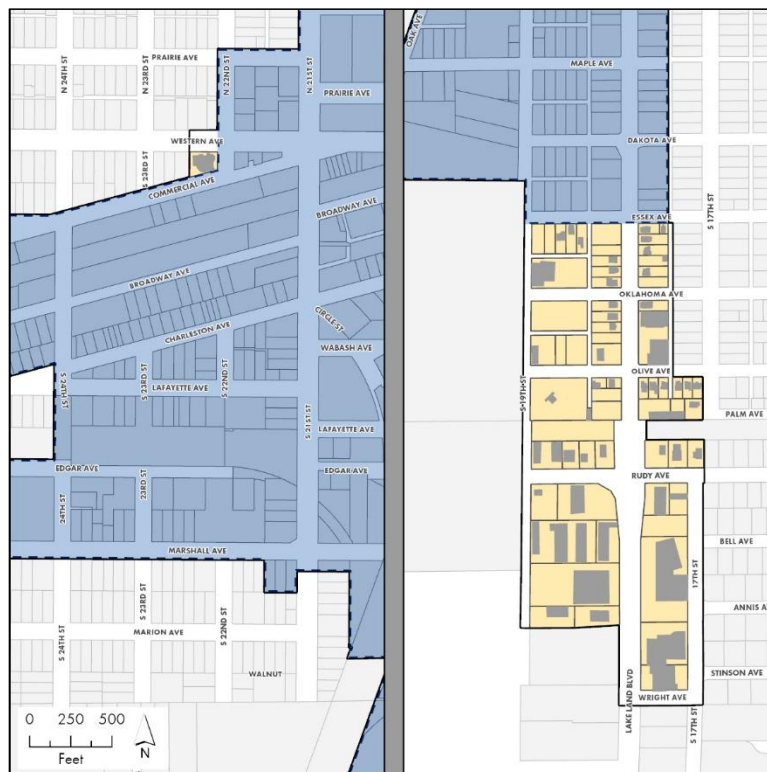


DRAFT

TAX INCREMENT FINANCING REDEVELOPMENT PLAN & PROJECT

AMENDED MIDTOWN TIF REDEVELOPMENT PROJECT AREA



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SECTION I – INTRODUCTION

The City of Mattoon, Coles County, Illinois is considering an amendment to the existing Midtown TIF Redevelopment Project Area (the “Midtown TIF”) to include additional properties. The Midtown TIF and associated TIF Plan were originally adopted by the City in 2003. After approval of a TIF extension by the State of Illinois in late 2025, the Midtown TIF is currently set to expire as late as December 31, 2039. The area to be added to the Midtown TIF through this amendment (the “Added Area”) includes 55 buildings and 65 parcels of real property, comprising approximately 25 acres of land, excluding public rights-of-way. With 673 parcels contained in the existing Midtown TIF, the Amended Midtown TIF Redevelopment Project Area (the “Amended Project Area” or the “Amended Area”) will include 738 parcels of land and cover about 358 acres, including public rights-of-way. The boundaries of the Added Area are as shown in Figure A – Amended Redevelopment Project Area Boundary on Page 3. Refer also to the updated legal description for the entire Amended Area contained in the Appendix as Attachment A. A map of the whole boundary of the Amended Project Area can be found as Attachment D in the Appendix.

Most of the Added Area is located just south of the existing Midtown TIF Redevelopment Project Area, generally bounded by Essex Avenue to the north, S 19th Street to the west, S 17th Street to the east, and Wright Avenue to the south. This area contains a mix of residential, commercial, institutional, and industrial uses, many of which are operating from aging and/or deteriorated properties and structures. An old motel was recently demolished in the Added Area, leaving a deteriorated foundation and parking lot behind. The Added Area also includes a single parcel on the northern side of the existing Midtown TIF boundary, located at the intersection of Western Avenue and S 22nd Street. This parcel contains an abandoned church with many boarded up windows and doors, but some are not sufficiently covered, leaving the interior of the building open to the elements.

The City may consider the use of tax increment financing, as well as other economic development resources as available, to facilitate private investment within the Amended Area. It is the intent of the City to induce the investment of significant private capital in the Amended Area, which will serve to redevelop aging properties and infrastructure that will likely enhance the tax base of the community. Furthermore, in accordance with Section 11-74.4-3(n)(5) of the Act, a housing impact study need not be performed since the redevelopment plan will not result in the displacement of ten (10) or more inhabited residential units. This certification is provided in Section IV of this report.

The Act sets forth the requirements and procedures for establishing a Redevelopment Project Area and a Redevelopment Plan. The following sections of this report present the findings of eligibility and the Redevelopment Plan and Project for the Amended Area, as well as other findings, evidence, and documentation required by the Act.

Figure A – Amended Redevelopment Project Area Boundary



SECTION II – BASIS FOR ELIGIBILITY OF THE AREA

A Redevelopment Project Area, according to the Act, is that area designated by a municipality in which the finding is made that there exist conditions that cause the area to be classified as a blighted area, conservation area, combination of blighted and conservation areas, or an industrial park conservation area. The criteria and the individual factors defining each of these categories of eligibility are defined in the Act. This section documents the relevant statutory requirements and how the Added Area meets the eligibility criteria as a combination of blighted and conservation areas.

Definition of a Blighted Area

The TIF Act states that a “**blighted area**” means any improved or vacant area within the boundaries of a redevelopment project area located within the territorial limits of the municipality where:

If improved, industrial, commercial, and residential buildings or improvements are detrimental to the public safety, health, or welfare because of a combination of five (5) or more of the following factors, each of which is (i) present, with that presence documented to a meaningful extent, so that a municipality may reasonably find that the factor is clearly present within the intent of the Act, and (ii) reasonably distributed throughout the improved part of the Redevelopment Project Area:

- 1) Dilapidation. An advanced state of disrepair or neglect of necessary repairs to the primary structural components of buildings, or improvements in such a combination that a documented building condition analysis determines that major repair is required or the defects are so serious and so extensive that the buildings must be removed.
- 2) Obsolescence. The condition or process of falling into disuse. Structures have become ill-suited for the original use.
- 3) Deterioration. With respect to buildings, defects including, but not limited to, major defects in the secondary building components such as doors, windows, porches, gutters, downspouts, and fascia. With respect to surface improvements, that the condition of roadways, alleys, curbs, gutters, sidewalks, off-street parking, and surface storage areas evidence deterioration, including, but not limited to, surface cracking, crumbling, potholes, depressions, loose paving material, and weeds protruding through paved surfaces.
- 4) Presence of structures below minimum code standards. All structures that do not meet the standards of zoning, subdivision, building, fire, and other governmental codes applicable to property, but not including housing and property maintenance codes.
- 5) Illegal use of individual structures. The use of structures in violation of applicable federal, State, or local laws, exclusive of those applicable to the presence of structures below minimum code standards.
- 6) Excessive vacancies. The presence of buildings that are unoccupied or under-utilized and that represent an adverse influence on the area because of the frequency, extent, or duration of the vacancies.
- 7) Lack of ventilation, light, or sanitary facilities. The absence of adequate ventilation for light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, gas, smoke, or other noxious airborne materials. Inadequate natural light

and ventilation means the absence of skylights or windows for interior spaces or rooms and improper window sizes and amounts by room area to window area ratios. Inadequate sanitary facilities refers to the absence or inadequacy of garbage storage and enclosure, bathroom facilities, hot water and kitchens, and structural inadequacies preventing ingress and egress to and from all rooms and units within a building.

