

Lake Land College  
Board of Trustees



RESOLUTION NUMBER: 1022-004

DATE: October 10, 2022

*A RESOLUTION AMENDING RESOLUTION NO. 1016-031, A RESOLUTION AUTHORIZING PARTICIPATION IN THE ABATEMENT OF REAL PROPERTY TAX IN THE EFFINGHAM ENTERPRISE ZONE IN THE CITY OF EFFINGHAM, ILLINOIS, EFFINGHAM COUNTY, ILLINOIS, AND THE VILLAGE OF TEUTOPOLIS, ILLINOIS*

WHEREAS, pursuant to the Illinois Enterprise Zone Act (20 ILCS 655/1 et. seq.), as amended (hereinafter referred to as the "Act"), the State of Illinois authorized the creation of enterprise zones, together with certain incentive programs; and,

WHEREAS, pursuant to the Act, the City of Effingham, Illinois, (hereinafter referred to as the "City") pursuant to City of Effingham Ordinance No. 71-2016, dated August 16, 2016 (hereinafter referred to as the "City Ordinance No. 71-2016"), the County of Effingham, Illinois, (hereinafter referred to as the "County"), pursuant to Effingham County Resolution No. 16-58 dated August 15, 2016 (hereinafter referred to as the "County Resolution No. 16-58), and the Village of Teutopolis, Illinois (hereinafter referred to as the "Village") pursuant to Village of Teutopolis Ordinance No. 868, dated August 17, 2016 (hereinafter referred to as the "Village Ordinance No. 868") established the City of Effingham/Effingham County Enterprise Zone, which included certain real estate located within the City of Effingham, Illinois, the County of Effingham, Illinois, and the Village of Teutopolis, Illinois (hereinafter referred to as the "City of Effingham/Effingham County Enterprise Zone"); and,

WHEREAS, pursuant to the Act, the Lake Land College, Community College District No. 517 (hereinafter referred to as the "Government Entity") adopted Resolution No. 1016-031, A Resolution Authorizing Participation in the Abatement of Real Property Tax in the City of Effingham, Illinois, Effingham County, Illinois, and the Village of Teutopolis, Illinois, on October 10, 2016, (hereinafter referred to as "Resolution No. 1016-031") wherein the Government Entity authorized its participation in the abatement of real property tax on improvements to real property in the Effingham/Effingham County Enterprise Zone; and,

WHEREAS, pursuant to the Act, approval of City of Effingham/Effingham County Enterprise Zone, as designated by the City Ordinance No. 71-2016, County Resolution No. 16-58, and Village Ordinance No. 868, as well as the Intergovernmental Agreement, was made by the Illinois Department of Commerce and Economic Opportunity ("DCEO") by certification dated October 16, 2017, to begin operations on January 01, 2018; and,

WHEREAS, after careful investigation, the City, County, and Village, have jointly determined and concur that it is desirable and necessary for the City of Effingham/Effingham County Enterprise Zone, to amend the qualifying criteria for local incentives and property tax abatement within the boundaries of the City of Effingham/Effingham County Enterprise Zone to meet the needs of existing residents, employers, targeted investors and industry sectors in the region; and,

WHEREAS, to offer the amended property tax abatement incentives within the Effingham/Effingham County Enterprise Zone, the City, County, and Village must provide to DCEO, as part of its application to Expand, Limit, or Repeal Incentives, a resolution from the governing boards of taxing bodies that are participating in the amendment to the abatement of property tax; and,

WHEREAS, the Governing Entity hereby finds that the amendment of qualifying criteria and property tax abatements to include residential properties within the Effingham/Effingham County Enterprise Zone is necessary for the continued economic growth and job creation of the region, and is necessary to promote and conserve the public health, safety, and welfare of the region; and;

WHEREAS, the governing board of the Governing Entity finds that it is necessary and in the best interests of citizens of the Governing Entity to amend Resolution No. 1016-031, as provided for herein.

NOW, THEREFORE, BE IT RESOLVED by 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, State of Illinois (the "Board") as follows:

1. The findings made in the prefatory portion of this Resolution are hereby adopted.
2. Amendment to Resolution No. 1016-031. Sections 2 and 3 of Resolution No. 1016-031 is hereby amended in their entirety and replaced with the following:

"2. Subject to the conditions set forth in paragraph 3 of this Resolution, the Government Entity shall and does hereby extend and provide the real estate tax abatement incentives described in Exhibit B (hereinafter referred to as the "Tax Abatement Incentive"), which is attached hereto and hereby incorporated by this reference as though fully stated herein, on property located within the Enterprise Zone Area, as depicted in the attached Exhibit A, as amended from time to time.

