



ORACLE

ORLAND-AREA REGIONAL
ALLIANCE FOR
COLLABORATION AND
ENGAGEMENT

Agenda

Date: Wednesday, June 24, 2026

Time: 6:00 p.m.

Location: Orland Park Police Department Training Room, 15100 S Ravinia Ave, Orland Park, IL 60462

1. Call to Order/Roll Call – OMA Compliance¹

Presenter(s): Village Clerk(s) and Board Clerk(s) of participating bodies

Background: Multiple boards may have a quorum present; each body must meet OMA requirements – notice (including posting at the meeting location as well main office), open roll call, attendance recording (including remote), and roll-call voting for actions.

Key Points & Actions Requested:

- Confirm each body posted 48-hour notice per OMA and has the appropriate agenda available.
- Conduct separate roll calls for each governmental body present.
- Record attendance and any remote participation consistent with OMA.

Coordination: Each entity’s clerk will coordinate with the Orland Park Village Clerk for sequencing.

¹ Under the Illinois Open Meetings Act (OMA), any governmental body with a quorum represented at the ORACLE meeting, must comply with the OMA including: 1) Provide 48-hour notice of the time/location by posting notice on the body's website, at the main office, at the meeting location, and sent to requesting news media; 2) Conduct an open roll call; 3) Record the presence of all members (including those attending electronically); and 4) Take roll call votes for all actions. For members with less than a majority of a quorum of the public body attending, there is no need to comply with OMA procedures—they can simply attend the meeting as an audience member. The public comment rules and procedures during the meeting will be based on the Village’s rules and procedures. The Village will prepare minutes for the meeting in a similar manner as it does for all regular and special meetings of the Village Board. If there is at least a majority of a quorum present for another public body, they can adopt and incorporate the Village Board minutes into their minutes for the meeting if they so choose.



- A. Village of Orland Park (called by Village Clerk)
- B. School District 135 (called by D135 Board Clerk)
- C. School District 230 (called by D230 Board Clerk)
- D. Other governmental bodies with a quorum present and meeting the notice requirements of the Illinois Open Meetings Act.

2. Pledge of Allegiance

Presenter: Mary Ryan Norwell, Orland Park Village Clerk

3. ORACLE Meeting Chairperson

Presenter: Jim Dodge, Orland Park Village President

Background: For OMA reasons, the ORACLE gathering is being classified as a special meeting of the Village Board, with the participation of other elected bodies within the legal bounds of the OMA. The ORACLE meeting is primarily informational and no formal action on substantive public business will be taken. The Village President will direct the sequence of agenda items, recognizes speakers, decorum, manages public comment, keeps time, and calls for transitions and summaries. The chair does not substitute for anybody’s presiding officer or change how a body records or votes.

4. Welcome and Introductions

A. Opening remarks by Village and School District leaders for inaugural Orland Area Regional Alliance for Collaboration and Engagement (ORACLE) Meeting

B. Overview of Meeting Objectives

Presenter: Jim Dodge, Orland Park Village President

Background: The inaugural Orland-Area Regional Alliance for Collaboration and Engagement (ORACLE) is a meeting convened to establish an annual forum that strengthens cooperation among local governments, improves



service delivery for Orland area residents, and reviews shared priorities and goals.

Primary objective:

- a) Launch a standing collaboration forum (ORACLE): Confirm ORACLE's purpose, cadence, and governance approach so participating bodies can coordinate priorities transparently and efficiently across the region.

Specific objectives (with expected outcomes):

- b) *Align on shared priorities and intergovernmental coordination*
Outcome: Identify 3–5 near-term collaboration themes (e.g., school-village coordination, public safety support, shared communications), with lead contacts for each body.
- c) *Review future proposed developments and land-use implications*
Outcome: Provide a concise cross-agency picture of upcoming village projects and school facilities planning; document dependencies, permitting pathways, and any required intergovernmental agreements.
- d) *Discuss major road and infrastructure projects (e.g., 143rd Street Widening; Neighborhood Road Improvement Program)*
Outcome: Confirm staging windows, school calendar coordination, emergency access needs, and communications protocols; assign owners for public-facing updates and work-zone coordination.
- e) *Coordinate economic development tools and policies*
Outcome: Align on the use of incentives (tax abatement, TIF/BID, enterprise/opportunity zones) and related intergovernmental considerations.
- f) *Explore partnership opportunities in community services (e.g., Care Solace)*
Outcome: Clarify referral pathways, data safeguards, and cross-agency engagement points.
- g) *Commit to open, transparent engagement*



Outcome: Ensure OMA-compliant roll calls and minutes for anybody with a quorum; confirm that the meeting will be live streamed and recorded and that public comment is conducted per posted rules.

- h) Capture action items and define next steps

Outcome: For each objective, record owners, milestones, and required intergovernmental touchpoints; set dates for a coordination check-in and the next annual ORACLE session.

5. Future Proposed Developments

A. Presentation of upcoming Village projects

a) Downtown Orland Park (TIF District)

Presenter: George Koczvara, Village Manager

Background: At the June 15, 2026, Board of Trustees meeting, the Village Board approved an Amended & Restated Redevelopment Agreement (RDA) with Edwards Realty and a Letter of Intent (LOI) for the Downtown Orland Park project tied to the reconfigured parcel plan, stormwater infrastructure commitments, and integration of the Parcel F medical office program.

b) Downtown Orland Park East (TIF District)

Presenter: George Koczvara, Village Manager

Background: Activating the properties immediately north of 143rd Street between LaGrange and John Humphrey Drive. This is anticipated as part of the Redevelopment Agreement Amendment between the Village and Edwards Realty.

c) Dick's House of Sports (TIF District)

Presenter: Steve Marciani, Development Services Director

Background: Dick's House of Sport proposal for Orland Park would redevelop the long-vacant former Sears anchor at Orland Square Mall into a large-format, experience-driven store—roughly 120–150k sq.



ft.—that pairs premium retail with an outdoor turf field/track (convertible to an ice rink in winter) and indoor amenities like a climbing wall, HitTrax batting cages, and golf simulators, designed to re-energize mall traffic and programming. Dick’s has outlined a \$40–\$50M investment and asked the Village for TIF consideration tied to site and stormwater improvements; the concept aims to restore activity to a dormant wing and catalyze co-tenancy.

d) Amazon Retail Store (TIF District for corridor improvements)

