

ORDINANCE NO. 2024

Sandy Lethbrun COUNTY CLERK

AN ORDINANCE ESTABLISHING THE NOKOMIS BUSINESS DISTRICT; APPROVING A BUSINESS DISTRICT PLAN; AUTHORIZING THE IMPOSITION AND COLLECTION OF A SALES TAX WITHIN SUCH BUSINESS DISTRICT; AND APPROVING CERTAIN ACTIONS IN CONNECTION WITH THE ESTABLISHMENT OF SUCH BUSINESS DISTRICT.

WHEREAS, the City of Nokomis, Illinois (the "City") is authorized pursuant to the provisions of the Illinois Business District Development and Redevelopment Law, 65 ILCS 5/11-74.3-1 et seq. as amended (the "Business District Law") to designate an area within its boundaries as a business district for purposes of carrying out the development or redevelopment of such area pursuant to a specific plan; and

WHEREAS, the City's exercise of the powers granted in the Business District Law is dedicated to the promotion of the public interest, the enhancement of the tax base within the City, the creation of employment and the eradication of blight, and the use of such powers for the creation, development, improvement, maintenance and redevelopment of business districts is hereby declared to be for the public safety, benefit and welfare of the residents of the City and the State of Illinois, essential to the public interest and for public purposes; and

WHEREAS, a business district plan has been prepared by the consulting firm of Moran Economic Development, dated April 11, 2016, entitled "*Nokomis Business District Plan*" (the "Business District Plan"), which sets forth a plan for the development and redevelopment of an area which encompasses 326 parcels of property and rights-of-way in the City. Generally, the Proposed Business District Area (the "Area") takes in parcels in the central corridor of the City from the southwestern to the northeastern portion of the corporate boundary. From the southwestern corner of the City, the Area takes in parcels south of IL-16 and continues northeast to take in properties between Franklin St and Central St, extending to Singer Ave. In the central portion of the District, the Area extends northwest at Spruce St to take in properties adjacent to Montgomery St and Williams St.

WHEREAS, the City on April 20, 2016 and April 27, 2016 published a notice of public hearing to be held with respect to the approval of the Business District Plan and the designation of the Business District, and the City held a public hearing as provided in such notice on May 9, 2016 at which members of the public were allowed to comment with respect to the provisions of the Business District Plan; and

WHEREAS, the City now desires to form the Business District, to authorize the imposition within the Business District of certain taxes, and to make such other findings as necessary pursuant to the Business District Law.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NOKOMIS, ILLINOIS, AS FOLLOWS:

Section 1. Incorporation of Recitals. The City Council hereby finds that the recitals to this Ordinance are true, complete and correct and hereby incorporates them into this Ordinance.

Section 2. Findings. The City hereby makes the following findings as supported by the Business District Plan:

(a) The Business District, on the whole, has not been subject to growth and development through investment by private enterprise or would not reasonably be anticipated to be developed without the adoption of the Business District Development Plan;

(b) The Business District Plan conforms to the comprehensive plan for the development of the City as a whole; and

(c) The Business District is a blighted area due to the presence, individually and in combination, of several conditions representative of those outlined in the Act.

These include:

- Deterioration of Site Improvements;
- Existence of Conditions Which Endanger Property by Fire;

Thus, the District is found to be eligible, as it represents a blighted portion of the City of Nokomis by reason of the predominance of deterioration of site improvements and existence of conditions which endanger property. These factors, in combination, contribute to the economic underutilization of the Area, as well as cause the Area to be an economic liability to the City. Additionally, the property in the District would not be reasonably anticipated to be developed or without the establishment of the Nokomis Business District and adoption of the Nokomis Business District Plan.

Section 3. Approval of the District Plan. The Business District Plan, a copy of which is attached hereto as **Exhibit A** and incorporated herein by this reference, is hereby approved.

Section 4. Establishment of the Business District. The Business District is hereby established pursuant to the Business District Plan and the Business District Law. The boundaries of the Business District are legally described in Appendix A of the Business District Plan and depicted in Exhibit A of the Business District Plan, which legal description and depiction are incorporated herein by this reference. The Business District includes 326 parcels of real property which are directly and substantially benefitted by the Business District Plan. The City Council shall have and possess, without limitation, such powers with respect to the Business District as authorized under the Business District Law and the Business District Plan.

Section 5. Imposition of Business District Taxes.

(a) A Business District Retailers' Occupation Tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of the State of Illinois, at retail within the Business District at the rate of 1.0% of the gross receipts from such sales made in the course of such business; and a Business District Service Occupation Tax is hereby imposed at the rate of 1.0% upon all persons engaged, in the Business District, in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the Business District, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. This "Business District Retailers' Occupation Tax" and this "Business District Service Occupation Tax" shall not be applicable to the sale of 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) and prescription and non-prescription medicines, drugs, medical appliances,

modifications to a motor vehicle for the purpose of rendering it usable by a disabled person, and insulin, urine testing materials, syringes and needles used by diabetics, for human use.

(b) An occupation tax is hereby imposed upon all persons 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 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.

(c) The taxes imposed pursuant to (a) and (b) above shall be for the planning, execution and implementation of the Business District Plan and to pay for business district project costs as set forth in the Business District Plan, including payment of bonds, notes or other obligations (the "Obligations") issued to finance such business district project costs. These taxes shall be in full force and effect until the earlier of (i) payment of all Obligations in accordance with the Business District Plan, or (ii) the Dissolution date (as such term is defined in the Business District Law) of the Business District.

(d) The imposition of these Business District taxes is in accordance with the provisions of subsections (b), (c) and (d), respectively, of Section 11-74.3-6 of the Business District Law.

(e) The taxes imposed pursuant to (a) above and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce such provisions of this Ordinance. The taxes imposed pursuant to (b) above and all civil penalties that may be assessed as an incident thereto, shall be collected and enforced by the City. The City shall have full power to administer and enforce such provisions of this Ordinance.

Section 6. Business District Tax Allocation Fund. The City hereby establishes the Nokomis Business District Tax Allocation Fund in the custody of the City Treasurer and each distribution of taxes imposed by this Ordinance to the City from the Department of Revenue shall be deposited in such fund for the purpose of paying or reimbursing business district project costs and obligations incurred in the payment of the costs.

Section 7. Filing of Ordinance. The City Clerk is hereby directed to file a certified copy of this Ordinance with the Department of Revenue on or before the 30th day of September, 2016.