3. Conditions: The Tax Abatement Incentive set forth in paragraph 2 of this Resolution are subject to and conditioned upon the following:

- a. The Tax Abatement Incentive shall apply only to those projects located within the geographic boundaries of the Effingham/Effingham County Enterprise Zone, as amended from time to time, which are industrial, commercial, and new residential projects; and,
- b. The Tax Abatement Incentive shall only apply to the ad valorem taxes generated by an increase in assessed valuation resulting from the new construction of improvements or projects after the same have been duly assessed; provided that such abatement shall not exceed the amount attributable to the new construction of the improvement or project; and,
- c. The Tax Abatement Incentive shall apply only to that parcel, tract, or lot of real estate physically located within the Enterprise Zone, which has been improved after the date of certification of the amendment to modify local incentives Enterprise Zone by the Illinois Department of Commerce and Economic Opportunity pursuant to the Act; and,
- d. Any real property located within the Enterprise Zone Area and also located within the boundaries of any tax increment finance redevelopment area duly and legally adopted by any unit of local government pursuant to applicable Illinois law shall not be eligible for any abatement authorized hereunder; and,
- e. While the Tax Abatement Incentive is in effect, the Government Entity shall continue to receive all ad valorem taxes resulting from the equalized assessed valuation for such real estate for that tax year immediately preceding the new construction of the improvement or project; and,
- f. Notwithstanding anything contained herein to the contrary, if the term of

any abatement of ad valorem taxes has not expired as of January 1, 2018 on any qualified commercial or industrial project located within the Original Effingham/Effingham County Enterprise Zone, authorized pursuant to City Ordinance No.9-88, dated March 15, 1998, and County Ordinance dated March 15, 1998, as renewed and extended pursuant to City of Effingham Ordinance No. 54-2004 dated June 15, 2004, and Effingham County Ordinance No. 04-67 dated June 21, 2004, then such abatement shall not terminate, but shall instead continue in full force and effect until the natural termination of such qualifying commercial project's three (3) year abatement or industrial project's ten (10) year abatement; provided, however, that such qualifying commercial project shall not be entitled to more than three (3) years abatement during the term of the new Enterprise Zone or such qualifying industrial project shall not be entitled to more than seven (7) years abatement during the term of the new Enterprise Zone; and,

g. For purposes of this Resolution, the term "Qualifying Project" shall mean those projects which meet each condition set forth in Paragraph 4(a) through 4(d) of this Agreement."

3. Exhibit A to Resolution No. 1016-031, is hereby supplanted and replaced by the Exhibit A, which is attached hereto and hereby incorporated by reference as though fully stated herein.
4. Exhibit B to Resolution No. 1016-031, is hereby supplanted and replaced by the Exhibit B, which is attached hereto and hereby incorporated by reference as though fully stated herein.
5. Except as specifically modified by this Resolution, the remaining provisions of Resolution No. 1016-031, shall remain in full force and effect.

6. The passage of this Resolution shall be inscribed permanently in the records of the proceedings of the Government Entity.
  
7. This Resolution shall be in full force and effect from and after its passage, approval and recording according to law only until the expiration date of the Effingham/Effingham County Enterprise Zone.

ADOPTED this \_\_\_ day of \_\_\_\_\_, 20\_\_ by the following vote:

AYES:

NAYS:

ABSENT:

BOARD OF TRUSTEES  
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

By: \_\_\_\_\_

Chair

Attest: \_\_\_\_\_ (Seal)

Secretary

## SECRETARY'S CERTIFICATE

I, Tom Wright, 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, a RESOLUTION AMENDING RESOLUTION NO. 1016-031, A RESOLUTION AUTHORIZING PARTICIPATION IN THE ABATEMENT OF REAL PROPERTY TAX IN THE EFFINGHAM ENTERPRISE ZONE IN THE CITY OF EFFINGHAM, ILLINOIS, EFFINGHAM COUNTY, ILLINOIS, AND THE VILLAGE OF TEUTOPOLIS, ILLINOIS, 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 10<sup>th</sup> day of October, 2022.

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 10th day of October, 2022.