Presenter: Hailey Gorman, Planner

Background: The Amazon Retail Store approved at the southwest corner of 159th Street and LaGrange Road (9600 W. 159th) will be a ~230,000 sq. ft. large-format, brick-and-mortar operation comparable to a Walmart Supercenter—not a warehouse or fulfillment center. The project is self-financed (no Village incentives) and is projected to deliver ~200 construction jobs, ~500 permanent jobs, and millions in new sales/and incremental property tax revenue (TIF) earmarked for corridor improvements including the Ravinia Avenue extension to LaGrange, new signals at 161st & LaGrange, expanded turn lanes, and potential utility line burial along 159th. The timeline targets completion of the Ravinia extension and related work by end of 2026, store opening in 2027, and out-lot build-out in 2028–2029.

e) Costco Gas Station Relocation and Roundabout

Presenter: Khurshid Hoda, Director of Engineering

Background: Costco will be relocating its current fuel stations to their vacant property east of Ravinia and building a new roundabout on the extended Ravinia Avenue to streamline access and circulation for Costco and adjacent retail which will complement broader corridor upgrades tied to the Ravinia extension and signal work at LaGrange.



f) Crossroads (TIF District)

Presenter: Hailey Gorman, Planner

Background: This development is planned for the southeast corner of 159th Street & LaGrange Road, with a goal of assembling and redeveloping the former BP and former KFC parcels into a higher-quality, owner-occupied retail/mixed-use development.

g) Former Andrew Corporation Property (TIF District)

Presenter: Andrew Gardiner, Associate Planner

Background: The former Andrew Corporation site is a challenging yet strategic redevelopment opportunity for the Village. The current concept—owner-occupied residential development—is feasible only with TIF support, driven by environmental remediation requirements and pond conditions. Environmental constraints (solvent contamination, capped soils, additional newly identified plumes) remain the primary barrier influencing cost, schedule, and redevelopment design. In addition to environmental remediation, TIF proceeds will assist with improvements to Centennial Park.

h) Marley Creek Basin and Preservation Area (south Wolf Road)

Presenter: Sangita Santhanam, Planner

Background: The Village is assembling properties along South Wolf Road to create a large, continuous Marley Creek Basin and Preservation Area. This basin will serve as a flood-mitigation, open-space, and ecological restoration area. The area includes multiple parcels located in or adjacent to the regulatory floodway and wetland-impacted lands, making them unsuitable for commercial development but ideal for stormwater and environmental uses.

B. Presentation of upcoming Village studies

a) Recreation Studies



Presenter: Ray Piattoni, Orland Park Director of Recreation and Parks

Background:

- **Performing Arts Center** - The Village of Orland Park is undertaking a Performing Arts Center feasibility study to determine the project’s viability and the best path forward for a community venue. The Village issued Performing Arts Center Feasibility Study, with findings targeted by year’s end.
- **Centennial Park West** - The Village is advancing a Strategic Operating Plan for Centennial Park West (CPW) to evaluate year-round activation and facility improvements. The study will detail capital costs, operating models, and revenue opportunities to enhance resident experience, neighborhood impact, and better support major community events hosted at CPW.
- **Eastern Field House (former Riviera Country Club)** - The Village has negotiated the purchase of a portion of the Riviera Country Club – the approximately 5 acres on the east side of the site. The banquet hall portion will remain in private hands. The Village is pursuing a feasibility study to evaluate a new indoor, year-round recreation/athletic facility at the former Riviera Country Club, with analysis of siting, capital costs, operating models, and funding options.
- **Athletic Fields** - The Village is advancing an Athletic Fields Strategic Operating Plan & Feasibility Study to assess current and future field demand, programming, and capital upgrades— including the potential conversion of grass fields to artificial turf.
- **Centennial Park Aquatic Center (CPAC)/Sportsplex/Orland Park Health and Fitness Center (OPHFC)** - The Village is preparing a combined operational and capital planning study of the Centennial Park Aquatic Center (CPAC), Sportsplex, and the Orland Park Health & Fitness Center (OPHFC) to benchmark performance, evaluate pricing and membership models, align staffing and scheduling, and prioritize facility improvements—



such as aquatics upgrades and expanded court capacity—so residents experience a seamless, year-round recreation system that is financially sustainable.

b) Transportation Studies

Presenter: Khurshid Hoda, Orland Park Director of Engineering

Background:

- **Village-Wide Comprehensive Neighborhood Traffic Safety Studies and Neighborhood Traffic Calming Manual**
 - The Village is looking to engage a consultant to complete comprehensive, data-driven neighborhood traffic safety studies across all residential areas and to produce a Village-specific Neighborhood Traffic Calming Manual that sets policies, warrants, and implementation workflows. The scope includes project management and Board workshops; robust public engagement; a statistically valid resident survey; extensive field data collection (counts, speed studies, crash analyses, multimodal activity); evaluation of collector roadways for ~200 subdivisions; and safety analysis using best practices to identify and assess traffic-calming measures.
- **Traffic Improvement Studies**
 - **Corridor Traffic Study:** Study, analyze, identify and develop traffic improvement recommendations and implementable solutions along La Grange Road from 143rd Street to 167th Street, and along 159th Street from 108th Street to 88th Avenue.
 - **Traffic Signal Progression and Timing Improvements:** Develop and implement traffic signal timing plans for coordinated signalized corridors and isolated intersections throughout the Village.



- **Driveway Consolidation Study:** Develop access management focusing on driveway consolidation recommendations along La Grange Road from 143rd Street to 167th Street and 159th Street from 108th Street to 88th Avenue.

C. Strategic Inputs

a) Comprehensive Plan

Presenter: Sangita Santhanam, Planner

Background: The Comprehensive Plan and Sub-Area Plan Project represent a coordinated, community-wide planning initiative to update the Village’s long-range vision for land use, housing, mobility, economic development, and quality-of-life investments. The effort pairs a full review and modernization of the 2013 Comprehensive Plan with four targeted Sub-Area Plans focused on key corridors and districts to address evolving market conditions, redevelopment opportunities, and neighborhood priorities. This work includes extensive stakeholder engagement, technical analysis, and collaboration with consultant Houseal Lavigne to ensure that recommendations reflect community input and support strategic decision-making. As the Village refines its policy framework, staff are aligning plan development with public engagement activities, workshops, and cross-departmental coordination so the updated documents can guide responsible growth, infrastructure resiliency, and reinvestment across Orland Park’s diverse neighborhoods and commercial areas.

b) Spring Creek Agreement

Presenter: Ed Lelo, Economic Development Manager

Background: The Spring Creek Agreement governed long-term development parameters for a large area of land historically controlled by Gallagher & Henry, establishing zoning entitlements and outlining how the property could be built out over time. The agreement is now expired,



but the underlying zoning it created remains in effect, continuing to shape future development potential.

