

Lake Land College Board of Trustees



RESOLUTION NUMBER: 0326-007

DATE: March 9, 2026

RESOLUTION FOR APPROVING PARTICIPATION IN THE COLES COUNTY ENTERPRISE ZONE

WHEREAS, the County of Coles, the City of Charleston, the City of Mattoon, the City of Oakland and the Village of Ashmore, (herein after referred to as “the Designating Units of Government”) have expressed a desire to amend the current Coles County Enterprise Zone Property Tax Abatement policies; and,

WHEREAS, the Illinois General Assembly passed Senate Bill 3616 as amended on May 31, 2012, and which was signed into law by the Governor on August 7, 2012, thereby amending the Illinois Enterprise Zone Act (20 ILCS 655/1 et. seq.), hereafter referred to as “the Act,” under the provisions of Public Act 97-905; and,

WHEREAS, the Illinois General Assembly also passed Senate Bill 20 as amended on May 31, 2013, and which was signed into law by the Governor on July 25, 2013, as Public Act 98-109, portions of which clarified Enterprise Zone related legislation contained in Public Act 97-905 and the Act; and,

WHEREAS, the Act provides for amendments to the current Enterprise Zone application processes administered by the Illinois Department of Commerce and Economic Opportunity (hereafter referred to as “the Department”) subject to the approval and certification of the same; and,

WHEREAS, once the current Coles County Enterprise Zone was approved by the Illinois Enterprise Zone Board (hereafter referred to as “the Board”) and certified by the Department, effective on January 1, 2020, for an initial 15 year period, subject to review

by the Board after the 13th year of existence for an additional ten-year designation beginning on the expiration date of the Zone; and,

WHEREAS, Enterprise Zones provide state and local incentives used to promote the economic growth of the area; to reduce unemployment; and to encourage expansion, rehabilitation, and new construction of structures within the Enterprise Zone; and,

WHEREAS, the Designating Units of Government have determined and concur that it is desirable and necessary for the Coles County region to amend the local incentives and property tax abatement options from time to time to ensure targeted investment by for the long-term benefit and economic viability of the area; and,

WHEREAS, the Designating Units of Government are seeking agreement with the taxing bodies located within the boundaries of the Coles County Enterprise Zone, subject to certification by the Department, to abate real property taxes pursuant to requirements in 35 ILCS 200/18-170; and,

WHEREAS, certain boundaries of the **LAKE LAND COLLEGE #517** taxing district lie or will lie in an area within an Enterprise Zone as outlined in the attached "ADDENDUM A," subject to the approval and certification of the Zone designation and certain modifications of the Zone from time to time by the Department in accordance with the Act; and,

WHEREAS, the real property tax abatements will apply only to economic development projects and owner-occupied, housing construction meeting specific criteria outlined below; and,

WHEREAS, reimbursement provisions will be implemented if recipients of real property tax abatement fail to meet the job creation and/or retention and/or capital investment goals, as outlined below, and,

WHEREAS, **LAKE LAND COLLEGE #517** wishes to continue to participate in the Coles County Enterprise Zone real property tax abatement program, as amended, subject to approval and certification of the Zone by the Department in accordance with the Act.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Trustees of Community College District No. 517, Counties of Christian, Clark, Clay, Coles, Crawford, Cumberland, Douglas, Edgar, Effingham, Fayette, Jasper, Macon, Montgomery, Moultrie, and Shelby, and the State of Illinois, does hereby adopt this resolution as follows:

That **LAKE LAND COLLEGE #517** hereby abates real property taxes, subject to its jurisdiction, on those properties within the boundaries of the Coles County

Enterprise Zone, as amended, on which improvements have been constructed, as outlined below:

Section 1 – TERM. The term of the Zone abatement program participation will be for 15 years commencing on January 1, 2020, subject to certification of the Zone by the Department, and ending at midnight on December 31, 2034, or until such time as the Zone has expired, been decertified by the Department or repealed by the General Assembly or ordinance of the participating governmental entities, whichever is sooner. After the 13th year, the Zone is subject to review by the state Enterprise Zone Board for an additional ten (10) year designation beginning on the expiration date of the Enterprise Zone. During the review process, the state Enterprise Zone Board shall consider the costs incurred by the State and units of local government as a result of tax benefits received by the Enterprise Zone before granting the extension. Upon approval of the state Enterprise Zone Board, the Zone may further be in effect for an additional 10 years beginning January 1, 2035.

