

# MUNICIPAL FINANCE

## Property Tax

Champaign County’s property tax base value increased by \$1,518,236,470 from 2002 to 2010. The tax base is presented in terms of the equalized assessed value of the properties. Table 81 presents data from 2002 and 2010 for each component of the tax base.

The assessed value of tax increment financing properties increased by 188.6% percent since 2002 while enterprise zone abatement properties increased by 43.2 percent. State exemptions also increased by 103.7 percent. This results in an increase in general revenue base of 52.2 percent from 2002 to 2010.

The Equalized Assessed Values (EAVs) of Champaign County are presented in Table 82 for revenue years 2002, 2006, and 2010. The assessed values are

classified by type and include tax increment financing districts and enterprise zone abatements. Figure 37 shows annual change by land use type from 2006-2010.

The tax base includes all real property potentially subject to taxation, but excluding exempt property such as government or church property. The general revenue base is the remaining tax base that actually yields revenues for general government purposes after enterprise zones, TIF districts and state exemptions (e.g. Homestead exemptions) are subtracted.

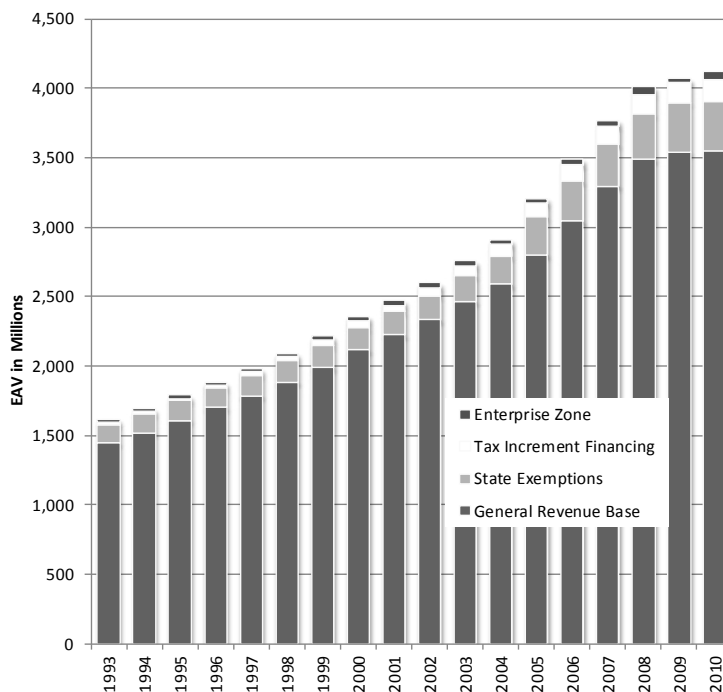
Information was obtained from the Champaign County Clerk’s Office, and the equalized assessed values have not been adjusted for inflation.

**Table 81: Champaign County Property Tax Base: 2002 & 2010**

	2002		2010		% Change 2002-2010
	Total	Share	Total	Share	
General Revenue Base	2,331,253,331	89.7%	3,547,589,478	86.2%	52.2%
State Exemptions	175,131,048	6.7%	356,822,230	8.7%	103.7%
Tax Increment Financing	55,427,347	2.1%	159,987,836	3.9%	188.6%
Enterprise Zone	36,193,949	1.4%	51,842,601	1.3%	43.2%
Total	2,598,005,675	100%	4,116,242,145	100%	58.4%