Section 8. Severability. It is hereby declared to be the intention of the City Council that each and every part, section and subsection of this Ordinance shall be separate and severable from each and every other part, section and subsection hereof, and that the City Council intends to adopt each said part, section and subsection separately and independently of any other part, section and subsection. If any part, section or subsection of this Ordinance shall be determined to be or to have been unlawful or unconstitutional, the remaining parts, sections and subsections shall be and remain in full force and effect, unless the court making such finding shall determine that the valid portions standing alone are incomplete and are incapable of being executed in accord with the legislative intent.

Section 9. Governing Law. This Ordinance shall be governed exclusively by and construed in accordance with the applicable laws of the State of Illinois.

Section 10. Further Authorization. The Mayor is hereby authorized and directed to execute and deliver for and on behalf of the City, and the City Clerk is hereby authorized and directed where appropriate to attest, all certificates, documents, agreements or other instruments, and the Mayor or his designated representative is hereby authorized and directed to take any and all actions, as may be necessary, desirable, convenient or proper to carry out and comply with the provisions of all agreements or contracts, necessary or reasonably incidental to the implementation of this Ordinance.

Section 11. Repealer. All ordinances, resolutions and parts of ordinances and resolutions in conflict with this Ordinance are hereby repealed.

Section 12. Adoption. This Ordinance shall be in full force and effect from and after its passage, approval and publication, if required, as provided by law. The Business District shall take effect on the first day of January 2017.

Passed by the City Council of the City of Nokomis, Illinois on this 23rd day of May, 2016 on the following vote:

YEAS: Commissioners: Voyles, Brookshire, Lehnen, Voils, & Mayor Hill

NAYS: None

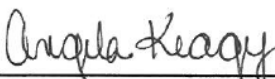
ABSENT: None



Terry Hill, Mayor

[SEAL]

ATTEST:



Angela Keagy, City Clerk

EXHIBIT A
BUSINESS DISTRICT PLAN

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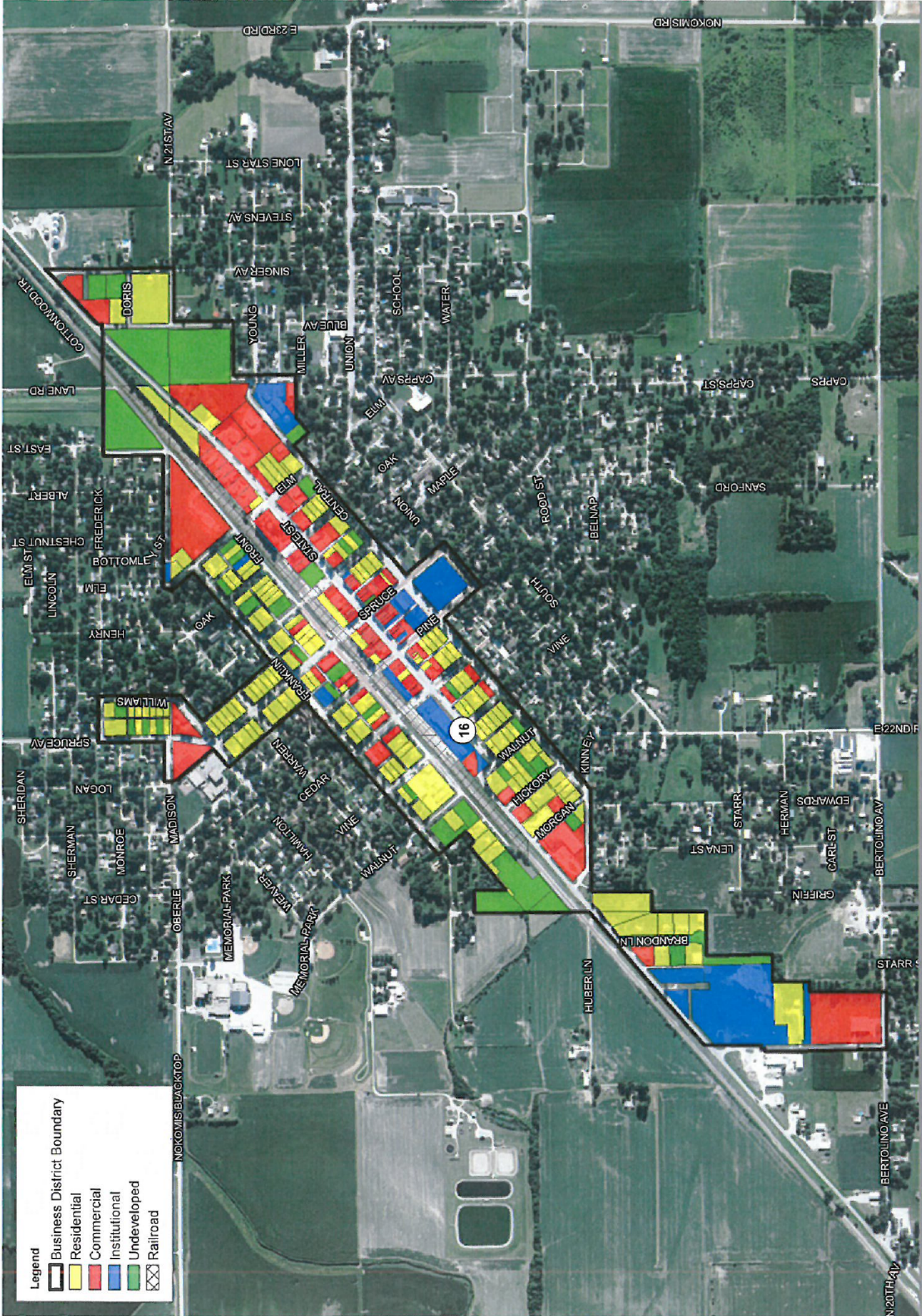
SECTION I. INTRODUCTION

Municipalities are authorized to create Business Districts by the Illinois Municipal Code, specifically in 65 ILCS 5/11-74.3 et seq. (the "Act"). The Act sets forth the requirements and procedures for establishing a Business District and a Business District Plan. The purposes of this Plan are to provide a document that demonstrates that the Business District (as defined below) is blighted, provide actions and activities to eradicate the blighting conditions found in this portion of the City, and assist in the development of the Business District. This Plan also identifies those activities, sources of funds, procedures, and other necessary requirements needed to implement the Plan, and use the sales tax and hotel taxes if any, raised within the District to pay for certain eligible District costs.

