



**Livingston County  
Application for Tax Abatement**

**This application is an official part of the Tax Abatement process. Incomplete or inaccurate information may be cause for rejection of the application. It also is a representation that the applicant intends to implement the representations made in the application. Failure to implement these representations or continue them during the term of any Tax Abatement that is offered will be sufficient basis for termination of the Abatement Agreement and repayment of any taxes that have been abated.**

**This packet should be completed and returned to the Greater Livingston County Economic Development Council:**

Mr. Adam L. Dontz  
Chief Executive Officer  
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## Overview

Property Tax Abatement is a way to support and promote the expansion of existing businesses and the attraction of new businesses to Livingston County. A business that receives approval from a taxing body for an abatement will receive an abatement on only the resulting property tax attributed to the new tax resulting from a qualified improvement. Additionally, the improvement must meet the permitting requirements of all applicable jurisdictions.

## Goals and Objectives

The aim of the property tax abatement incentive for the expansion of an existing facility or the construction of new facility are the following:

- *Economic Impact*
  - Job retention, creation, and capital investment in land, buildings, and equipment.
- *Fiscal Impact*
  - Total amount of new estimated property tax generated by the business expansion.
- *Strategic Impact*
  - Factors such as the median salary of employees, total payroll, and the quality of benefits available to the employees.
- *Other Impacts*
  - Improvements to existing public infrastructure and/or construction of new public infrastructure.

## Eligible Projects

- Projects that will be considered for Property Tax Abatement from Livingston County are limited to the following:
  - Those not currently part of a Tax Increment Financing District (TIF), or Enterprise Zone, unless otherwise expressly approved by the municipality in which the TIF or Enterprise Zone is located.

## Process

- It is strongly recommended that the applicant contact GLCEDC to arrange a pre-application meeting with the GLCEDC staff. This gives staff an opportunity to discuss the guidelines, application, process, and agreement provisions with the applicant.
- Once the application has been completed and submitted to the GLCEDC, staff will review the application to determine the eligibility of the project.
- Applicants are reviewed on a case by case basis on their economic, strategic, and fiscal impacts on a community and for their compliance with the requirements listed on Property Tax Abatement Matrix.

- If it is determined that the project qualifies for an abatement of property taxes, GLCEDC staff will present the request to the taxing jurisdictions to secure an indication of their support for the project.
- The GLCEDC will make contact to each taxing body having jurisdiction over the subject property for their support of the project and abatement approval.

**Abatement Terms & Levels**

A business receiving a tax abatement is eligible to receive an abatement as described in Exhibit 1 attached hereto.

The term and levels of an abatement may be modified only at the discretion of the governing boards of the taxing bodies.

**Clawback Provisions and Verification Audit**

A business shall maintain operations at the project location for at a minimum, the length of the abatement term as well as two years following the final year of the abatement term. During the abatement term businesses are not eligible to file an appeal of assessment of the property, to tender payment under protest, nor to file an objection to the property taxes levied by the taxing bodies. Projects receiving property tax abatements must also agree not to challenge their property tax assessment for a period of time equal to 50% of the abatement period following the conclusion of the abatement period.

To verify compliance of the Property Tax Abatement Agreement, a business must:

- i. Submit a payroll summary with listing of either the first name or initial of the employees or a listing of the employees' ID number also Recipient of the Abatement shall furnish for inspection a true and accurate copy of its Department of Labor Wage report; and
- ii. Provide lien wavers or other verifiable documentation demonstrating the capital investment requirement has been satisfied; and
- iii. Provide certified blue prints evidencing the size of the new improvement and copies of all necessary permits from applicable jurisdictions.

**County of Livingston**

**Application for Tax Abatement**

Name of company: \_\_\_\_\_

Corporate address: \_\_\_\_\_

Contact person: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Proposed location in Livingston County: \_\_\_\_\_

Property Index Number [PIN] #: \_\_\_\_\_

Proposed start of construction: \_\_\_\_\_

Proposed start up of operations: \_\_\_\_\_

What product(s) or service(s) will be produced in the proposed facility? \_\_\_\_\_



**Valuation Analysis**

Land size \_\_\_\_\_

Building size \_\_\_\_\_

Building \_\_\_\_\_

Height \_\_\_\_\_

Type of Construction \_\_\_\_\_

Estimated dollar value of sales attributed to site \_\_\_\_\_

Total Investment in new machinery and equipment  
purchased from local Livingston County businesses \_\_\_\_\_

**Provide a construction budget that shows the allocation of cost for each phase of the process. Is the property one of the following:**

New facility \_\_\_\_\_

Expansion of an existing facility \_\_\_\_\_

Previously closed facility \_\_\_\_\_

**The current assessed value of the property:**

Land \_\_\_\_\_

Improvement \_\_\_\_\_

Total \_\_\_\_\_

**What is the estimated cost of the completed facilities:**

Cost of land and site development \$ \_\_\_\_\_

Cost of buildings \$ \_\_\_\_\_

Cost of permanent fixed equipment \$ \_\_\_\_\_

**County of Livingston**

**Application for Tax Abatement**

Cost of pollution control devices \$ \_\_\_\_\_

Cost of non-fixed equipment \$ \_\_\_\_\_

Cost of installation/construction \$ \_\_\_\_\_

**Total Cost** \$ \_\_\_\_\_

**Estimated Market Value** \$ \_\_\_\_\_

**Appropriate Location**

Which planning and zoning authority (municipality or county) has jurisdiction of this site? What is the current zoning?

If not currently zoned for the intended use, what is the planned use in the comprehensive plan?

Please attach a site plan and a sketch or artists conception of the building(s), landscape plans, etc.

I \_\_\_\_\_, certify that I am an official of the applicant business with authority to make an application for a property tax abatement, that I have read this application and that the information or misrepresentations may be cause for rejection of the application: I further understand that failure to implement these representations will be sufficient basis for termination of the abatement agreement and repayment of any taxes, which have been abated.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title