Source: Champaign County Clerk’s Office

**Figure 36: Champaign County Property Tax Base 1993-2010**

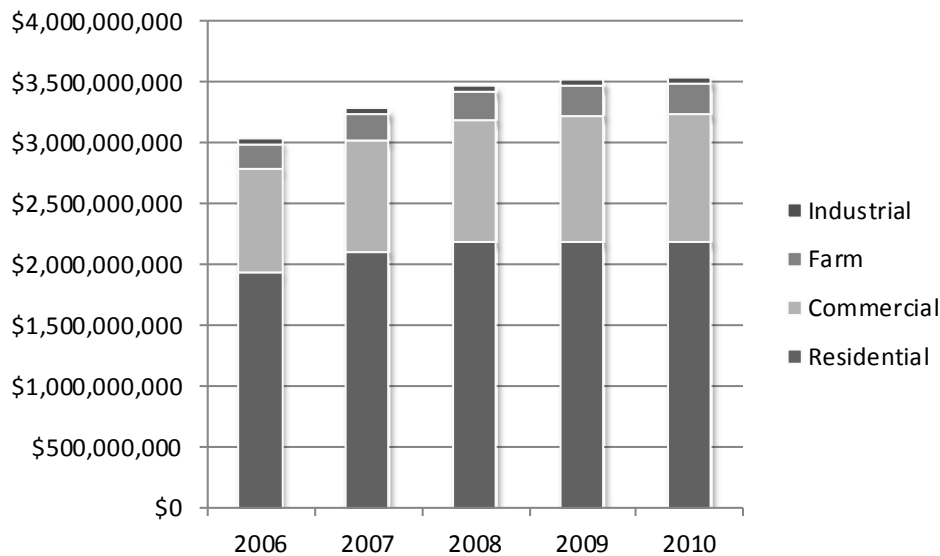


**Table 82: Assessed Values of Champaign County Land Use by Use Type: Revenue Years 2002, 2006, 2010**

Assessment Categories	Equalized Assessed Valuation in Dollars			Change 2002-2010		2010 Distribution by Category
	2002	2006	2010	Dollars	Percent	
Residential	\$1,411,957,474	\$1,933,330,940	\$2,195,412,930	\$783,455,456	55.5%	53.3%
Commercial	\$655,811,758	\$856,197,127	\$1,044,041,097	\$388,229,339	59.2%	25.4%
Farm	\$213,746,768	\$201,094,187	\$258,133,037	\$44,386,269	20.8%	6.3%
Industrial	\$40,950,028	\$42,364,172	\$48,430,941	\$7,480,913	18.3%	1.2%
Railroads	\$8,787,303	\$8,814,435	\$15,471,473	\$6,684,170	76.1%	0.4%
<b>County Tax Base</b>	<b>\$2,331,253,331</b>	<b>\$3,041,800,861</b>	<b>\$3,561,489,478</b>	<b>\$1,230,236,147</b>	<b>52.8%</b>	<b>86.5%</b>
Tax Increment Financing	\$55,427,347	\$117,457,387	\$159,987,836	\$104,560,489	188.6%	3.9%
<b>Total Subject to Tax</b>	<b>\$2,386,680,678</b>	<b>\$3,159,258,248</b>	<b>\$3,721,477,314</b>	<b>\$1,334,796,636</b>	<b>55.9%</b>	<b>90.4%</b>
Enterprise Zones	\$36,193,949	\$41,527,456	\$51,842,601	\$15,648,652	43.2%	1.3%
State Exemptions	\$175,131,048	\$286,709,424	\$356,822,230	\$181,691,182	103.7%	8.7%
<b>Total County EAV</b>	<b>\$2,598,005,675</b>	<b>\$3,487,495,128</b>	<b>\$4,130,142,145</b>	<b>\$1,532,136,470</b>	<b>59.0%</b>	<b>100.3%</b>

Source: Champaign County Clerk's Office

**Figure 37: Assessed Value by Land Use: Revenue Years 2006-2010**



Source: Champaign County Clerk's Office

Tables 83 and 84 present EAV for the municipalities and Townships in Champaign County by land use type. The types of land assessed include farm, industrial, commercial, residential, railroad, other state assessed, and other counties. The farm "A" category includes homesteads and farm residences while the Farm "B" category includes farm land, conservation land, wooded acreage transition, and farm buildings.

The EAV is the result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for homesteads) by the tax rate. Except for farmland and other preferentially-assessed property, and property in Cook County, property in Illinois is assessed at 33 1/2 percent of its market value.

Table 83: Equalized Assessed Value by Municipality and Type, Residential EAV per Person: RY 2010

Municipality	Total	Residential	Farm "A"	Farm "B"	Commercial	Industrial	Railroads	Minerals
Allerton	28,480	0	0	28,480	--	--	--	0
Bondville	5,233,482	4,056,590	0	11,570	1,038,770	105,240	21,312	0
Broadlands	3,248,680	2,931,630	21,840	12,640	282,570	--	--	0
Champaign	1,541,915,649	902,553,042	54,140	461,030	624,502,192	13,537,720	807,525	0
Fisher	16,916,667	15,414,315	10,050	31,712	1,177,170	283,420	--	0
Foosland	543,980	464,080	--	0	79,900	--	--	0
Gifford	12,503,200	10,937,650	--	0	1,565,550	--	--	0
Homer	11,684,335	10,117,220	92,048	93,792	1,141,956	--	239,319	0
Ivesdale	3,357,887	2,301,670	62,260	111,160	789,060	--	93,737	0
Longview	759,910	589,890	41,670	43,320	85,030	--	--	0
Ludlow	3,203,712	2,225,850	95,070	12,240	797,680	--	72,872	0
Mahomet	145,331,681	129,101,559	1,366,415	552,754	14,239,057	--	71,896	0
Ogden	10,466,110	8,901,990	39,510	40,370	1,484,240	--	--	0
Pesotum	7,492,749	7,016,720	0	50,090	352,380	--	73,559	0
Philo	23,027,959	21,013,140	227,290	47,770	1,623,270	--	116,489	0
Rantoul	108,914,191	70,048,117	3,616,440	238,245	27,174,351	7,556,917	280,121	0
Royal	6,361,493	4,842,080	0	290	1,473,970	--	45,153	0
Sadorus	5,035,812	3,289,510	167,790	202,010	1,218,150	--	158,352	0
St. Joseph	65,442,226	61,413,060	0	73,990	3,955,176	--	--	0
Savoy	155,543,479	99,036,080	200,870	255,630	55,748,412	--	302,487	0
Sidney	17,972,080	16,177,610	70,210	13,640	1,633,264	--	77,356	0
Thomasboro	11,739,377	9,388,460	18,590	135,540	2,073,730	--	123,057	0
Tolono	35,941,513	31,297,730	103,940	211,931	3,632,373	100,360	595,179	0
Urbana	595,775,666	350,754,767	345,310	208,520	235,840,842	8,417,821	208,406	0
<b>Total</b>	<b>2,788,440,318</b>	<b>1,763,872,760</b>	<b>6,533,443</b>	<b>2,836,724</b>	<b>981,909,093</b>	<b>30,001,478</b>	<b>3,286,820</b>	<b>0</b>

