

**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 14th 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 14TH 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 1st 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.

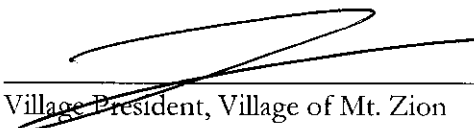
12. All ordinances and parts of ordinances in conflict herewith are hereby repealed.

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 14th 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			
TOTALS:	6		

APPROVED:


Village President, Village of Mt. Zion

9/14/2020
Date

ATTEST:


Village Clerk, Village of Mt. Zion

9/14/2020
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

Ordinance to Designate and Approve the Mt. Zion Business Development District No. 1 and Impose BDD Taxes

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 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

Ordinance to Designate and Approve the Mt. Zion Business Development District No. 1 and Impose BDD Taxes

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

Ordinance to Designate and Approve the Mt. Zion Business Development District No. 1 and Impose BDD Taxes

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.E¼ of Section 5, Township 15 North, Range 3 East of the 3rd 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 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.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

Ordinance to Designate and Approve the Mt. Zion Business Development District No. 1 and Impose BDD Taxes

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.

EXCEPTING THEREFROM THE FOLLOWING:

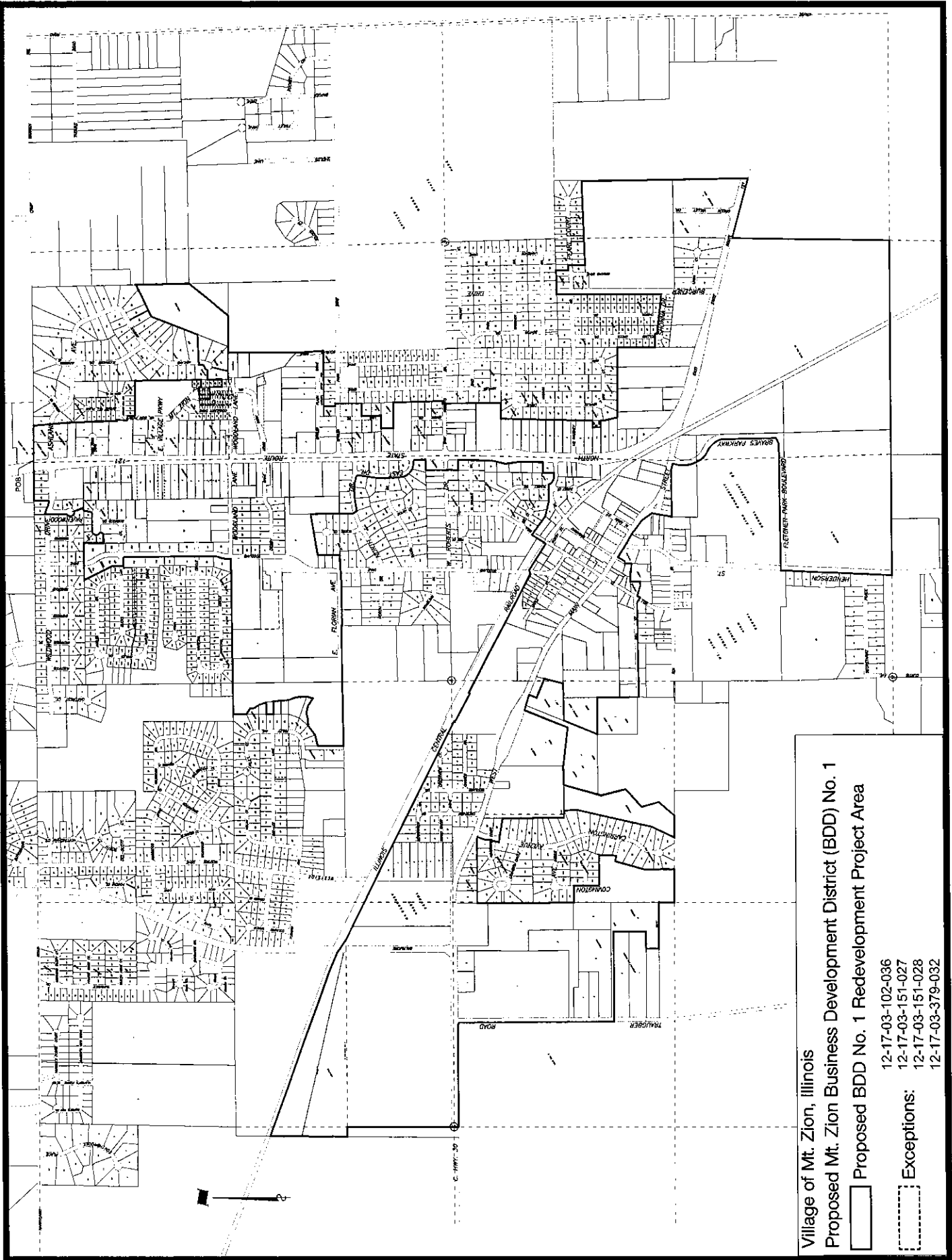
Lot 42 of Mt. Zion Village East 2nd Addition as per plat recorded in Book 5000 on Page 131 in said Recorder's Office.