SECTION 2 - PROPERTY TAX ABATEMENT. That commencing on or after the Zone's Certification date by the Department, taxes on real property levied by **LAKE LAND COLLEGE #517** shall be abated on property located within the boundary of the Enterprise Zone, as certified by the Department, and upon which new improvements have been constructed as described below. In no event shall any abatement of taxes on any parcel exceed the amount attributable to the construction of the improvements or the renovation or rehabilitation of existing improvements on such parcel. Land value increases as a result of the development are also included in said abatement.

A) DEFINITIONS

- 1) "Memorandum of Understanding" or "MOU" as defined herein is the written agreement between the Coles County Enterprise Zone Administrator, on behalf of the Taxing Bodies participating in the Coles County Enterprise Zone property tax abatement program, and the Applicant receiving tax abatement. The MOU defines the terms and conditions by which abatement of real estate property tax is authorized.
- 2) "Industrial/Manufacturing Projects" as defined herein, are enterprises where the manufacturing or assembling of goods takes place.
- 3) "Logistic(s)/Distribution Center Projects" as defined herein,

are warehousing and distribution enterprises that are engaged in the storage and/or packaging of goods and the transfer or transportation of products from a point of origin to a point of consumption.

- 4) "National or Regional Offices" as defined herein, are corporate National or Regional Offices.
- 5) "Retail/Service/Commercial Projects" as described herein, are enterprises in the business of selling products or services to the general public or wholesale customers as well as restaurants, hotels/motels, assisted living, and related concerns, and enterprises that are research oriented and/or provide professional services such as accounting, engineering, architecture, finance, law and telemarketing companies.
- 6) "Residential Development Projects" as defined herein are new construction, Owner-Occupied Single-Family Homes and new construction, Zero Lot Line Single Family Residences with a minimum project cost of \$100,000 per unit. All construction must be completed on property zoned for that purpose.
- 7) Exclusions - Retail/Service/Commercial Companies and Logistics/Distribution Companies engaged in the following categories of business below shall be ineligible for any property tax abatement as provided herein:
 - a) self-storage (mini warehouse facilities)
 - b) cash-advance, pay day loan, and title loan stores
 - c) adult entertainment venues including adult bookstores
 - d) apartments
 - e) individual residential remodeling or expansion projects
 - f) solar energy systems, wind towers and turbines, and battery storage facilities for the same
 - g) data centers supporting information storage and distribution
 - h) auto salvage yard

- i) commercial feed lots
- j) hides, skins, and raw furs processing
- k) junk yards
- l) landfills
- m) refuse incinerators
- n) slaughter houses, meat packing and/or processing plants, stockyards

B) PROJECT APPLICATION APPROVAL - No project shall be granted property tax abatement until or unless a Project Application has been submitted to and reviewed by the Administrator of the Coles County Enterprise Zone, to ensure eligibility and qualifying criteria have been met.

Enterprise Zone Property Tax Abatement will not be granted if a project has begun construction prior to receiving approval of an Abatement request from the Administrator.

Applicants requesting Building Materials Exemption Certificates (BMEC) from the Administrator and the Illinois Department of Revenue will not receive benefits for materials purchased prior to the issuance of a BMEC by the Illinois Department of Revenue.

C) That commencing on the effective date of this Resolution and approval by the Department, taxes on land and real property levied by the **LAKE LAND COLLEGE #517** shall be abated on property located within the Zone and upon which qualified new improvements have been constructed according to the following schedule:

- 1) For taxes levied in the first year of abatement: 100%
- 2) For taxes levied in the second year of abatement: 100%
- 3) For taxes levied in the third year of abatement: 100%
- 4) For taxes levied in the fourth year of abatement: 100%
- 5) For taxes levied in the fifth year of abatement: 100%

- 6) For taxes levied in the sixth year of abatement: 100%
- 7) For taxes levied in the seventh year of abatement: 100%
- 8) For taxes levied in the eighth year of abatement: 100%
- 9) For taxes levied in the ninth year of abatement: 100%
- 10) For taxes levied in the tenth year of abatement: 100%

D) Said abatements shall be for ten (10) consecutive years beginning with the real estate taxes payable in the year following the first full year of a facility's commercial operation after which said qualifying improvements have been made. Abatements shall be made on the new tax increment created by said improvements according to the aforementioned schedule. Abatements for a specific project will cease after the tenth year, or upon expiration, termination or decertification of the Coles County Enterprise Zone, whichever is sooner.

