

**Cairo – Alexander County Enterprise Zone  
Local Incentives**

The local incentives for the Cairo – Alexander County Enterprise Zone will be:

**PROPERTY TAX ABATEMENT:** The County Clerk is authorized and directed to abate ad valorem taxes imposed upon commercial or industrial real property, located within the Enterprise Zone area, upon which new improvements have been constructed or upon which

existing improvements have been renovated or rehabilitated, subject to the following conditions:

- a) any abatement of taxes on any parcel shall not exceed the amount attributable to the construction of the improvements and renovation or rehabilitation of existing improvements in such parcel;
- b) such abatement shall be allowed only for commercial, industrial, or manufacturing property located within the zone area;
- c) such abatement is allowed only for improvements the nature and scope of which building permits are required and have been obtained; and
- d) such abatement shall be at the rate of 100% of the value of the improvements for a period of three years, beginning with the first year in which the improvements are assessed.

**SALES TAX EXEMPTION:** Each retailer in Illinois who makes a sale of building materials to be incorporated into real estate in the Cairo-Alexander County Enterprise Zone, as supplemented and amended, by remodeling, rehabilitation or new construction, may deduct receipts from such sales when calculating the tax imposed by the State of Illinois under and pursuant to Retailers' Occupation Tax Act (35 ILCS 120/1) the deduction allowed hereby shall be limited to and shall only apply to any remodeling or new construction of any qualified commercial, industrial or manufactured building which: the Zone Administrator has issued a certificate of eligibility qualifying the construction, a copy of which is required to be provided to the applicable retailer at the time of sale and maintained by such retailer in its books and records for the purposes of documenting any such deduction.

The incentive provided by this section shall commence the first day of the calendar month following the month in which the Enterprise Zone is designated and certified, and shall continue for the term of the Enterprise Zone.

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Local Incentives Continued**

**REAL ESTATE TRANSFER TAX EXEMPTION:** The Transfer of title to commercial or industrial real property located within the Enterprise Zone shall be exempt from the real estate transfer tax. The tax exemption provide by this section shall commence with the first day of the calendar month following the month in which this Ordinance takes effect and shall continue for the term of the Enterprise Zone.

**PERMIT AND FEE WAIVER:** In case of any and all permit fees normally charged or required due to rehabilitation, expansion or new construction of commercial, industrial or manufacturing property within the zone area, the fee waiver provided by this Section includes all fees charged for building, plumbing, electrical, zoning and sewer permits. The fee waiver provided by this Section shall commence with the first day of the calendar month following the month in which this Ordinance takes effect, and shall continue for the term of the Enterprise Zone.

**MODIFICATION AND STREAMLINING LOCAL ZONING AND PERMIT PROCEDURES:** The Zone Administrator with the approval of the Advisory Council can modify zoning regulations, expedite handling of business licensing and streamline local permit procedures.

**REDUCED COST OF LAND ACQUISITION AND SITE PREPARATION:** For projects certified by the Advisory Council the costs of land acquisitions and site preparation may be reduced or shared.

## Cairo - Alexander County Enterprise Zone



Southern Five Regional Planning District  
And Development Commission

Note: The parcels depicted on this map are shown for planning purposes only. They do not represent any official or legal boundaries.

Portion of Alexander  
County Aerial Flight  
Flown 2004.