- 8) Inadequate utilities. Underground and overhead utilities such as storm sewers and storm drainage, sanitary sewers, water lines, and gas, telephone, and electrical services that are shown to be inadequate. Inadequate utilities are those that are: (i) of insufficient capacity to serve the uses in the redevelopment project area, (ii) deteriorated, antiquated, obsolete, or in disrepair, or (iii) lacking within the redevelopment project area.
- 9) Excessive land coverage and overcrowding of structures and community facilities. The over-intensive use of property and the crowding of buildings and accessory facilities onto a site. Examples of problem conditions warranting the designation of an area as one exhibiting excessive land coverage are: (i) the presence of buildings either improperly situated on parcels or located on parcels of inadequate size and shape in relation to present-day standards of development for health and safety, and (ii) the presence of multiple buildings on a single parcel. For there to be a finding of excessive land coverage, these parcels must exhibit one or more of the following conditions: insufficient provision for light and air within or around buildings, increased threat of spread of fire due to the proximity of buildings, lack of adequate or proper access to a public right-of-way, lack of reasonably required off-street parking, or inadequate provision for loading and service.
- 10) Deleterious land use or layout. The existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses, or uses considered to be noxious, offensive, or unsuitable for the surrounding area.
- 11) Environmental clean-up. The proposed redevelopment project area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for, or a study conducted by an independent consultant recognized as having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, provided that the remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.
- 12) Lack of community planning. The proposed redevelopment project area was developed prior to or without the benefit or guidance of a community plan. This means that the development occurred prior to the adoption by the municipality of a comprehensive or other community plan, or that the plan was not followed at the time of the area's development. This factor must be documented by evidence of adverse or incompatible land-use relationships, inadequate street layout, improper subdivision, parcels of inadequate shape and size to meet contemporary development standards, or other evidence demonstrating an absence of effective community planning.
- 13) The total equalized assessed value of the proposed redevelopment project area has declined for three (3) of the last five (5) calendar years prior to the year in which the redevelopment project area is designated, or is increasing at an annual rate that is less than the balance of the municipality for three (3) of the last five (5) calendar years for which information is available, or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for three (3) of the last five (5) calendar years prior to the year in which the redevelopment project area is designated.

If **vacant**, the sound growth of the Redevelopment Project Area is impaired by a combination of two (2) or more of the following factors, each of which is (i) present, with that presence documented, to a meaningful extent, so that a municipality may reasonably find that the factor is clearly present within the intent of the Act and (ii) reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains:

- 1) Obsolete platting of vacant land that results in parcels of limited or narrow size, or configurations of parcels of irregular size or shape that would be difficult to develop on a planned basis and in a manner compatible with contemporary standards and requirements, or platting that failed to create rights-of-ways for streets or alleys, or that created inadequate right-of-way widths for streets, alleys, or other public rights-of-way or that omitted easements for public utilities.
- 2) Diversity of ownership of parcels of vacant land sufficient in number to retard or impede the ability to assemble the land for development.
- 3) Tax and special assessment delinquencies exist or the property has been the subject of tax sales under the Property Tax Code within the last five (5) years.
- 4) Deterioration of structures or site improvements in neighboring areas adjacent to the vacant land.
- 5) The area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for, or a study conducted by an independent consultant recognized as having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, provided that the remediation costs constitute a material impediment to the development or redevelopment of the Redevelopment Project Area.
- 6) The total equalized assessed value of the proposed Redevelopment Project Area has declined for three (3) of the last five (5) calendar years prior to the year in which the Redevelopment Project Area is designated, or is increasing at an annual rate that is less than the balance of the municipality for three (3) of the last five (5) calendar years for which information is available, or is increasing at an annual rate that is less than the Consumer Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for three (3) of the last five (5) calendar years prior to the year in which the Redevelopment Project Area is designated.

If **vacant**, the sound growth of the redevelopment project area is impaired by one of the following factors that: (i) is present, with that presence documented, to a meaningful extent so that a municipality may reasonably find that the factor is clearly present within the intent of the Act; and, (ii) is reasonably distributed throughout the vacant part of the redevelopment project area to which it pertains:

- 1) The area consists of one or more unused quarries, mines, or strip mine ponds.
- 2) The area consists of unused rail yards, rail tracks, or railroad rights-of-way.
- 3) The area, prior to its designation, is subject to
 - a) chronic flooding that adversely impacts on real property in the area as certified by a registered professional engineer or appropriate regulatory agency; or
 - b) surface water that discharges from all or a part of the area and contributes to flooding within the same watershed, but only if the redevelopment project provides

for facilities or improvements to contribute to the alleviation of all or part of the flooding

- 4) The area consists of an unused or illegal disposal site containing earth, stone, building debris, or similar materials that were removed from construction, demolition, excavation, or dredge sites.
- 5) Prior to November 1, 1999, the area is not less than 50 nor more than 100 acres and 75% of which is vacant (notwithstanding that the area has been used for commercial agricultural purposes within 5 years prior to the designation of the redevelopment project area), and the area meets at least one of the factors itemized in paragraph (1) of this subsection, the area has been designated as a town or City center by ordinance or comprehensive plan adopted prior to January 1, 1982, and the area has not been developed for that designated purpose.
- 6) The area qualified as a blighted improved area immediately prior to becoming vacant, unless there has been substantial private investment in the immediately surrounding area.

Definition of a Conservation Area

“**Conservation area**” means any improved area within the boundaries of a redevelopment project area located within the territorial limits of the municipality in which 50% or more of the structures in the area have an age of 35 years or more. Such an area is not yet a blighted area, but because of a combination of three or more of the following factors, the area is detrimental to the public safety, health, morals or welfare, and such an area may become a blighted area:

- 1) Dilapidation. An advanced state of disrepair or neglect of necessary repairs to the primary structural components of buildings, or improvements in such a combination that a documented building condition analysis determines that major repair is required or the defects are so serious and so extensive that the buildings must be removed.
- 2) Obsolescence. The condition or process of falling into disuse. Structures have become ill-suited for the original use.
- 3) Deterioration. With respect to buildings, defects including, but not limited to, major defects in the secondary building components such as doors, windows, porches, gutters, and downspouts, and fascia. With respect to surface improvements, that the condition of roadways, alleys, curbs, gutters, sidewalks, off-street parking, and surface storage areas evidence deterioration, including, but not limited to, surface cracking, crumbling, potholes, depressions, loose paving material, and weeds protruding through paved surfaces.
- 4) Presence of structures below minimum code standards. All structures that do not meet the standards of zoning, subdivision, building, fire, and other governmental codes applicable to property, but not including housing and property maintenance codes.
- 5) Illegal use of individual structures. The use of structures in violation of applicable federal, State, or local laws, exclusive of those applicable to the presence of structures below minimum code standards.
- 6) Excessive vacancies. The presence of buildings that are unoccupied or under-utilized and that represent an adverse influence on the area because of the frequency, extent, or duration of the vacancies.