The City of Nokomis (the "City") desires to encourage investment and redevelopment throughout the City, with a particular focus on the historic downtown area. A Downtown Nokomis Revitalization Committee ("DNRC") has been formed with a mission "...to foster a spirit of community teamwork and to strengthen, revitalize, and broaden the economic base, while improving the appearance of the downtown area, and promoting and marketing Nokomis as a vibrant place to visit, work, shop, play and live." In order to further these goals, the City seeks to establish a Business District to provide a funding mechanism for not only the elements outlined in the DNRC's mission statement, but also for critical infrastructure and utility improvements.

The proposed Nokomis Business District ("District") encompasses 326 parcels of property and rights-of-way in the City. Generally, the Proposed Business District Area (the "Area") takes in parcels in the central corridor of the City from the southwestern to the northeastern portion of the corporate boundary. From the southwestern corner of the City, the Area takes in parcels south of IL-16 and continues northeast to take in properties between Franklin St and Central St, extending to Singer Ave. In the central portion of the District, the Area extends northwest at Spruce St to take in properties adjacent to Madison St and Williams St. The boundary map for the Area is attached as Exhibit A, with the existing land use map as Exhibit B. The Area is legally described in Appendix A.

The Blight Analysis for the Area was presented to the City Council on April 11, 2016. The Blight Analysis outlined the qualifying factors found in the Area, and this information is referenced within this Business District Plan ("Plan").



- Legend**
- Business District Boundary
 - Residential
 - Commercial
 - Institutional
 - Undeveloped
 - Railroad

MORAN

ECONOMIC DEVELOPMENT



EXHIBIT B - EXISTING LAND USE
BUSINESS DISTRICT
 Nokomis, IL

SECTION II. STATUTORY BASIS FOR BUSINESS DISTRICT DEVELOPMENT AND REDEVELOPMENT

Business Districts are authorized by the Illinois Municipal Code, specifically in 65 ILCS 5/11-74.3 "the Act". The Act finds and declares that:

- It is essential to the economic and social welfare of each municipality that business districts be developed, redeveloped, improved, maintained and revitalized, that jobs and opportunity for employment be created within the municipality, and that, if blighting conditions are present, blighting conditions be eradicated by assuring opportunities for development, or redevelopment, encouraging private investment, and attracting sound and stable business and commercial growth;
- It is further found and determined that as a result of economic conditions unfavorable to the creation, development, improvement, maintenance, and redevelopment of certain business and commercial areas within municipalities opportunities for private investment and sound and stable commercial growth have been and will continue to be negatively impacted and business and commercial areas within many municipalities have deteriorated and will continue to deteriorate, thereby causing a serious menace to the health, safety, morals, and general welfare of the people of the entire State, unemployment, a decline in tax revenues, excessive and disproportionate expenditure of public funds, inadequate public and private investment, the unmarketability of property, and the growth of delinquencies of crime.
- In order to reduce threats to and to promote and protect the health, safety, morals, and welfare of the public and to provide incentives which will create employment and job opportunities, will retain commercial businesses in the State and related job opportunities and will eradicate blighting conditions if blighting conditions are present, and for the relief of unemployment and the maintenance of existing levels of employment, it is essential that plans for business districts be created and implemented and that business districts be created, developed, improved, maintained, and redeveloped.
- The creation, development, improvement, maintenance, and redevelopment of business districts will stimulate economic activity in the State, create and maintain jobs, increase tax revenues, encourage the creation of new and lasting infrastructure, other improvements, and facilities, and cause the attraction and retention of businesses and commercial enterprises which generate economic activity and services and increase the general tax base, including, but not limited to, increased retail sales, hotel or restaurant sales, manufacturing sales, or entertainment industry sales, thereby increasing employment and economic growth.
- It is hereby declared to be the policy of the State, in the interest of promoting the health, safety, morals, and general welfare of all the people of the State, to provide incentives which will create new job opportunities and retain existing commercial businesses within the State and related job opportunities, and it is further determined and declared that the relief of conditions of unemployment, the maintenance of existing levels of employment, the creation of new job opportunities, the retention of existing commercial businesses, the increase of industry and commerce within the State, the reduction of the evils attendant upon unemployment, and the increase and maintenance of the tax base of the

State and its political subdivisions are public purposes and for the public safety, benefit, and welfare of the residents of this State.

- The exercise of the powers provided in this Law is dedicated to the promotion of the public interest, to the enhancement of the tax base within business districts, municipalities, and the State and its political subdivisions, the creation of employment, and the eradication of blight, if present within the business district, and the use of such powers for the creation, development, improvement, maintenance, and redevelopment of business districts of a municipality is hereby declared to be for the public safety, benefit, and welfare of the residents of the State and essential to the public interest and declared to be for public purposes.
- The Act is intended to be used by municipalities to address and eradicate problems that cause areas to qualify as "blighted", and to carry out development and redevelopment projects that serve this end.

The Act allows a municipality to accomplish development, redevelopment and rehabilitation activities on a locally-controlled basis. Development, redevelopment and rehabilitation within a designated District will maintain existing taxes from sales within the District and, thus, maintain existing tax revenues and create new tax revenues which will be used to improve the District. These tax revenues can be used to finance certain "Business District costs" as identified within the Act.

The statute allows the corporate authorities to designate an area of the municipality as a business district after a public hearing. Powers extended to the corporate authorities in a designated business district include the following:

- To make and enter into all contracts necessary or incidental to the implementation and furtherance of a business district plan. A contract by and between the municipality and any developer or other nongovernmental person to pay or reimburse said developer or other nongovernmental person for business district project costs incurred or to be incurred by said developer or other nongovernmental person shall not be deemed an economic incentive agreement under Section 8-11-20, notwithstanding the fact that such contract provides for the sharing, rebate, or payment of retailers' occupation taxes or service occupation taxes (including, without limitation, taxes imposed pursuant to subsection (11)) the municipality receives from the development or redevelopment of properties in the business district. Contracts entered into pursuant to this subsection shall be binding upon successor corporate authorities of the municipality and any party to such contract may seek to enforce and compel performance of the contract by civil action, mandamus, injunction, or other proceeding.
- Within a business district, to acquire by purchase, donation, or lease, and to own, convey, lease, mortgage, or dispose of land and other real or personal property or rights or interests therein; and to grant or acquire licenses, easements, and options with respect thereto, all in the manner and at such price authorized by law. No conveyance, lease, mortgage, disposition of land or other property acquired by the municipality or agreement relating to the development of property, shall be made or executed except pursuant to prior official action of the municipality. No conveyance, lease, mortgage, or other disposition of land owned by the municipality, and no agreement relating to the development of property, within a business district shall be made without making public disclosure of the terms and disposition of all bids and proposals submitted to the

municipality in connection therewith. To acquire property by eminent domain in accordance with the Eminent Domain Act.

