

CITY OF MACOMB, ILLINOIS

ORDINANCE NO. 25-26

**AN ORDINANCE DESIGNATING AND APPROVING THE
MACOMB BUSINESS DEVELOPMENT DISTRICT NO. 1
and
IMPOSING A RETAILERS' OCCUPATION TAX, A SERVICE
OCCUPATION TAX, AND A HOTEL OPERATORS' OCCUPATION TAX
within
MACOMB BUSINESS DEVELOPMENT DISTRICT NO. 1**

**PASSED BY THE CITY COUNCIL
OF THE CITY OF MACOMB, MCDONOUGH COUNTY, ILLINOIS,
ON THE 2ND DAY OF SEPTEMBER, 2025.**

**PUBLISHED IN PAMPHLET FORM BY AUTHORITY OF THE CITY
COUNCIL OF THE CITY OF MACOMB, MCDONOUGH COUNTY, ILLINOIS,
'THIS 2ND DAY OF SEPTEMBER, 2025.**

EFFECTIVE: SEPTEMBER 2, 2025

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MACOMB BUSINESS DEVELOPMENT DISTRICT NO. 1

**APPROVED BY THE MAYOR AND CITY COUNCIL OF THE
CITY OF MACOMB, MCDONOUGH COUNTY, ILLINOIS
ON THE 2ND DAY OF SEPTEMBER, 2025.**

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MACOMB BUSINESS DEVELOPMENT DISTRICT NO. 1

PREAMBLE

WHEREAS, the City of Macomb, McDonough County, Illinois, (the "City"), an Illinois Municipal Corporation, desires to approve a Redevelopment Plan and designate a Business Development District No. 1 Redevelopment Area (the "BDD Area") pursuant to the Business District Development and Redevelopment Act (65 ILCS 5/11-74.3 *et. seq.*), and hereinafter referred to as the "Act", for the proposed **Macomb Business Development District No. 1** (the "Business Development District No. 1" or "BDD") within the municipal boundaries of the City of Macomb and within the BDD Area as described in *Section 1(a)* of this Ordinance, which area is both blighted and contiguous and includes only those parcels of real property that will directly and substantially benefit from the proposed Business Development District No. 1 Plan (the "BDD Plan"), pursuant to the Act; and

WHEREAS, pursuant to *Section 11-74.3-2(a)* of the Act, on June 16, 2025, the City approved Ordinance No. 25-20 to propose the approval of a BDD Redevelopment Plan and establish a date for a Public Hearing for the proposed Macomb Business Development District No. 1; and

WHEREAS, pursuant to *Section 11-74.3-2(b)* of the Act, due notice in respect to a Public Hearing was given by publication in the *McDonough County Voice* on August 3, 2025, and August 6, 2025; and

WHEREAS, pursuant to *Section 11-74.3-2(c)* of the Act, on August 18, 2025, the City Council caused a Public Hearing to be held relative to the approval of the BDD Plan and the designation of the BDD Area at the Macomb City Hall, 232 E. Jackson Street, Macomb, Illinois. At said Public Hearing, all interested persons were given an opportunity to be heard on the question of the designation of the Business Development District No. 1, the approval of the BDD Plan, the imposition of a Business Development District No. 1 Tax and the issuance of obligations by the City to provide for the payment of eligible business district project costs; and

WHEREAS, the BDD Plan sets forth the factors constituting the need for the redevelopment of blighted areas within the proposed BDD Area, and the City Council has reviewed comments concerning such needs presented at the Public Hearing and has reviewed other studies and is generally informed of the conditions in the proposed Area; and

WHEREAS, the City Council has reviewed the conditions pertaining to lack of private investment within the proposed Area to determine whether contiguous parcels of real property and

improvements thereon in the proposed Area would be substantially benefitted by the proposed public and private redevelopment project improvements; and

WHEREAS, the City Council finds that the Area on the whole has not been subject to growth and development through investment by private enterprise and would not reasonably be anticipated to be developed or redeveloped without the adoption of the BDD Plan; and

WHEREAS, the City Council has further determined that the implementation of the Redevelopment Plan will help to: further reduce unemployment by increasing employment opportunities in the local commercial and light industrial sectors; increase retail business activity; improve public infrastructure; revitalize and repurpose underutilized buildings; increase the overall value, public safety and quality of life of the community for its residents; address blighting conditions that impede the provision of housing accommodations; and by completing the Redevelopment Projects, enhance the tax base of the taxing districts that extend into the BDD Area; and

WHEREAS, the City Council has reviewed the proposed BDD Plan, Land Use and Zoning Map, Comprehensive Plan and Subdivision Ordinances for the development of the municipality as a whole to determine whether the proposed BDD Plan conforms to the Ordinances of the municipality; and

WHEREAS, upon adoption of the BDD Plan, Projects and Area, the City Council shall impose a retailers' occupation tax, a service occupation tax, and a hotel operators' tax within Macomb Business Development District No. 1 for the planning, execution, and implementation of the BDD Plan and to pay for business district project costs as set forth in the BDD Plan; and

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF MACOMB, MCDONOUGH COUNTY, ILLINOIS, THAT:

1. The Mayor and City Council of the City of Macomb, Illinois hereby make the following findings:
 - a. The Area described in ***Exhibit "A"*** (Boundary Description) and ***Exhibit "B"*** (Boundary Map) attached hereto and made a part hereof is designated as "**Macomb Business Development District No. 1**."
 - b. The Business District Area is contiguous and includes only parcels of real property that are directly and substantially benefitted by the Business District Plan as required by the Act.
 - c. There exist conditions set forth herein and in the Qualifying Factors described in the BDD Plan which cause the Area to qualify as a "Blighted Area", as defined by **Section 11-74.3-5** the Act, and such conditions are widely present throughout the Business District Area.
 - d. The proposed BDD Area on-the-whole has not been subject to growth and development through investment by private enterprise and would not be reasonably anticipated to be developed or redeveloped without the adoption of the BDD Plan.