- 7) Lack of ventilation, light, or sanitary facilities. The absence of adequate ventilation for light or air circulation in spaces or rooms without windows, or that require the removal of dust, odor, gas, smoke, or other noxious airborne materials. Inadequate natural light and ventilation means the absence of skylights or windows for interior spaces or rooms and improper window sizes and amounts by room area to window area ratios. Inadequate sanitary facilities refers to the absence or inadequacy of garbage storage and enclosure, bathroom facilities, hot water and kitchens, and structural inadequacies preventing ingress and egress to and from all rooms and units within a building.
- 8) Inadequate utilities. Underground and overhead utilities such as storm sewers and storm drainage, sanitary sewers, water lines, and gas, telephone, and electrical services that are shown to be inadequate. Inadequate utilities are those that are: (i) of insufficient capacity to serve the uses in the redevelopment project area, (ii) deteriorated, antiquated, obsolete, or in disrepair, or (iii) lacking within the redevelopment project area.
- 9) Excessive land coverage and overcrowding of structures and community facilities. The over-intensive use of property and the crowding of buildings and accessory facilities onto a site. Examples of problem conditions warranting the designation of an area as one exhibiting excessive land coverage are: (i) the presence of buildings either improperly situated on parcels or located on parcels of inadequate size and shape in relation to present-day standards of development for health and safety, and (ii) the presence of multiple buildings on a single parcel. For there to be a finding of excessive land coverage, these parcels must exhibit one or more of the following conditions: insufficient provision for light and air within or around buildings, increased threat of spread of fire due to the close proximity of buildings, lack of adequate or proper access to a public right-of-way, lack of reasonably required off-street parking, or inadequate provision for loading and service.
- 10) Deleterious land use or layout. The existence of incompatible land-use relationships, buildings occupied by inappropriate mixed-uses, or uses considered to be noxious, offensive, or unsuitable for the surrounding area.
- 11) Environmental clean-up. The proposed redevelopment project area has incurred Illinois Environmental Protection Agency or United States Environmental Protection Agency remediation costs for, or a study conducted by an independent consultant recognized as having expertise in environmental remediation has determined a need for, the clean-up of hazardous waste, hazardous substances, or underground storage tanks required by State or federal law, provided that the remediation costs constitute a material impediment to the development or redevelopment of the redevelopment project area.
- 12) Lack of community planning. The proposed redevelopment project area was developed prior to or without the benefit or guidance of a community plan. This means that the development occurred prior to the adoption by the municipality of a comprehensive or other community plan, or that the plan was not followed at the time of the area's development. This factor must be documented by evidence of adverse or incompatible land-use relationships, inadequate street layout, improper subdivision, parcels of inadequate shape and size to meet contemporary development standards, or other evidence demonstrating an absence of effective community planning.
- 13) The total equalized assessed value of the proposed redevelopment project area has declined for three of the last five calendar years prior to the year in which the redevelopment project area is designated, or is increasing at an annual rate that is less than the balance of the municipality for three of the last five calendar years for which information is available, or is increasing at an annual rate that is less than the Consumer

Price Index for All Urban Consumers published by the United States Department of Labor or successor agency for three of the last five calendar years prior to the year in which the redevelopment project area is designated.

Eligibility Factors of the Original Midtown TIF

The eligibility factors used to qualify the Midtown TIF in 2003 included dilapidation, obsolescence, deteriorated site improvements, buildings, and roadways, presence of structures below minimum code standards, excessive vacancies, inadequate utilities, deleterious land use, lack of community planning, and environmental cleanup. The 2003 TIF Plan described how deterioration, structures in violation of City codes, excessive vacancies, deleterious land use, and lack of community planning were found throughout the Midtown TIF. Additionally, the TIF Plan noted aging and inadequate water systems and combined storm and sanitary sewer systems in the Midtown TIF, as well as five sites that were under Environmental Protection Agency (EPA) remediation.

Findings

In determining if the Added Area meets the eligibility requirements of the Act, research and field surveys were conducted. These included:

- 1) Contacts with City officials knowledgeable about area conditions and history and age of buildings and site improvements.
- 2) On-site field examination of conditions within the Area on May 29, 2025, by experienced staff of PGAV. These personnel are trained in techniques and procedures of documenting conditions of real property, streets, etc., and determination of eligibility of designated areas for tax increment financing.
- 3) Use of definitions contained in the Act.
- 4) Adherence to basic findings of need as established by the Illinois General Assembly in establishing tax increment financing which became effective on January 10, 1977.
- 5) Examination of Coles County real property tax assessment records.

On May 29, 2025, PGAV staff conducted field investigations to document existing conditions of the properties proposed for the Added Area. One of the outcomes of this survey was an inventory of existing land uses in the Added Area, which are illustrated in Figure B - Current Land Use on Page 10. The following narrative summarizes the factors found to be present to a meaningful extent within the Added Area. Figure C - Existing Conditions on Page 11 shows the reasonable distribution of factors throughout the Added Area. Table 1 - Summary of Qualifying Factors on Page 12 provides a summary of the statutory factors used to justify the use of TIF in the Added Area. Table 2 - Comparison of EAV Growth Trends on Page 14 displays the difference in growth rates between the Added Area, the balance of the City, and the Consumer Price Index (CPI) for All Urban Consumers.

Figure B - Current Land Use

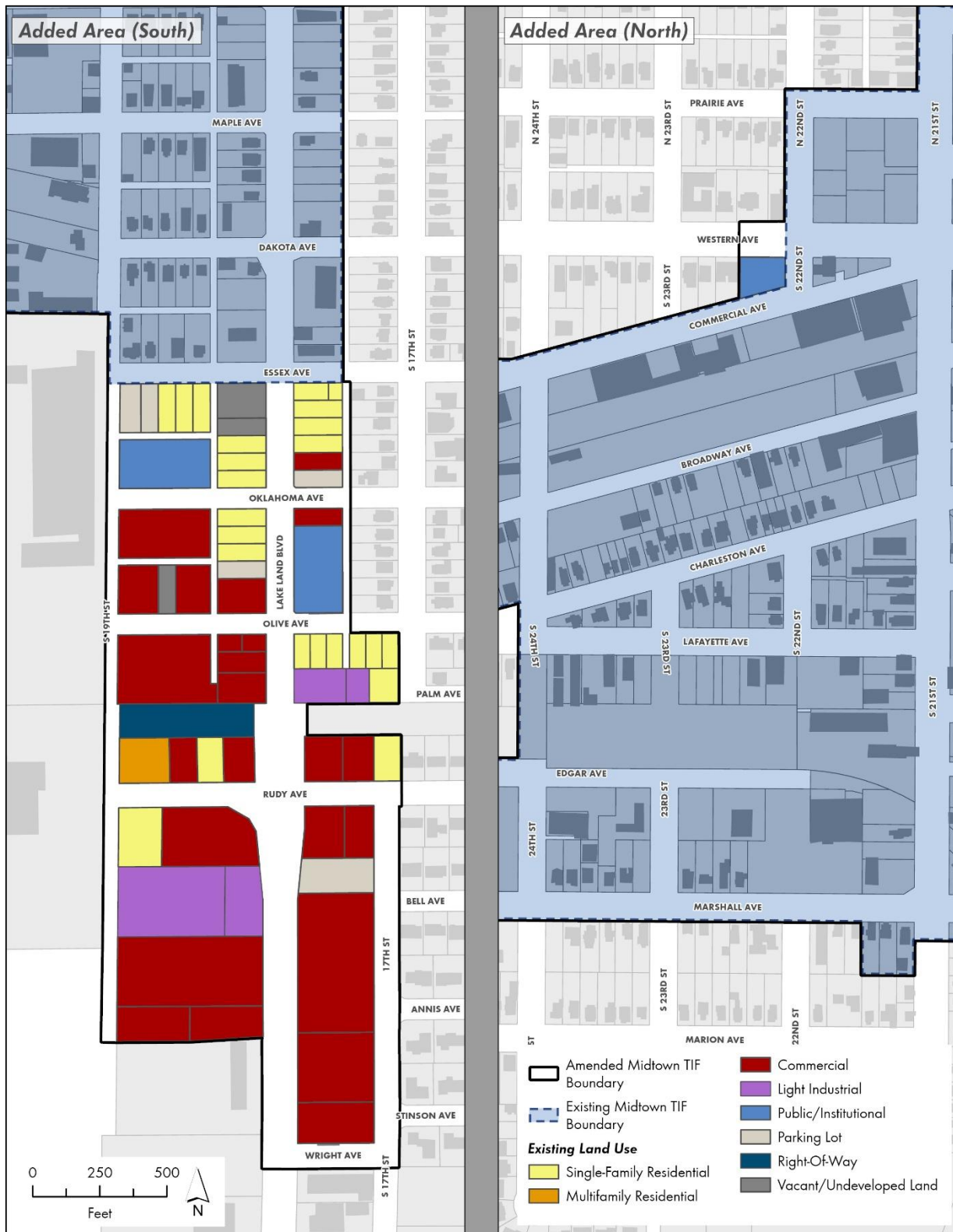


Figure C - Existing Conditions



Table 1 - Summary of Qualifying Factors (Added Area)