D. School District facility planning and expansion initiatives

6. Upcoming Major Road Projects

a) Neighborhood Road Improvement Project

Presenter: Joel Van Essen, Orland Park Director of Public Works

Background: The 2026 Neighborhood Road Improvement Project is part of the Village's multi-year Neighborhood Road Improvement Program and is being coordinated alongside other major infrastructure items. Overall, the 2026 program centers on neighborhood street improvements, intergovernmental staging, and timely execution.

b) 143rd Street Widening Project

Presenter: Khurshid Hoda, Orland Park Director of Engineering

Background: The 143rd Street Widening Project is a flagship, multi-agency roadway initiative prioritized by the Village to improve mobility and safety along a critical regional corridor, with work streams centered on right-of-way (ROW) acquisition, construction staging, and cross-agency coordination. To minimize disruption, planning is being aligned with school calendars, emergency access needs, and public-facing communications.

c) 153rd Street / Ravinia Avenue Roundabout Project

Presenter: Khurshid Hoda, Orland Park Director of Engineering

Background: The 153rd Street / Ravinia Avenue Roundabout Project is a strategic safety and congestion-reduction initiative designed to modernize a key intersection serving the Ravinia Avenue corridor. This



project advances long-term mobility goals by introducing a modern roundabout that increases vehicular throughput, improves pedestrian safety, and reduces queueing that affects nearby commercial access. Coordination efforts include right-of-way evaluation, utility relocation planning, and staging strategies that limit impacts to adjacent neighborhoods and retail operations.

d) Ravinia Avenue Culvert Replacement (Darvin Furniture Area)

Presenter: Joel Van Essen, Orland Park Director of Public Works

Background: The Ravinia Avenue (near Darvin Furniture) Culvert Replacement Project will result in a period of road closure on Ravinia Avenue.

e) John Humphrey Drive / 143rd Street (JHD/143) Corridor Update

Presenter: Khurshid Hoda, Orland Park Director of Engineering

Background: The JHD/143 Corridor project supports ongoing improvements along the 143rd Street regional corridor, with attention to roadway condition, drainage performance, and coordination with adjacent capital projects.

f) State and County Projects

Presenter: Joel Van Essen, Orland Park Director of Public Works

Background: Orland Park is responsible for planning, maintaining, and improving Village-owned local streets and executes neighborhood capital programs (e.g., the multi-year Neighborhood Road Improvement Program). Many other corridors in and around Orland Park are owned and delivered by outside jurisdictions— notably the Illinois Department of Transportation (IDOT) and the Cook



County Department of Transportation and Highways (CCDoTH)—which handle permitting, funding, and construction (including signal operations on coordinated corridors and major projects such as County resurfacing on Wolf/151st/153rd). The Village coordinates closely with IDOT and CCDoTH to align schedules with schools, emergency access needs, and public communications.

7. Partnership Opportunities

a) Care Solace

Presenter: Jim Culotta, Orland Park Assistant Village Manger

Background: The Village of Orland Park has launched Care Solace, a community mental-health care coordination platform that helps residents quickly connect with substance-use and mental-health providers through an easy-to-use online portal supported by a communications campaign; multilingual materials (including Spanish, Polish, and Arabic) and a dedicated information page at orlandpark.org/Care Solace accompany the rollout to ensure broad access. To sustain the service and expand its reach, the Village proposes partnering with other local taxing bodies—such as our school districts and the fire district—to equitably share the annual subscription cost, which is \$1 per resident, while also exploring eligible funding sources like opioid settlement funds.

8. Economic Development Incentives

A. Opportunities for joint participation in economic initiatives

a) Tax Abatement



Presenter: Ed Lelo, Economic Development Manager

Background: A tax abatement intergovernmental agreement - like the Village’s IGA agreement tied to the 2019 Von Maur project—formally coordinates multiple taxing bodies to temporarily abate a defined portion of property taxes (and often paired with sales-tax rebate provisions) on a subject property in order to induce redevelopment and job creation that expands the tax base over time; the IGA sets the parties, the abatement scope and term, eligibility conditions, compliance/reporting requirements, and performance triggers so that abatement only applies when the developer delivers the promised investment and operations, while each taxing entity understands how short-term relief converts into long-run revenue growth as assessed value rises and full levies resume after the abatement period. In Orland Park, the enabling ordinance recitals for the Von Maur project explicitly state that abating a portion of taxes was in the best interests of taxpayers to encourage redevelopment, increase the tax base, and increase employment opportunities, and that the conditions of the IGA (including sales-tax rebate and property-tax abatement elements) had been met—providing a clear public record of the rationale, the “terms and tests” for continued eligibility, and the safeguards that ensure fiscal accountability across jurisdictions.

B. Current Village incentive programs supporting local growth

a) Tax Increment Financing Overview

Presenter: Geoff Dickinson, SB Friedman Development Advisors

Background: Tax Increment Financing (TIF) districts are a proven, targeted tool for catalyzing redevelopment that the private market would not deliver on its own, and, when structured responsibly, they create long-run fiscal value for all taxing bodies—schools, libraries, fire protection districts, and the municipality—by raising the equalized assessed value (EAV) and expanding the tax base once the district expires; the core of Illinois practice is the “but-for” requirement, i.e.,



public bodies must determine that but for the use of TIF, the proposed project would not reasonably occur, a test that has consistently applied in Orland Park during the establishment and amendment of the Main Street Triangle and Downtown Orland Park (DOP) TIF districts, where the Village documented why public financial support was essential to unlock site assembly, infrastructure, and vertical development and then advanced ordinances to right-size boundaries and capture growth in a new 23-year district to carry projects through to completion . Practically, TIF lets the Village invest in public improvements (streetscapes, utilities, traffic and safety upgrades) and provide gap financing that allows projects to achieve returns sufficient to attract private investment; as developments open and assessed values rise, the increment is reinvested inside the district while the taxes from base property values continue to flow to each taxing body —then, at sunset, the higher, post-redevelopment EAV fully benefits every taxing entity. The Village communicates these decisions with our partners through Joint Review Board meetings, so each taxing body sees the project’s cost-benefit pathway. Finally, the “but-for” standard is reinforced in staff communications and redevelopment agreement (RDA) planning with our advisors, where the Village delineate finance structures, reimbursement rules, and debt limits so that incremental property taxes carry the load; the result is a disciplined program that jump-starts development only where needed, and ultimately returns a larger, healthier tax base to every taxing body when the district winds down.