- To clear any area within a business district by demolition or removal of any existing buildings, structures, fixtures, utilities, or improvements, and to clear and grade land.
- To install, repair, construct, reconstruct, or relocate public streets, public utilities, and other public site improvements within or without a business district which are essential to the preparation of a business district for use in accordance with a business district plan.
- To renovate, rehabilitate, reconstruct, relocate, repair, or remodel any existing buildings, structures, works, utilities, or fixtures within any business district.
- To construct public improvements, including but not limited to buildings, structures, works, utilities, or fixtures within any business district.
- To fix, charge, and collect fees, rents, and charges for the use of any building, facility, or property or any portion thereof owned or leased by the municipality within a business district.
- To pay or cause to be paid business district project costs. Any payments to be made by the municipality to developers or other nongovernmental persons for business district project costs incurred by such developer or other nongovernmental person shall be made only pursuant to the prior official action of the municipality evidencing an intent to pay or cause to be paid such business district project costs. A municipality is not required to obtain any right, title, or interest in any real or personal property in order to pay business district project costs associated with such property. The municipality shall adopt such accounting procedures as shall be necessary to determine that such business district project costs are properly paid.
- To apply for and accept grants, guarantees, donations of property or labor or any other thing of value for use in connection with a business district project.
- If the municipality has by ordinance found and determined that the business district is a blighted area under this Law, to impose a retailers' occupation tax and a service occupation tax in the business district for the planning, execution, and implementation of business district plans and to pay for business district project costs as set forth in the business district plan approved by the municipality.
- If the municipality has by ordinance found and determined that the business district is a blighted area under this Law, to impose a hotel operators' occupation tax in the business district for the planning, execution, and implementation of business district plans and to pay for the business district project costs as set forth in the business district plan approved by the municipality.

The Act specifies that before a municipality can designate a District which imposes a retailers' occupation tax and create a Plan for such a District, the municipality must find that the District is "blighted", as that term is defined in the Act.

The Act also requires that any Plan adopted by a municipality include:

- A specific description of the District boundaries and map;
- A general description of each project proposed to be undertaken within the District including a description of the approximate location of each project and a description of any developer, user, or tenant of any property to be located or improved within the proposed business district;
- The name of the proposed District;
- The estimated business district project costs;
- Anticipated source of funds to pay District project costs;
- Anticipated type and terms of any obligations to be issued; and
- The retailers' occupation tax and service occupation tax, if any, and the rate of such taxes and the period of time for which the tax shall be imposed.

SECTION III. BLIGHT ANALYSIS

A. Introduction

Municipalities are authorized to create business districts by the Illinois Municipal Code (65 ILCS 5/11-74.3 et seq. - the "Act"). The Act sets forth the requirements and procedures for establishing a business district and a business district plan. The City has deemed such action desirable in order to remedy existing conditions detrimental to existing development in this portion of the City.

The criteria and individual factors that were utilized in conducting the evaluation of the conditions in the proposed business district (the "District") are outlined on the following pages.

B. Statutory Qualifications

The definitions for qualifying the District as "blighted" are defined in the Act as follows:

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

C. Investigation and Analysis of Blighting Conditions

In determining whether or not the District meets the eligibility requirements of the Act, various methods of research and field surveys were utilized. These included:

- On-site field examination of conditions in the District by experienced staff of Moran Economic Development. These personnel are trained in techniques and procedures of determining conditions of local properties, utilities, streets, etc., and determination of eligibility of areas for business district designation.
- Research of documentation and property records made available through the Montgomery County Supervisor of Assessments.
- Review of the findings and determinations established by the Act in creating business districts. These findings include:
 - That it may be considered essential to the economic or social welfare of the municipality that business districts be maintained and revitalized by assuring opportunities for development or redevelopment and attracting sound and stable business and commercial growth.
 - That such a result should conform to the comprehensive plan of the municipality and a specific plan for business districts officially approved by the corporate authorities of the municipality after the public hearing.
 - That the exercise of the powers provided in Section 11 74.3 1 (of the Act) is dedicated to the promotion of the public interest and to the enhancement of the tax base of business districts, and the use of such powers for the development

and redevelopment of business districts of a municipality is hereby declared to be a public use essential to the public interest.

The Act specifies that certain requirements must be met before a municipality can proceed with implementing business district development and redevelopment projects and imposing the retailers' occupation tax, service occupation tax, and hotel operators' occupation tax. One of these is that the municipality must demonstrate that the District qualifies as eligible for business district designation.

D. The Proposed District

The proposed Nokomis Business District encompasses 326 parcels of property and rights-of-way in the City. Generally, the Proposed Business District Area takes in parcels in the central corridor of the City from the southwestern to the northeastern portion of the corporate boundary. From the southwestern corner of the City, the Area takes in parcels south of IL-16 and continues northeast to take in properties between Franklin St and Central St, extending to Singer Ave. In the central portion of the District, the Area extends northwest at Spruce St to take in properties adjacent to Madison St and Williams St.

E. Review of Findings & Qualifications of the District

In order to impose the retailers' occupation tax and service occupation tax, the corporate authorities of the municipality shall make a formal finding that the Area is a "Blighted Area", as defined in Section III-B. The following is a review of the findings:

- **Deterioration of Site Improvements**

The vast majority of the Area exhibits deteriorated site improvements in some form. Site improvements can be classified as structural and surface improvements, and most parcels in the Area exhibited both forms of deterioration. Approximately 86% of the 360 structures in the Area show some sort of notable defects in the structural components, including roofs, windows, foundations, and fascia materials. Additionally, 92% of the parcels exhibit deteriorated surface improvements. Common forms of this type of deterioration are cracking sidewalks, unkempt gravel areas, cracked and deteriorated roadway surfacing, and grass or weed growth in some of the surface improvements. In other portions of the proposed district parking lots, entry ways, and driveways lack proper pavement and exhibit clear signs of deterioration. Additionally, some of the streets in the Area are brick, which require excess cost for repairs and replacements. These deteriorated streets create an additional burden on the City's limited street and alley budget.

In addition to the deteriorated structural and surface improvements, many of the utilities in the Area are in need of repair or replacement. Portions of the water system improvements date back approximately 100 years. The City experiences breakages in these cast iron lines, and they are also under-sized in terms of modern requirements.