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.

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

[Boundary map inserted on next page.]

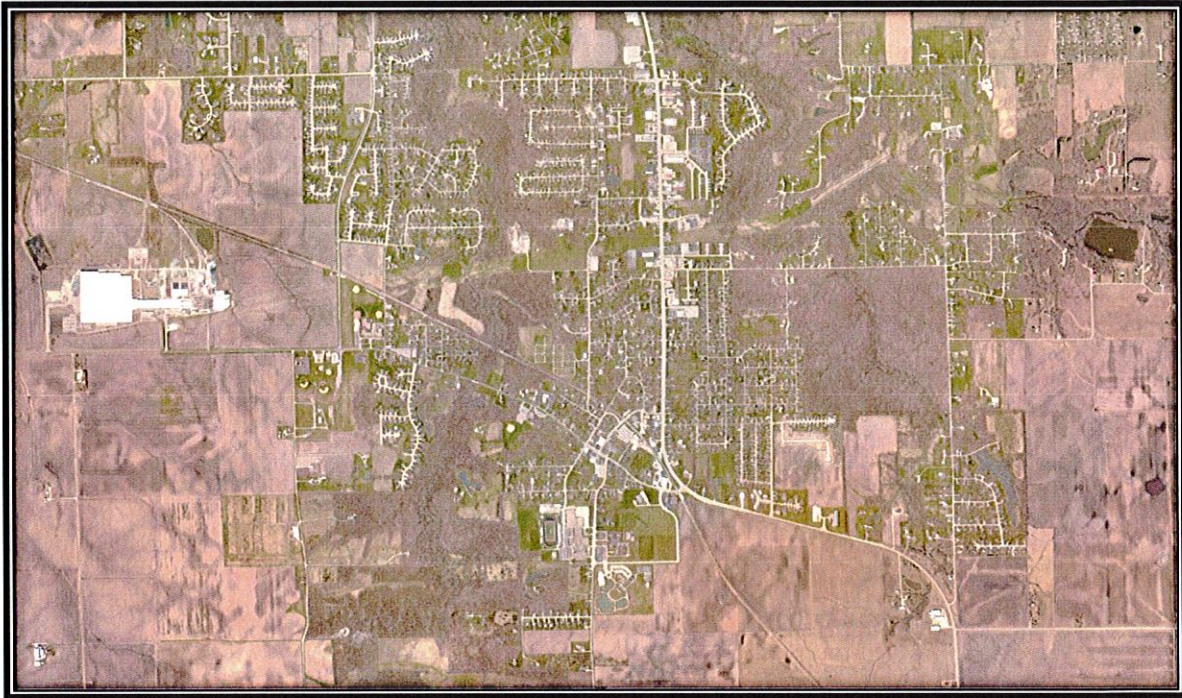


Village of Mt. Zion, Illinois
 Proposed Mt. Zion Business Development District (BDD) No. 1

Proposed BDD No. 1 Redevelopment Project Area
 Exceptions:

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

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

SEPTEMBER 14, 2020



"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.