- e. The BDD Plan conforms to the Land Use and Zoning Map, Comprehensive Plan and Subdivision Ordinances for the development of the municipality as-a-whole.
2. The Business District shall be completed upon payment of all business district project costs and retirement of all obligations paying or reimbursing business district project costs, but not later than 23 years after the date of adoption of this Ordinance.
3. Pursuant to the authority granted to the City under Section 11-74.3-3 (10) of the Act, a **Retailers' Occupation Tax** is hereby imposed upon:
 - a. All persons engaged in the BDD in the business of selling tangible personal property, other than an item titled or registered with an agency of the government of the State of Illinois, at retail in the Business District, at a rate of **One Percent (1.0%)** of the gross receipts of the sales made in the course of such business.
 - b. This tax shall not be imposed on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.
 - c. The Business District Retailers' Occupation Tax imposed hereunder and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Illinois Department of Revenue in the same manner as all retailers' occupation taxes imposed in the City.
 - d. Persons subject to any tax imposed under *Subsection 11-74-74.3-6 (b)* of the Act may reimburse themselves for their seller's tax liability under this subsection by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes that sellers are required to collect under the Use Tax Act, in accordance with such bracket schedules as the Illinois Department of Revenue may prescribe.
4. Pursuant to the authority granted to the City under Section 11-74.3-3 (10) of the Act, a **Service Occupation Tax** is hereby imposed upon:
 - a. All persons engaged in the BDD in the business of making sales of service, who, as an incident to making those sales of service, transfer tangible personal property within the Business District, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, at a rate of **One Percent (1.0%)** of the selling price of the tangible personal property so transferred within the Business District (the "Business District Service Occupation Tax"); and

- b. This tax shall not be imposed on food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption), prescription and nonprescription medicines, drugs, medical appliances, modifications to a motor vehicle for the purpose of rendering it usable by a person with a disability, and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.
 - c. The Business District Service Occupation Tax imposed hereunder and all civil penalties that may be assessed as an incident thereof shall be collected and enforced by the Illinois Department of Revenue in the same manner as all service occupation taxes imposed in the City.
 - d. Persons subject to any tax imposed under the authority granted in *Subsection 11-74-74.3-6 (c)* of the Act may reimburse themselves for their serviceman's tax liability hereunder by separately stating the tax as an additional charge, which charge may be stated in combination, in a single amount, with State tax that servicemen are authorized to collect under the Service Use Tax Act, in accordance with such bracket schedules as the Illinois Department of Revenue may prescribe.
5. Pursuant to the authority granted to the City under Section 11-74.3-3 (11) of the Act, a **Hotel Operators' Occupation Tax** is hereby imposed upon:
 - a. All persons in the BDD who are engaged in the business of renting, leasing, or letting rooms in a hotel, as defined in the Hotel Operators' Occupation Tax Act, at a rate of **One Percent (1.0%)** of the gross rental receipts from the renting, leasing, or letting of hotel rooms within the business district, excluding, however, from gross rental receipts the proceeds of renting, leasing, or letting to permanent residents of a hotel, as defined in the Hotel Operators' Occupation Tax Act, and proceeds from the tax imposed under subsection (c) of Section 13 of the Metropolitan Pier and Exposition Authority Act.
 - b. Pursuant to the Act, the tax imposed by the municipality under this subsection and all civil penalties that may be assessed as an incident to that tax shall be collected and enforced by the City commencing on **January 1, 2026**.
 - c. Persons subject to any tax imposed under the authority granted in Subsection 11-74-74.3-6 (d) of the Act may reimburse themselves for their tax liability for that tax by separately stating that tax as an additional charge, which charge may be stated in combination, in a single amount, with State taxes imposed under the Hotel Operators' Occupation Tax Act, and with any other tax.
6. All revenues received by the City from the Business District Retailers' Occupation Tax, Business District Service Occupation, and the Hotel Operators' Occupation Tax imposed hereunder shall be deposited into a special fund of the City designated as the **"Macomb**

Business Development District No. 1 Tax Allocation Fund (a/k/a, the Macomb BDD No. 1 Fund). Any revenues in the Business District Tax Allocation Fund will be used for paying or reimbursing business district project costs and obligations incurred in the payment of those costs, with a portion of such revenues being dedicated to capital expenditures or public infrastructure costs as determined by the City Council.