Source: Champaign County Clerk's Office

Table 84: Equalized Assessed Value by Township and Type, Residential EAV per Person, Total EAV per Acre: RY 2010

Township	Total	Residential	Farm "A"	Farm "B"	Commercial	Industrial	Railroads	Minerals
Ayers	10,363,990	3,619,100	1,275,520	5,184,530	284,840	--	--	--
Brown	23,275,364	13,931,217	2,011,830	5,359,316	1,359,011	--	613,990	--
Champaign	374,706,096	301,218,960	1,875,570	3,196,870	54,302,762	13,354,985	756,949	--
City of Champaign	1,489,840,101	816,719,162	54,140	461,030	657,682,234	14,116,010	807,525	--
Colfax	12,732,210	2,073,670	2,346,580	8,311,960	--	--	--	--
Compromise	24,890,081	12,786,780	3,446,400	5,860,300	2,526,401	--	207,200	--
Condit	14,711,025	6,289,760	2,809,860	4,692,840	635,145	283,420	--	--
Crittenden	12,977,703	3,292,240	1,952,400	7,566,070	--	--	--	--
Cunningham	605,906,421	350,754,767	345,310	208,520	245,808,828	8,580,590	208,406	--
East Bend	19,141,678	8,219,840	2,958,520	5,864,118	2,099,200	--	--	--
Harwood	12,175,850	4,859,410	2,397,240	3,134,160	437,620	1,347,420	--	--
Hensley	33,461,406	15,630,940	3,334,008	5,053,140	9,110,232	--	333,086	--
Kerr	3,598,410	581,960	923,340	2,093,110	--	--	--	--
Ludlow	55,400,030	30,674,310	4,799,490	4,318,310	7,038,460	7,891,270	678,190	--
Mahomet	223,625,854	194,919,469	5,932,475	4,335,064	17,803,617	--	635,229	--
Newcomb	36,325,486	23,254,408	5,935,890	5,613,148	1,522,040	--	--	--
Ogden	34,940,016	20,940,350	2,842,340	7,287,220	3,278,820	--	591,286	--
Pesotum	21,217,023	10,071,360	1,645,220	8,295,930	651,100	--	553,413	--
Philo	39,977,809	27,000,850	3,116,010	7,504,750	1,715,510	--	640,689	--
Rantoul	95,349,912	59,244,807	2,409,030	8,196,255	24,721,183	39,630	739,007	--
Raymond	12,520,987	2,371,650	1,700,390	7,920,670	135,520	--	392,757	--
Sadorus	21,488,148	8,015,970	2,110,620	8,154,470	2,196,910	--	1,010,178	--
Scott	37,334,967	9,675,050	3,008,980	8,433,360	15,763,790	105,240	348,547	--
Sidney	39,381,739	21,927,790	4,354,780	6,884,760	2,018,364	2,862,870	1,333,175	--
Somer	30,487,170	12,091,120	3,813,140	6,610,810	6,272,596	272,470	1,427,034	--
South Homer	26,133,291	15,387,890	3,339,258	5,513,952	1,315,236	--	576,955	--
Stanton	15,182,760	4,625,430	2,916,450	7,640,880	--	--	--	--
St. Joseph	107,661,350	89,671,480	5,470,630	7,318,290	4,719,906	--	481,044	--
Tolono	85,341,325	53,980,150	4,074,171	6,754,411	18,560,143	100,360	1,872,090	--
Urbana	92,740,080	72,438,980	3,801,200	3,366,400	11,858,220	240,550	1,034,730	--

Source: Champaign County Clerk's Office

Farmland in Illinois is assessed on its agricultural economic value, not on its market value. A complex formula takes into account the soil productivity, market conditions, production costs, and interest rates. Land is classified as farmland as long as it is cultivated, even if it is served by utilities, zoned and platted for development.

