294470 10/01/2020 10:29:43 AM PAGES: 35 REC FEE: 57.00 RHSP FEE: DOUGLAS COUNTY JUDI L. POLLOCK CLERK & RECORDER

DOUGLAS COUNTY ENTERPRISE ZONE INTERGOVERNMENTAL AGREEMENT

This Agreement originally made the 21st day of December 2016, by and between the County of Douglas, the City of Arcola, the City of Newman, the City of Tuscola, the City of Villa Grove, the Village of Arthur and the Village of Atwood, hereafter referred to as "the Designating Units of Government", and subsequently amended the 19th day of February, 2020 for a boundary amendment and again on the 23rd day of July 2020 to include the County of Champaign as a Designating Unit of Government with a project related boundary amendment.

WHEREAS, the said Designating Units of Government have adopted Ordinances establishing an Enterprise Zone, herein after collectively referred to as "the Ordinance," subject to certification by the Department of Commerce and Economic Opportunity, herein after referred to as "the Department," including incorporated portions of the City of Arcola, incorporated portions of the City of Newman, incorporated portions of the City of Tuscola, incorporated portions of the City of Villa Grove, incorporated portions of the Village of Arthur, incorporated portions of the Village of Atwood, unincorporated portions of the County of Douglas and unincorporated portions of the County of Champaign; and

WHEREAS, the Governor signed Senate Bill 3616, as amended, into law on August 7, 2012, thereby amending the "Illinois Enterprise Zone Act" (20 ILCS 655/1 et. seq.) under the provisions of Public Act 97-0905 outlining new application procedures and related changes to the Illinois Enterprise Zone Program; and

WHEREAS, the Ordinance is or will be part of the application to the Department for Adding a New Designating Unit of Government and related territory to the Douglas County Enterprise Zone pursuant to 20 ILCS 655/1 et. Seq. and Section 18-170 of the Property Tax Code (35 ILCS 200-170) herein after referred to as "Act;" and

WHEREAS, the Designating Units of Government listed above desire to operate the Enterprise Zone in an efficient and effective manner in keeping with the terms of the Act and rules and regulations promulgated by the Department and the Illinois General Assembly for the operation of an Enterprise Zone; and

NOW, THEREFORE, in consideration of the foregoing premises and the mutual promises herein after recited, the County of Douglas, the City of Arcola, the City of Newman, the City of Tuscola, the City of Villa Grove, the Village of Arthur, the Village of Atwood and the County of Champaign agree that the following terms shall govern the operation and management of the Enterprise Zone.

SECTION I - GENERAL PROVISIONS

The name of the Enterprise Zone shall be the Douglas County Enterprise Zone, herein after referred to as the "Zone."

- A) Legal Description. The area as described in Exhibit "A" of this document and the Ordinance shall be designated as the Douglas County Enterprise Zone.
- B) Term. The term of the Zone will be for 15 years commencing on January 1, 2018, and ending at midnight on December 31, 2032, or until such time as the Zone has expired, been decertified by the Department or repealed by the General Assembly or by ordinance of the designating governmental entities, whichever is sooner. After the 13th year, the zone is subject to review by the state Enterprise Zone Board for an additional 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 and certification by the Department, the Zone may further be in effect for an additional 10 years, beginning January 1, 2033. Champaign County's participation in the Zone shall begin upon approval and certification by the Department according to law.
- C) Zone Administration. The parties to this Agreement being the County of Douglas, the City of Arcola, the City of Newman, the City of Tuscola, the City of Villa Grove, the Village of Arthur, the Village of Atwood and the County of Champaign, hereby agree that the Administrator of the Douglas County Enterprise Zone will be the Executive Director of the Tuscola Chamber and Economic Development, Inc. or other qualified party as determined from time to time by completing a Request For Qualifications process conducted by the Douglas County 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 this Agreement between Designating Units of Government. Zone administration shall be conducted as outlined in Section V below.

D) Administration Fees.

Applicants: As allowed by the Act, the Administrator of the Douglas County Enterprise Zone is hereby authorized to collect an Administration Fee for the issuance of Building Materials Exemption Certificates in order to help 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 Certificate (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. The parties to this agreement shall have no liability for payment of such fee on behalf of the Applicants.