b) Business District

Presenter: Geoff Dickinson, SB Friedman Development Advisors

Background: A sales tax business district is a locally designated area in which the municipality imposes an additional retailers’ occupation tax on sales made within the district. This tool is used to generate a dedicated revenue stream for reinvestment in the specific



commercial area, typically for improvements such as infrastructure, property upgrades, security, marketing, or redevelopment incentives. In Orland Park, a few years ago, such a district was created for Downtown Orland Park. The Downtown Orland Park’s sales tax rate is 1% higher (11.25%) because it includes a 1% business district tax and will be used to offset development costs.

c) Sales Tax Sharing Agreements

Presenter: Ed Lelo, Orland Park Economic Development Manager

Background: The Village of Orland Park uses sales tax sharing incentives as a flexible economic development tool to stimulate redevelopment, attract major retailers, and offset extraordinary project costs. These incentives typically take the form of rebating a negotiated percentage of the municipal sales tax generated by the project for a defined period, sometimes coordinated with TIF incentives. They are applied selectively to secure developments that provide long-term economic and infrastructure benefits to the community.

d) Other Village Incentives

1. Opportunity Zone

Presenter: Ed Lelo, Economic Development Manager

Background: Opportunity Zones (OZs) are federally designated, economically distressed census tracts intended to attract long-term private investment into local businesses and real-estate projects; investors who roll eligible capital gains into a Qualified Opportunity Fund (QOF) can defer and potentially reduce their tax on that gain, and, after meeting statutory holding-period and compliance requirements (e.g., original-use/substantial-improvement tests), may exclude some appreciation on the OZ investment. For a municipality, OZs are most effective when aligned to a clear project pipeline



and layered with local tools (planning, zoning, infrastructure support—and, where available, TIF or Business District strategies) to steer capital toward community priorities such as job creation, mixed-income housing, adaptive reuse, and revitalized main-street corridors.

2. Enterprise Zone

Presenter: Ed Lelo, Economic Development Manager

Background: Enterprise Zones are state-designated, locally supported areas that use a package of targeted incentives—such as sales-tax exemptions on qualified building materials, potential utility tax relief, investment credits, and (where adopted by participating taxing bodies) property-tax abatements—to spur private reinvestment, job creation, and redevelopment in underperforming locations. Zones are established through a formal application and governance framework and work best when municipalities align them to a clear project pipeline and coordinate with partners (e.g., schools, libraries, and fire districts) so incentives translate into long-term tax-base growth. In Orland Park, we have initiated a review of which local census tracts might qualify—positioning the Village to leverage the tool if the state window opens.

3. Cook County Property Tax Incentives

Presenter: Ed Lelo, Economic Development Manager

Background: Cook County property-tax incentives reduce assessment levels for qualifying projects to make redevelopment feasible: Class 6b (industrial) assesses at 10% for 10 years, 15% in year 11, 20% in year 12 for new construction, substantial rehab, or re-occupancy of abandoned industrial property (vs. the standard 25%) and requires municipal support and Assessor approval; Class 7



(commercial) applies in areas “in need of commercial development,” with 7a for projects < \$2 million and 7b for > \$2 million, both on the same 12-year 10/15/20% schedule; Class 7c (CURE) is countywide for new commercial construction, offering 10% for 3 years, 15% in year 4, 20% in year 5 4; Class 8 targets severely distressed south-suburban townships (e.g., Bloom, Bremen, Calumet, Rich, Thornton) for industrial or commercial projects with the 12-year 10/15/20% schedule 25; and complementary “etc.” incentives include Class C (post-remediation sites; 12-year 10/15/20% after an IEPA No Further Remediation letter) and Class L (landmark rehabilitations; 12-year 10/15/20% on improvements), both requiring local resolutions and Assessor approval.

C. Strategies for maximizing mutual benefits

a) Impact Fee Ordinance and IGA Proposal

Presenter: Attorney Caitlyn R. Culbertson, Elrod Friedman LLP

Background: The Village proposes to update its Land Development Code to modernize impact fees including school impact fees—as well as dedication of land and fees-in-lieu—using formulas tied to dwelling-unit mix, student generation rates, and current Orland Park land values, with codified collection and distribution procedures for all new residential projects; in parallel, an Intergovernmental Agreement (IGA) with impacted taxing bodies would define the specific procedures for collection and disbursement of impact fees. The Village has coordinated attorney reviews and meeting timelines to develop a win-win agreement.

b) IGA - Tax Increment Finance Policy

Presenter: George Koczwar, Village Manager

Background: Attachment A includes a proposed Intergovernmental Agreement among the Village of Orland Park and school districts 135



and 230 to modernize the use of Tax Increment Financing (TIF): it sets a clear framework for future 23-year TIF districts, requires the “but-for” test, prioritizes annual per-pupil reimbursements to the districts, and adds an extra yearly coordination meeting beyond the Joint Review Board, while committing the Village to transfer right-of-way for Park School access and pursue a separate impact-fee IGA. Finally, it establishes a TIF Policy with rigorous economic evaluation, performance measures (revenue projections, leverage ratio, gap analysis, developer equity), and prohibited uses to ensure prudent, school-aware redevelopment.

9. Open Forum

A. Questions and comments

B. Suggestions for future collaboration topics

10. Public Comment

11. Next Steps and Closing Remarks

A. Summary of meeting outcomes, action items and responsibilities

B. Scheduling of next annual meeting

12. Adjournment



ATTACHMENT A

Proposed IGA - Tax Increment Finance Policy

Title

Intergovernmental Agreement between the Village of Orland Park, Orland School District 135, and Consolidated High School District 230 - Tax Increment Finance Policy

History

Summary

In 2004, the Village established the Main Street Triangle (MST) Tax Increment Financing (TIF) District (tinyurl.com/2f2fp5fn). In the last few years, the Village has made progress in fulfilling the Downtown Orland Park vision that was established in 2004. At the October 7, 2024, Village Board Meeting, the Village Board approved final approval to continue moving the Downtown Orland Park redevelopment forward. The MST TIF, which was the Village's first TIF District, resulted in a number of lessons learned for the Village of Orland Park (Village), Orland School District 135 (D135), and Consolidated High School District 230 (D230).