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Secretary, Board of Trustees

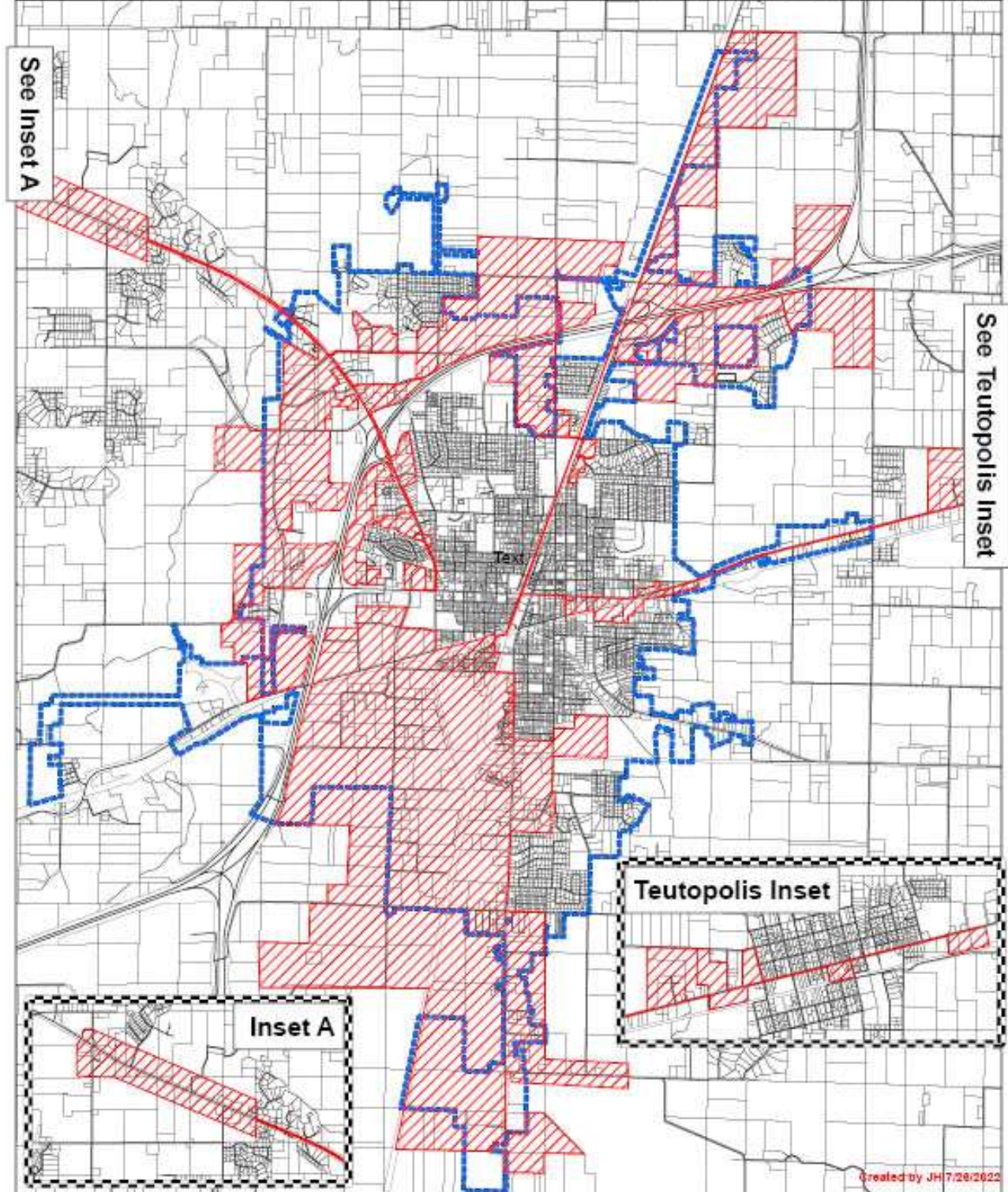
EXHIBIT A  
(Enterprise Zone Map)





Enterprise Zone  
Effingham Corporate Boundary

# City of Effingham Enterprise Zone



## EXHIBIT B

1. Tax Abatement Incentive (Commercial Projects): Subject to the conditions set forth in paragraph 3 of this Resolution, the Effingham County Clerk is authorized and directed to abate the ad valorem real estate taxes imposed by the Government Entity via the Government Entity's real estate tax levy on any Qualifying Project, which are commercial projects, beginning on that year in which the commercial Qualifying Project is assessed for ad valorem real estate tax purposes by the Effingham County Supervisor of Assessments based upon the Scheduled Tax Abatement Incentive Calculation as follows:

Year One: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Two: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Three: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