D) Provisions for Tax Abatement. The parties to this agreement recognize the individual Enterprise Zone property tax abatement policies of the Designating Units of Government, set forth below and in their respective Designating Ordinances. The parties further agree that the taxpayer receiving eligible property tax abatement within the Douglas County Enterprise Zone, subject to certification and/or as certified by the Department, will be subject to certain terms and conditions in the Memorandum of Understanding between said taxpayer and the Douglas County Enterprise Zone Administrator as also outlined below.

SECTION II - DEFINITIONS

A) DEFINITIONS

- 1) "Project Application" as defined herein is the written application for Douglas County Enterprise Zone benefits for job development and capital investment projects. The application must be completed by the company seeking benefits (or the company's designated representative) and submitted to the Douglas County Enterprise Zone Administrator prior to the initiation of construction for said project. The Application provides information necessary for the Administrator to verify eligibility for Enterprise Zone benefits including, but not limited to, property tax abatement and Sales Tax Exemption for Construction Materials in conjunction with the Illinois Department of Revenue processes and procedures in effect at the time of the Application.
- 2) "Memorandum of Understanding" or "MOU" as defined herein is the written agreement between the Douglas County Enterprise Zone Administrator, on behalf of the Taxing Bodies participating in the Douglas 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.
- 3) "Industrial/Manufacturing Projects" as defined herein, are enterprises where the manufacturing or assembling of goods takes place.
- 4) "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.
- 5) "Office Projects" as defined herein are enterprises that are research oriented and that require a highly skilled workforce such as biotechnology, electronics and/or professional services such as engineering, architecture, finance, law and telemarketing companies.
- 6) "Retail/Commercial Companies" as described herein, are enterprises in the business of selling products or services in the following categories: Stores selling products to the general public or wholesale customers, restaurants, hotels/motels and related concerns.
- 7) Exclusions Retail/Commercial 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. automobile service station
- c. automatic or self-service coin operated car wash
- d. commodity scrap processing
- e. convenience food and beverage store
- f. gasoline station
- g. package liquor store
- h. recycling facility
- i. cash advance, pay day loan and title loan stores
- j. adult entertainment venues including adult bookstores
- 8) Exclusions Residential projects shall be ineligible for any benefits herein established in the Douglas Enterprise Zone.
- B) **Project Application Approval** No project shall be granted property tax abatement until or unless a Project Application has been submitted to the Administrator of the Douglas 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.

SECTION III - DESIGNATING UNITS OF GOVERNMENT PROPERTY TAX ABATEMENT POLICIES.

- A) By individual governmental Ordinance or Resolution, each Designating Unit of Government for the Douglas County Enterprise Zone shall have a uniform property tax abatement policy that follows the terms outlined below.
- B) The County of Douglas, the City of Arcola, the City of Newman, the City of Tuscola, the City of Villa Grove, the Village of Arthur, the Village of Atwood and the County of Champaign Property Tax Abatement: 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.
 - 1) That commencing on or after January 1, 2018, taxes on real property levied by the County of Douglas, the City of Arcola, the City of Newman, the City of Tuscola, the City of Villa Grove, the Village of Arthur, the Village of Atwood and the County of Champaign shall be abated on property located within the Zone 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:

80%

| 3) | For taxes levied in the third year of abatement: | 60% |
|----|---|-----|
| 4) | For taxes levied in the fourth year of abatement: | 40% |
| 5) | For taxes levied in the fifth year of abatement: | 20% |
| 6) | For taxes levied in the sixth year and beyond: | 0% |

- C) Said abatements shall be for five (5) 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 and fully assessed. Abatement for a specific project will cease after the fifth year or upon expiration, termination or decertification of the Douglas County Enterprise Zone, whichever is sooner.
- D) The above property tax abatements shall be applicable for eligible OFFICE, INDUSTRIAL, MANUFACTURING AND LOGISTICS/DISTRIBUTION CENTER PROJECTS for improvements to real property upon which new construction, improvements, renovation or rehabilitation has been completed after May 1, 2020, and before the expiration, termination or decertification of the Douglas 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.
- E) Both a minimum capital investment of Two Hundred Thousand Dollars (\$200,000.00) and the creation and/or retention of at least one (1) full-time job are necessary for a parcel to receive real tax abatement as provided herein for eligible OFFICE, INDUSTRIAL, MANUFACTURING AND LOGISTICS/DISTRIBUTION CENTER-based projects.
- F) That, with the adoption of this Ordinance, taxes on real property levied by the County of Douglas, the City of Arcola, the City of Newman, the City of Tuscola, the City of Villa Grove, the Village of Arthur, the Village of Atwood and the County of Champaign shall be abated on RETAIL AND 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:

For taxes levied in the first year of abatement:
 For taxes levied in the second year of abatement:
 For taxes levied in the third year of abatement:
 25%

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 and fully assessed. Abatement for a specific project will cease after the third year or upon expiration, termination or decertification of the Douglas County Enterprise Zone, whichever is sooner.