In the spirit of intergovernmental cooperation, and for the best interests of our shared constituencies, the Village, D135, and D230 have drafted an agreement that establishes a framework for the continued use of TIF as an economic development tool. This framework is intended to provide a mechanism for a balanced pattern of development in the community that provides for well designed, compatible, and economically sustainable business, employment, and residential areas while at the same time setting forth the rights and responsibilities regarding the use of TIF revenues for new students generated within TIF districts in Orland Park.

Timeline

Soon after the establishment of the MST TIF District in 2004, the Village sought to amend the MST TIF District Ordinance and sought support from the Orland School District 135 (D135), and Consolidated High School District 230 (D230). Ultimately, an Intergovernmental Agreement was approved. There are two main provisions of the 2007 Intergovernmental agreement (tinyurl.com/muwp34cf). The first relates to annual per capita tuition reimbursement for new students residing in the School Districts and in TIF-supported housing in the redevelopment project area, and the second relates to the distribution of surplus funds from the special tax allocation fund. A review (tinyurl.com/5n963tua) of the Intergovernmental Agreement found that the provision regarding distribution of surplus funds from the special tax allocation fund could not be implemented. In order to remedy this deficiency, at the October 20, 2025, Village Board meeting (tinyurl.com/5x8ctpwj), the Village Board adopted the following:



Intergovernmental Agreement (IGA) with School Districts 135 & 230

Purpose: Resolved legacy issues from the 2007 agreement with District 135 and District 230, focusing on past per-pupil reimbursements and lump-sum payment matters

Resolution: Disposition of the Main Street Triangle (MST) TIF Tax Allocation Fund

Purpose: Establishes how remaining balances in the MST TIF Tax Allocation Fund are to be handled prior to any formal dissolution of the MST TIF.

Ordinance: Dissolution/Closeout of the MST TIF

The Ordinance formally dissolved the MST TIF resulting in D135 and D230 capturing a combined \$2.5 million in new non-tax cap revenue. Other impacted taxing districts also received tax distribution sooner.

Pros and Cons of TIF

Local governments employ TIF to achieve a variety of economic development goals, including job creation, growth in property values, and protection of the local tax base. TIFs are more frequently used now because other development tools, like Industrial Revenue Bonds and Urban Development and Infrastructure Grants, are no longer readily available to local governments.

Federal and state aid to local governments has been reduced. At the same time, unfunded federal and state mandates have increased the financial burden on most municipalities. Factor in state-imposed diversion of revenue, and the funding problems facing local governments make it obvious that local governments are left to do more with less.

TIF offers local governments a resource to revitalize their communities by expanding their tax base, offsetting, in part, the federal and state funds that are no longer available to them without imposing increased taxes on the whole community

As described in their guide to TIF, the Government Finance Officers Association (GFOA) identifies three aspects of tax increment financing which advantage its use compared with other development financing tools:

1. Self-Financing - Tax increment financing offers a way to dedicate a specific revenue source to pay for economic development subsidies. The incremental revenue expected to occur after businesses move into a TIF district provides the resources needed to carry out TIF projects, thus alleviating the need to establish a separate tax levy or increase tax rates upon residents outside the TIF district. This self-financing nature of TIF differentiates it from other economic development programs, such as tax abatements, tax credits, and



other tax incentives, enterprise zones, and direct subsidy programs. The latter programs either forego tax revenue or facilitate expenditures from current tax revenue to support or encourage development projects. In the case of TIF, the business continues to pay property taxes on its assessed value, part of which continues to flow to local government units.

2. Local control - Tax increment financing project initiation and management is carried out at the local level. TIF projects are not dependent upon federal or state funding.
3. Flexibility in Project Activities - Partly because it is not subject to many federal or state requirements, tax increment financing can be used for a broad array of activities, such as demolition or environmental remediation and other in-kind subsidies. Tax increment financing can also be used to subsidize a developer directly through land donations, for example. Moreover, TIF subsidies can be layered upon non-TIF subsidies offered by the municipality or state government.

However, tax increment financing has potential drawbacks.

1. Poorly designed or poorly implemented TIF plans may not always be financially successful, and there is a risk that they will fail. There is no guarantee that the development project will lead to increased private sector investment, more jobs or higher property values.
2. Even financially successful TIF projects may not be successful in an economic sense. Governments providing TIF project subsidies to businesses located in a growth corridor experiencing natural economic expansion may be wasting dollars if the businesses would have located and prospered in that area anyway – with or without subsidies. Such TIFs fail the ‘but for’ test.
3. Any TIF district failing the ‘but for’ test results in an opportunity cost to other governments. Schools and other units of governments sharing the same tax base with the TIF-sponsoring governments will not share incremental revenues (unless provisions require the TIF sponsor to revenue-share) until the TIF district is dissolved many years later.
4. The loss of actual or potential revenues. Schools and similarly situated governments that lose revenues captured by the TIF sponsor may have to respond by increasing the tax rate to compensate for a stagnant tax base. Thus, although there may be no direct increase in tax rates, there may be an indirect tax rate increase later.

Does TIF divert money from schools?

No. As a matter of fact, TIFs can create money for schools. Schools continue to receive all the tax revenue they were entitled to before the creation of the TIF district. Also, improving blighted areas of the Village would increase the tax base in the long run. The property tax



revenue generated from private development attracted by a TIF designation is truly “new” money. Without TIF, development would not occur and the tax increment would not be produced.

Some critics of TIF argue that school districts are entitled to immediately receive all of TIF increment, not just the per capita student reimbursement. However, it is the tax increment that pays for the improvements that attract private investment and stimulates economic growth. If the increment cannot be used for financing improvements and incentives, private investment and economic development will not occur, and no increment will be made available to any taxing bodies. With redevelopment, property values rise in properties surrounding the TIF area, providing added revenue to the school district and preventing deterioration of the tax base.