2. Tax Abatement Incentive (Industrial Projects): Subject to the conditions set forth in paragraph 3 of this Resolution, the Effingham County Clerk is authorized and directed to abate the ad valorem real estate taxes imposed by the Government Entity via the Government Entity's real estate tax levy on any Qualifying Project, which are industrial projects, beginning on that year in which the industrial Qualifying Project is assessed for ad valorem real estate tax purposes by the Effingham County Supervisor of Assessments based upon the Scheduled Tax Abatement Incentive Calculation as follows:

Year One: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Two: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Three: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred

percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Four: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Five: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Six: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Seven: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

3. Tax Abatement Incentive (New Multi-Family Residential Projects): Subject to the conditions set forth in paragraph 3 of this Resolution, the Effingham County Clerk is authorized and directed to abate the ad valorem real estate taxes imposed by the Government Entity via the Government Entity's real estate tax levy on any Qualifying Project, which are new residential projects, beginning on that year in which the new residential Qualifying Project is assessed for ad valorem real estate tax purposes by the Effingham County Supervisor of Assessments based upon the Scheduled Tax Abatement Incentive Calculation as follows:

Year One: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Two: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Three: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

4. Tax Abatement Incentive (New Single-Family Residential Projects): Subject to the conditions set forth in paragraph 3 of this Resolution, the Effingham County Clerk is authorized and directed to abate the ad valorem real estate taxes imposed by the Government Entity via the Government Entity's real estate tax levy on any Qualifying Project, which are new residential projects, beginning on that year in which the new residential Qualifying Project is assessed for ad valorem real estate tax purposes by the Effingham County Supervisor of Assessments based upon the Scheduled Tax Abatement Incentive Calculation as follows:

Year One: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Two: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Three: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Four: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

Year Five: An amount equal to one hundred percent (100%) of the ad valorem taxes extended by the Effingham County Clerk attributable to one hundred percent (100%) of the assessed value of the Qualifying Project as established by the Effingham County Supervisor of Assessments.

# MEMO

TO: Dr. Jonathan Bullock, President

FROM: Greg Nuxoll, Vice President for Business Services

CC:

DATE: September 28, 2022

RE: Resolution of Intent to Continue Foundation Tax Levy

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Attached is the Resolution of Intent to Continue the Foundation Tax Levy for the coming tax year. Lake Land is eligible to annually levy for the Foundation tax since the college is eligible to receive equalization grant money and since our combined operating levy of 18.00 cents per \$100 EAV for the education fund and the operations and maintenance fund is below the state average of 28.33 cents per \$100 EAV. Therefore, the College is able to levy 10.33 cents per \$100 EAV for the 2022 tax year.

The following data represents the average state levy per \$100 EAV for the past five years.

<u>Cents per \$100 EAV</u>
2021 – 29.07
2020 – 29.09
2019 – 29.05
2018 – 29.12
2017 – 29.62

The initial authorization for this annual levy dates back to the Illinois Community College Board Act dated September 15, 1989. Due to our equalization grant eligibility and low combined operating rate of 18.00 cents per \$100 EAV, the college has annually authorized the Foundation tax levy.

If the resolution is approved by the Trustees, we will proceed as outlined in HB 1484.

Due to the financial needs of the college, I recommend approval of the resolution.

Attachment

**Lake Land College  
Board of Trustees**



RESOLUTION NUMBER: 1022-005

DATE: 10/10/22

***RESOLUTION OF INTENT TO CONTINUE THE FOUNDATION TAX LEVY***

WHEREAS, HB1484 authorizes the board of a community college district to levy an additional tax upon the taxable property of the district in any year in which the State Board issues a certificate of eligibility to do so; and

WHEREAS, the Illinois Community College Board has certified that Lake Land College is authorized a 28.33 cents per \$100 of equalized assessed valuation; and

WHEREAS, the Lake Land College Board of Trustees intends to continue the levy of an additional tax as authorized by HB1484; and

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, intends to increase the levy by 10.33 cents per \$100 of equalized assessed valuation to 28.33 cents per \$100 of equalized assessed valuation as certified by the Illinois Community College Board, effective for the 2022 tax year.

Adopted this 10<sup>th</sup> day of October, 2022 by the following vote:

AYES:

NAYS:

ABSENT:

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Board Chair

ATTEST:

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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 of Intent to Continue the Foundation Tax Levy, 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 10th day of October, 2022.

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 \_\_\_\_\_, 2022.

\_\_\_\_\_  
Secretary, Board of Trustees