G) The above property tax abatements shall be applicable for eligible RETAIL AND COMMERCIAL projects involving real property upon which construction, improvements, renovation or rehabilitation which results in an increase in the Equalized Assessed Valuation of at least \$15,000 has been completed after May1, 2020 and prior to the expiration, termination or decertification of the Douglas County Enterprise Zone.

- H) Eligibility- Questions as to the eligibility of a project will be decided by the Douglas County Enterprise Zone Administrator, with advice and consent of the Enterprise Zone Advisory Board.
- Building Permits If a building permit is required within the applicable designating unit
 of government's jurisdiction, then its issuance is also a condition of abatement approval.
- J) Abatement Performance Monitoring Process. Entities meeting qualification criteria outlined above must enter into a Memorandum of Understanding with the Douglas County Enterprise Zone through its Enterprise Zone Administrator, outlining projected job creation and/or job retention numbers and capital investment for the eligible Non-Residential-based projects as defined in Section II above. Said Administrator is hereby authorized to enter such agreements on behalf of the Douglas 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 Douglas County Enterprise Zone Administrator, with the advice and consent of the 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 Douglas 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 Douglas County Enterprise Zone Administrator will also inform the entity of required enterprise zone-related, 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 Douglas County Enterprise Zone benefits.
 - 4) The Administrator of the Douglas County Enterprise Zone, with advice and consent of the 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 IV - ENTERPRISE ZONE ADVISORY BOARD

- A) Duties. The Enterprise Zone Advisory Board will perform the following duties with respect to the Enterprise Zone:
 - 1) Implement, monitor and update established goals and objectives.
 - 2) Establish procedures for the operation and management of the Zone, including

appeals processes, and recommendations and advice on policies for the operation and management of the Zone and the administration and enforcement of the Ordinances.

- Report to the Designating Units of Government and other participating taxing bodies, on an annual basis with respect to Zone activities, performance, policies and procedures.
- 4) Prepare and distribute to the Designating Units of Government and participating taxing bodies an annual report for the Zone.
- Develop and implement a marketing program to inform local businesses and industries, as well as out-of-town prospects, about the Zone and its incentive programs.
- 6) Coordinate Enterprise Zone programs and activities with the various other planning, economic development and community development entities in the area.
- 7) Provide the necessary reporting data to the Illinois Department of Commerce and Economic Opportunity and the Illinois Department of Revenue.
- Perform other functions and duties as may be stipulated by future amendments to the Agreement by the Parties above or by the Act.
- B) Membership. The Enterprise Zone Advisory Board shall be comprised of the Chief Elected Officials of the Designating Units of Government, or their designees, and the Douglas County Enterprise Zone Administrator.
 - Terms of Membership. The members of the Enterprise Zone Advisory Board shall serve during their respective term in office in the case of elected officials, and in the case of the Zone Administrator for as long as he/she holds the position.
 - 2) Elections and Voting. The Enterprise Zone Advisory Board shall elect a Chairman and Vice Chairman annually from the Board membership for a one year term, or until, in the case of elected officials, their respective term in office ends, whichever is sooner. Each member shall have one vote for election purposes and for any and all matters upon which the Board must vote; except the Chairman, who shall not have a vote except in the case of a tie. A simple majority of the membership of the Zone Advisory Board present and accounted for at any meeting shall constitute a quorum. A simple majority of the voting members present at any meeting (assuming a quorum is achieved) shall be required for action upon any item brought before the Board for a vote.
 - 3) **Compensation.** Excepting the Zone Administrator, Zone Advisory Board members shall serve without compensation.
 - 4) **Staff.** The Douglas County Zone Administrator shall serve as advisor and staff to the Zone Advisory Board in order to assist in carrying out its functions and duties.
 - 5) Conflict of Interest. Any voting member of the Enterprise Zone Advisory Board who has a direct or an implied conflict of interest must abstain from voting on matters

before the Advisory Board, and their request(s) for abstention will be recorded in the minutes for the Board.