Additionally, although schools usually lose General State Aid when assessed valuations increase, the incremental growth in property values within a TIF district is excluded from the property tax base when the State of Illinois calculates the amount of aid it awards to a school district.

When the TIF district expires, the tax increment is returned to the tax rolls and available to schools and other local taxing bodies—even under property tax caps.

Intergovernmental Agreement (IGA)

For some time now, the Village, D135, and D230 have been in discussions to draft an IGA that is mutually beneficial to our shared constituencies. Acknowledging the fact that a well-planned TIF benefits the entire community, including the school districts, the attached IGA has been drafted.

There are some areas where traditional market mechanics may not support redevelopment. TIF provides local governments with a tool to overcome economic barriers in these specific areas and partner with developers and investors to make improvements. TIF has specific rules for how the increment can be spent to partner with a business or developer. An example of this would be if an investor wanted to redevelop a former industrial site, but the site had contamination from its previous use. The high cost of the environmental clean-up may be enough for the project to be financially infeasible. Recognizing that the proposed redevelopment would be beneficial to the community and long-term fiscal health of all the local taxing bodies, the municipality could use TIF to cover the cost of the environmental remediation, thus moving the project forward.



A summary of the IGA is as follows.

1. Must pass the 'but for' test - Financially successful TIF projects may not be successful in an economic sense if the Village provides TIF subsidies to projects experiencing natural economic expansion. In order to qualify for TIF assistance, a clear business case must be made that without TIF assistance, the businesses would not have located or prospered in the area. In short, successful TIFs must pass the 'but for' test. If they do not pass the 'but for' test, and a TIF is established, it can divert property tax revenue from school districts. However, if a TIF is established based on a 'but for' test, then school districts do not see a diversion of revenue.
2. The Parties agree that TIF Revenues generated from any future Proposed TIF Districts may be applied, used, and distributed as permitted by the TIF Act in the manner contemplated in the plan for the redevelopment of the TIF District as long as they meet the conditions of the Tax Increment Finance Standards found in the proposed IGA.
3. Future TIF Districts meeting the Tax Increment Finance Standards will be for a period of 23 years.
4. In addition to the annual Joint Review Board meeting required pursuant to the TIF Act, the Parties agree to meet at least one additional time per calendar year in order to review the progress of redevelopment within TIF Districts and the performance by each of the Parties of their respective duties and obligations set forth in this Agreement.
5. TIF Districts Per Pupil Reimbursement – The Village will make payments to the School Districts for any students generated as a result of new TIF Districts in compliance with the Illinois TIF Act.
6. Park School Right-of-Way – As part of a separate agreement with the Forest Preserve District of Cook County (FPDCC), the Village acquired certain right-of-way adjacent to the western edge of School District 135's Park School property. The Village will transfer the right-of-way to School District 135 for School District 135 to design, engineer, and construct, at its own cost, a new access road to Park School.
7. Impact Fees - The Village is revising its Land Development Code in regard to impact fees and requirements for the dedication of land and fees in lieu of land for schools. The Parties agree to enter into a separate Intergovernmental Agreement for the collection and distribution of impact fees.



INTERGOVERNMENTAL AGREEMENT BETWEEN THE VILLAGE OF ORLAND PARK,
ORLAND SCHOOL DISTRICT 135, AND CONSOLIDATED HIGH SCHOOL DISTRICT 230 -
TAX INCREMENT FINANCE

THIS INTERGOVERNMENTAL AGREEMENT ("Agreement") is made and entered into as of the day of _____, 2026 ("Effective Date"), and is between and among the VILLAGE OF ORLAND PARK, an Illinois municipal corporation ("Village"), ORLAND SCHOOL DISTRICT NUMBER 135, an Illinois school district (the "School District 135"), and CONSOLIDATED HIGH SCHOOL DISTRICT 230, an Illinois school district (the "School District 230"), (collectively, the Village and the School District, are the "Parties").

IN CONSIDERATION OF, and in reliance upon, the recitals and the mutual covenants set forth in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and in the exercise of their powers and authority under the Intergovernmental Cooperation Act, 5 ILCS 220/3 et seq., and the intergovernmental cooperation provisions of Article VII, Section 10 of the Illinois Constitution of 1970, the Parties mutually agree as follows:

SECTION 1. RECITALS.

A. The Village is a municipal corporation organized pursuant to the Illinois Municipal Code, 65 ILCS 5/1-1-1 et seq.

B. Pursuant to the Illinois Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1 et seq. ("TIF Act"), the Village is contemplating the designation of new redevelopment project areas, and the adoption of tax increment financing, for those certain areas within the Village (the "Proposed TIF Districts").

D. The Village is in discussions for the establishment of TIF Districts in the following areas – Southeast Corner of 159th Street and LaGrange Road (the Crossroads Development), Southwest Corner of 159th Street and LaGrange Road (the Amazon Retail Development), the former Sears store located at Orland Square Mall (the Dick's House of Sports Development), the former Andrew Corporation property located 10500 W. 153rd Street (the former Andrew Development), and an area along the north side of 143rd Street from LaGrange to John Humphrey Drive (the Downtown Orland Park Development).

E. The Village anticipates that the Proposed TIF Districts will generate TIF Revenues (as defined below) that will be used to pay eligible costs to support the development and improvement within the TIF Districts.



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F. School District 135 and School District 230 are Illinois school districts organized pursuant to the Illinois School Code, 105 ILCS 5/1-1 et seq.

G. The jurisdictional boundaries of School District 135 and School District 230 include all of the territory located within the DOP TIF District and the Proposed TIF Districts.

H. In accordance with the TIF Act, incremental property tax revenues generated from TIF Districts will be designated for the tax increment financing fund for the respective TIF District (collectively, "TIF Revenues"), and will not be distributed among the Village, the School District, or the other taxing bodies with jurisdiction over all or part of the respective TIF Districts (collectively, the "Taxing Bodies") as other property tax revenues will be.

I. Pursuant to Section 5(b) of the TIF Act, the Parties are members of the "Joint Review Board" for the DOP TIF District (all members of the "DOP Joint Review Board" include representatives from Moraine Valley Community College, School District 135, School District 230, Orland Park Library, Orland Township, Orland Fire Protection District, Cook County, the Village, and a public member at large.

J. The Parties have met and conferred to discuss the proposed DOP TIF District and the Proposed TIF Districts and have identified areas of mutual agreement concerning the use of TIF Revenues within, and the redevelopment of, said TIF Districts.