E) The above property tax abatements shall be applicable for eligible **INDUSTRIAL, MANUFACTURING, LOGISTICS/DISTRIBUTION CENTER, AND NATIONAL OR REGIONAL OFFICE PROJECTS** with the exception of those projects outlined in SECTION "2.A.7" above for increases in land values and improvements to real property upon which new construction, improvements, renovation or rehabilitation has been completed after the Zone's Certification date by the Department, and before the expiration, termination or decertification of the Coles County Enterprise Zone, whichever is sooner. Abatement shall only apply to the incremental increase in taxes assessed as a result of the project and its related improvements. Further, if a building permit is required, its issuance is also a condition of abatement approval.

Questions as to the eligibility of a project and resulting improvements will be decided by the Coles County Enterprise Zone Administrator, with advice and consent of the local Enterprise Zone Advisory Board.

F) That commencing on the effective date of this amending Resolution and approval by the Department, taxes on land and real property levied by the **LAKE LAND COLLEGE #517** shall be abated on **RETAIL/SERVICE/COMMERCIAL** property developments located within the Zone with the exception of those projects outlined in SECTION "2.A.7"

above, and upon which new improvements have been constructed according to the following schedule:

- 1) For taxes levied in the first year of abatement: 100%
- 2) For taxes levied in the second year of abatement: 75%
- 3) For taxes levied in the third year of abatement: 50%

Said abatements shall be for three (3) consecutive years, beginning with the real estate taxes payable in the year following the first full year of a facility's commercial operation after which said improvements have been made. Abatements shall be made on the new tax increment created by said improvements according to the aforementioned schedule. Abatement for a specific project will cease after the third year or upon expiration, termination or decertification of the Coles County Enterprise Zone, whichever is sooner.

- G) The above property tax abatements shall be applicable for eligible retail, service, and commercial projects involving real property upon which construction, improvements, renovation or rehabilitation has been completed after the Zone's Certification date by the Department, and prior to the expiration, termination or decertification of the Coles County Enterprise Zone. Further, if a building permit is required then its issuance is also a condition of abatement approval.

Questions as to the eligibility of a project will be decided by the Enterprise Zone Administrator, with advice and consent of the Enterprise Zone Advisory Board.

- H) That, with the adoption of this Ordinance, taxes on land and real property levied by the **LAKE LAND COLLEGE #517** shall be abated on **RESIDENTIAL** property developments located within the Zone and described in Section "2.A.6" above with the exception of those projects outlined in SECTION "2.A.7" above, and upon which new construction has occurred. Abatements will occur according to the following schedule:

- 1) For taxes levied in the first year of abatement: 100%
- 2) For taxes levied in the second year of abatement: 100%
- 3) For taxes levied in the third year of abatement: 100%

- 4) For taxes levied in the fourth year of abatement: 100%
- 5) For taxes levied in the fifth year of abatement: 100%

Said abatements shall be for five (5) consecutive years beginning with the real estate taxes payable in the year following the first full year that a residence's construction is completed. Abatements shall be made on the new tax increment created by said property improvements according to the aforementioned schedule. Abatement for a specific project will cease after the fifth year or upon expiration, termination or decertification of the Coles County Enterprise Zone, whichever is sooner.

- I) The above property tax abatements shall be applicable for qualified owner-occupied residential projects involving real property upon which new construction has been completed after the Zone's Certification date by the Department, and prior to the expiration, termination or decertification of the Coles County Enterprise Zone. Further, if a building permit is required then its issuance is also a condition of abatement approval.
- J) Enterprise Zone Sales Tax Exemptions on building materials used in eligible new owner-occupied homes which meet the criteria in Section "2.A.6" above are also available.
- K) Residential Contractors registered with the State of Illinois who have a clear tax record and a Federal Employer Identification Number, or FEIN, may apply for the Enterprise Zone Building Materials Exemption Certificate (BMEC) issued by the Illinois Department of Revenue, in coordination with the homeowner. The BMEC Application must be processed through the office of the Coles County Enterprise Zone Administrator prior to purchasing the building supplies.
- L) To qualify for residential property tax abatement incentives, new homes constructed in the Enterprise Zone must be built by contractors registered with the State of Illinois who have a clear tax record and a Federal Employer Identification Number, or FEIN.
- M) An application must be filed by the prospective homeowner in order to qualify for tax abatement. A builder, developer, renter, or lessee is not eligible for the residential property tax abatement benefit. Additionally, a residential Memorandum of Understanding or MOU which will define the specific investment threshold and tax abatement period will be provided to the homeowner.