SECTION V - ENTERPRISE ZONE ADMINISTRATOR

- A) Zone Administrator. The Executive Director of the Tuscola Chamber and Economic Development, Inc. (TCEDI), 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, shall be the Zone Administrator.
- B) The Duties and Responsibilities of the Zone Administrator shall be as follows:
 - 1) Administration Project Eligibility. The Zone Administrator shall administer and enforce the Ordinance, and operate and manage the Zone. All appeals from any decisions or determination of the Zone Administrator shall be taken to the Enterprise Zone Advisory Board.
 - 2) Records. The Zone Administrator shall maintain records associated with Zone activities and projects and those necessary for the preparation of reports required by the State of Illinois and the Enterprise Zone Advisory Board.
 - 3) **Report Preparation**. The Zone Administrator shall prepare all reports required by the State of Illinois.
 - 4) Advisor and Staff to the Enterprise Zone Advisory Board. The Zone Administrator shall serve as advisor and staff to the Enterprise Zone Advisory Board. Said Administrator shall prepare agendas, minutes, handle correspondence and maintain the records of the Enterprise Zone Advisory Board.
 - 5) The Zone Administrator shall initiate and enforce all Douglas County Enterprise Zone property tax abatement Memorandums of Understanding between eligible taxpayers and said Administrator as outlined above.
 - 6) The Administrator may also enter into other Enterprise Zone agreements as may be required from time to time, at the direction of the Enterprise Zone Advisory Board and the parties to this agreement, or as may be required by the Act.

SECTION VI - ZONE MANAGEMENT COSTS AND OPERATION

- A) Staff salary and fringe benefits of the Zone Administrator shall be determined and paid by the TCEDI, or other qualified party, as part of his or her responsibilities in acting as Zone Administrator. Administration fees from Applicants may be used for this purpose.
- B) Operating expenses for the administration of the Zone may include, but are not limited to:
 - Expenses related to promoting the Zone, e.g., brochure production and dissemination, television and newspaper advertising, workshops, presentations and

travel.

- Clerical, copying, printing, postage and minor equipment expenses associated with Zone Advisory Board meetings, activities of the Zone Advisory Board and reporting to the State of Illinois.
- 3) Project related activities which benefit the region's economic development strategy and plan, which are directly impacted by the Douglas County Enterprise Zone.

SECTION VII -ADMINISTRATOR SUCCESSION PROCESS. The agreement between the Designating Units of Governments, the Enterprise Zone Advisory Board, and the Tuscola Chamber and Economic Development, Inc., by which the TCEDI Executive Director serves as the contracted Zone Administrator to act in the various capacities previously set forth herein, is expected to contain a provision authorizing the termination of said agreement, without cause, by either party upon 60-days-notice to the other. In the event that the Designating Units of Government, the Enterprise Zone Advisory Board, or the TCEDI elect such a termination prior to the expiration of this Intergovernmental Agreement, said termination shall not under any circumstances be construed as terminating this Agreement. The parties to the Agreement expressly agree that in that circumstance, this Agreement shall remain in full force and effect and the parties hereto agree that the Enterprise Zone Advisory Board shall, in that event, designate, by majority vote, after a Request For Qualification process, another qualified entity, board or body to take over the duties of the TCEDI and TCEDI Executive Director with regard to the Zone; or the Designating Units of Government shall create a means or mechanism for the alternate election of a Zone Advisory Board and a Zone Administrator (as allowed by statute), which shall be ratified by a vote of the majority of the Designating Units.

SECTION VIII - NO ASSIGNMENT OR TRANSFER. Douglas 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 Douglas 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 located thereon, the transferee shall submit correspondence to the Douglas County Enterprise Zone Administrator requesting transfer of the abatement to the new owner for the time remaining on the abatement.

The Douglas County Enterprise Zone Administrator, with the advice and consent of the 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 Douglas 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.

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

SECTION XI - EFFECTIVE DATE. This Agreement shall be in effect from the date of and after its passage, approval and recording and upon approval and certification of the of appropriate applications by the Illinois Department of Commerce and Economic Opportunity, according to law. Failure to receive approval and certification of the applications by the Department will render this Agreement null and void.