Property tax extensions by taxing bodies in Champaign County are shown in Table 85. There are a total of 187 taxing bodies in Champaign County.

**Table 85: Real Estate Taxes Extended for Champaign County Assessment: 2000, 2006-2010**

Taxing Body	Taxes Extended						
	2000	2006	2007	2008	2009	2010	
County	13,168,950.88	23,166,428.85	24,355,566.97	25,881,286.56	26,607,975.97	27,506,700.07	
Townships and Road Districts	7,102,169.84	8,761,905.62	8,939,922.30	9,530,023.57	9,764,027.81	9,842,924.93	
Cities, Villages, Towns	21,033,550.25	27,174,709.90	28,824,466.61	31,834,069.15	32,055,449.65	32,276,533.85	
School Districts	104,081,919.82	158,944,355.70	164,159,495.91	178,030,980.37	180,493,039.45	184,410,924.54	
Elementary Districts	6,614,126.85	10,012,217.73	4,888,949.20	--	--	11,180,566.26	
High School Districts	5,336,784.67	7,663,562.94	7,988,086.42	8,492,715.06	8,367,861.99	8,485,689.15	
Unit Districts	82,458,266.76	141,268,575.03	156,300,126.98	169,538,265.41	172,125,177.46	164,654,669.13	
Junior College Districts	9,672,741.54	24,292,928.24	26,045,759.40	29,546,839.38	30,047,990.96	30,178,360.95	
Special Districts	17,589,433.91	--	--	--	--	--	
Fire Protection Districts	1,971,736.54	2,683,675.17	2,833,554.51	3,059,517.78	3,119,326.80	3,203,485.41	
Park Districts	8,090,902.33	12,415,726.41	13,122,855.35	13,913,803.67	15,075,597.02	15,646,233.62	
Sanitary Districts	5,035.42	--	--	--	--	--	
Library Districts	541,656.18	976,333.28	1,045,034.38	1,367,473.43	1,411,639.78	1,481,759.85	
Multi-Township Districts	126,889.57	148,004.53	151,303.61	156,825.23	157,346.85	160,299.57	
Cemetery Districts	63,965.77	91,133.72	93,154.56	86,119.79	106,911.34	88,490.22	
Forest Preserve Districts	1,844,560.85	2,464,439.85	2,597,904.92	2,767,315.78	2,833,873.35	2,950,694.90	
Mass-Transit Districts	3,596,882.55	5,384,968.21	5,689,363.03	6,062,324.14	6,206,395.34	6,432,200.64	
Public Health	1,347,804.70	1,889,296.70	2,119,202.98	2,175,615.70	2,236,677.60	2,252,927.51	
Total Tax Extensions	162,976,024.70	427,338,261.88	449,154,747.13	482,443,175.02	490,609,371.37	500,752,410.60	

Source: Champaign County Clerk's Office, September 2003 and February 2012. County Summary Abstract of Valuations, Levies, Tax Rates, and Tax Extensions: Revenue Years 2000, 2006, 2007, 2008, 2009, 2010. Notes: 1 -- Denotes data that is not available 2 On November 5, 2002, the voters of Champaign County approved a Referendum to adopt an operating tax for the Champaign County Nursing Home. With the addition of the Nursing Home Operations Tax, the tax rate for the county increased from 62 cents per \$100 of assessed valuation in 2001 to 63.43 cents per \$100 of assessed valuation in 2002.

Aggregate tax rates are presented in Table 86 for the incorporated areas of Champaign County. This aggregation includes all of the rates for each taxing body within each municipal corporation. The taxing bodies within Champaign County include township and road districts, cities, villages and towns, school districts, fire protection districts, park districts, sanitary districts, library

districts, multi-township districts, cemetery districts, a forest preserve district, a mass-transit district, and a public health district. There are many tax codes and many tax code combinations for each municipal corporation within Champaign County. This table does not include all tax codes.