One area of particular need with the water system is the replacement of the aged lines under the railroad. City officials indicated that it would be desirable to relocate the line to under IL-16 and install two new replacement lines under the railroad, but adequate funding for such improvements simply was not available. Additionally, these improvements would alleviate some of the fire protection issues associated with having aged, under-sized mains.

The sewer system improvements are deteriorated as well, having been constructed from 1900-1950. Most of the lines are clay pipe with mortared joints, which are highly susceptible to breakages. City officials indicated that there is a significant issue with inflow and infiltration in the system, and that many of the lines are in need of replacement. In order to limit surcharging of the system, there is a plan in place to install interceptors and increase the size of some of the pump stations. Additionally, the aged lift stations are in need of replacement.

The sewer treatment plant was constructed in the 1930's, with an addition in 1982, and is in need of electrical and mechanical upgrades. Additionally, recent permit discharge limits have been imposed, which will require a modification to the plant.

Storm water is collected via street inlets, storm sewers, and open ditches. The storm sewers in the Area are aged and deteriorating. While this is currently an issue throughout the Area, the City does not have a dedicated revenue source to fund any of the necessary repairs or replacements.

Overall, the City has many needs in terms of the repair or replacement of site improvements throughout the Area, yet the necessary funds are not available in order to do such work.

- **Existence of Conditions Which Endanger Property by Fire**

As mentioned previously, many of the aged water mains in the Area are undersized. This could result in some fire protection issues due to reduced flow through these mains. Many of the older properties in the downtown portion of the Area are in close proximity to one another and are served by these aged and undersized mains, which poses a threat of the spread of fire if proper suppression is not possible.

The presence of the factors outlined above, in their current condition, combine to constitute an economic liability and an underutilization of the Area.

The Area is an economic liability to the City in terms of the relative equalized assessed valuation (EAV) growth rate of the Proposed District compared to the balance of the City, which is the City's EAV minus the EAV of the Business District properties. This comparison is illustrated in Table A.

TABLE A - EAV GROWTH RATES

YEAR	NOKOMIS ¹	BUSINESS DISTRICT ²	%	BALANCE ³	%
2014	\$21,235,702	\$4,119,403	1.78%	\$17,116,299	2.97%
2013	\$20,670,728	\$4,047,390	-0.30%	\$16,623,338	0.59%
2012	\$20,585,379	\$4,059,455	-2.55%	\$16,525,924	-1.64%
2011	\$20,966,689	\$4,165,555	-1.59%	\$16,801,134	-0.98%
2010	\$21,200,759	\$4,232,965	1.36%	\$16,967,794	2.60%
2009	\$20,714,005	\$4,176,079	N/A	\$16,537,926	N/A

¹Total City Equalized Assessed Value (EAV). Source: Montgomery County Supervisor of Assessments
²Total EAV of the Business District Project Area. Source: Montgomery County Supervisor of Assessments
³Total City EAV Minus the EAV of the Business District Project Area

From 2009-2014 the properties in the Business District had lower annual EAV growth rates than the balance of the City. Additionally, the properties in the Area had three consecutive years of

negative EAV growth. This is evidence that the properties in the District are not only failing to maintain comparable growth rates to the balance of the City, but also that they are declining in value. The lack of investment in the Area is evidenced by the widespread presence of deteriorated site improvements, detailed previously. These deteriorated improvements, particularly the utility improvements, can inhibit new development and growth in an area. As such, the properties are an economic liability to the City.

The Area is also economically underutilized, which also contributes to the economic liability to the City. The proposed Business District encompasses the downtown commercial area of the City, yet the investment and growth has clearly been stagnant and even in decline. There are numerous vacancies throughout the Area as well, both in terms of entire structures and partial vacancies. In other portions of the Area there are vacant lots, some of which have the deteriorated remains of former structures and improvements. The prevalence of deteriorated site improvements throughout the Area creates a negative perception of the City as an economically viable location for developers to invest. Should a plan be in place to make the necessary structural, surface, and utility improvements in the Area then new development could be accommodated, which in turn would reduce the number of vacant structures and lots. The generation of new investment in the Area would bring the properties in the proposed District to their highest and best use, and thus no longer be an economic underutilization of the properties.

F. Qualification Summary & Findings

The District is found to be eligible as "blighted" due to the presence conditions representative of those outlined in the Act. These include:

- Deterioration of Site Improvements;
- Existence of Conditions Which Endanger Property by Fire;

The above factors, in combination, contribute to the Proposed District Area being an economic liability to the City. Additionally, the presence of these blighting factors contributes to the economic underutilization of the Area.

Additional findings for the Proposed Business District Area include:

- **The Proposed Business District, on the whole, has not been subject to growth and development through private enterprise.**
As previously outlined in the Blight Analysis, development in the Area has been stagnant and property values have been decreasing.
- **The Proposed Business District would not reasonably be anticipated to be developed or redeveloped without the adoption of the Business District Development or Redevelopment Plan.**
The lack of growth in the Area is well documented, and it cannot reasonably be anticipated that without the adoption of the Business District that any significant development would occur in the future. This can be attributed to the blighting factors outlined above, thus the purpose of the Business District Redevelopment Plan is to remediate said factors.
- **The Business District Development Plan conforms to the Comprehensive Plan for the development of the municipality as a whole.**

SECTION IV. BUSINESS DISTRICT REDEVELOPMENT PLAN

The City of Nokomis, Illinois is considering the approval of the Nokomis Business District Plan in order to provide an important tool for the remediation of blighting conditions present in the City, as well as to promote the mission of the Downtown Nokomis Revitalization Committee. In looking to achieve this end, the City will seek to adhere to certain objectives and policies.

A. Objectives

The objectives of the Plan are to:

- Ameliorate the blighting conditions within the District.
- Enhance the sales tax base of the District.
- Enhance the property tax base of the District.
- Promote the Historic Downtown portion of the Area.

B. Policies

The City of Nokomis will follow certain policies to achieve the objectives outlined above.

These policies include:

- Use Business District-derived revenues to implement the Plan.
- Utilize City staff and consultants to undertake those actions necessary to accomplish the specific public-side actions and activities outlined in the Business District Plan.
- Provide financial assistance, as permitted by the Act, to complete those certain private actions and activities as outlined in the Business District Plan.
- Use Business District-derived revenues to alleviate development issues.
- Use Business District-derived revenues to carry out public infrastructure improvements.
- Utilize the powers extended to the corporate authorities in a designated District.

These objectives and policies may be amended from time to time as determined by the City.