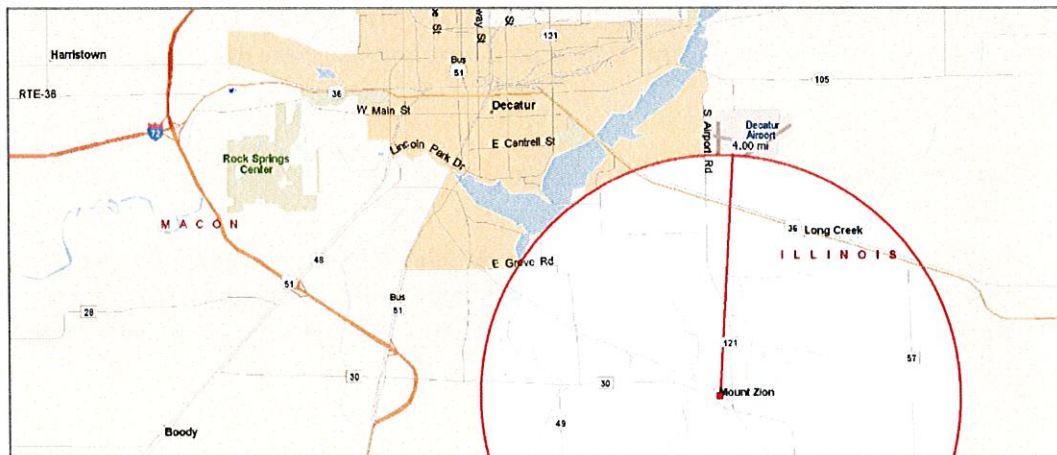


Figure 1. Mt. Zion - Location is Near Decatur Airport, Active Rail, and Major Highways in Central Illinois.

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 community¹. 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.

¹ 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://gencalogytrails.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.

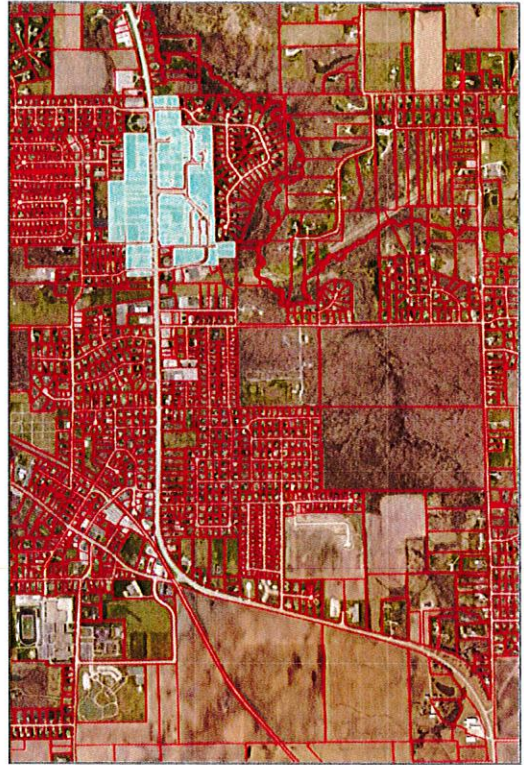


Figure 2. Mt. Zion Gustin-Nelson TIF District as configured in 2020 is depicted by the light green-shaded areas in this aerial view provided by <https://maconcounty.maps.arcgis.com/>.

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.

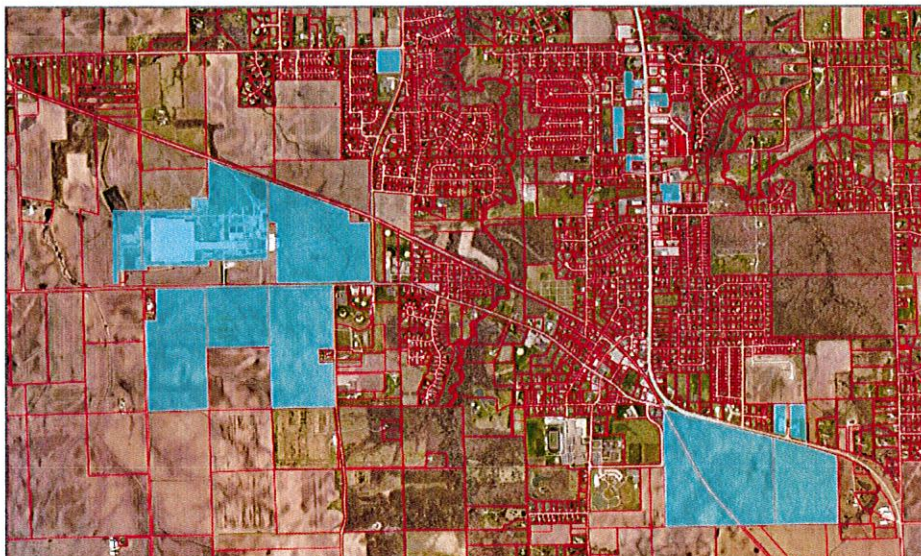


Figure 3. Portions of the Village of Mt. Zion are included in the Decatur-Macon County Enterprise Zone as depicted by the blue-shaded tracts in this aerial view provided by <https://maconcounty.maps.arcgis.com/>.