7. A certified copy of this Ordinance, together with a description of the boundaries of the Business Development District No. 1, shall be filed with the Illinois Department Revenue on or before the 1st day of October, 2025, in accordance with *Section 11-74.3-6* of the Act and the BDD tax shall commence on **January 1, 2026**.
8. The Macomb Business Development District No. 1 Tax Allocation Fund shall be dissolved no later than 270 days following payment to the municipality of the last distribution of taxes as provided in *Section 11-74.3-5* of the Act.
9. The estimated date for retirement of obligations, if any, incurred to finance the BDD Redevelopment Projects costs shall be no later than twenty (20) years from the effective date of the Ordinance related to such obligations, or the end of the District, whichever occurs first.
10. The Macomb Business Development District No. 1 Redevelopment Plan is hereby adopted and approved. A copy of the BDD Plan is attached hereto as ***Exhibit “C”*** and made a part of this Ordinance.
11. Upon approval of this Ordinance and pursuant to *Section 11-74.3-2(f)*, the Macomb BDD Plan, the boundaries of the BDD Area, and the taxes herein imposed may be amended or altered.
 - a. Changes which: (i) alter the exterior boundaries of the business district, (ii) substantially affect the general land uses described in the business district plan, (iii) substantially change the nature of any business district project, (iv) change the description of any developer, user, or tenant of any property to be located or improved within the proposed business district, (v) increase the total estimated business district project costs set out in the business district plan by more than Five Percent (5.0%) after adjustment for inflation from the date the BDD Plan was approved, (vi) add additional business district costs to the itemized list of estimated business district costs as approved in the BDD Plan, or (vii) impose or change the rate of any tax to be imposed pursuant to subsection (10) or (11) of Section 11-74.3-3 may be made by the City only after the City by ordinance fixes a time and place for, gives notice by publication of, and conducts a public hearing pursuant to the procedures set forth in *Section 11-74.3-2* of the Act.
12. All ordinances and parts of ordinances in conflict herewith are hereby repealed.

13. This Ordinance shall be in full force and effect from and after its passage and approval as provided by law; provided however that the taxes imposed under *Sections 3, 4 and 5* shall take effect on **January 1, 2026**.

PASSED, APPROVED AND ADOPTED by the Corporate Authorities of the City of Macomb, McDonough County, Illinois, on the 2nd day of September, A.D., 2025, and deposited and filed in the Office of the City Clerk of said City on that date.

Presented this 2nd day of September, 2025.

Passed this 2nd day of September, 2025.

Approved this 3rd day of September, 2025.

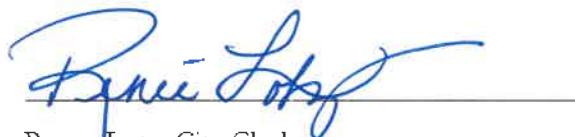
Recorded in City records this 3rd day of September, 2025.



Michael J. Inman, Mayor

ATTEST:

(SEAL)



Renee Lotz, City Clerk

(Passed by Roll Call Vote of the City Council with the name of each Council Member recorded on the appropriate line below.)

AYES: Vigozzi, Shabazz, Dorsett, Katz, Wynn, Hemingway, Schuch

NAYS: None

ABSENT: None

EXHIBITS:

Exhibit (A) Macomb Business Development District No. 1 Boundary Description

Exhibit (B) Macomb Business Development District No. 1 Boundary Map

Exhibit (C) Macomb Business Development District No. 1 Redevelopment Plan

EXHIBIT A

MACOMB BUSINESS DEVELOPMENT DISTRICT NO. 1 BOUNDARY DESCRIPTION

Commencing at the Northeast Corner of the Southeast Quarter of Section Twenty-nine (29), Township Six (6) North, Range two (2) West of the Fourth Principal Meridian, City of Macomb, County of McDonough, State of Illinois; Thence South along the East line of Section Twenty-nine (29), to the North Right of Way line of University Drive; thence East along said North line to its intersection with the East Right of Way line of Bowers Road, said intersection being the true point of beginning; thence South along said East Right of Way line to the Northwest corner of Gentry Addition; thence East Northeast corner of Gentry Addition; thence South along said East line to the Northwest corner of Tax Parcel 11-201-703-00; thence East along the North line of Tax Parcels 11-201-703-00, 11-201-026-20, 11-201-026-25, 11-201-026-00, 11-201-026-15 to a point on the West line of Woodrum Addition; thence North along said line to the Northwest Corner of Woodrum Addition; thence East to the Northeast Corner of Woodrum Addition; thence North to the Northwest corner of Tax Parcel 11-201-030-05; thence East to the Northeast corner of said Tax Parcel; thence in a Southeasterly direction to the Northwest corner of Tax Parcel 11-201-030-00, said corner being on the East Right of Way line of Pella Lane; thence South along said East Right of Way line to its intersection with the North Right of Way line of Jackson Street; thence West along said North Right of Way line to its intersection with the Northerly extrapolation of the East line of Tax Parcel 11-301-706-05; thence South to the Northeast corner of Tax Parcel 11-301-706-05; thence continuing South to the Southeast corner of said Tax Parcel; thence West to the Southwest corner of said Tax Parcel; thence South to the Southeast corner of Tax Parcel 11-301-339-10; thence West along the South line of Tax Parcels 11-301-339-10, 11-301-338-00, and 11-301-337-00 to the Southwest corner of Tax Parcel 11-301-337-00; thence North along the West line of said Tax Parcel to the Southeast corner of Tax Parcel 11-301-324-00; thence West to the Northeast corner of Tax Parcel 11-301-323-05; thence to the Southeast corner of said Tax Parcel; thence West to the Southwest corner of said Tax Parcel; thence North along the West line of Tax Parcels 11-301-323-05 and 11-301-323-00 to the South Right of Way line of Jackson Street; thence West along said Right of Way line to the Northeast corner of Tax Parcel 11-301-180-00; thence South along the East line of Tax Parcels 11-301-180-00 and 11-301-181-00 to the Southeast corner of Tax Parcel 11-301-181-00; thence West along the South line of Tax Parcels 11-301-181-00, 11-301-182-10, 11-301-168-05, 11-301-165-25, 11-301-165-35 to the Southwest corner of Tax Parcel 11-301-165-35; thence North to the Southeast corner of Tax Parcel 11-301-169-10; thence West to the Southwest corner of said Tax Parcel; thence North along the West line of Tax Parcels 11-301-169-10 and 11-301-169-00 to the South Right of Way line of Jackson Street; thence West along said Right of Way line to its intersection with the East line of Tax Parcel 11-300-949-05; thence South along the East line of Tax Parcels 11-300-949-05, 11-300-950-10, 11-300-950-05, and 11-301-390-00 to its intersection with the Easterly extrapolation of the South line of Tax Parcel 11-301-704-00; thence West to the Southwest corner of said Tax Parcel; thence North along the West line of said Tax Parcel to the South Right of Way line of Jefferson Street; thence West along said Right of Way line to the Northeast corner of Tax Parcel 11-301-480-05; thence South to the Southeast corner of said Tax Parcel; thence West to the Southwest corner of said Tax Parcel; thence South to the Southeast corner of Tax Parcel 11-301-480-10; thence West along the South line of said