C. Components of the Business District Plan

1. Boundary Delineation

A number of factors were taken into consideration in establishing the boundary of the District. Established planning guidelines and standards have been followed in delineating the boundary and preparing the Plan.

Field investigators employed by Moran Economic Development conducted research of the area and environs in order to ascertain the existence and prevalence of blighting factors. Moran Economic Development was assisted by information from Montgomery County and the City of Nokomis. Based upon these investigations, the eligibility

requirements for establishing and enabling taxes, the determination of redevelopment needs within the City, and the location of the blighting factors found, the boundaries of the District were determined.

The proposed Nokomis Business District encompasses 326 parcels of property and rights-of-way in the City. Generally, the Proposed Business District Area takes in parcels in the central corridor of the City from the southwestern to the northeastern portion of the corporate boundary. From the southwestern corner of the City, the Area takes in parcels south of IL-16 and continues northeast to take in properties between Franklin St and Central St, extending to Singer Ave. In the central portion of the District, the Area extends northwest at Spruce St to take in properties adjacent to Madison St and Williams St.

2. The Development Project

The development goals of the City of Nokomis for the Nokomis Business District envision a redevelopment program resulting in the development of the Area. The satisfaction of these needs will increase the sales and property tax revenues generated in the Area for the City.

Key Projects for the Plan include:

- Street and entryway improvements within the District boundaries;
- Utility trunk lines (e.g. water, sanitary sewer, telephone, etc.) constructed or reconstructed in road right-of-way or other public easements;
- Improvements to infrastructure, including: improvement of the interior and exterior street network within the area, sewer treatment plant upgrades, storm sewer upgrades, and water system upgrades;
- The development of additional commercial properties within the District;
- The facilitation of private investment within the District; and
- Marketing and promotion of the City's Historic Downtown;

3. Name of Business District

The name of the District is the Nokomis Business District.

4. Estimated Business District Project Costs

The cost estimate associated with development activities to be funded from available revenues of the City (the "Pledged Revenues") as discussed below, is presented in Table B - Estimated Business District Project Costs. The estimate includes reasonable and necessary costs incurred, or estimated to be incurred, during the implementation of the Business District Plan. The estimated costs in Table B are subject to refinement as specific plans and designs are finalized and experience is gained in implementing the Plan and do not include financing costs and the retail sales tax which will be applied to pay the portion of such costs which are eligible to be funded under the Act. As such, debt service and expenses associated with issuance bonds, or other obligations, are in addition to costs stated in Table B. It should also be noted that the Estimated Business District Project Costs listed below

are likely to be more than might be extended to a developer through any formal agreement between a developer and the City.

TABLE B - ESTIMATED BUSINESS DISTRICT PROJECT COSTS

DESCRIPTION	ESTIMATED COSTS
Costs of studies, surveys development of plans, and specifications, implementation and administration of the district including but not limited to staff and professional service costs for architectural, engineering, legal, financial, planning and other services;	\$75,000
Property assembly costs, including but not limited to acquisition of land and other real or personal property;	\$215,000
Site preparation costs, including but not limited to clearance, demolition or removal of any existing buildings, structures, fixtures, utilities, and improvements and clearing and grading of land;	\$750,000
Costs of installation, repair, construction, reconstruction, extension, or relocation of public streets, public utilities, and other public site improvements within or without the business district which are essential to the preparation of the business district for use in accordance with the business district plan, and specifically including payments to developers or other nongovernmental persons as reimbursement for site preparation costs incurred by the developer or nongovernmental person;	\$1,800,000
Costs of mine remediation, renovation, rehabilitation, reconstruction, relocation, repair, or remodeling of any existing buildings, improvements, and fixtures within the business district, and specifically including payments to developers or other nongovernmental persons as reimbursement for costs incurred by those developers or nongovernmental persons;	\$360,000
Costs of installation or construction within the business district of buildings, structures, works, streets, improvements, equipment, utilities, or fixtures	\$1,200,000
Financing costs including but not limited to all necessary and incidental expenses related to the issuance of obligations including payment of interest on obligations;	\$500,000
TOTAL ESTIMATED BUDGET	\$4,900,000

Expenditures in individual categories may differ from those shown above; however, the total amount of the Estimated Redevelopment Project Costs will not exceed \$4,900,000 plus any additional interest and financing costs as may be required. Adjustments may be made among budget categories to reflect implementation of the Plan.

5. Anticipated Source of Funds to Pay Business District Project Costs

The anticipated source of funds to pay District project costs are those tax revenues raised by the retailers' occupation tax to be imposed by the Business District (the "Business District Tax") which will be applied to pay eligible costs under the Act. In addition, the District's costs and obligations may be paid for, in whole or in part, by revenues from other funding sources. These may include state and federal programs, municipal sales tax revenue and tax increment financing revenues in those portions of the Business District which overlap with the Nokomis Business District Redevelopment Area (collectively, the "Pledged Revenues").

6. Anticipated Type and Terms of Any Obligations to be issued

In order to expedite the implementation of the Business District Plan, The City of Nokomis, pursuant to the authority granted to it under the Act, may issue obligations to pay for the Business District Costs. These obligations may be secured by future amounts to be collected and allocated to the Business District Tax Allocation Fund. Such obligations may take the form of any loan instruments authorized by the Act.

Such loans or obligations may be issued pursuant to the Business District Plan. The City anticipates that notes, bonds, or similar obligations may be issued secured by revenues in the Business District Tax Allocation Fund to fund eligible District costs.

When District costs, including all municipal obligations financing Business District project costs incurred under Section 11-74.3-3 have been paid, any surplus funds then remaining in the Business District Tax Allocation Fund shall then be distributed to the municipal treasurer for deposit into the municipal general corporate fund.

7. The rate of Any Tax to be Imposed pursuant to Subsection (12) and (13) of Section 11-74.3-3 of the Act

Within the District, a rate of tax of 1.0% shall be imposed as a retailer's occupation tax and service occupation tax. Such tax shall be imposed for up to, but no more than, 23 years.

SECTION V. FINDINGS AND COMPLETION OF OBLIGATIONS

A. Formal Findings

The City of Nokomis makes the following formal findings with respect to establishing the Nokomis Business District Plan:

The area to be designated as a Business District is contiguous and includes only parcels of real property directly and substantially benefited by the Business District Plan.

The Business District, in its entirety, is located within the City limits of Nokomis, Illinois.

The Business District is a blighted area; that, by reason of the existence of deterioration of site improvements, and the existence of conditions which threaten property by fire. These factors, in combination, constitute an economic liability and an underutilization of the Area in its present condition and use.