SECTION XII- COMPLIANCE WITH OTHER LAWS. Neither the passage of this Agreement nor the establishment of an Enterprise Zone shall excuse compliance with other applicable laws, ordinances or regulations, unless expressly superseded by the Agreement or the Enterprise Zone Act. Any development undertaken pursuant to the creation of the Enterprise Zone shall be performed in full compliance with all applicable laws and processes.

SECTION XII- REASONABLE ACTION. For matters related to the operation, amendment or modification of the Douglas County Enterprise Zone which will result in job creation, retention or capital investment within the boundaries or proposed boundaries of the Zone that, by statute, require the approval of the Designating Units of Government, the parties of this Intergovernmental Agreement stipulate and concur that said approval shall not be unreasonably withheld by any of said Designating Units of Government.

This agreement is made as of the year and day first above written.

City of Arcola

City of Newman

City of Tuscola

City of Village Grove

By: Mayor 4. Vers

Mayor

Village of Atwood

Village of Arthur

Village President

Village of President

County of Douglas

County of Champaign

County Board Chairperson

County Executive

FXHIBIT "A"

Enterprise Zone Boundary Definition

The enterprise zone consists of the following parcel numbers in Douglas County:

Parcel Identification Numbers (PINs) for the enterprise zone covering property in Arcola Township but not within City of Arcola corporate limits:

| 01-08-15-000-006 | 01-08-15-300-008 | 01-08-21-200-002 | 01-08-22-100-002 | 01-08-22-100-012 |
|------------------|------------------|------------------|------------------|------------------|
| 01-08-15-300-001 | 01-08-15-300-802 | 01-08-21-200-003 | 01-08-22-100-004 | 01-08-22-200-001 |
| 01-08-15-300-002 | 01-08-15-400-003 | 01-08-22-000-002 | 01-08-22-100-006 | 01-14-10-100-002 |
| 01-08-15-300-005 | 01-08-15-400-013 | 01-08-22-000-002 | 01-08-22-100-010 | 01-14-10-100-002 |
| 01-08-15-300-006 | 01-08-16-400-002 | 01-08-22-100-001 | 01-08-22-100-011 | 01-14-10-100-002 |

Additional PINs for the enterprise zone covering property within the City of Arcola:

| 01-14-03-100-001 | 01-14-03-400-007 | 01-14-04-201-058 | 01-14-04-417-046 | 01-14-04-430-018 |
|------------------|------------------|------------------|------------------|------------------|
| 01-14-03-100-002 | 01-14-03-400-008 | 01-14-04-314-007 | 01-14-04-418-010 | 01-14-04-430-019 |
| 01-14-03-100-003 | 01-14-03-400-010 | 01-14-04-314-021 | 01-14-04-418-014 | 01-14-04-430-021 |
| 01-14-03-100-016 | 01-14-03-400-011 | 01-14-04-402-005 | 01-14-04-418-015 | 01-14-04-430-022 |
| 01-14-03-100-017 | 01-14-03-400-014 | 01-14-04-403-017 | 01-14-04-419-007 | 01-14-04-430-023 |
| 01-14-03-100-018 | 01-14-03-400-019 | 01-14-04-409-007 | 01-14-04-419-008 | 01-14-04-430-024 |
| 01-14-03-301-001 | 01-14-03-400-021 | 01-14-04-409-010 | 01-14-04-423-009 | 01-14-04-430-025 |
| 01-14-03-301-002 | 01-14-03-400-022 | 01-14-04-409-011 | 01-14-04-423-010 | 01-14-04-430-026 |
| 01-14-03-301-006 | 01-14-03-400-023 | 01-14-04-410-005 | 01-14-04-423-014 | 01-14-04-435-022 |
| 01-14-03-301-008 | 01-14-03-400-026 | 01-14-04-410-016 | 01-14-04-423-015 | 01-14-04-435-026 |
| 01-14-03-303-001 | 01-14-03-400-029 | 01-14-04-410-017 | 01-14-04-423-016 | 01-14-04-436-001 |
| 01-14-03-310-009 | 01-14-03-400-032 | 01-14-04-410-018 | 01-14-04-424-002 | 01-14-04-437-001 |
| 01-14-03-310-010 | 01-14-03-400-033 | 01-14-04-410-019 | 01-14-04-424-003 | 01-14-04-438-001 |
| 01-14-03-310-011 | 01-14-03-400-035 | 01-14-04-416-012 | 01-14-04-424-006 | 01-14-04-439-002 |
| 01-14-03-310-012 | 01-14-03-400-036 | 01-14-04-416-016 | 01-14-04-424-012 | 01-14-04-440-001 |
| 01-14-03-310-013 | 01-14-03-400-037 | 01-14-04-416-023 | 01-14-04-424-013 | 01-14-09-100-007 |
| 01-14-03-310-017 | 01-14-03-400-040 | 01-14-04-416-024 | 01-14-04-424-014 | 01-14-09-100-011 |
| 01-14-03-311-001 | 01-14-03-400-041 | 01-14-04-417-004 | 01-14-04-424-015 | 01-14-09-100-012 |
| 01-14-03-311-006 | 01-14-03-400-043 | 01-14-04-417-009 | 01-14-04-424-016 | 01-14-09-100-016 |
| 01-14-03-311-007 | 01-14-03-400-044 | 01-14-04-417-010 | 01-14-04-424-017 | 01-14-09-100-019 |
| 01-14-03-311-008 | 01-14-03-400-047 | 01-14-04-417-013 | 01-14-04-424-024 | 01-14-09-100-020 |
| 01-14-03-311-009 | 01-14-03-400-048 | 01-14-04-417-014 | 01-14-04-424-031 | 01-14-09-100-021 |
| 01-14-03-311-010 | 01-14-03-400-049 | 01-14-04-417-021 | 01-14-04-424-032 | 01-14-09-200-010 |
| 01-14-03-311-011 | 01-14-03-400-050 | 01-14-04-417-025 | 01-14-04-424-033 | 01-14-09-200-011 |