Tax Parcel and its Westerly extrapolation to its intersection with the Westerly Right of Way line of Candy Lane; thence Northerly along said Right of Way line to its intersection with the South Right of Way line Jefferson Street; thence West along said Right of Way line to its intersection with the Southerly extrapolation of the West line of 11-301-476-00; thence North to the Northwest corner of said Tax Parcel; thence East along the North line of said Tax Parcel to the Westerly Right of Way line of Candy Lane; thence Northerly along said Right of Way line to the South Right of Way line of the East-West alley that lies between Jackson Street and Washington Street; thence West along said Right of Way line to the East Right of Way line of White Street; thence Northwesterly to the Southeast corner of Tax Parcel 11-300-222-00; thence West along the South lines of Tax Parcels 11-300-222-00, 11-300-223-00, 11-300-224-00, and 11-300-227-00 to the Southwest corner of Tax Parcel 11-300-227-00, said corner being on the East Right of Way line Monroe Street; thence South along said Right of Way line to its intersection with the Easterly extrapolation of the South Right of Way line of the East-West alley that lies between Jackson Street and Washington Street; thence West along said Right of Way line to the East Right of Way line of Edwards Street; thence Northwesterly to the Southeast corner of Tax Parcel 11-300-174-00; thence West along the South line of Tax Parcels 11-300-174-00, 11-300-175-00, and 11-300-176-05 to the Northeast corner of Tax Parcel 11-300-178-00; thence South along the East line of said Tax Parcel and its Southerly extrapolation to the South Right of Way line of Washington Street; thence West along said Right of Way line to the Northeast corner of Tax Parcel 11-300-115-00; thence South along the East line of said Tax Parcel and its Southerly extrapolation to the South Right of Way line of the East-West alley that lies between Washington Street and Jefferson Street; thence West along said Right of Way line to the Northeast corner of Tax Parcel 11-300-128-00; thence South to the Southeast corner of said Tax Parcel; thence West along the South line of said Tax Parcel to the Northeast corner of Tax Parcel 11-300-130-00; thence South along the East line of said Tax Parcel and its Southerly extrapolation to the South Right of Way line of Jefferson Street; thence West along said Right of Way line to the Northeast corner of Tax Parcel 11-400-139-05; thence South along the East line of Tax Parcels 11-400-139-05 and 11-400-143-00 and its Southerly extrapolation to the South Right of Way line of Piper Street; thence West along said Right of Way line to the West Right of Way line of Johnson Street; thence North along said Right of Way line to the South Right of Way line of Jefferson Street; thence West along said Right of Way line to its intersection with the Southerly extrapolation of the Westerly line of Tax Parcel 11-400-228-05; thence Northerly along said Westerly line to the Southwest corner of said Tax Parcel; thence West along the South line Tax Parcels 11-400-233-00 and 11-400-232-00 to the Southwest corner of Tax Parcel 11-400-232-00; thence West to the Southeast corner of Tax Parcel 11-400-235-00; thence West to the Southwest corner of said Tax Parcel; thence North along the West line of said Tax Parcel to the South Right of Way line of Washington Street; thence West along said Right of Way line to its intersection with the Southerly extrapolation of the West line of Tax Parcel 11-400-207-00; thence North along said West line to the North line of the South half of Block 57 in Westerns Addition to Macomb; thence West along the North line of the South half of Blocks 57, 56, and 55 in Westerns Addition to Macomb to the East Right of Way line of Clay Street; thence West to the Southeast corner of Tax Parcel 11-400-319-00; thence West along the South line of Tax Parcels 11-400-319-00, 11-400-321-00 and 11-400-323-00 to the Southwest corner of Tax Parcel 11-400-323-00; thence South to the Southeast corner of Tax Parcel 11-400-324-15, said corner being the Northeast corner of Tax Parcel 11-400-325-00; thence West along the North line of Tax Parcels 11-400-325-00, 11-400-324-05 and 11-400-324-10 to the Northwest corner of Tax Parcel 11-400-324-10; thence South along the West line of said Tax