**Table 86: Aggregate Tax Rates RY 1998, 2002, 2010**

Corporation	Township Number	Township	Tax Codes	Aggregate Tax Rates			% Change 1998-2002	% Change 2002-2010
				1998	2002	2010		
Allerton	1	Ayers	5	6.8902	7.3320	7.577	6.4%	3.1%
Bondville	23	Scott	5	6.7790	6.5543	6.1756	-3.3%	-5.8%
Broadlands	1	Ayers	2	7.2508	7.6627	7.9216	5.7%	3.4%
Champaign	41-46	City of Champaign	2&6	7.9279	7.6984	6.7920	-2.9%	-11.8%
Fisher	2	Brown	3	7.2340	7.8173	7.4979	8.1%	-4.1%
Foosland	2	Brown	4	7.6068	7.8885	7.828	3.7%	-0.8%
Gifford	6	Compromise	4	7.6485	8.2073	8.5218	7.3%	3.8%
Homer	26	South Homer	2	7.8567	8.2446	8.4598	4.9%	2.6%
Ivesdale	22	Sadorus	5	7.6707	8.4922	8.8199	10.7%	3.9%
Longview	21	Raymond	2	8.2095	8.4099	8.6853	2.4%	3.3%
Ludlow	14	Ludlow	10	6.9666	7.4157	8.4288	6.4%	13.7%
Mahomet	15	Mahomet	2	8.0555	7.9903	7.6591	-0.8%	-4.1%
Ogden	17	Ogden	4	7.0777	6.7480	7.7216	-4.7%	14.4%
Pesotum	18	Pesotum	2	6.8849	7.7429	6.9644	12.5%	-10.1%
Philo	19	Philo	2	7.6994	8.2913	7.4423	7.7%	-10.2%
Rantoul	20	Rantoul	5	7.4901	8.8550		18.2%	
Rantoul	20	Rantoul	58-TIF	8.4385	8.7968		4.2%	
Rantoul	14	Ludlow	5	7.5499	8.9174	9.2624	18.1%	3.9%
Royal	17	Ogden	6	6.9882	6.5605	7.133	-6.1%	8.7%
Sadorus	22	Sadorus	3	7.4516	8.3482	7.5768	12.0%	-9.2%
Savoy	3	Champaign	9&9A	6.7778	6.3465	6.1348	-6.4%	-3.3%
Savoy	3	Champaign	18(MTD)	7.0617	6.6193	6.4073	-6.3%	-3.2%
Savoy	29	Tolono	5	6.9778	6.6019	6.3956	-5.4%	-3.1%
Sidney	24	Sidney	2	7.1373	7.8323	6.8818	9.7%	-12.1%
St. Joseph	28	St. Joseph	2	7.5886	6.9710	7.053	-8.1%	1.2%
Thomasboro	20	Rantoul	2	7.9911	8.1572	7.9006	2.1%	-3.1%
Tolono	29	Tolono	3	7.1103	7.8555	6.8995	10.5%	-12.2%
Urbana	91-93	Cunningham	3&5	9.0981	8.6193		-5.3%	

Source: Champaign County Clerk's Office

Municipal tax rates are presented in Table 87 for the municipalities in Champaign County for 2000, 2005, and 2010. Municipal tax rates are composed of rates for several funds. Each municipality has a different combination of fund for which rates are calculated. Several funds that can be found within municipalities in

Champaign County include general fund, audit, liability insurance, ESDA, pensions, library, capital improvements, social security, police protection, fire protection, Medicare, workers compensation, recreation, garbage, street and bridge, forestry, street lighting, IMRF, and unemployment insurance.

**Table 87: Municipal Tax Rates: 2000, 2007, 2010**

Champaign County Municipalities	Revenue Year			% Change 2000- 2010
	2000	2007	2010	
Bondville	0.2485	0.2164	0.2248	-9.5%
Broadlands	0.3290	0.3076	0.3115	-5.3%
Champaign	1.2879	1.2942	1.2942	0.5%
Fisher	0.3457	0.3136	0.3301	-4.5%
Foosland	0.3250	0.2782	0.2796	-14.0%
Gifford	.7272	0.4468	0.5337	-26.6%
Homer	1.1189	1.1647	1.1555	3.3%
Ivesdale	0.5344	0.3998	0.4699	-12.1%
Longview	1.0212	1.0047	1.0943	7.2%
Ludlow	0.2825	0.2148	0.2280	-19.3%
Mahomet	0.9945	0.8044	0.8132	-18.2%
Ogden	0.6711	0.6447	0.6515	-2.9%
Pesotum	0.3013	0.2363	0.2497	-17.1%
Philo	0.4826	0.3636	0.3610	-25.2%
Rantoul	1.3560	1.2140	1.2220	-9.9%
Royal	0.0994	0.0676	0.0629	-36.7%
Sadorus	0.3975	0.2881	0.3312	-16.7%
St Joseph	0.5288	0.4216	0.4185	-20.9%
Savoy	0.6353	0.5684	0.6657	4.8%
Sidney	0.4028	0.3283	0.3338	-17.1%
Thomasboro	0.6940	0.6960	0.6997	0.8%
Tolono	0.4414	0.3788	0.3979	-9.9%
Urbana	1.3725	1.2942	1.2942	-5.7%

Source: Champaign County Clerk's Office

Table 88 gives the equalized assessed value (EAV), school tax rate per \$100, and expenditures for school districts in Champaign County. The EAV includes all computed property values upon which a district's local tax rate is calculated. Total school tax rate is a district's total tax rate as it appears on local property tax bills, and includes taxes for construction and capital improvements. Local property tax is one source of revenue for school districts. Other sources of revenue include other local funding, general state aid, other state funding and federal funding. Instructional expenditure

per pupil includes the direct costs of teaching pupils or the interaction between teachers and pupils. Operating expenditure per pupil includes the gross operating cost of a school education, bond principal retired, and capital expenditures including instructional expenditure.

