailers' occupation tax fund, the

municipalities to be those from which suppliers and servicemen have paid taxes or penalties under this subsection to the Department during the second preceding calendar month. The amount to be paid to each municipality shall be the amount (not including credit memoranda) collected under this subsection during the second preceding calendar month by the Department, less 2 $\frac{3}{4}$  of that amount, which shall be deposited into the Tax Compliance and Administration Fund and shall be used by the Department, subject to appropriation, to cover the costs of the Department in administering and enforcing the provisions of this subsection, and not including an amount equal to the amount of refunds made during the second preceding calendar month by the Department on behalf of such municipality, and not including any amounts that are transferred to the STAR Bonds Revenue Fund. Within 10 days after receipt, by the Comptroller, of the disbursement certification to the municipalities, provided for in this subsection to be given to the Comptroller by the Department, the Comptroller shall cause the orders to be drawn for the respective amounts in accordance with the directions contained in such certification. The proceeds of the tax paid to municipalities under this subsection shall be deposited into the Business District Tax Allocation Fund by the municipality.

An ordinance imposing or discontinuing the tax under this subsection or effecting a change in the rate thereof shall either (i) be adopted and a certified copy thereof filed with the Department on or before the first day of April, whereupon the Department, if all other requirements of this subsection are met, shall proceed to administer and enforce this subsection as of the first day of July next following the adoption and filing; or (ii) be adopted and a certified copy thereof filed with the Department on or before the first day of October, whereupon, if all other conditions of this subsection are met, the Department shall proceed to administer and enforce this subsection as of the first day of January next following the adoption and filing.

The Department of Revenue shall not administer or enforce an ordinance imposing, discontinuing, or changing the rate of the tax under this subsection, until the municipality also provides, in the manner prescribed by the Department, the boundaries of the business district in such a way that the Department can determine by its address whether a business is located in the business district. The municipality must provide this boundary and address information to the Department on or before April 1 for administration and enforcement of the tax under this subsection by the Department beginning on the following July 1 and on or before October 1 for administration and enforcement of the tax under this subsection by the Department beginning on the following January 1. The Department of Revenue shall not administer or enforce any change made to the boundaries of a business district or address change, addition, or deletion until the municipality reports the boundary change or address change, addition, or deletion to the Department in the manner prescribed by the Department. The municipality must provide this boundary change information or address change, addition, or deletion to the Department on or before April 1 for administration and enforcement by the Department of the change beginning on the following July 1 and on or before October 1 for administration and enforcement by the Department of the



change beginning on the following January 1. The retailers in the business district shall be responsible for charging the tax imposed under this subsection. If a retailer is incorrectly included or excluded from the list of those required to collect the tax under this subsection, both the Department of Revenue and the retailer shall be held harmless if they reasonably relied on information provided by the municipality.

A municipality that imposes the tax under this subsection must submit to the Department of Revenue any other information as the Department may require for the administration and enforcement of the tax.

Nothing in this subsection shall be construed to authorize the municipality to impose a tax upon the privilege of engaging in any business which under the Constitution of the United States may not be made the subject of taxation by the State.

If a tax is imposed under this subsection (c), a tax shall also be imposed under subsection (b) of this Section.

(d) By ordinance, a municipality that has designated a business district under this Law may impose an occupation tax upon all persons engaged in the business district in the business of renting, leasing, or letting rooms in a hotel, as defined in the Hotel Operators' Occupation Tax Act, at a rate not to exceed 1% of the gross rental receipts from the renting, leasing, or letting of hotel rooms within the business district, to be imposed only in 0.25% increments, excluding, however, from gross rental receipts the proceeds of renting, leasing, or letting to permanent residents of a hotel, as defined in the Hotel Operators' Occupation Tax Act, and proceeds from the tax imposed under subsection (c) of Section 13 of the Metropolitan Pier and Exposition Authority Act.

The tax imposed by the municipality under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the municipality imposing the tax. The municipality shall have full power to administer and enforce this subsection, to collect all taxes and penalties due under this subsection, to dispose of taxes and penalties so collected in the manner provided in this subsection, and to determine all rights to credit memoranda arising on account of the erroneous payment of tax or penalty under this subsection. In the administration of and compliance with this subsection, the municipality and persons who are subject to this subsection shall have the same rights, remedies, privileges, immunities, powers, and duties, shall be subject to the same conditions, restrictions, limitations, penalties, and definitions of terms, and shall employ the same modes of procedure as are employed with respect to a tax adopted by the municipality under Section 8-3-14 of this Code.