	Total	%
Total parcels	65	
No. of improved parcels	61	93.8%
No. of vacant parcels	3	4.6%
No. of right-of-way and railroad parcels	1	1.5%
Total No. of buildings	55	
No. of buildings 35 years of age or older	51	92.7%
No. inhabited residential units	nd*	
IMPROVED LAND FACTORS:		
No. of buildings that are deteriorated	22	40.0%
No. of parcels with site improvements that are deteriorated	48	78.7%
No. of improved parcels with either deteriorated site improvements or buildings	50	82.0%
Buildings that are dilapidated	1	1.8%
Buildings that are obsolete	1	1.8%
No. of structures below minimum code	nd*	
No. of buildings lacking ventilation, light or sanitation facilities	nd*	
No. of building with illegal uses	nd*	
Buildings in the Area have excessive vancancy (wholly or partially)	nd*	
No. of improved parcels with excessive land coverage or overcrowding of structures	nd*	
Inadequate utilities (present throughout Project Area)	nd*	
Deleterious land use or layout (by Sub-Area)	nd*	
Lack of community planning	nd*	
Environmental clean-up	nd*	
Improved parcels that are taxable	58	95%
Area has declining or sub-par EAV growth	Yes	
VACANT LAND FACTORS (2 or More):		
Obsolete platting	nd*	
Diversity of ownership	nd*	
Tax delinquencies	nd*	
Vacant parcels with adjacent deterioration of structures or site improvements	3	100.0%
Environmental clean-up	nd*	
Vacant land that is taxable	3	100.0%
Area has declining or sub-par EAV growth	Yes	
VACANT LAND FACTORS (1 or More):		
Unused quarry, mines, rail, etc.	nd*	
Blighted before vacant	nd*	
Chronic flooding	nd*	
Unused or illegal disposal site	nd*	

*Not determined.

Eligibility of Improved Parcels

Conservation Area Factor. Age of Structures: Age is a prerequisite factor in determining an Area's qualification as a "conservation area." As is clearly set forth in the Act, 50% or more of the structures must have an age of 35 years or greater to meet this criterion. Of the 55 buildings in the Added Area, 51 (92.7%) were determined in field investigations to be aged 35 years or older. The age threshold is met for qualifying the improved properties within the Added Area as a conservation area.

Improved Land Factor 1. Deterioration: The Added Area contains 61 improved parcels. Of these 61 improved parcels, 50 (82.0%) contain deteriorated site improvements and/or buildings. A total of 48 parcels (78.7%) and 22 buildings (40.0%) within the Added Area are deteriorated. Deteriorated site improvements may include broken, cracked, or crumbling driveways, paths, sidewalks, steps, etc. Building deterioration can be found in broken, damaged, or aged windows, siding, gutters, soffit and fascia, brick and masonry work, foundation, window frames, roof, etc. Deteriorated roadways are also common throughout the Added Area.

Improved Land Factor 2. Deleterious Land Use or Layout: This factor refers to the "existence of incompatible land use relationships" and "uses considered to be noxious, offensive, or unsuitable for the surrounding area." The Added Area contains a mix of existing land uses that are incompatible with each other, including higher intensity commercial and industrial uses intermixed with low intensity single-family residential uses. Additionally, future uses intended for the Added Area are incompatible with certain existing uses in the adjacent area or in the existing Midtown TIF Redevelopment Project Area. These include existing heavy industrial uses adjacent to intended local commercial uses and very near residential uses, as well as a junkyard located between Broadway Avenue and Commercial Avenue in the northern area of the existing Midtown TIF that is incompatible with, unsuitable for, and offensive to the surrounding residential and local commercial areas. See existing and future land uses displayed in Figure B - Current Land Use on Page 10 and Figure D - General Land Use Plan on Page 16.

Improved Land Factor 3. Declining or Sub-par Trend in Equalized Assessed Value: Over the past five tax years (2019-2024), the EAV of the Added Area has grown at a rate lower than the remainder of the City four of the five years. Additionally, the Added Area's EAV has grown slower than the CPI for All Urban Consumers two of the last five years. Table 2 - Comparison of EAV Growth Trends on Page 14 shows how the Added Area's EAV compares to the remainder of the City and the national CPI for All Urban Consumers.

Eligibility of Vacant Parcels

Vacant Land Factor 1. Deterioration of Structures and Site Improvements in Neighboring Areas: All three of the vacant parcels (100%) are adjacent to deteriorated site improvements, buildings, and/or roadways.

Vacant Land Factor 2. Declining or Sub-par Trend in Equalized Assessed Value: See Table 2 on Page 14 for more information on this factor.

Table 2 - Comparison of EAV Growth Trends (Added Area)

Assessment Year	Added Area EAV *	EAV Declined?	Balance of City **	Area Growth Rate Less Than Balance of City?	Area Growth Rate Less Than CPI for All Urban Consumers?
2019	\$ 1,887,996		\$211,808,826		
2020	\$ 1,944,312		\$222,329,579		
Annual Percent Change	3.0%	NO	5.0%	YES	NO
2021	\$ 2,055,788		\$227,113,812		
Annual Percent Change	5.7%	NO	2.2%	NO	NO
2022	\$ 2,139,942		\$248,633,203		
Annual Percent Change	4.1%	NO	9.5%	YES	YES
2023	\$ 2,175,900		\$ 254,977,605		
Annual Percent Change	1.7%	NO	2.6%	YES	YES
2024	\$ 2,429,667		\$ 288,326,797		
Annual Percent Change	11.7%	NO	13.1%	YES	NO

* Source: Coles County Assessor data

** Source: Coles County Tax Computation Reports 2019-2024

SECTION III - REDEVELOPMENT PLAN AND PROJECT

Section III and Section IV constitute the Redevelopment Plan and Project for the Amended Midtown TIF Redevelopment Project Area.

Objectives

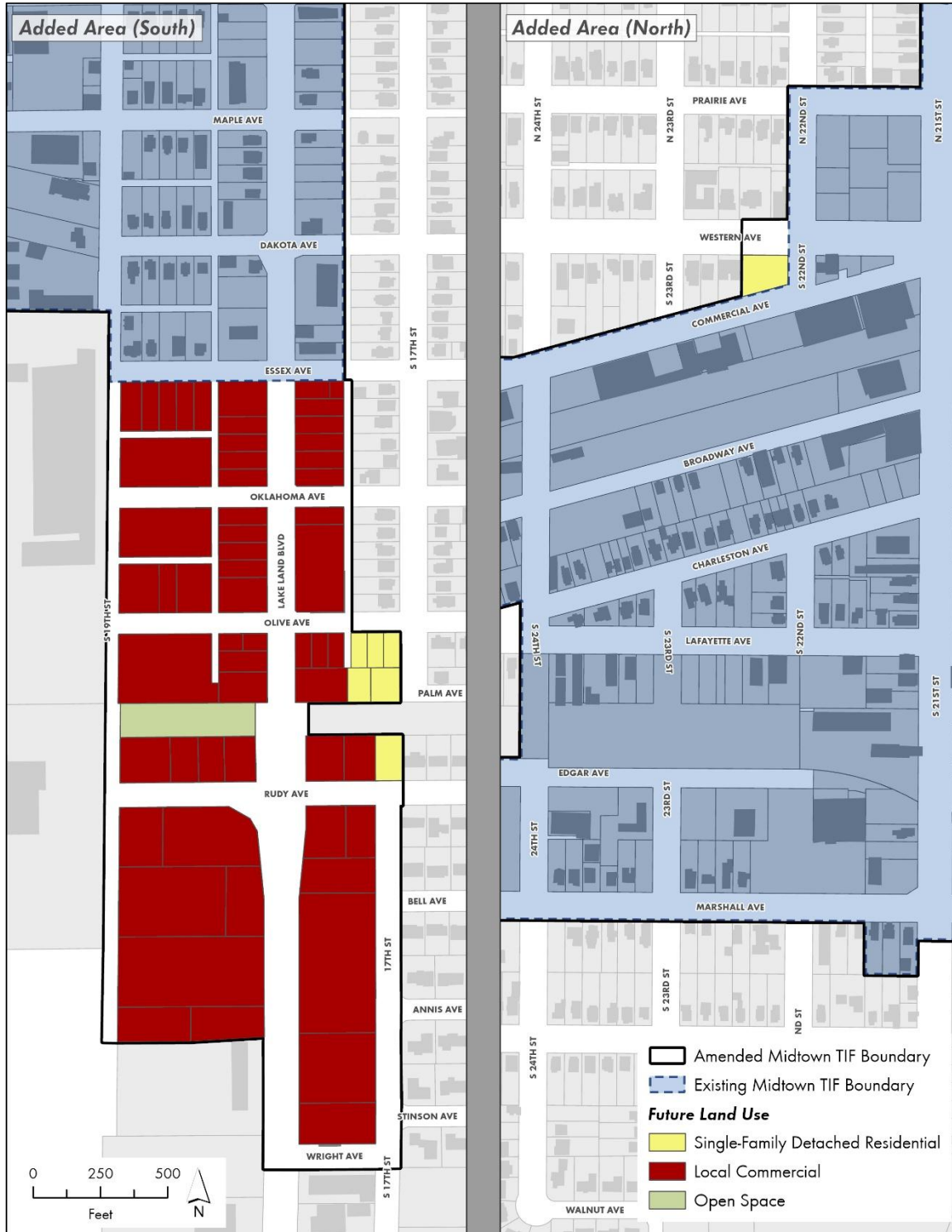
The general objectives of this Plan are as follow:

1. Improve quality of life in the Amended Redevelopment Project Area and the City by the reduction of physical and economic deterioration, obsolescence, and all other blighted conditions in the Amended Area.
2. Alleviate blight, ensure safe conditions, and enhance the efficiency of the infrastructure networks. This infrastructure could include, but is not limited to, utilities, sidewalks, streets, and lighting.
3. Assemble land into parcels of sufficient shape and size for disposition and redevelopment in accordance with this Redevelopment Plan and contemporary development needs and standards.
4. Enhance and diversify the tax base for the City and all other taxing bodies.
5. Strengthen the economic well-being of the Amended Area and the City by increasing business activity, tax base, and job opportunities.
6. Encourage a high-quality appearance of buildings, rights-of-way, and open spaces, and encourage high standards of design.
7. Improve the visual attractiveness of the City by landscaping, renovation and removal of buildings, screening of unattractive uses, and façade improvements.
8. Encourage and assist private investment and redevelopment within the Area through the provision of financial assistance and incentives as permitted by the Act.
9. Complete all public and private actions required in this Plan in an expeditious manner.
10. Maintain transparency and accountability with residents and taxing bodies by reporting annually on Area projects to the State of Illinois and the Joint Review Board.
11. Enter into agreements with private parties and public agencies that protect the long-term financial health and wellbeing of the City.

General Land Uses to Apply

The general land uses to apply for the Added Area are shown in Figure D - General Land Use Plan on Page 16.

Figure D - General Land Use Plan



Program to be Undertaken to Accomplish Objectives

The City has determined that it is appropriate to create a program to provide financial incentives for private investment within the Amended Area. It has been determined, through private and public project implementation experience, that tax increment financing constitutes one of the most effective means available for enabling development in the Amended Area. Local taxing bodies are expected to benefit from the implementation of this Plan. The City will incorporate appropriate provisions within any redevelopment agreement entered into between the City and private parties ensuring redevelopment projects make progress towards achieving the objectives stated herein.

Conformance with the Comprehensive Plan and Zoning Ordinance

The General Land Use Plan for the Added Area shown on the following page aligns with the Future Land Use Plan and Map contained in the City of Mattoon's 2013 Comprehensive Plan, as well as with the City's current Zoning Ordinance and Map.

Redevelopment Project

Activities necessary to implement the Plan may include the following:

1. Private Redevelopment Activities:

In general, construction of new private buildings and the rehabilitation, renovation, and repair of existing private buildings at various locations in the Amended Area.

2. Public Redevelopment Activities:

Public improvements and support activities will be used to induce and complement private investment. These may include but are not limited to street and sidewalk improvements, land assembly including site acquisition and site preparation, public utilities (e.g., water, sanitary and storm sewer facilities), traffic signalization, off-street parking, building demolition and site clearance, open space development, and marketing of properties, as well as other programs of financial assistance provided by the City.

3. Land Assembly, Displacement Certificate, and Relocation Assistance:

To achieve the objectives of the Plan, land assembly by the City and eventual conveyance to private entities may be necessary in order to attract private development interest. Therefore, any property located within the Amended Project Area may be acquired by developers or the City, as necessary, to assemble various parcels of land to achieve marketable tracts, or if such property is necessary for the implementation of a specific public or private redevelopment project. Activities of this type may include the displacement of inhabited housing units located in the Amended Area (see below).

Displacement Certificate:

Under Sections 11-74.4-3 (n) (5) and 11-74.4-4.1 (b) of the Tax Increment Allocation Redevelopment Act, the City hereby certifies that this Redevelopment Plan, as amended, will not result in the displacement of ten (10) or more inhabited residential units. If, at some time in the future, a redevelopment project is proposed that will result in the displacement of ten (10) or more inhabited residential units, the City will prepare, or cause to be prepared, the requisite housing impact study pursuant to the Act.

Relocation Assistance:

If households of low-income or very low-income persons inhabit any residential housing units where relocation of the occupants is required, relocation assistance will be provided to such persons. Affordable housing and relocation assistance shall not be less than that which would be provided under the federal Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 and the regulations under that Act, including the eligibility criteria. Affordable housing may be either in existing or newly constructed buildings. For purposes of this requirement in the TIF Act, “low-income households,” “very low-income households,” and “affordable housing” have the definitions set forth in the Illinois Affordable Housing Act.

Description of Redevelopment Project Costs

Costs that may be reimbursed are defined as “redevelopment project costs” in the Act and may be amended from time to time. Itemized below is the statutory listing of “redevelopment project costs” currently permitted by the Act:

- 1) Costs of studies, surveys, development of plans, and specifications, implementation and administration of the redevelopment plan including but not limited to staff and professional service costs for architectural, engineering, legal, financial, planning or other services, provided however that no charges for professional services may be based on a percentage of the tax increment collected; except that on and after November 1, 1999 (the effective date of Public Act 91-478), no contracts for professional services, excluding architectural and engineering services, may be entered into if the terms of the contract extend beyond a period of 3 years.

In addition, "redevelopment project costs" shall not include lobbying expenses. After consultation with the municipality, each tax increment consultant or advisor to a municipality that plans to designate or has designated a redevelopment project area shall inform the municipality in writing of any contracts that the consultant or advisor has entered into with entities or individuals that have received, or are receiving, payments financed by tax increment revenues produced by the redevelopment project area with respect to which the consultant or advisor has performed, or will be performing, service for the municipality. This requirement shall be satisfied by the consultant or advisor before the commencement of services for the municipality and thereafter whenever any other contracts with those individuals or entities are executed by the consultant or advisor;