Financial information for school districts is available through the Illinois State Board of Education and can be viewed online at <http://www.isbe.net/finance/default.htm>.

**Table 88: Equalized Assessed Value (EAV) per pupil, School Tax Rate, Local Taxes, and Expenditures for School Districts in Champaign County**

School District	2008 EAV per Pupil	2008 Total School Tax Rate per/\$100	Property Tax Extensions Per Pupil	2009-2010 Total Local Taxes	% of Revenue from Local Property Tax	2009-2010 Instructional Expenditure Per Pupil	2009-2010 Operating Expenditure Per Pupil
<b>UNIT DISTRICTS</b>							
Fisher Dist. #1	\$103,710	5.30	\$5,497	\$3,449,660	55.9%	\$5,359	\$9,054
Mahomet-Seymour Dist. #3	\$99,586	4.60	\$4,581	\$11,544,043	45.7%	\$6,029	\$8,894
Champaign Dist. #4	\$228,183	3.70	\$8,443	\$70,689,518	67.9%	\$6,662	\$11,447
Tolono Dist. #7	4102,459	4.60	\$4,713	\$7,263,355	45.9%	\$4,995	\$8,824
Heritage Dist. #8	\$124,351	4.50	\$5,596	\$2,838,632	52.7%	\$5,279	\$9,459
Urbana Dist. #116	\$190,094	4.40	\$8,364	\$30,749,496	52.4%	\$7,848	\$13,520
<b>OTHER DISTRICTS</b>							
Rantoul Twp. Dist. #193	\$297,561	2.50	\$7,439	\$4,574,231	51.3%	\$7,243	\$11,871
Rantoul City Dist. #137	\$87,290	3.30	\$2,881	\$3,082,606	20.0%	\$5,010	\$9,295
Thomasboro Dist. #130	\$137,976	2.80	\$3,863	\$677,714	31.4%	\$5,353	\$10,985
Ludlow Dist. #142	\$197,320	3.10	\$6,117	\$479,025	45.7%	\$6,359	\$12,861
Gifford Dist. #188	\$153,709	3.30	\$5,072	\$989,110	52.7%	\$4,631	\$8,238
St. Joseph-Ogden Dist. #305	\$374,8601	2.00	\$7,497	\$3,110,665	63.3%	\$5,069	\$10,333
St. Joseph Dist. #169	\$126,390	2.80	\$3,539	\$2,898,398	41.6%	\$4,414	\$7,509

Source: Illinois State Board of Education



## Tax Increment Financing and Enterprise Zones

Tax increment finance (TIF) districts are created by municipalities to foster development or redevelopment in areas that meet specified state criteria for “physical or economic deficiencies”. TIF districts in Champaign County have generated \$148,819,563 in revenues overall. Districts with the greatest increase includes Champaign I, Urbana III, Mahomet, and Tolono. Table 89 presents the values and base years of the TIF districts located within Champaign County. Information was obtained from the Champaign County Clerk’s Office.

Inside a TIF district, increased property tax revenue above the specified “base year” is set aside for use inside the district for capital improvements, lot consolidation, demolition, or other projects. A percentage of the increased revenue can be allocated to other local taxing

bodies that may be impacted by projects occurring in the TIF district including schools and libraries. The expectation is that the investment funded through the TIF will increase revenue and private investment beyond what would occur without the TIF. For more information on TIF districts, see <http://www.illinois-tif.com/>.

Enterprise Zones are another means by which local governments can foster development in defined areas that meet state criteria regarding poverty, unemployment and/or blight. Property taxes are abated on new construction for qualifying projects located within the enterprise zone. Building materials used for qualifying projects are exempt from state and local sales taxes. In some cases, additional incentives are also available.