Persons subject to any tax imposed under the authority granted in this subsection may reimburse themselves for their tax liability for that tax by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes imposed under the Hotel Operators' Occupation Tax Act, and with any other tax.

Nothing in this subsection shall be construed to authorize a municipality to impose a tax upon the privilege of engaging in any business which under the Constitution of the United

States may not be made the subject of taxation by this State.

The proceeds of the tax imposed under this subsection shall be deposited into the Business District Tax Allocation Fund.

(e) Obligations secured by the Business District Tax Allocation Fund may be issued to provide for the payment or reimbursement of business district project costs. Those obligations, when so issued, shall be retired in the manner provided in the ordinance authorizing the issuance of those obligations by the receipts of taxes imposed pursuant to subsections (10) and (11) of Section 11-74.3-3 and by other revenue designated or pledged by the municipality. A municipality may in the ordinance pledge, for any period of time up to and including the dissolution date, all or any part of the funds in and to be deposited in the Business District Tax Allocation Fund to the payment of business district project costs and obligations. Whenever a municipality pledges all of the funds to the credit of a business district tax allocation fund to secure obligations issued or to be issued to pay or reimburse business district project costs, the municipality may specifically provide that funds remaining to the credit of such business district tax allocation fund after the payment of such obligations shall be accounted for annually and shall be deemed to be "surplus" funds, and such "surplus" funds shall be expended by the municipality for any business district project cost as approved in the business district plan. Whenever a municipality pledges less than all of the monies to the credit of a business district tax allocation fund to secure obligations issued or to be issued to pay or reimburse business district project costs, the municipality shall provide that monies to the credit of the business district tax allocation fund and not subject to such pledge or otherwise encumbered or required for payment of contractual obligations for specific business district project costs shall be calculated annually and shall be deemed to be "surplus" funds, and such "surplus" funds shall be expended by the municipality for any business district project cost as approved in the business district plan.

No obligation issued pursuant to this Law and secured by a pledge of all or any portion of any revenues received or to be received by the municipality from the imposition of taxes pursuant to subsection (10) of Section 11-74.3-3, shall be deemed to constitute an economic incentive agreement under Section 8-11-20, notwithstanding the fact that such pledge provides for the sharing, rebate, or payment of retailers' occupation taxes or service occupation taxes imposed pursuant to subsection (10) of Section 11-74.3-3 and received or to be received by the municipality from the development or redevelopment of properties in the business district.

Without limiting the foregoing in this Section, the municipality may further secure obligations secured by the business district tax allocation fund with a pledge, for a period not greater than the term of the obligations and in any case not longer than the dissolution date, of any part or any combination of the following: (i) net revenues of all or part of any business district project; (ii) taxes levied or imposed by the municipality on any or all property in the municipality, including, specifically, taxes levied or imposed by the municipality in a special service area pursuant to the Special Service Area Tax Law; (iii) the full faith and credit

of the municipality; (iv) a mortgage on part or all of the business district project; or (v) any other taxes or anticipated receipts that the municipality may lawfully pledge.

Such obligations may be issued in one or more series, bear such date or dates, become due at such time or times as therein provided, but in any case not later than (i) 20 years after the date of issue or (ii) the dissolution date, whichever is earlier, bear interest payable at such intervals and at such rate or rates as set forth therein, except as may be limited by applicable law, which rate or rates may be fixed or variable, be in such denominations, be in such form, either coupon, registered, or book-entry, carry such conversion, registration and exchange privileges, be subject to defeasance upon such terms, have such rank or priority, be executed in such manner, be payable in such medium or payment at such place or places within or without the State, make provision for a corporate trustee within or without the State with respect to such obligations, prescribe the rights, powers, and duties thereof to be exercised for the benefit of the municipality and the benefit of the owners of such obligations, provide for the holding in trust, investment, and use of moneys, funds, and accounts held under an ordinance, provide for assignment of and direct payment of the moneys to pay such obligations or to be deposited into such funds or accounts directly to such trustee, be subject to such terms of redemption with or without premium, and be sold at such price, all as the corporate authorities shall determine. No referendum approval of the electors shall be required as a condition to the issuance of obligations pursuant to this Law except as provided in this Section.