- a) After July 1, 1999, annual administrative costs shall not include general overhead or administrative costs of the municipality that would still have been incurred by the municipality if the municipality had not designated a redevelopment project area or approved a redevelopment plan;
- b) The cost of marketing sites within the redevelopment project area to prospective businesses, developers, and investors;
- 2) Property assembly costs, including but not limited to acquisition of land and other property, real or personal, or rights or interests therein, demolition of buildings, site preparation, site improvements that serve as an engineered barrier addressing ground level or below ground environmental contamination, including, but not limited to parking lots and other concrete or asphalt barriers, and the clearing and grading of land;
- 3) Costs of rehabilitation, reconstruction or repair or remodeling of existing public or private buildings, fixtures, and leasehold improvements; and the cost of replacing an existing public building if pursuant to the implementation of a redevelopment project the existing public building is to be demolished to use the site for private investment or devoted to a different use requiring private investment; including any direct or indirect costs relating to Green Globes or LEED certified construction elements or construction elements with an equivalent certification;
- 4) Costs of the construction of public works or improvements, including any direct or indirect costs relating to Green Globes or LEED certified construction elements or construction elements with an equivalent certification, except that on and after November 1, 1999, redevelopment project costs shall not include the cost of constructing a new municipal public building principally used to provide offices, storage space, or conference facilities or vehicle storage, maintenance, or repair for administrative, public safety, or public works personnel and that is not intended to replace an existing public building as provided under paragraph (3) of subsection (q) of Section 11-74.4-3 unless either
 - a) the construction of the new municipal building implements a redevelopment project that was included in a redevelopment plan that was adopted by the municipality prior to November 1, 1999 or
 - b) the municipality makes a reasonable determination in the redevelopment plan, supported by information that provides the basis for that determination, that the new municipal building is required to meet an increase in the need for public safety purposes anticipated to result from the implementation of the redevelopment plan;
- 5) Costs of job training and retraining projects, including the cost of "welfare to work" programs implemented by businesses located within the redevelopment project area;
- 6) Financing costs, including but not limited to all necessary and incidental expenses related to the issuance of obligations and which may include payment of interest on any obligations issued hereunder including interest accruing during the estimated period of construction of any

redevelopment project for which such obligations are issued and for not exceeding 36 months thereafter and including reasonable reserves related thereto;

- 7) To the extent the municipality by written agreement accepts and approves the same, all or a portion of a taxing district's capital costs resulting from the redevelopment project necessarily incurred or to be incurred within a taxing district in furtherance of the objectives of the redevelopment plan and project.
- 8) Relocation costs to the extent that a municipality determines that relocation costs shall be paid or is required to make payment of relocation costs by federal or State law or in order to satisfy subparagraph (7) of subsection (n);
- 9) Payment in lieu of taxes [see Sec. 11-74.4-3 (m) of the Act];
- 10) Costs of job training, retraining, advanced vocational education or career education, including but not limited to courses in occupational, semi-technical or technical fields leading directly to employment, incurred by one or more taxing districts, provided that such costs
 - a) are related to the establishment and maintenance of additional job training, advanced vocational education or career education programs for persons employed or to be employed by employers located in a redevelopment project area; and
 - b) when incurred by a taxing district or taxing districts other than the municipality, are set forth in a written agreement by or among the municipality and the taxing district or taxing districts, which agreement describes the program to be undertaken, including but not limited to the number of employees to be trained, a description of the training and services to be provided, the number and type of positions available or to be available, itemized costs of the program and sources of funds to pay for the same, and the term of the agreement. Such costs include, specifically, the payment by community college districts of costs pursuant to Sections 3-37, 3-38, 3-40 and 3-40.1 of the Public Community College Act and by school districts of costs pursuant to Sections 10-22.20a and 10-23.3a of The School Code;
- 11) Interest cost incurred by a redeveloper related to the construction, renovation or rehabilitation of a redevelopment project provided that:
 - a) such costs are to be paid directly from the special tax allocation fund established pursuant to this Act;
 - b) such payments in any one year may not exceed 30% of the annual interest costs incurred by the redeveloper with regard to the redevelopment project during that year;
 - c) if there are not sufficient funds available in the special tax allocation fund to make the payment pursuant to this paragraph (11) then the amounts so due shall accrue and be payable when sufficient funds are available in the special tax allocation fund;
 - d) the total of such interest payments paid pursuant to this Act may not exceed 30% of the total
 - i) cost paid or incurred by the redeveloper for the redevelopment project plus

- ii) redevelopment project costs excluding any property assembly costs and any relocation costs incurred by a municipality pursuant to this Act.
- 12) Unless explicitly stated herein the cost of construction of new privately-owned buildings shall not be an eligible redevelopment project cost.
- 13) After November 1, 1999 (the effective date of Public Act 91-478), none of the redevelopment project costs enumerated in this subsection shall be eligible redevelopment project costs if those costs would provide direct financial support to a retail entity initiating operations in the redevelopment project area while terminating operations at another Illinois location within 10 miles of the redevelopment project area but outside the boundaries of the redevelopment project area municipality.

For purposes of this paragraph, termination means a closing of a retail operation that is directly related to the opening of the same operation or like retail entity owned or operated by more than 50% of the original ownership in a redevelopment project area, but it does not mean closing an operation for reasons beyond the control of the retail entity, as documented by the retail entity, subject to a reasonable finding by the municipality that the current location contained inadequate space, had become economically obsolete, or was no longer a viable location for the retailer or serviceman.

- 14) No cost shall be a redevelopment project cost in a redevelopment project area if used to demolish, remove, or substantially modify a historic resource, after August 26, 2008 (the effective date of Public Act 95-934), unless no prudent and feasible alternative exists. "Historic resource" for the purpose of this item (14) means
- a) a place or structure that is included or eligible for inclusion on the National Register of Historic Places or
 - b) a contributing structure in a district on the National Register of Historic Places.

This item (14) does not apply to a place or structure for which demolition, removal, or modification is subject to review by the preservation agency of a Certified Local Government designated as such by the National Park Service of the United States Department of the Interior.

Estimated Redevelopment Costs

Table 3 - Estimated Redevelopment Project Costs on Page 22 lays out estimated costs for redevelopment projects within the Amended Project Area. These estimated costs reflect those outlined in the originally adopted Midtown TIF Redevelopment Plan. The estimated costs are split into several categories, including Public Works or Improvements, Building Rehabilitation/Retrofit, Interest Costs Incurred by Developers, and Property Assembly. The costs shown are not exact figures and may change slightly as redevelopment occurs.

Table 3 - Estimated Redevelopment Project Costs

Description	Estimated Cost ^{1, 2, & 3}
A. Public Works or Improvements	\$5,120,000
B. Property Assembly & Remediation	\$2,560,000
C. Building Rehabilitation/Retrofit	\$7,680,000
D. Relocation costs	\$640,000
E. Taxing District Capital Costs	\$640,000
F. Job Training	\$640,000
G. Interest Costs Incurred by Developers (30% of interest costs)	\$4,960,000
H. Planning, Legal & Professional Services	\$960,000
I. General Administration	\$640,000
J. Financing Costs	\$800,000
K. Vocational Education	\$480,000
L. Marketing	\$320,000
M. Payment in Lieu of Taxes	\$320,000
N. Affordable Housing	\$1,600,000
O. Taxing Body Surplus	\$6,400,000
P. Contingency	\$3,200,000
Total Estimated Costs ^{4, 5}	\$36,960,000

Notes:

1. All costs shown are in 2026 dollars.
2. Adjustments may be made among line items within the budget to reflect program implementation experience.
3. Private redevelopment costs and investment are in addition to the above.
4. The total estimated redevelopment project costs shall not be increased by more than 5% after adjustment for inflation from the date of the Plan adoption, per subsection 11-74.4.5 (c) of the Act.
5. The total estimated redevelopment project cost is lower than the original Midtown TIF Plan. This estimate more accurately reflects the amount of property tax revenue that would be generated throughout the remaining years of the TIF.

SECTION IV - OTHER FINDINGS AND REQUIREMENTS

Area, on the Whole, not Subject to Growth and Development

The properties in the Added Area have not been subject to growth and development through investment of private enterprise. Upon examination of equalized assessed valuation (EAV) data for the properties to be added, the lack of investment is evident in the stagnant EAV values, as well as in the presence of deteriorated and aging buildings, roadways, and site improvements. Table 4 - EAV Trends (2019-2024) below provides evidence on assessed valuation that shows the properties in the Added Area have not been subject to a level of private investment that would result in valuation increases.