K. The Parties support the Village's efforts to promote responsible economic development within the Village.

L. The Parties now desire to enter into this Agreement to memorialize their mutual agreement and understanding concerning, and to set forth their rights and responsibilities regarding, the use of TIF Revenues.

SECTION 2. APPLICATION AND USE OF TIF REVENUES AND OTHER REVENUES.

A. The Parties agree that TIF Revenues generated from the Proposed TIF Districts may be applied, used, and distributed as permitted by the TIF Act in the manner contemplated in the plan for the redevelopment of the TIF District as long as they meet the conditions of the Tax Increment Finance Standards, a copy of which is attached to this Agreement as Exhibit A.

SECTION 3. TERMINATION OF TIF DISTRICT.



A. The Village agrees that it will terminate the Proposed TIF Districts, in accordance with the 23-year term set forth in the TIF Act, if and as required by the TIF Act.

B. Although no additional TIF extension requests are contemplated, the Parties agree that should a Proposed TIF District seek an extension, School District 135 and School District 230 will provide due consideration of the extension request. For such requests, the reasons for the extension must be compelling and the goals and objectives for the TIF District during an extension period must be clearly articulated, and only feasible but for the additional time being requested.

SECTION 4. MEETINGS.

In addition to the annual Joint Review Board meeting required pursuant to the TIF Act, the Parties agree to meet at least one additional time per calendar year in order to review the progress of redevelopment within TIF Districts and the performance by each of the Parties of their respective duties and obligations set forth in this Agreement.

SECTION 5. BENEFITS TO THE PARTIES

A. Proposed TIF Districts

- a. Each year, the Village will pay to the School District an amount, if any, calculated by multiplying the number of students living within the TIF District during the term of the TIF District and attending a school operated by the School District; less (1) the number of students living in the TIF District area and attending a school operated by the School District at the time the TIF District is created by the Village or (2) for property not currently developed with residential units, the number of students that could be supported by the base or frozen equalized assessed value ("EAV") of the parcel included in the TIF District and later developed with improvements that result in students attending a school operated by the School District by the "amount paid by pupil". The amount paid per pupil shall be determined using the formula provided in Section 11-74.4- 3(q) 7.5 of the TIF Act as from time to time amended (the "Student Payments").
- b. After July 1 and before September 30 after each school year, the School District will inform the Village of the number of students attending one of its



schools and living in a dwelling in the TIF District which has received TIF assistance, if any and as calculated above, by providing the Village with such students' names and addresses (or alternative information if necessary to avoid violating privacy laws).

- c. The Village shall pay the amount due to the School District within sixty (60) days after receiving such information from the School District if adequate funds are available in the TIF District. In the event that the amount of the Student Payments which would become due exceed the percentage of percentage limitations set forth in the TIF Act, then in that event, the difference between what the Village is permitted to pay to the District as an eligible cost pursuant to the TIF Act and the Student Payments shall be paid to the District to reimburse the District for TIF eligible costs incurred by the District associated with the repair, rehabilitation and reconstruction of public buildings of District owned building situated within the TIF District.
 - d. The School District shall provide the Village with such documentation as is reasonably necessary for the Village to determine whether the reimbursement requested is for eligible costs as permitted by the TIF Act. The definition of eligible costs for reimbursement to the School District and "TIF Assistance" to a development shall be given a liberal and broad interpretation by the Village.
 - e. The payments of TIF Revenues described above shall be prioritized payments, paid before any and all other payments out of the TIF District. If there are insufficient funds in the TIF District to make full payments to the School District in any particular year, partial payment shall be made to the extent possible and the unpaid balance owed to the School District will be carried over for one or more years for payment as additional TIF funds become available, and will remain prioritized payments, paid before any and all other payments out of the TIF District.
 - f. If the School District does not make a claim for reimbursement in the time frame stated it shall forfeit any claim for reimbursement for that year. Nothing in this Agreement shall be construed to limit in any way any developer impact fees or other developer contribution fees the School District may otherwise be entitled to.
- B. Park School Right-of-Way – As part of a separate agreement with the Forest Preserve District of Cook County (FPDCC), the Village has acquired certain right-of-way



adjacent to the western edge of School District 135's Park School property. The Village will transfer the right-of-way to School District 135 for School District 135 to design, engineer, and construct, at its own cost, a new access road to Park School.

- C. Impact Fees - The Village is revising its Land Development Code in regard to impact fees and requirements for the dedication of land and fees in lieu of land for schools. The Village of Orland Park collects and distributes impact fees, and land and fees in lieu of land for schools, for all new residential developments in the Village. The fees are based on the amount of land required for the various types of schools, the number and type of new dwelling units and the number of new students generated by new residential developments, and general land values in Orland Park. In the normal course of business, Village staff reviewed its various codes and recommends updates to said codes. Periodic review of codes helps ensure data is up to date, policies and procedures reflect current trends and that regulations both remain legally enforceable and ensure that the local school districts receive land or cash in lieu of land to help offset capital impacts placed on them by new residential development. Village staff plan on presenting the draft update to the Village's impact fee and school dedication ordinance, and a corresponding intergovernmental agreement that will memorialize the process for collection and distribution of the school dedications, at a Village Board in the very near future. The Parties agree to enter into a separate Intergovernmental Agreement for the collection and distribution of impact fees.

SECTION 6. TERM; REMEDIES.

A. Term and Termination. The term of this Agreement will commence upon the date that the last of the Parties signs this Agreement pursuant to authority duly provided to the signatory. This Agreement will terminate upon expiration of the separate agreement for the use of the High Point School and Orland Jr. High School fields. This Agreement may be terminated for cause by any Party. For purposes of this Agreement, "cause" is defined as a Party's material failure to perform its duties under this Agreement. The terminating Party must provide sixty (60) days prior written notice setting forth the nature of the breach or material failure to perform under this Agreement to the other parties in the event of a termination for cause. The non-terminating Party or Parties will have a 60-day period, running from the date of delivery of such written notice, in which to cure the material failure identified in the notice.