In the event the municipality authorizes the issuance of obligations pursuant to the authority of this Law secured by the full faith and credit of the municipality, or pledges ad valorem taxes pursuant to this subsection, which obligations are other than obligations which may be issued under home rule powers provided by Section 6 of Article VII of the Illinois Constitution or which ad valorem taxes are other than ad valorem taxes which may be pledged under home rule powers provided by Section 6 of Article VII of the Illinois Constitution or which are levied in a special service area pursuant to the Special Service Area Tax Law, the ordinance authorizing the issuance of those obligations or pledging those taxes shall be published within 10 days after the ordinance has been adopted, in a newspaper having a general circulation within the municipality. The publication of the ordinance shall be accompanied by a notice of (i) the specific number of voters required to sign a petition requesting the question of the issuance of the obligations or pledging such ad valorem taxes to be submitted to the electors; (ii) the time within which the petition must be filed; and (iii) the date of the prospective referendum. The municipal clerk shall provide a petition form to any individual requesting one.

If no petition is filed with the municipal clerk, as hereinafter provided in this Section, within 21 days after the publication of the ordinance, the ordinance shall be in effect. However, if within that 21-day period a petition is filed with the municipal clerk, signed by electors numbering not less than 15% of the number of electors voting for the mayor or president at the last general municipal election,

asking that the question of issuing obligations using full faith and credit of the municipality as security for the cost of paying or reimbursing business district project costs, or of pledging such ad valorem taxes for the payment of those obligations, or both, be submitted to the electors of the municipality, the municipality shall not be authorized to issue obligations of the municipality using the full faith and credit of the municipality as security or pledging such ad valorem taxes for the payment of those obligations, or both, until the proposition has been submitted to and approved by a majority of the voters voting on the proposition at a regularly scheduled election. The municipality shall certify the proposition to the proper election authorities for submission in accordance with the general election law.

The ordinance authorizing the obligations may provide that the obligations shall contain a recital that they are issued pursuant to this Law, which recital shall be conclusive evidence of their validity and of the regularity of their issuance.

In the event the municipality authorizes issuance of obligations pursuant to this Law secured by the full faith and credit of the municipality, the ordinance authorizing the obligations may provide for the levy and collection of a direct annual tax upon all taxable property within the municipality sufficient to pay the principal thereof and interest thereon as it matures, which levy may be in addition to and exclusive of the maximum of all other taxes authorized to be levied by the municipality, which levy, however, shall be abated to the extent that monies from other sources are available for payment of the obligations and the municipality certifies the amount of those monies available to the county clerk.

A certified copy of the ordinance shall be filed with the county clerk of each county in which any portion of the municipality is situated, and shall constitute the authority for the extension and collection of the taxes to be deposited in the business district tax allocation fund.

A municipality may also issue its obligations to refund, in whole or in part, obligations theretofore issued by the municipality under the authority of this Law, whether at or prior to maturity. However, the last maturity of the refunding obligations shall not be expressed to mature later than the dissolution date.

In the event a municipality issues obligations under home rule powers or other legislative authority, the proceeds of which are pledged to pay or reimburse business district project costs, the municipality may, if it has followed the procedures in conformance with this Law, retire those obligations from funds in the business district tax allocation fund in amounts and in such manner as if those obligations had been issued pursuant to the provisions of this Law.

No obligations issued pursuant to this Law shall be regarded as indebtedness of the municipality issuing those obligations or any other taxing district for the purpose of any limitation imposed by law.

Obligations issued pursuant to this Law shall not be subject to the provisions of the Bond Authorization Act.

(f) When business district project costs, including, without limitation, all obligations paying or reimbursing business district project costs have been paid, any surplus

funds then remaining in the Business District Tax Allocation Fund shall be distributed to the municipal treasurer for deposit into the general corporate fund of the municipality. Upon payment of all business district project costs and retirement of all obligations paying or reimbursing business district project costs, but in no event more than 23 years after the date of adoption of the ordinance imposing taxes pursuant to subsection (10) or (11) of Section 11-74.3-3, the municipality shall adopt an ordinance immediately rescinding the taxes imposed pursuant to subsection (10) or (11) of Section 11-74.3-3.

(Source: P.A. 99-143, eff. 7-27-15.)

(65 ILCS 5/11-74.3-7)

Sec. 11-74.3-7. Existing business districts. Except as hereinafter provided, business districts that were designated prior to the effective date of this amendatory Act of the 96th General Assembly shall continue to operate and be governed by the terms of this Law in effect prior to the effective date of this amendatory Act of the 96th General Assembly. Any municipality which has designated a business district prior to the effective date of this amendatory Act of the 96th General Assembly may, by ordinance, amend or supplement any proceedings taken in connection with the designation of a business district as shall be necessary to provide that this amendatory Act of the 96th General Assembly shall apply to such business district.

(Source: P.A. 96-1394, eff. 7-29-10.)

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