Table 4 - EAV Trends (2019-2024) (Added Area)

	EAV 2019	EAV 2024	Total Change	Percent Change	Annual Percent Change
RPA ¹	\$ 1,887,996	\$ 2,429,667	\$ 541,671	28.7%	5.2%
CPI ²	255.657	313.689	58.0	22.7%	4.2%
Balance of City ³	\$ 211,808,826	\$ 288,326,797	\$ 76,517,971	36.1%	6.4%

¹ Equalized Assessed Valuation (EAV) of the Redevelopment Project Area

² Consumer Price Index for All Urban Consumers. Source: U.S. Bureau of Labor Statistics

³ Total City EAV minus Project Area EAV

Would Not be Developed "but for" TIF

The properties in the Amended Area are not reasonably anticipated to be improved without the direct participation of the City to provide funding in the form of financial incentives and infrastructure spending. Without the influence of public funding through tax increment financing, the City would not be able to redevelop and make improvements to the Amended Area and thus would not be able to attract new residents and businesses to the Amended Area.

Assessment of Financial Impact

The City and Joint Review Board will monitor the progress of the TIF program and its future impacts on all local taxing bodies. In the event significant adverse impacts are identified that increase demands for facilities or services in the future, the City will consider utilizing tax increment proceeds or other appropriate actions, to the extent possible, to assist in addressing the needs.

All overlapping taxing bodies will continue to receive property tax revenues on the base values of properties to be added to the Amended Area during the balance of the life of the TIF program. In addition, it is reasonable to assume that the economic and financial benefits resulting from redevelopment efforts in the Amended Area will spill into other sections of the community and

generate additional revenues for the above listed government entities. Moreover, after the expiration of the TIF program, the taxing districts will receive the benefits of an increased property tax base. It is also reasonable to assume that the benefits of the increased property tax base would not occur without the implementation of the Plan and the use of tax increment financing.

Estimated Date for Completion of the Redevelopment Project

The estimated date for the completion of the Redevelopment Project or retirement of obligations issued may not be later than December 31st of the year in which the payment to the municipal treasurer as provided in subsection (b) of Section 11-74.4-8 of the Act is to be made with respect to ad valorem taxes levied in the 23rd calendar year after the year in which the ordinance approving the Redevelopment Project Area was adopted. However, as a TIF extension was recently approved by the State of Illinois, the Amended Midtown TIF Redevelopment Project Area is currently set to expire in 2038, rather than the original 2026 expiration date.

Sources of Funds

The sources of funds to pay for redevelopment project costs associated with implementing the Plan will come from the increment generated by increasing property values due to new construction and renovated structures. If available, revenues from other economic development funding sources, public or private, may be utilized. These may include State and Federal programs, local retail sales tax, revenues from any adjoining tax increment redevelopment project areas, and land disposition proceeds from the sale of land in the Amended Area, as well as other revenues. The final decision concerning redistribution of yearly tax increment revenues may be made as part of a bond ordinance.

Nature and Term of Obligations

Without excluding other methods of City or private financing, the principal source of funding will be those deposits made into the Special Allocation Fund of monies received from the taxes on the increased value (above the initial equalized assessed value) of real property in the Amended Area. These monies may be used to repay private or public sources for the expenditure of funds made as Redevelopment Project Costs for applicable public or private redevelopment activities noted above or may be used to amortize Tax Increment Revenue obligations, issued pursuant to this Redevelopment Plan, for a term not to exceed the expiration date of this TIF Program, bearing an annual interest rate as permitted by law. To be eligible for repayment of project costs, the City Council shall first approve a redevelopment agreement detailing and approving the use of the tax increment financing and verifying its compliance with this Plan.

Revenues received in excess of 100% of funds necessary for the payment of principal and interest on the bonds and not needed for other redevelopment project costs or early bond retirements shall be declared as surplus and become available for distribution annually to the taxing bodies to the extent that this distribution of surplus does not impair the financial viability of the project. One or more bond issues may be sold at any time in order to implement this Redevelopment Plan. The

City may utilize revenues from any other source, including City, State, or Federal funds, or tax increment revenues from this Project or adjoining TIF areas to pay for the costs of completing this Project.

Most Recent EAV of Properties in the Added Area

The most recent total equalized assessed valuation (EAV) for the properties in the Added Area is estimated to be \$2,429,667. A list of the parcel identification numbers (PINs) and 2024 tax year EAV for the parcels in the Added Area are included in the Appendix as Attachment C. After the approval of the Plan by the City, the City will make a request to the County Clerk of Coles County to certify the base EAV for each parcel of real estate in the Added Area.

Estimate of Valuation After Redevelopment of Added Area

Contingent on the adoption of this Plan and commitment by the City to the Redevelopment Program, it is anticipated that the private redevelopment investment in the Added Area, as amended, will cause the equalized assessed valuation of said Added Area to increase to approximately \$6,000,000. This projected value is based on a gradual increase in EAV over time as needed improvements are completed and property value growth approaches that of the rest of the City.

Fair Employment Practices and Affirmative Action

Fair employment practices and affirmative action are the same as the City's current policies.

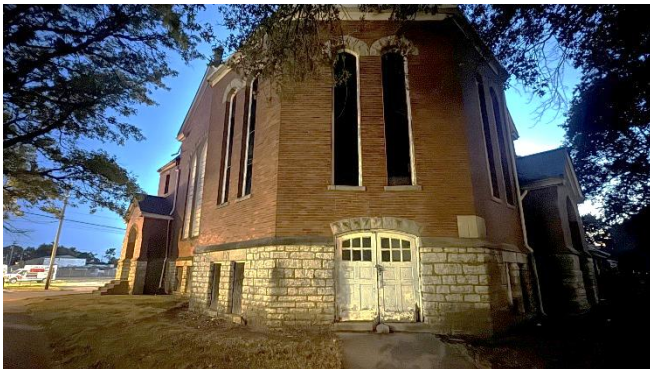
Reviewing and Amending the TIF Plan

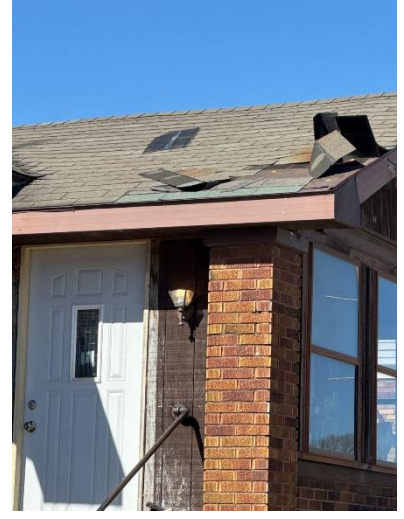
This Redevelopment Plan may be amended in accordance with the provisions of the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1, et. seq. Also, the City shall adhere to all reporting requirements and other statutory provisions.