Parcel and its Southerly extrapolation to the South Right of Way line of Washington Street; thence West along said Right of Way line to the Northeast corner of Tax Parcel 11-400-337-10; thence South along the East line of said Tax Parcel and its Southerly extrapolation to the South Right of Way line of the East-West alley that lies between Washington Street and Jefferson Street; thence West along said Right of Way line to the East Right of Way line of the North-South alley that lies between Normal Street and Ward Street; thence South along said Right of Way line to the South Right of Way line of Piper Street; thence West along said Right of Way line to the Northwest corner of Tax Parcel 04-000-06-00; thence South along the East Right of Way line of Piper Street to the Southeast corner of Tax Parcel 11-400-043-05; thence West along the South line of said Tax Parcel to its intersection with the Southerly extrapolation of the Westerly line of Tax Parcel 11-400-043-00; thence North along the Westerly line of said Tax Parcel to the North Right of Way line of the Burlington Northern Santa Fe Railroad; thence Southwesterly along said Right of Way line to the Southwest corner of Tax Parcel 11-401-214-35; thence North along the West line of said Tax Parcel to a point on the South line of Tax Parcel 11-401-214-00; thence West along the South line of said Tax Parcel to the East Right of Way line of Shady Lane; thence West to the West Right of Way line of Shady Lane; thence North along said Right of Way line to the Southeast corner of Tax Parcel 11-401-231-35; thence West to the Southwest corner of said Tax Parcel; thence North to the Northwest corner of said Tax Parcel; thence East along the North line of said Tax Parcel to the Southwest corner of Tax Parcel 11-401-218-00; thence North to the Northwest corner of said Tax Parcel; thence West along the South line of Tax Parcels 11-401-219-00, 11-401-220-00 and 11-401-221-00 to the Southwest corner of Tax Parcel 11-401-221-00; thence South to the Southeast corner of Tax Parcel 11-101-662-00; thence West to the East Right of Way line of Jackson Street; thence Northeasterly along said Right of Way line 202 feet more or less; thence Northwesterly to the intersection of the Northerly Right of Way line of Jackson Street and the Westerly Right of Way line of Robin Road; thence North along the Westerly Right of Way line of Robin Road to its intersection with the Westerly extrapolation of the North line of Tax Parcel 11-101-425-30; thence East along said line to the Northeast corner of said Tax Parcel; thence North to the Northwest corner of Tax Parcel 11-101-495-00; thence East along the North line of Tax Parcels 11-101-495-00, 11-101-560-00, 11-101-567-00 and 11-101-563-00 to the Northeast corner of Tax Parcel 11-101-563-00; thence South to the Southeast corner of said Tax Parcel; thence East to the Southwest corner of Tax Parcel 11-101-427-00; thence North to the Northwest corner of said Tax Parcel; thence East along the North line of said Tax Parcel to a point on the West line of Tax Parcel 11-101-429-00; thence North along the West line of Tax Parcels 11-101-429-00 and 11-101-430-00 to the Northwest corner of Tax Parcel 11-101-430-00; thence East to the Northeast corner of said Tax Parcel; thence South along the East line of said Tax Parcel to a point on the North line of Tax Parcel 11-101-412-05, said point being 269 feet more or less West of the West Right of Way line of Wigwam Hollow Road; thence East along the North line of said Tax Parcel and its Easterly extrapolation to the East Right of Way line of Wigwam Hollow Road; thence South along said Right of Way to the Northwest corner of Tax Parcel 11-101-410-15; thence East to the Northeast corner of said Tax Parcel; thence South along Easterly line of said Tax Parcel to the North Right of Way line of Jackson Street; thence East along said Right of Way line to the Southwest corner of Tax Parcel 11-101-410-05; thence North to the Northwest corner of said Tax Parcel; thence East to the Northeast corner of said Tax Parcel; thence South along the East line of said Tax Parcel to the Northwest corner of Tax Parcel 11-101-400-00; thence East to the Southwest corner of Tax Parcel 11-101-401-15; thence North to the Northwest corner of said Tax Parcel; thence West to the Southwest corner of Tax Parcel 11-