B. Remedies. A non-defaulting Party may exercise remedies under this Agreement in the event of a default by another Party (the "Defaulting Party") under this Agreement and failure of the Defaulting Party to cure the default within 30 days of written notice from the



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non-defaulting Party. In addition to the right to terminate under Section 6.A above, a non-defaulting Party will be entitled to exercise all remedies available at law or in equity with respect to any default under this Agreement, including without limitation, specific performance of the terms of this Agreement. In the event of enforcement of this Agreement pursuant to litigation, the prevailing Party will be entitled to recover reasonable attorneys' fees and costs incurred in enforcement of the terms of this Agreement. Notwithstanding the foregoing, a non-defaulting Party will be entitled to recover only its actual, direct damages, plus costs and expenses of enforcement. All rights to consequential, punitive, or exemplary damages are expressly waived by each Party. Each Party hereby expressly waives any right to trial by jury.

SECTION 7. GENERAL PROVISIONS.

A. Notices. All notices required or permitted to be given under this Agreement must be given by the parties by: (i) personal delivery; (ii) deposit in the United States Registered Mail, return receipt requested, enclosed in a sealed envelope with first class postage thereon; or (iii) deposit with a nationally recognized overnight delivery service, addressed as stated in this Section 7.A. The address of any party may be changed by written notice to the other parties. Any mailed notice will be deemed to have been given and received within three days after the same has been mailed and any notice given by overnight courier will be deemed to have been given and received within 24 hours after deposit. Notices and communications to the parties must be addressed to, and delivered at, the following addresses:

To the Village:
Village of Orland Park
ATTN: Village Manager
14700 Ravinia Avenue
Orland Park, IL 60462

To School District 135:
Orland School District 135
Attention: Superintendent
15100 S 94th Ave
Orland Park, IL 60462

To School District 230:
Consolidated High School District 230
Attention: Superintendent



15100 S 94th Ave
Orland Park, IL 60462

B. Time of the Essence. Time is of the essence in the performance of all of the terms and conditions of this Agreement.

C. Governing Law. This Agreement is to be governed by, construed, and enforced in accordance with the internal laws, but not the conflicts of laws rules, of the State of Illinois.

D. Amendments and Modifications. No amendment or modification to this Agreement will be effective until it is reduced to writing and approved and executed by each of the Parties in accordance with all applicable statutory procedures; provided, however, that this Section 7.D will not be deemed or interpreted as prohibiting future collaboration between some or all of the Parties without an amendment to this Agreement regarding matters of shared interest to which this Agreement does not apply.

E. No Third-Party Beneficiaries. No claim as a third-party beneficiary under this Agreement by any person, firm, or corporation may be made, or be valid, against any of the Parties.

F. Counterpart Signatures. This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original, but all of which together will constitute one and the same instrument.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

[SIGNATURES ON FOLLOWING PAGE]



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VILLAGE OF ORLAND PARK, an Illinois municipal corporation

BY: _____
Village President

ATTEST: _____
Village Clerk

ORLAND SCHOOL DISTRICT 135, an Illinois school district

BY: _____
President

ATTEST: _____
Secretary

CONSOLIDATED HIGH SCHOOL DISTRICT 230, an Illinois school district

BY: _____
President

ATTEST: _____
Secretary



EXHIBIT A

TAX INCREMENT FINANCE POLICY

Purpose of the TIF Policy

The Village of Orland Park finds that sound management principles require that TIF resources be used prudently and that it supports a stable economic base for the Village. To assist in maintaining this stable financial base and to foster a competitive business environment, the Village desires to establish a policy that guides the investment of public funds in the Downtown Orland Park TIF District and any future TIF Districts. Invested public funds are to facilitate redevelopment projects expected to benefit the Village and that would not otherwise occur, "but for" for the investments.

This TIF policy will (a) provide a general framework to evaluate proposed uses of tax increment financing and (b) deliver guidance in forming recommendations regarding the use of tax increment financing and negotiating any redevelopment agreements with developers.

Goals and Objectives

The overall goal of the TIF Policy is to promote a stable economic base that enables the Village to continue to deliver critical services to the community. Further, this TIF Policy affirms the goal of "a balanced pattern of development in the community that provides for well designed, compatible, and economically sustainable business, employment, and residential areas."

To further the aforementioned goals, the Village will use tax increment financing to achieve certain redevelopment objectives:

- Increase and diversify the Village's property tax and sales tax base;
- Promote aesthetic improvements and prevent the onset of blight; and
- Invest in redevelopment projects that, but for TIF assistance, would not otherwise occur.



General Guidelines for Redevelopment Projects

The Village will comply with the requirements of the Illinois Tax Increment Allocation Redevelopment Act (the "TIF Act"), as amended. Among other provisions, the TIF Act limits expenditures for certain types of "redevelopment project costs" as defined in the TIF Act.

The Village will undertake an economic evaluation/risk assessment of proposed redevelopment projects, to ensure that:

- a) Village assets are safeguarded, and
- b) The proposed projects satisfy the "but-for" test embodied within the Tax Increment Allocation Redevelopment Act.

Economic Evaluation and Risk Assessment

Proposed uses of tax increment financing will be subject to rigorous economic analysis and risk assessment. The need for public assistance must be demonstrated and documented by the developer. Supporting documentation may include "proformas" containing project budgets and cash flow projections, market studies in connection with anticipated land uses, and other financial/market information. The Village will perform an independent analysis of the supporting documentation, including project costs, to ensure that the request for assistance is credible.

The developer must be able to demonstrate the ability to execute the proposed redevelopment project, taking into account financial capacity, past experience, general reputation and credit history.

Performance Measures

The following performance measures will be used to evaluate a redevelopment project:

Projected Revenues - The Village will estimate property tax and, if applicable, sales tax revenue of a project over the period that the TIF District is in effect.

Leverage Ratio - The Village will endeavor to maximize the amount of private investment per dollar of public assistance.



Financial Gap - The Village may perform a "gap analysis" to determine the difference or gap between project sources and uses; additionally, it may compare developer investment return with and without public assistance to determine an appropriate rate of return to the developer (e.g., based upon calculations such as internal rate of return).

Developer Equity - The Village will consider the percentage of project costs financed by developer equity, to determine if Village and developer interests are properly aligned. Equity includes cash, unleveraged value in land, or prepaid costs allocated toward the project.

Prohibited Uses

Assistance for a redevelopment project will not be provided the project:

- Would otherwise result in reimbursement for redevelopment projects costs prohibited by the TIF Act.
- Exceeds 100% of the incremental revenue associated with the project parcels, unless it furthers a Village goal in addition to the redevelopment objectives identified in this policy.