APPENDIX

Attachment A
Legal Boundary Description

Attachment B Photographic Evidence

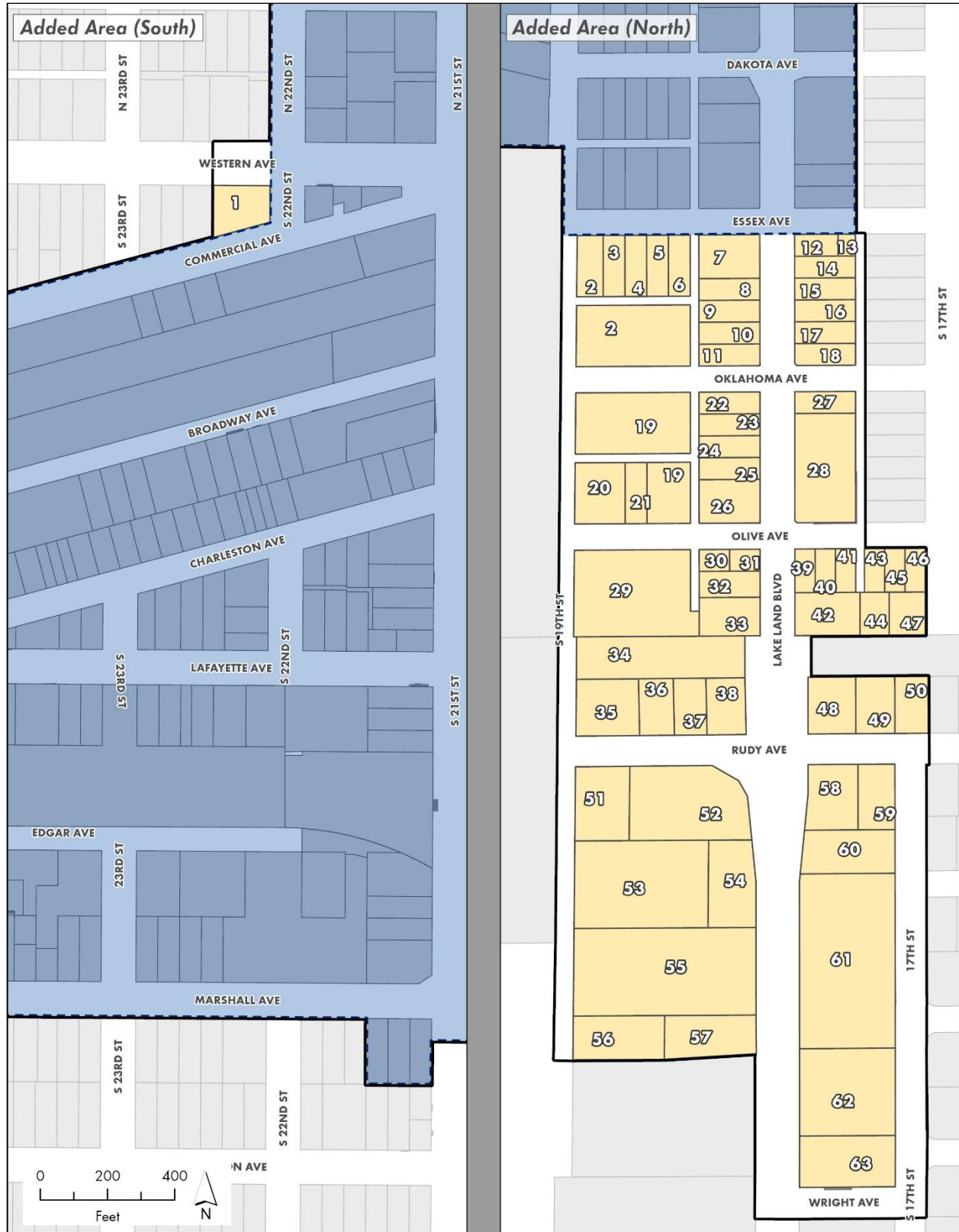




Attachment C
PIN List and Locator Map(s)

Locator ID	Parcel ID No. (PIN)	Taxpayer Name	2024 EAV
1	07-2-11062-000	THE MISSION HOUSE	\$ 6,859
2	07-1-06374-000	MATTOON VFW POST 4325	\$ 14,840
3	07-1-06372-000	VFW POST #4325	\$ 525
4	07-1-06371-000	LETNER SALLY L	\$ 10,833
5	07-1-06370-000	KUHLMAN SARAH B ETAL	\$ 22,842
6	07-1-06369-000	NICHOLS GERALD G & ESTHER D TR	\$ 18,490
7	07-1-06364-000	AMERICAN WAY STORAGE, LLC: MATTOON, IL	\$ 14,831
8	07-1-06365-000	AMERICAN WAY STORAGE, LLC: MATTOON, IL	\$ 6,509
9	07-1-06366-000	DREM, LLC % CLAY M DEAN	\$ 19,009
10	07-1-06367-000	TITKO ANTHONY R & PENNEY L	\$ 15,269
11	07-1-06368-000	ODELL THOMAS E & NANCY L	\$ 26,221
12	07-1-06353-000	REED CINDY V	\$ 27,319
13	07-1-06354-000	ARCH REGENCY PROPERTIES LLC-SERIES I	\$ 18,710
14	07-1-06352-000	LUONG BE RO	\$ 22,409
15	07-1-06351-000	ELLIOTT DON C & KATHRYN D	\$ 48,636
16	07-1-06350-000	POPE LORENA J	\$ 10,335
17	07-1-06349-000	POPE LORENA J	\$ 41,996
18	07-1-06348-000	TRUTH & GRACE FELLOWSHIP	\$ -
19	07-1-06393-000	DRAVES PROPERTIES LLC	\$ 9,393
20	07-1-06394-000	DRAVES PROPERTIES LLC %JESSY DRAVES	\$ 63,643
21	07-1-06395-000	DRAVES PROPERTIES LLC	\$ 5,140
22	07-1-06388-000	TRIBBY JAMES H & KELLY J	\$ 26,234
23	07-1-06389-000	ELLIS GEORGE	\$ 20,893
24	07-1-06390-000	DREM, LLC	\$ 14,775
25	07-1-06396-000	DRAVES PROPERTIES LLC	\$ 782
26	07-1-06391-000	SLEDGE JEFFREY F & KIMBERLY A	\$ 16,462
27	07-1-06414-000	YODER JAMES L & CAROL L	\$ 28,367
28	07-1-06413-001	TRUTH & GRACE FELLOWSHIP	\$ -
29	07-1-06486-000	DRAVES PROPERTIES LLC	\$ 22,557
30	07-1-06481-000	THOMPSON LARRY C & TINA J	\$ 7,232
31	07-1-06482-000	THOMPSON LARRY C & TINA J	\$ 15,771
32	07-1-06483-000	THOMPSON LARRY C & TINA J	\$ 7,416
33	07-1-06484-000	THOMPSON LARRY C & TINA J	\$ 13,347
34		CITY OF MATTOON	\$ -
35	07-1-01888-000	DAILY TIMOTHY W & PAMELA L	\$ 229,239

36	07-1-01890-000	WILLIS & WILLIS HOLDINGS	\$	33,528
37	07-1-01889-000	OTTO DEAN	\$	13,845
38	07-1-01887-000	CLAYTON ENTERPRISES LLC	\$	60,437
39	07-1-06471-000	VACKER COLTON M	\$	25,509
40	07-1-06470-000	STANDERFER BILL	\$	20,440
41	07-1-06469-000	TURNER TINA	\$	26,102
42	07-1-06468-000	RM CONTG & PLNG INC DBA RM HOSP SYS INC	\$	96,848
43	07-1-06466-000	JORDAN JOE A & VICKIE A	\$	23,379
44	07-1-06472-000	RM CONTG & PLNG INC DBA RM HOSP SYS INC	\$	4,060
45	07-1-06465-000	ADAMS JERRY D	\$	21,999
46	07-1-06464-000	FROST PAMELA MARLENE	\$	17,579
47	07-1-06467-000	THE CLINT FAMILY REVOC TR	\$	18,281
48	07-1-06813-000	LAKELAND FOOD & GAS INC	\$	43,935
49	07-1-06814-000	SUMMERS KENT C & JAMIE	\$	52,377
50	07-1-06785-000	BROWN SHARON LEE	\$	29,412
51	07-1-01918-000	FIRST NATL BK TRUSTEE LT #104	\$	16,803
52	07-1-01891-000	FIRST NATL BK TRUSTEE LT #104	\$	53,378
53	07-1-01919-000	FIRST MID IL BK & TR 44000270	\$	135,597
54	07-1-01892-000	FIRST MID IL BK & TR 44000270	\$	98,873
55	07-1-01893-000	FIRST MID IL BK & TR 44000270	\$	170,095
56	07-1-01894-000	FUQUA CHARLES W & WENDY A	\$	36,607
57	07-1-01896-000	EASTERN IL AREA OF SPECIAL ED	\$	-
58	07-1-06810-000	DEVON BUILDING LLC	\$	83,617
59	07-1-06811-000	FLOYD RENTALS LLC	\$	23,556
60	07-2-14013-000	DEVON BUILDING LLC	\$	15,342
61	07-2-14014-000	DEVON BUILDING LLC	\$	190,233
62	07-2-14015-000	MPPSR, LLC	\$	217,694
63	07-2-14016-000	MPPSR, LLC	\$	92,987



Attachment D

Map of Amended Midtown TIF Redevelopment Project Area Boundary