101-612-00; thence North along the West line of said Tax Parcel and its Northerly extrapolation to the North Right of Way line of Adams Street; thence East along said Right of Way to its intersection with the Northerly extrapolation of the East line of Tax Parcel 11-101-612-00; thence Southeasterly along the East line of said Tax Parcel to the Northeast corner of Tax Parcel 11-101-401-15; thence South to the Northwest corner of Tax Parcel 11-101-100-00; thence East along the North line of said Tax Parcel and its Easterly extrapolation to the East Right of Way line of LaMoine Road; thence North along said Right of Way line to the Northwest corner of Tax Parcel 11-100-954-00; thence East to the Northeast corner of said Tax Parcel; thence South along said East line of said Tax Parcel to the Northwest corner of Tax Parcel 11-100-966-00; thence East along the North line of said Tax Parcel and its Easterly extrapolation to the East Right of Way line of Columbia Road; thence South along said Right of Way line to the Northwest corner of Tax Parcel 11-100-967-00; thence East along said North line of Tax Parcel to a point on the West line of Tax Parcel 11-100-100-00; thence North along the West line of Tax Parcels 11-100-100-00 and 11-100-101-05 and its its Northerly extrapolation to the North Right of Way line of Calhoun Street; thence East along said Right of Way line to its intersection with the Northerly extrapolation of the East line of Tax Parcel 11-100-101-05; thence South to the Northeast corner of said Tax Parcel; thence South along the East line of said Tax Parcel to a point on the North line of Tax Parcel 11-100-100-00; thence East to the Northeast corner of said Tax Parcel; thence South along the East line of said Tax Parcel to the Northwest corner of Tax Parcel 11-100-910-00; thence East to the Northeast corner of said Tax Parcel; thence South along the East line of Tax Parcels 11-100-910-00 & 11-101-073-00 to the Northwest corner of Tax Parcel 11-100-908-00; thence East along the North line of said Tax Parcel and its Easterly extrapolation to the East Right of Way line of the North-South alley that lies West of Normal Street; thence South along said Right of Way line to the Northwest corner of Tax Parcel 11-100-820-00; thence East along the North line of said Tax Parcel to the West Right of Way line of Normal Street; thence Southeasterly to the Northwest corner of Tax Parcel 11-100-811-00, said corner being on the East Right of Way line Normal Street; thence East along the North line of Tax Parcels 11-100-811-00, 11-100-809-00 and its Easterly extrapolation to the East Right of Way line of Ward Street; thence North along said Right of Way line to the North Right of Way line of the East-West alley that lies between Carroll Street and Jackson Street; thence East along said Right of Way line to the West Right of Way line of Clay Street; thence North along said Right of Way line to the North Right of Way line of Carroll Street; thence East along said Right of Way line to the Southwest corner of Tax Parcel 11-100-592-00; thence North along the West line of Tax Parcels 11-100-592-00 and 11-100-591-00 to the Northwest corner of Tax Parcel 11-100-591-00; thence East along the North line of said Tax Parcel and its Easterly extrapolation to a point on the East Right of Way line of Charles Street, said point being on the West line of Tax Parcel 11-100-605-00; thence North to the Northwest corner of said Tax Parcel; thence East on the Northerly line of said Tax Parcel 236 feet more or less to the Southeast corner of Tax Parcel 11-100-606-00; thence North along the East line of said Tax Parcel and its Northerly extrapolation to the North Right of Way line of Calhoun Street; thence East along said Right of Way line to the Southwest corner of Tax Parcel 11-100-126-00; thence North to the Northwest corner of said Tax Parcel; thence East along the North lines of Tax Parcels 11-100-126-00 and 11-100-126-05 to the West Right of Way line of the North-South alley that lies between McArthur Street and LaFayette Street; thence North along said Right of Way line to the Northeast corner of Tax Parcel 11-100-558-00; thence West along the North line of said Tax Parcel and its Westerly extrapolation to the West Right of Way line of McArthur Street; thence North along said Right of Way line to the Southeast

corner of Tax Parcel 11-100-833-05; thence West to the Southwest corner of said Tax Parcel; thence North along the West line of Tax Parcels 11-100-833-05 and 11-100-833-00 to the Northeast corner of Tax Parcel 11-100-008-00; thence West to the Northwest corner of said Tax Parcel, said corner being on the Easterly line of Tax Parcel 11-100-008-15; thence South along the Easterly line to the Southeast corner of said Tax Parcel; thence West to the Southwest corner of said Tax Parcel; thence Northwesterly to the West Right of Way line of the North-South alley that lies between Chandler Boulevard and McArthur Street; thence North along said Right of Way line to the South Right of Way line of Elting Street; thence West along said Right of Way line to its intersection with the Southerly extrapolation with the West line of Tax Parcel 11-100-435-00; thence North to the Northwest corner of said Tax Parcel; thence East to the Northeast corner of said Tax Parcel, said corner being on the Westerly line of Tax Parcel 11-100-426-00; thence North along the Westerly line of said Tax Parcel to a point on the South line of Tax Parcel 11-101-433-00; thence West to the Southwest corner of said Tax Parcel; thence North to the Northwest corner of said Tax Parcel; thence East along the North line of said Tax Parcel to the West Right of Way line of LaFayette Street; thence North along said Right of Way line to the Southeast corner of Tax Parcel 11-101-093-00; thence West along the South line of Tax Parcels 11-101-093-00, 11-101-094-00, 11-100-001-05, 11-100-001-10, 11-100-001-15, 11-100-001-20, 11-101-437-00 and 11-101-112-00 to the Southerly Right of Way line of University Drive; thence Northwesterly to the North Right of Way line of University Drive; thence Northeasterly along said Right of Way line to the Southwest corner of Tax Parcel 11-101-451-00; thence Northwesterly to the Northwest corner of said Tax Parcel; thence Northeasterly to the West Right of Way line of New Burlington Road; thence Northwesterly along said Right of Way line to the North Right of Way line of Burlington Road; thence Northeasterly along said Right of Way line to the West Right of Way line of LaFayette Street; thence Northwesterly along said Right of Way line to the Southeast corner of Tax Parcel 11-101-590-00; thence Southwesterly to the Southwest corner of said Tax Parcel; thence North to the Northwest corner of said Tax Parcel; thence Northeasterly along the North line of said Tax Parcel to the West Right of Way line of LaFayette Street; thence Northwesterly along said Right of Way line to the Southeast corner of Tax Parcel 11-101-596-00; thence Northwesterly to the Southwest corner of said Tax Parcel; thence North to the Northwest corner of said Tax Parcel; thence Northeasterly along the North line of said Tax Parcel to the West Right of Way line of LaFayette Street; thence East to the intersection of the West Right of Way line of LaFayette Street and North Right of Way line of Tower Road; thence East along the North Right of Way line of Tower Road to its intersection with the Northerly extrapolation of the East line of Tax Parcel 11-201-039-00; thence South to the Northeast corner of said Tax Parcel; thence South along the East lines of Tax Parcels 11-201-039-00 and 11-201-015-00 to the Northwest corner of Tax Parcel 11-200-001-00; thence East to the Northeast corner of said Tax Parcel; thence South to the Southeast corner of said Tax Parcel; thence Westerly to the Southwest corner of said Tax Parcel; thence North along the West line of said Tax Parcel to the South Right of Way line of Hickory Grove; thence Southwesterly along said Right of Way to the East Right of Way line of Randolph Street; thence South along said Right of Way line to its intersection with the Easterly extrapolation of the South Right of Way line of the East-West alley that lies between Hainline Avenue and Murray Street; thence West along said Right of Way line to the East Right of Way line of that North-South alley that lies between LaFayette Street and Randolph Street; thence South along said Right of Way line to the North Right of Way line of Pierce Street; thence East along said Right of Way line to the East Right of Way line of Randolph Street; thence South along said Right of Way line to its intersection with the Easterly extrapolation of the South line