Additional PINs for the enterprise zone covering property within the City of Arcola (continued):

| | | | | pour and a second |
|------------------|------------------|------------------|------------------|-------------------|
| 01-14-03-311-013 | 01-14-03-400-051 | 01-14-04-417-026 | 01-14-04-424-034 | 01-14-09-201-007 |
| 01-14-03-311-014 | 01-14-03-400-053 | 01-14-04-417-030 | 01-14-04-425-001 | 01-14-09-201-008 |
| 01-14-03-311-015 | 01-14-03-400-054 | 01-14-04-417-033 | 01-14-04-425-002 | 01-14-09-203-001 |
| 01-14-03-313-018 | 01-14-03-400-055 | 01-14-04-417-034 | 01-14-04-425-003 | 01-14-09-203-002 |
| 01-14-03-313-018 | 01-14-03-400-058 | 01-14-04-417-035 | 01-14-04-425-004 | 01-14-09-203-003 |
| 01-14-03-313-018 | 01-14-03-400-059 | 01-14-04-417-037 | 01-14-04-425-005 | 01-14-09-203-004 |
| 01-14-03-313-018 | 01-14-03-405-060 | 01-14-04-417-038 | 01-14-04-425-006 | 01-14-09-203-005 |
| 01-14-03-313-019 | 01-14-04-000-002 | 01-14-04-417-039 | 01-14-04-425-007 | 01-14-09-203-008 |
| 01-14-03-313-020 | 01-14-04-000-004 | 01-14-04-417-041 | 01-14-04-425-008 | 01-14-09-203-009 |
| 01-14-03-313-020 | 01-14-04-201-015 | 01-14-04-417-042 | 01-14-04-426-001 | 01-14-09-203-013 |
| 01-14-03-400-003 | 01-14-04-201-020 | 01-14-04-417-043 | 01-14-04-426-002 | 01-14-09-203-014 |
| 01-14-03-400-005 | 01-14-04-201-048 | 01-14-04-417-044 | 01-14-04-430-004 | 01-14-09-203-015 |
| 01-14-03-400-006 | 01-14-04-201-049 | 01-14-04-417-045 | 01-14-04-430-009 | 01-14-09-204-002 |
| 01-14-09-204-003 | 01-14-09-206-003 | 01-14-10-100-015 | 01-14-10-200-004 | 01-14-10-201-016 |
| 01-14-09-204-004 | 01-14-09-206-004 | 01-14-10-100-016 | 01-14-10-200-008 | 01-14-10-201-017 |
| 01-14-09-204-005 | 01-14-09-206-005 | 01-14-10-100-017 | 01-14-10-200-009 | 01-14-10-201-018 |
| 01-14-09-204-010 | 01-14-09-207-003 | 01-14-10-100-018 | 01-14-10-201-002 | 01-14-10-201-019 |
| 01-14-09-204-011 | 01-14-09-214-005 | 01-14-10-100-019 | 01-14-10-201-006 | 01-14-10-201-020 |
| 01-14-09-205-001 | 01-14-10-100-005 | 01-14-10-100-021 | 01-14-10-201-008 | 01-14-10-201-022 |
| 01-14-09-205-002 | 01-14-10-100-007 | 01-14-10-100-025 | 01-14-10-201-009 | 01-14-10-201-024 |
| 01-14-09-205-003 | 01-14-10-100-009 | 01-14-10-100-026 | 01-14-10-201-010 | 01-14-10-201-026 |
| 01-14-09-205-005 | 01-14-10-100-011 | 01-14-10-100-027 | 01-14-10-201-011 | |
| 01-14-09-205-006 | 01-14-10-100-012 | 01-14-10-100-028 | 01-14-10-201-012 | |
| 01-14-09-206-001 | 01-14-10-100-013 | 01-14-10-100-030 | 01-14-10-201-013 | |
| 01-14-09-206-002 | 01-14-10-100-014 | 01-14-10-100-031 | 01-14-10-201-014 | |