**Table 89: Champaign County TIF Districts: 2011**

Name	Base Year	Base Value	2011 Total Assessed Value	Taxing Value After Exemptions	Tax Increment	District Increase
Champaign I	1980	7,545,086	30,237,030	30,029,960	22,484,874	23,397,410
Champaign II	1985	2,539,380	4,800,860	4,757,230	2,217,850	2,390,690
Champaign III	2001	7,671,530	18,571,510	18,559,510	10,887,980	11,713,800
All Champaign	--	17,755,996	53,609,400	53,346,700	35,590,704	37,501,900
Fisher	2000	5,769,490	15,198,570	13,075,490	7,306,000	7,931,606
Homer	1999	2,783,195	4,283,500	3,631,280	848,085	1,639,190
Mahomet	1999	1,369,439	19,798,740	18,953,170	17,583,731	17,669,051
Rantoul	1995	13,776,823	26,358,550	23,641,340	9,864,517	12,523,526
Savoy	1998	2,855,360	5,885,700	5,614,592	2,759,232	3,282,350
Tolono	2001	3,811,326	21,186,050	19,399,590	15,588,264	15,952,905
Urbana I	1979	2,175,902	8,804,870	8,752,170	6,276,268	7,006,298
Urbana II	1985	9,485,982	21,575,970	21,309,210	11,823,228	13,483,319
Urbana III	1986	2,147,757	26,461,010	25,581,900	23,434,143	23,665,925
Urbana IV	2000	7,737,915	15,299,970	15,269,970	7,532,055	8,163,493
All Urbana	--	21,547,556	72,141,820	70,913,250	49,065,694	52,319,035
<b>Total</b>		<b>69,669,185</b>	<b>218,462,330</b>	<b>208,575,412</b>	<b>138,606,227</b>	<b>148,819,563</b>

Source: Champaign County Clerk’s Office

**Table 90: Enterprise Zone Abatements in Champaign County: 2003-2009**

	2003			2009	
	Code	EZ Tax Value	Abated Value	EZ Tax Value	Abated Value
Champaign Township	3	4,762,910	2,666,530	6,766,860	785,477
Village of Ludlow	14	0	0	1,323,480	373,983
Village of Rantoul	20	0	0	793,120	77,812
Somer Township	25	186,850	0	0	0
City of Champaign	41-46	37,724,250	22,242,330	68,765,140	36,188,090
City of Urbana	91-93	20,604,870	11,285,089	4,733,690	2,064,295

Source: Champaign County Clerk’s Office

Table 90 shows the abated values for Champaign County enterprise zones by taxing body for fiscal years 2003 and 2009. Information was obtained from the Champaign County Clerk's Office.

Champaign County has three enterprise zones: City of Urbana, Joint City of Champaign-Champaign County and Village of Rantoul. The Urbana and Rantoul zones were created by the respective municipalities. The

City of Champaign-Champaign County zone was jointly created and is jointly operated by the two governments. The state exempts eligible projects from sales tax on building materials and provides other incentives for certain projects. Table 91 summarizes the eligible projects and the incentives provided by local governments of the three zones.

**Table 91: Enterprise Zones in Champaign County**

	Joint City of Champaign - Champaign County	Urbana	Rantoul
<b>Authority (project eligibility, expansion)</b>	City and County Jointly	City	Village
<b>Expiration</b>	2016	2015	2017
<b>Area Original</b>	7.5 sq. mi.	1.81 sq. mi.	.51 sq. mi.
<b>Area Current</b>	8.26 sq. mi.	2.76 sq. mi.	4.07 sq. mi.
<b>Eligible Projects</b>	Single-family Dwellings Multi-family Dwellings Rehabilitation Service Office Warehouse Industrial	Retail Service Office Warehouse Industrial	Retail Service Office Warehouse Industrial
<b>Municipal Incentives</b>	Property Tax Abatement Residential 100%, 5 years Commercial 100%, 5 years Industrial 50 - 100%, 10 years	Property Tax Abatement Commercial 20 - 100% <sup>2</sup> , 5 years Industrial 20 - 100% <sup>2</sup> , 5 years	Property Tax Abatement Commercial 10 - 50% <sup>4</sup> , 10 years Industrial 10 - 50% <sup>4</sup> , 10 years
<b>County Incentives</b>	Property Tax Abatement (Excluding Mental Health & Jail Bond Extensions) Residential 100%, 5 years Commercial 100%, 5 years Industrial 50 - 100% <sup>1</sup> , 10 years	Property Tax Abatement (Excluding Mental Health & Jail Bond Extensions) <sup>3</sup> Commercial 20 - 100% <sup>2</sup> , 5 years Industrial 20 - 100% <sup>2</sup> , 5 years	None
<b>Other Local Incentives</b>	Champaign Park District Property Tax Abatement Residential 100%, 5 years Commercial 100%, 5 years Industrial 50 - 100% <sup>1</sup> , 10 years	None	Rantoul City School District & Rantoul Township High School District Property Tax Abatement Commercial 10 - 50% <sup>4</sup> , 10 years Industrial 10 - 50% <sup>4</sup> , 10 years

Source: Champaign County Regional Planning Commission, Planning and Community Development (<http://www.ccrpc.org/economic/enterprisezone.php>)

Notes: <sup>1</sup> Depends on number of full-time-equivalent jobs "created or retained"; <sup>2</sup> Depends on number of full-time-equivalent jobs "created or retained" and on total new assessed valuation; <sup>3</sup> Created by separate County Ordinance (No. 307); <sup>4</sup> Depends on the total new assessed valuation

**Sales Tax**

Table 92 presents the general merchandise tax rates and the food, drug, and medical appliances tax rates for Champaign, Urbana, Unincorporated Champaign County, and all other municipalities within Champaign County. These rates are current as of 2012, and are subject to change January 1st and July 1st of each year.