of Tax Parcel 11-100-271-00; thence West to the Southeast corner of said Tax Parcel; thence West along the South lines of Tax Parcels 11-100-271-00 and 11-100-270-00 to the East Right of Way line of North-South alley that lies between LaFayette Street and Randolph Street; thence South along said Right of Way line to the North Right of Way line of Adams Street; thence East along said Right of Way to the East Right of Way line of Randolph Street; thence South along said Right of Way line to the Northwest corner of Tax Parcel 11-200-022-00; thence East along the North line of Tax Parcels 11-200-022-00 and 11-200-023-00 to the West Right of Way line of Campbell Street; thence North along said Right of Way line to its intersection with the Westerly extrapolation of the North line of Tax Parcel 11-200-375-00; thence East to the Northeast corner of said Tax Parcel; thence North to the Northwest corner of Tax Parcel 11-200-396-05; thence East along the North line of Tax Parcels 11-200-396-05 and 11-200-398-00 to the West Right of Way line of Dudley Street; thence North along said Right of Way line to the North Right of Way line of Wheeler Street; thence East along said Right of Way line to the West Right of Way line of Edwards Street; thence North to its intersection with the Westerly extrapolation of the North line of Tax Parcel 11-200-495-00; thence East to Northwest corner of said Tax Parcel; thence East along the North line of Tax Parcels 11-200-495-00, 11-200-496-00 and 11-200-497-00 to a point on the West line of Tax Parcel 11-200-577-05; thence North along the West line of said Tax Parcel and its Northerly extrapolation to the North Right of Way line of Pierce Street; thence East along said Right of Way line to the West Right of Way line of White Street; thence South along said Right of Way line to the North Right of Way line of Burlington Northern Santa Fe Railroad; thence Southwesterly along said Right of Way line to the East Right of Way line of Madison Street; thence South along said Right of Way line to the South Right of Way line of Calhoun Street; thence West along said Right of Way line to the Northeast corner of Tax Parcel 11-200-055-00; thence South along the East line of said Tax Parcel to the North Right of Way line of the East-West alley that lies between Calhoun Street and Carroll Street; thence East along said Right of Way line to its intersection with the Northerly extrapolation of the East line of Tax Parcel 11-200-186-05; thence South to the Southeast corner of said Tax Parcel; thence South to the South Right of Way line of Carroll Street; thence West along said Right of Way line to the East Right of Way line of Dudley Street; thence South along said Right of Way line to the North Right of Way line of the East-West alley that lies between Carroll Street and Jackson Street; thence East along said Right of Way line to the Southwest corner of Tax Parcel 11-200-283-00; thence North to the Northwest corner of said Tax Parcel; thence East to the Northeast corner of said Tax Parcel; thence South along the East line of said Tax Parcel to the North line of the East-West alley that lies between Carroll Street and Jackson Street; thence East along said Right of Way line to the West Right of Way line of Griffin Street; thence North along said Right of Way line to the North Right of Way line of Carroll Street; thence East along said Right of Way line to the West Right of Way line of Prairie Avenue; thence North along said Right of Way to the South Right of Way line of the East-West alley that lies between Adams Street and Carroll Street; thence West along said Right of Way line to its intersection with the Southerly extrapolation of the West line of Tax Parcel 11-200-630-00; thence North to the Southwest corner of said Tax Parcel; thence North along the West line of Tax Parcels 11-200-630-00 and 11-201-013-00 to the Northwest corner of Tax Parcel 11-201-013-00; thence North to the North Right of Way line of Adams Street; thence East along said Right of Way line to the East Right of Way line of Prairie Avenue; thence South along said Right of Way line to the Northwest corner of Tax Parcel 11-200-014-30; thence East along the North line of Tax Parcels 11-200-014-30, 11-201-012-55, 11-201-012-45 and 11-201-012-20 to a point on the West line of Tax Parcel 11-201-011-10; thence North to the