Additional PINs for the enterprise zone include the following connecting strip parcels of the Canadian National railroad right-of-way as connecting properties from the City of Arcola corporate limits to the northern border of Arcola Township at the unincorporated area of Galton:

| | · | |
|------------|------------|------------|
| 0828501002 | 0828501001 | 0815501001 |
| 0833501002 | 0821501001 | 0822000002 |
| 0833501001 | 0822501002 | 0815501002 |

Additional PINs for the enterprise zone include the following connecting strip parcels along the Canadian National railroad right-of-way as connecting properties from Arcola Township at the unincorporated area of Galton to property within the City of Tuscola corporate limits:

| 0810501001 | 0803501003 |
|------------|------------|
| | |

| - | 0810501002 | 0803501002 |
|---|------------|------------|
| | 0803501001 | |

Additional PINs for the enterprise zone covering property within the City of Tuscola that are connected to the previous properties by the Union Pacific railroad right-of-way:

| 00-028 00-029 00-030 00-031 00-032 |
|--|
| 00-030 |
| 0-031 |
| |
| 0-032 |
| |
| 0-033 |
| 0-034 |
| 0-043 |
| 0-044 |
| 0-048 |
| 0-049 |
| 0-050 |
| 0-051 |
| 0-052 |
| 0-053 |
| 0-054 |
| |
| |
| |
| |
| |

PINs for the enterprise zone covering properties in Tuscola Township located outside the City of Tuscola corporate boundaries and connected to previously listed parcels within the corporate limits of the City of Tuscola:

| 09-02-30-300-002 | 09-02-32-100-005 | 09-02-33-300-004 | 09-08-02-200-045 | 09-08-05-100-009 |
|------------------|------------------|------------------|------------------|------------------|
| 09-02-30-400-001 | 09-02-32-100-006 | 09-02-33-300-005 | 09-08-02-200-046 | 09-08-05-100-010 |
| 09-02-31-100-005 | 09-02-32-100-007 | 09-02-33-400-005 | 09-08-03-100-002 | 09-08-05-100-011 |
| 09-02-31-200-001 | 09-02-32-200-001 | 09-02-33-400-007 | 09-08-03-100-003 | 09-08-05-200-001 |
| 09-02-31-200-002 | 09-02-32-200-002 | 09-02-33-400-008 | 09-08-03-100-007 | 09-08-05-200-002 |
| 09-02-31-300-005 | 09-02-32-300-009 | 09-02-33-400-009 | 09-08-03-100-008 | 09-08-05-200-003 |
| 09-02-31-300-005 | 09-02-32-400-004 | 09-02-34-000-001 | 09-08-03-100-009 | 09-08-05-200-015 |
| 09-02-31-400-001 | 09-02-32-400-005 | 09-02-34-100-001 | 09-08-04-100-001 | 09-08-06-100-009 |
| 09-02-31-400-001 | 09-02-33-100-001 | 09-02-34-100-004 | 09-08-04-100-006 | 09-08-06-100-010 |
| 09-02-31-400-002 | 09-02-33-100-002 | 09-02-34-100-005 | 09-08-04-200-001 | 09-08-06-100-011 |
| 09-02-31-400-003 | 09-02-33-100-003 | 09-02-35-300-004 | 09-08-04-200-001 | 09-08-06-200-002 |