Table 93 presents the sales tax revenues for each municipality of Champaign County and its unincorporated areas. The yearly dollar amount is the sum of the state sales taxes, state use taxes, municipal taxes, municipal home rule taxes, county taxes, countywide sales taxes, and special county retailers occupation taxes for public safety.

**Table 92: Sales Tax Rates as of January 2012 in Champaign County**

Municipality	Total General Merchandise Rates	Statewide Sales Tax Rate (State)	Home Rule Tax (Municipal)	Non Home Rule Tax	Tax for Public Safety (County)	School Facility Tax (County)	Qualifying Food, Drugs, and Medical Appliances Tax Rates
Champaign County	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Allerton	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Bondville	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Broadlands	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Champaign	8.75%	6.25%	1.25%	0.00%	0.25%	1.00%	1.00%
Fisher	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Foosland	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Gifford	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Homer	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Ivesdale	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Longview	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Ludlow	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Ogden	8.50%	6.25%	0.00%	1.00%	0.25%	1.00%	1.00%
Pesotum	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Philo	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Rantoul	8.75%	6.25%	1.25%	0.00%	0.25%	1.00%	1.00%
Royal	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Sadorus	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Savoy	8.00%	6.25%	0.00%	0.50%	0.25%	1.00%	1.00%
Sidney	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
St Joseph	8.00%	6.25%	0.00%	0.50%	0.25%	1.00%	1.00%
Thomasboro	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Tolono	7.50%	6.25%	0.00%	0.00%	0.25%	1.00%	1.00%
Urbana	8.75%	6.25%	1.25%	0.00%	0.25%	1.00%	1.00%

Table 93: Total Amount of Sales Tax Receipts for Champaign County and its Municipalities: 2000, 2008-2011

Municipality	2000	2008	2009	2010	2011
Allerton	\$285	\$691	\$895	\$582	\$275
Bondville	\$5,151	\$6,873	\$16,411	\$13,040	\$9,216
Broadlands	\$28,412	\$23,891	\$20,074	\$22,395	\$22,060
Champaign	\$79,980,530	\$97,917,846	\$92,079,176	\$106,794,303	\$108,551,018
Champaign County	\$5,451,816	\$7,128,903	\$6,155,040	\$7,819,599	\$8,031,759
Fisher	\$243,121	\$400,418	\$265,706	\$318,127	\$385,825
Foosland	\$2,029	\$2,562	\$4,425	\$4,476	\$6,457
Gifford	\$378,082	\$623,458	\$531,859	\$543,680	\$592,613
Homer	\$204,460	\$334,979	\$283,929	\$363,932	\$390,220
Ivesdale	\$286,462	\$34,249	\$37,260	\$38,428	\$41,553
Longview	\$4,884	\$4,177	\$3,993	\$3,475	\$41,553
Ludlow	\$32,775	\$13,442	\$14,078	\$15,213	\$21,771
Mahomet	\$1,532,821	\$2,752,019	\$2,561,302	\$3,172,376	\$3,401,334
Ogden	\$417,324	\$328,689	\$262,885	\$261,103	\$274,270
Pesotum	\$94,345	\$99,014	\$56,465	\$43,864	\$20,270
Philo	\$337,948	\$583,744	\$479,557	\$511,995	\$542,798
Rantoul	\$6,757,236	\$8,181,885	\$7,289,861	\$8,133,816	\$8,606,940
Royal	\$50,102	\$96,483	\$197,547	\$45,007	\$35,693
Sadorus	\$42,341	\$25,076	\$32,833	\$17,313	\$17,335
Savoy	\$3,330,034	\$8,064,241	\$7,640,770	\$9,032,170	\$8,989,725
Sidney	\$136,279	\$203,380	\$196,505	\$1,039,859	\$261,772
St Joseph	\$429,263	\$813,935	\$795,768	\$943,017	\$996,125
Thomasboro	\$100,864	\$147,630	\$119,563	\$154,286	\$187,114
Tolono	\$795,325	\$1,078,328	\$1,137,250	\$1,134,638	\$1,070,589
Urbana	\$17,124,194	\$27,064,136	\$25,412,583	\$28,351,561	\$29,538,231
<b>Total</b>	<b>\$117,766,084</b>	<b>\$154,945,589</b>	<b>\$145,595,735</b>	<b>\$168,777,985</b>	<b>\$172,036,518</b>

Source: Illinois Department of Revenue, SIC Code Reporting