The Business District, on the whole, has not been subject to growth and development through investment by private enterprise or would not reasonably be anticipated to be developed without the adoption of the Business District Development Plan.

The Business District Development Plan conforms to the Comprehensive Plan for the development of the municipality as a whole, as determined by the City Council.

B. Completion of Business District Projects / Retirement of Obligations

Upon payment of all Business District project costs and retirement of outstanding obligations, but in no event more than 23 years after the date of adoption of the ordinance approving the Nokomis Business District Plan, the municipality shall adopt an ordinance immediately rescinding the taxes imposed pursuant to subsections of (12) and (13) of Section 11-74.3-3.

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APPENDIX A

LEGAL DESCRIPTION

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APPENDIX A – LEGAL DESCRIPTION

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APPENDIX B PARCEL ID LIST

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APPENDIX B - PARCEL ID LIST

08-14-358-001	08-22-280-014	08-22-427-007	08-23-109-003
08-14-358-002	08-22-281-001	08-22-427-008	08-23-109-004
08-14-358-003	08-22-281-002	08-22-427-009	08-23-109-005
08-14-358-004	08-22-281-003	08-22-427-010	08-23-109-006
08-14-358-005	08-22-281-004	08-22-427-011	08-23-112-001
08-14-358-006	08-22-281-005	08-22-427-012	08-23-112-002
08-14-358-007	08-22-281-010	08-22-427-013	08-23-112-003
08-14-358-008	08-22-281-011	08-22-427-014	08-23-112-004
08-14-358-009	08-22-282-003	08-22-428-001	08-23-112-005
08-14-358-010	08-22-283-003	08-22-428-002	08-23-112-007
08-14-358-011	08-22-283-004	08-22-428-003	08-23-112-008
08-14-358-012	08-22-283-005	08-22-428-004	08-23-112-009
08-14-358-013	08-22-283-006	08-22-428-005	08-23-112-010
08-14-358-014	08-22-283-007	08-22-430-018	08-23-112-011
08-14-358-015	08-22-283-008	08-22-430-018	08-23-113-001
08-14-361-008	08-22-283-009	08-22-430-018	08-23-113-002
08-14-384-001	08-22-283-010	08-22-430-018	08-23-113-003
08-14-385-001	08-22-284-004	08-22-454-012	08-23-113-004
08-14-386-001	08-22-284-005	08-22-454-012	08-23-113-005
08-14-453-001	08-22-284-007	08-22-454-012	08-23-113-006
08-14-455-004	08-22-285-001	08-22-454-012	08-23-113-007
08-14-455-005	08-22-285-002	08-22-454-015	08-23-113-008
08-14-455-007	08-22-285-005	08-22-454-016	08-23-113-009
08-14-455-008	08-22-285-006	08-22-454-017	08-23-113-010
08-14-457-002	08-22-401-002	08-22-504-003	08-23-114-001
08-14-458-001	08-22-403-001	08-23-101-001	08-23-114-004
08-14-504-001	08-22-403-005	08-23-102-001	08-23-114-005
08-22-230-010	08-22-403-006	08-23-102-002	08-23-114-007
08-22-234-007	08-22-403-009	08-23-102-003	08-23-114-008
08-22-279-004	08-22-403-011	08-23-103-001	08-23-114-009
08-22-279-007	08-22-403-012	08-23-103-002	08-23-114-010
08-22-279-013	08-22-404-001	08-23-103-003	08-23-114-013
08-22-279-014	08-22-404-004	08-23-103-004	08-23-114-014
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08-22-279-021	08-22-404-006	08-23-103-006	08-23-115-002
08-22-279-022	08-22-426-001	08-23-108-008	08-23-115-003
08-22-279-023	08-22-426-002	08-23-108-009	08-23-115-004
08-22-279-024	08-22-426-003	08-23-108-010	08-23-115-005
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08-22-280-005	08-22-427-003	08-23-109-001	08-23-115-007
08-22-280-013	08-22-427-004	08-23-109-002	08-23-115-008

APPENDIX B - PARCEL ID LIST (CONT.)

08-23-115-009	08-23-130-009	08-23-155-015	08-23-159-005
08-23-115-010	08-23-130-010	08-23-155-016	08-23-159-008
08-23-116-001	08-23-131-004	08-23-155-017	08-23-159-009
08-23-116-002	08-23-131-005	08-23-155-018	08-23-159-010
08-23-116-003	08-23-131-007	08-23-155-019	08-23-159-011
08-23-116-004	08-23-131-008	08-23-156-001	08-23-159-013
08-23-116-005	08-23-131-009	08-23-156-002	08-23-159-014
08-23-116-006	08-23-131-011	08-23-156-003	08-23-159-018
08-23-116-012	08-23-131-012	08-23-156-004	08-23-159-019
08-23-116-013	08-23-131-014	08-23-156-005	08-23-159-020
08-23-117-004	08-23-131-015	08-23-156-006	08-23-159-021
08-23-117-009	08-23-131-016	08-23-156-007	08-23-159-022
08-23-117-010	08-23-131-017	08-23-156-008	08-23-159-025
08-23-126-002	08-23-131-018	08-23-157-005	08-23-159-026
08-23-126-003	08-23-133-026	08-23-157-006	08-23-160-001
08-23-126-004	08-23-133-029	08-23-157-007	08-23-160-004
08-23-127-009	08-23-133-032	08-23-157-008	08-23-160-005
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08-23-128-004	08-23-152-005	08-23-157-012	08-23-160-011
08-23-128-005	08-23-152-006	08-23-157-013	08-23-160-014
08-23-128-006	08-23-152-007	08-23-157-014	08-23-160-015
08-23-128-007	08-23-152-008	08-23-158-003	08-23-160-019
08-23-128-008	08-23-152-009	08-23-158-004	08-23-160-020
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08-23-128-010	08-23-152-011	08-23-158-006	08-23-160-022
08-23-129-001	08-23-153-001	08-23-158-007	08-23-160-023
08-23-129-002	08-23-154-001	08-23-158-008	08-23-160-024
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08-23-129-012	08-23-154-006	08-23-158-013	08-23-160-029
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08-23-130-004	08-23-155-012	08-23-158-018	08-23-504-002
08-23-130-005	08-23-155-013	08-23-159-001	
08-23-130-008	08-23-155-014	08-23-159-002	