| 09-02-31-400-004 | 09-02-33-100-004 | 09-02-35-300-007 | 09-08-04-200-003 | 09-08-06-200-007 |
|------------------|------------------|------------------|------------------|------------------|
| 09-02-31-400-004 | 09-02-33-200-001 | 09-02-35-300-033 | 09-08-04-200-004 | 09-08-06-200-013 |
| 09-02-32-100-001 | 09-02-33-200-004 | 09-02-35-300-036 | 09-08-04-200-006 | 09-08-06-200-014 |
| 09-02-32-100-002 | 09-02-33-300-001 | 09-02-35-300-037 | 09-08-05-100-001 | |
| 09-02-32-100-004 | 09-02-33-300-001 | 09-08-02-200-002 | 09-08-05-100-004 | |

Additional PINs for the enterprise zone include the following connecting strip parcels of the CSX Transportation railroad right-of-way in Tuscola Township which connect the west side of the corporate limits of the City of Tuscola running west to Garrett Township:

| 0807503002 | 0806503001 | 0805503003 | 0233503001 |
|------------|------------|------------|------------|
| 0807503001 | 0805503001 | 0804503001 | 0233503002 |
| 0807503003 | 0805503002 | 0804503002 | |

Additional PINs for the enterprise zone include the following connecting strip parcels of the CSX Transportation railroad right-of-way in Tuscola Township to Garrett Township:

| 0233504001 | 0232504004 | 0232504001 |
|------------|------------|------------|
| 0231504001 | 0232504002 | 0233504002 |
| 0231504002 | 0232504003 | 0234501002 |

Additional PINs in Garrett Township connecting to the connecting strip of the CSX Transportation railroad right-of-way to the enterprise zone and running adjacent to the east border of the Village of Atwood corporate limits:

| 05-01-25-300-002 | 05-01-25-400-003 | 05-01-31-300-012 | 05-01-36-200-009 | 05-01-36-401-009 |
|------------------|------------------|------------------|------------------|------------------|
| 05-01-25-300-003 | 05-01-25-400-005 | 05-01-35-400-012 | 05-01-36-200-010 | 05-01-36-401-009 |
| 05-01-25-300-004 | 05-01-25-400-006 | 05-01-35-400-015 | 05-01-36-300-002 | 05-01-36-401-010 |
| 05-01-25-300-005 | 05-01-25-400-007 | 05-01-36-100-001 | 05-01-36-300-005 | 05-01-36-401-010 |
| 05-01-25-300-006 | 05-01-25-400-008 | 05-01-36-100-002 | 05-01-36-300-006 | 05-01-36-403-006 |
| 05-01-25-300-007 | 05-01-31-100-003 | 05-01-36-100-010 | 05-01-36-300-006 | 05-01-36-403-006 |
| 05-01-25-300-008 | 05-01-31-100-004 | 05-01-36-100-010 | 05-01-36-300-007 | 05-01-36-403-006 |
| 05-01-25-300-009 | 05-01-31-300-004 | 05-01-36-100-011 | 05-01-36-300-008 | 05-07-01-200-001 |
| 05-01-25-300-010 | 05-01-31-300-005 | 05-01-36-200-006 | 05-01-36-400-001 | |
| 05-01-25-300-011 | 05-01-31-300-007 | 05-01-36-200-007 | 05-01-36-401-009 | 3133.861 |
| 05-01-25-300-012 | 05-01-31-300-011 | 05-01-36-200-008 | 05-01-36-401-009 | |

Additional PINs for the enterprise zone including the following parcels connected by the CSX Transportation railroad right-of-way connecting properties in Garrett Township to parcels located within the corporate limits of the Village of Atwood:

| 0135504004 | 0133504004 | 0135504001 | 0132504002 | 0131504003 |
|------------|------------|------------|------------|------------|
| 0136504002 | 0134504003 | 0134504001 | 0131504004 | |
| 0134504002 | 0135504002 | 0132504004 | 0132504003 | |