- N) The residential property tax abatement and building materials sales tax exemptions must be approved prior to construction and be in alignment with the local building codes and permit process.
- O) Regulatory and Legal Compliance. The Companies receiving Coles County Enterprise Zone property tax abatement shall comply with all federal, state and local environmental laws and regulations. Failure to comply shall be as determined by the Taxing Bodies and shall not require formal action or findings by any governmental agency or court.
- P) With the exception of Residential Development Projects, entities meeting abatement qualification criteria outlined above must enter into a Memorandum of Understanding with the Coles County Enterprise Zone through its Enterprise Zone Administrator, outlining projected job creation and/or job retention numbers and capital investment for the eligible projects as defined in Section 2.A above. Said Administrator is hereby authorized to enter such agreements on behalf of the Coles County Enterprise Zone.
- 1) Entities receiving property tax abatement for eligible projects must agree to maintain a minimum of 75% of the employment levels at that location as described in the Memorandum of Understanding for the term of abatement. At the discretion of the Coles County Enterprise Zone Administrator, with the advice and consent of the local Enterprise Zone Advisory Board, failure to maintain a minimum of 75% of the employment levels during the agreement period may result in the immediate termination of remaining abatement and/or the pro-rata repayment of previously abated real property taxes to the applicable taxing districts.
 - 2) The Administrator of the Coles County Enterprise Zone will annually monitor the performance of the eligible recipients of property tax abatement in order to ensure that job and investment projections outlined in the Memorandum of Understanding are being met.
 - 3) The Coles County Enterprise Zone Administrator will also inform the entity of required state of Illinois reporting requirements. Failure to report Enterprise Zone benefits as required by the Illinois Department of Revenue, and/or other state agencies, as may be dictated by state statute, may result in termination of all locally designated Coles County Enterprise Zone benefits.

- 4) The Administrator of the Coles County Enterprise Zone, with advice and consent of the local Enterprise Zone Advisory Board, may elect to waive enforcement of any performance measures outlined in the Memorandum of Understanding based on a finding that the waiver is necessary to avert an imminent, demonstrable, and material hardship to the entity that may result in such entity's insolvency or discharge of workers.

SECTION 3 – BENEFIT ENTITLEMENT - Upon the effective date of this ordinance, all incentives and benefits previously offered and in effect in the Coles County Enterprise Zone granted before the termination of the original Coles County Enterprise Zone, shall continue as originally implemented for the term of the new Coles County Enterprise Zone, subject to approval and certification of said Zone by the Department, for the following groups:

- A) Business enterprises which are receiving benefits or incentives in the Coles County Enterprise Zone on the effective date of this Resolution,
- B) Business enterprises or expansions which are proposed or under development on the effective date of this Resolution:
 1. If the business enterprise demonstrates that the proposed business enterprise or expansion has committed to locating or expanding in the zone; or
 2. Substantial or binding financial obligations have been made, and such commitments have been made in reasonable reliance on the benefits and programs which would have previously been available because of the Enterprise Zone.

SECTION 4 – NO ASSIGNMENT OR TRANSFER. Coles County Enterprise Zone property tax abatement shall be specifically granted to the Applicant and may not be re-assigned or transferred without a Written Notice of Transfer Request being submitted to the Coles County Enterprise Zone Administrator. In the event that the Applicant desires to transfer or assign any or all of its ownership of the subject property where the business is located thereon, the transferee shall submit correspondence to the Coles County Enterprise Zone Administrator requesting transfer of the abatement to the new owner for the time remaining on the abatement.

The Coles County Enterprise Zone Administrator, with the advice and consent of the local Enterprise Zone Advisory Board, shall review the taxpayer's request to transfer said abatement, and determine the taxpayer's eligibility for such transfer,

subject to the terms and conditions of Section 2 above as well as compliance with the Act. The Coles County Enterprise Zone Administrator shall notify the affected taxing bodies that such a request has been made and the action taken by the Administrator to address the transfer request. Residential abatement incentives are not transferable.

SECTION 5 – ADMINISTRATION. By agreement of the joint applicants of the County of Coles, the City of Charleston, the City of Mattoon, the City of Oakland and the Village of Ashmore, the Administrator of the Coles County Enterprise Zone will be the President of Coles Together or other qualified party as determined from time to time by completing a Request For Qualifications process conducted by the Enterprise Zone Advisory Board in accordance with the Illinois Enterprise Zone Act and Regulations. Administration of the Zone will be carried out as described in the Enterprise Zone Intergovernmental Agreement between the County of Coles, the City of Charleston, the City of Mattoon, the City of Oakland and the Village of Ashmore.