Northwest corner of said Tax Parcel; thence East to the Northeast corner of said Tax Parcel; thence North along the West line of Tax Parcel 11-201-047-00 and its Northerly extrapolation to the North Right of Way line of Wheeler Street; thence East along said Right of Way line to a point on the Westerly line of Tax Parcel 11-201-702-05; thence North along the West line of Tax Parcels 11-201-702-05 and 11-201-003-00 to the North Right of Way line of Burlington Northern Santa Fe Railroad; thence Southwesterly along said Right of Way to the West Right of Way line of State Street; thence North along said Right of Way to the North Right of Way line of University Drive; thence East along said Right of Way line to the Southwest corner of Tax Parcel 11-201-701-00; thence North to the Northwest corner of said Tax Parcel; thence East to the Northeast corner of said Tax Parcel; thence South along the East line of said Tax Parcel to the North Right of Way line of University Drive; thence East along said Right of Way line to the Southwest corner of Tax Parcel 11-201-702-05; thence North along the West line to the North line of said Tax Parcel; thence East to the Northeast corner of said Tax Parcel; thence South along the East line of said Tax Parcel to the North Right of Way line of University Drive; thence East along said Right of Way line to the point of beginning.

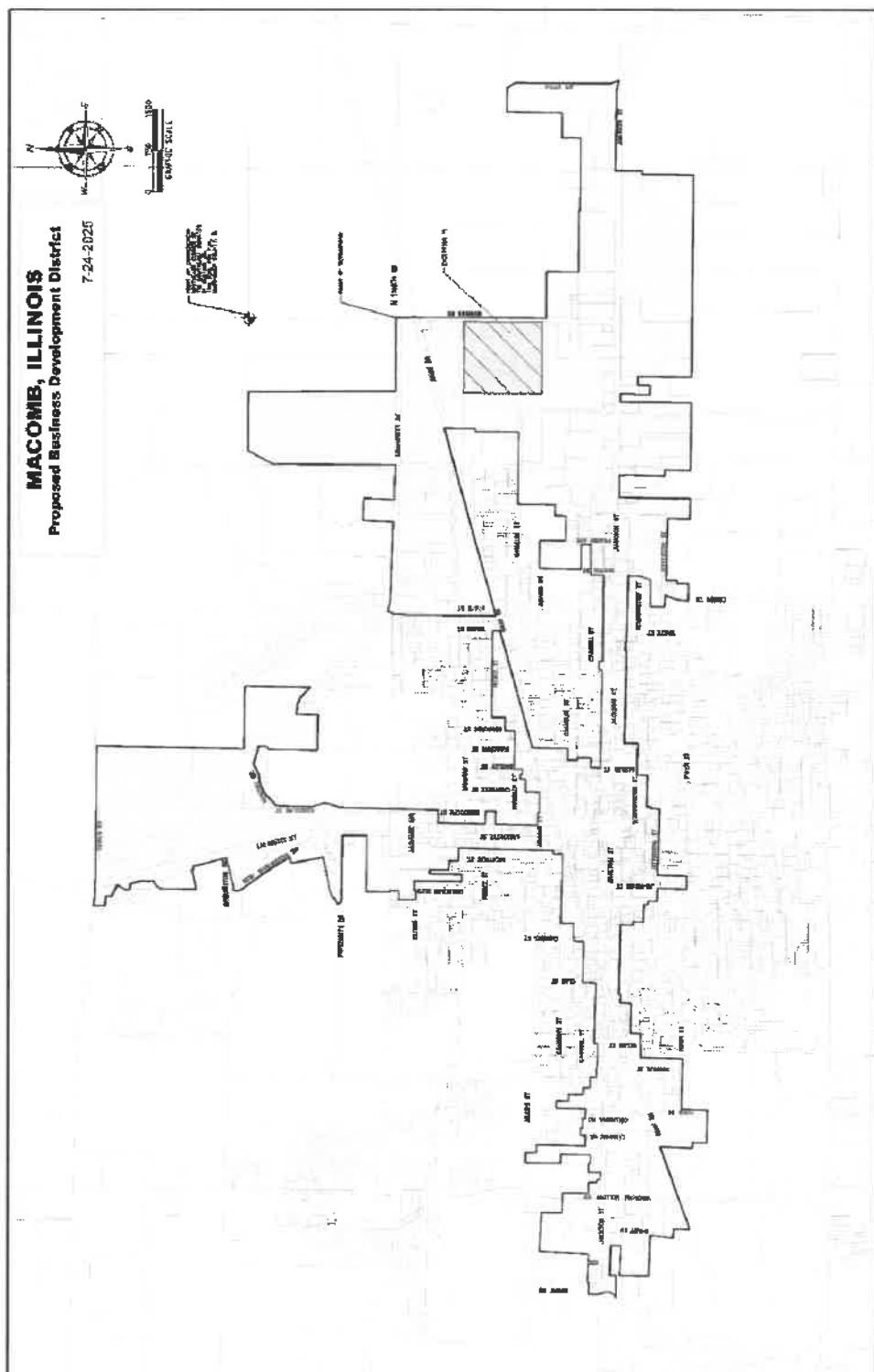
Excepting therefrom the following described parcels:

PIN# 12-000-289-00 and PIN# 12-000-287-30.

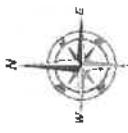
References to Property Identification Number (PIN) relate to tax year 2024.

Macomb BDD No. 1 boundary description prepared in June 2025 by Benton & Associates, Inc.

EXHIBIT B
MACOMB BUSINESS DEVELOPMENT DISTRICT NO. 1
BOUNDARY MAP



MACOMB, ILLINOIS
Business Development District



1/800
GRAPHIC SCALE