APPENDIX C

ADDRESS LIST

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APPENDIX C - ADDRESS LIST

214	BLUE ST	200	E STATE ST	115	N PINE ST
4	BRANDON LN	301	E STATE ST	204	N PINE ST
5	BRANDON LN	301	E STATE ST	100	N SPRUCE ST
6	BRANDON LN	313	E STATE ST	117	N SPRUCE ST
9	BRANDON LN	316	E STATE ST	118	N SPRUCE ST
10	BRANDON LN	408	E STATE ST	119	N SPRUCE ST
21161	COTTONWOOD	409	E STATE ST	121	N SPRUCE ST
121	DORRIS ST	410	E STATE ST	122	N SPRUCE ST
497	E BERTOLINO AV	413	E STATE ST	201	N SPRUCE ST
215	E CENTRAL ST	414	E STATE ST	202	N SPRUCE ST
301	E CENTRAL ST	415	E STATE ST	206	N SPRUCE ST
413	E CENTRAL ST	418	E STATE ST	209	N SPRUCE ST
419	E CENTRAL ST	418	E STATE ST	210	N SPRUCE ST
420	E CENTRAL ST	927	E UNION ST	212	N SPRUCE ST
222	E FRANKLIN ST	324	EDWARDS ST	215	N SPRUCE ST
222	E FRANKLIN ST	1	GIPSON ST	218	N SPRUCE ST
322	E FRANKLIN ST	100	HICKORY ST	220	N SPRUCE ST
113	E FRONT ST	101	HICKORY ST	223	N SPRUCE ST
115	E FRONT ST	107	HICKORY ST	300	N SPRUCE ST
121	E FRONT ST	115	HICKORY ST	301	N SPRUCE ST
123	E FRONT ST	118	HICKORY ST	304	N SPRUCE ST
211	E FRONT ST	1132	HUBER LN	305	N SPRUCE ST
215	E FRONT ST	105	MORGAN ST	308	N SPRUCE ST
219	E FRONT ST	111	MORGAN ST	309	N SPRUCE ST
223	E FRONT ST	118	MORGAN ST	314	N SPRUCE ST
307	E FRONT ST	123	MORGAN ST	318	N SPRUCE ST
315	E FRONT ST	24049	N 23RD AV	322	N SPRUCE ST
405	E HALLER	115	N CEDAR ST	323	N SPRUCE ST
115	E HAMILTON	116	N CEDAR ST	415	N SPRUCE ST
100	E STATE ST	122	N CEDAR ST	500	N SPRUCE ST
101	E STATE ST	200	N ELM ST	506	N SPRUCE ST
103	E STATE ST	204	N ELM ST	514	N SPRUCE ST
105	E STATE ST	604	N GIPSON ST	600	N SPRUCE ST
106	E STATE ST	110	N MAPLE ST	114	N VINE ST
107	E STATE ST	114	N MAPLE ST	115	N VINE ST
110	E STATE ST	117	N MAPLE ST	118	N VINE ST
114	E STATE ST	122	N MAPLE ST	121	N VINE ST
116	E STATE ST	123	N MAPLE ST	122	N VINE ST
117	E STATE ST	211	N MAPLE ST	111	N WALNUT ST
118	E STATE ST	102	N OAK ST	122	N WALNUT ST
120	E STATE ST	114	N OAK ST	123	PINE
122	E STATE ST	116	N OAK ST	22	S CEDAR ST
200	E STATE ST	203	N OAK ST	110	S CEDAR ST

APPENDIX C - ADDRESS LIST (CONT.)

111 S CEDAR ST	726 S UNION	528 W FRONT ST
116 S CEDAR ST	100 S VINE ST	530 W FRONT ST
119 S CEDAR ST	103 S VINE ST	725 W HAMILTON
120 S CEDAR ST	104 S VINE ST	100 W STATE ST
121 S CEDAR ST	105 S VINE ST	101 W STATE ST
111 S ELM ST	108 S VINE ST	103 W STATE ST
115 S ELM ST	111 S VINE ST	104 W STATE ST
122 S ELM ST	112 S VINE ST	105 W STATE ST
209 S ELM ST	116 S VINE ST	106 W STATE ST
106 S HICKORY	119 S VINE ST	107 W STATE ST
110 S MAPLE ST	122 S VINE ST	108 W STATE ST
111 S MAPLE ST	120 S WALNUT	109 W STATE ST
112 S MAPLE ST	125 S WALNUT	110 W STATE ST
116 S MAPLE ST	132 S WALNUT	112 W STATE ST
119 S MAPLE ST	136 S WALNUT	113 W STATE ST
119 S MAPLE ST	102 S WALNUT ST	114 W STATE ST
122 S MAPLE ST	116 S WALNUT ST	115 W STATE ST
200 S MAPLE ST	133 S WALNUT ST	116 W STATE ST
100 S OAK ST	215 S WALNUT ST	118 W STATE ST
107 S OAK ST	218 SINGER ST	121 W STATE ST
111 S OAK ST	100 W CENTRAL ST	122 W STATE ST
115 S OAK ST	320 W CENTRAL ST	124 W STATE ST
119 S OAK ST	520 W CENTRAL ST	125 W STATE ST
104 S PINE ST	612 W CENTRAL ST	205 W STATE ST
118 S PINE ST	618 W CENTRAL ST	207 W STATE ST
122 S PINE ST	700 W CENTRAL ST	210 W STATE ST
100 S PINE ST	513 W FRANKLIN ST	211 W STATE ST
102 S PINE ST	641 W FRANKLIN ST	214 W STATE ST
108 S PINE ST	100 W FRONT ST	220 W STATE ST
111 S PINE ST	116 W FRONT ST	221 W STATE ST
112 S PINE ST	124 W FRONT ST	301 W STATE ST
114 S PINE ST	124 W FRONT ST	417 W STATE ST
121 S PINE ST	200 W FRONT ST	420 W STATE ST
107 S SPRUCE ST	210 W FRONT ST	421 W STATE ST
115 S SPRUCE ST	214 W FRONT ST	700 W STATE ST
116 S SPRUCE ST	218 W FRONT ST	621 WEBSTER
117 S SPRUCE ST	302 W FRONT ST	403 WILLIAMS ST
118 S SPRUCE ST	310 W FRONT ST	407 WILLIAMS ST
121 S SPRUCE ST	314 W FRONT ST	411 WILLIAMS ST
123 S SPRUCE ST	319 W FRONT ST	415 WILLIAMS ST
201 S SPRUCE ST	320 W FRONT ST	425 WILLIAMS ST
547 S SPRUCE ST	520 W FRONT ST	437 WILLIAMS ST