SECTION 6 – ADMINISTRATION FEES. Applicant Fees - As allowed by the Act, the Administrator of the Coles County Enterprise Zone is hereby authorized to collect a Zone Administration Fee from the Applicant for the issuance of Building Material Exemption Certificates in order to offset the management and operational costs associated with the Administration of the Zone. Said fee shall be equal to .5 percent (1/2%) of the documented cost of building materials for each project up to a maximum of \$50,000 per project (20 ILCS 655/8.2c). The Zone Administrator, with the advice and consent of the Enterprise Zone Advisory Board, may also elect to collect a processing fee for related Enterprise Zone activities such as boundary amendment applications, technical correction applications, and/or other applications resulting in an amendment to the Zone or Zone operating procedures, which may change from time to time. At no time will all fees combined, related to a single project, exceed \$50,000 or such amount as may be stipulated in state statute. **LAKE LAND COLLEGE #517** shall have no liability for payment of such fee on behalf of the Applicant.

SECTION 7 – TAX INCREMENT FINANCING DISTRICT OR REDEVELOPMENT AREA OVERLAY. In the event that a Tax Increment Financing (TIF) District or redevelopment district or project area (20 ILCS 655/5.4.1) is, will be, or has been created by a municipality under Division 74.4 of the Illinois Municipal Code, and said redevelopment project area contains property that is located in an enterprise zone, and the municipality adopts an enterprise zone designating ordinance pursuant to Section 5.4 of the Act specifically concerning the abatement of taxes on property, as in Section 2 above, located

within a redevelopment project area created pursuant to Division 74.4 of the Illinois Municipal Code, and the Department certifies the Ordinance, then the property that is located in both the enterprise zone and the redevelopment project area or TIF District shall not be eligible for the abatement of taxes under Section 18-170 of the Illinois Property Tax Code.

SECTION 8 – BUSINESS ENTERPRISE FOR MINORITIES, WOMEN, AND PERSONS WITH DISABILITIES. The Designating Units of Government are committed to the development of businesses owned by minorities, women and disabled persons, as defined in the Business Enterprise for Minorities, Women and persons With Disabilities Act (30 ILCS 575), in the Coles County Enterprise Zone. Further, as described in the Illinois Enterprise Zone Act (20 ILCS 655/4.e.11), the Designating Units of Government are committed to encouraging employers located within the boundaries of the Coles County Enterprise Zone to hire minorities, women and disabled persons in accordance with the intent of the Act and the regional economic development strategy.

SECTION 9 – LOCAL SOURCING STATEMENT. The Designating Units of Government encourage companies receiving Coles County Enterprise Zone benefits, as provided herein, to utilize local labor and to purchase building materials locally.

SECTION 10 – CONFLICTING LANGUAGE. All Ordinances and/or Resolutions or parts of the same conflicting with any provisions of this Resolution shall be and are hereby repealed.

Section 11 – EFFECTIVE DATE. This Resolution shall be in effect from the date of and after its passage, approval and recording and upon certification by the Illinois Department of Commerce and Economic Opportunity, according to law. Failure to receive approval and certification of related Zone applications by the Department will render this Resolution null and void.

PASSED BY THE GOVERNING BOARD OF LAKE LAND COLLEGE, COMMUNITY COLLEGE DISTRICT No. 517, this 9th day of March, 2026, with a vote of _____ ayes and _____ nays.

Board Chair

ATTEST:

Board Secretary

SECRETARY'S CERTIFICATE

I, _____, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Trustees of Lake Land College, Community College District No. 517, Counties of Christian, Clark, Clay, Coles, Crawford, Cumberland, Douglas, Edgar, Effingham, Fayette, Jasper, Macon, Montgomery, Moultrie, and Shelby, State of Illinois, (the "College District") and as such official, I am the keeper of the records and files of the Board of Trustees of said College District.

I do further certify that the foregoing Resolution for Approving Participation in the Coles County Enterprise Zone (Resolution No. 0326-007) is a true, correct and complete copy of that Resolution as adopted by the Board of Trustees of the College District at a meeting held on the ____ day of ____, 20__.

I do further certify that the deliberations of the members of the Board of Trustees on the adoption of the Resolution were taken openly; that the vote on the adoption of the Resolution was taken openly; that the meeting was held at a specified time and place convenient to the public; that notice of the meeting was duly given to all newspapers, radio or television stations, and other news media requesting notice; and that the meeting was called and held in strict compliance with the provisions of the Illinois Open Meetings Act, as amended, and the applicable provisions of the Public Community College Act of the State of Illinois, and that this Board of Trustees has complied with all of the applicable provisions of said Acts and with all the procedural rules of the Board of Trustees.

IN WITNESS WHEREOF, I hereunto affix my official signature, this ____ day of _____, 2026.

Secretary, Board of Trustees