



**DEPARTMENT OF COMMUNITY DEVELOPMENT SERVICES**

*Economic Development Division*

**m e m o r a n d u m**

**TO:** Bruce K. Walden, Chief Administrative Officer

**FROM:** Elizabeth H. Tyler, AICP, Director

**DATE:** November 9, 2006

**SUBJECT:** Proposal to Extend the Build Urbana Tax Rebate Program for an Additional Two Years (To December 1, 2008)

**Description**

This memorandum provides information pertaining to a proposal to extend the City's Build Urbana Tax Rebate Program from its current expiration date of December 1, 2006 to December 1, 2008. This Build Urbana Tax Rebate Program has successfully encouraged the construction of close to 800 new single-family and duplex housing units in Urbana by providing incentives to builders, developers, and homeowners since 2001. Specifically, this program rebates the property tax difference between the total tax rates in the Cities of Urbana and Champaign to owners of new homes for a total of five years, equalizing the tax rates on these structures during that period. The Single-Family Tax Rebate Program is an integral component of the Build Urbana program, which promotes development and real estate investment in the community.

The Tax Rebate Program has helped to encourage the creation of new subdivisions and the expansion of existing subdivisions in Urbana. Subdivisions included in the first year of adoption included Beringer Commons (note that a clause to the program for Beringer Commons specifies that their rebates fall under different requirements due to a previous legal agreement), Eagle Ridge, Fairway Estates, Landis Farms, Lincolnwood, South Ridge, Stone Creek, and Savannah Green. The Eastgate subdivision was added in 2002. In 2003 - 2004, additional subdivisions or phases were added at South Ridge, Sunny Estates, The Ridge, Beringer Commons, Savannah Green and Landis Farm. Also in 2004, the Prairie Winds mixed-use senior housing project began development of owner occupied single-family housing lots.

**Issues**

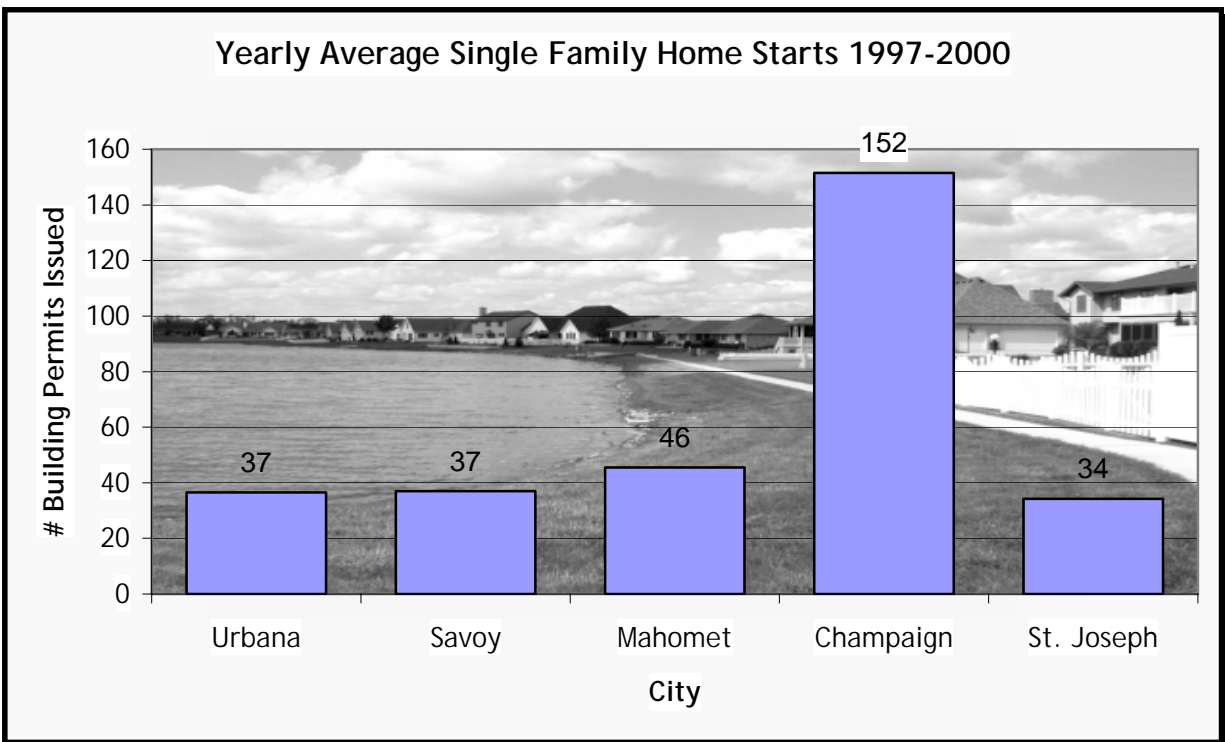
City staff regularly receive positive comments about the program from the development community and homeowners. In recent months, concern has been expressed about the pending conclusion of the program and several requests have been received advocating its extension. Attached are letters requesting extension of the program from The Atkins Group, Tatman Family LLC, Ed Armstrong, the Weisiger Family Trust, and Hillshire Construction.

Since initiation of the Tax Rebate Program, staff has provided regular updates to the Council as to the progress and effects of the program. Staff also periodically updates the Urbana School District, Urbana Park District and Cunningham Township. At their regular business meeting on October 17, 2006, the Board of Education of Urbana School District 116 unanimously adopted a Resolution supporting the two-year extension of the program (copy attached) and members noted the positive impacts of the program on the tax revenues and student base of Urbana. The Park District Board of Commissioners will review the program on November 14, 2006. Park District staff anticipates that the Board will support an extension of the program.

## Background

The Tax Rebate Program was conceived when builders, developers (under the leadership of UBA and UDBA), and the city decided to increase single-family home starts in Urbana. At the time, single-family home starts in the community were significantly lower than rates in surrounding communities (See Chart A.) and realtors viewed Urbana's higher tax rate to be the cause. Since the commencement of the Tax Rebate Program, Urbana has significantly increased the volume and share of the new single family housing market.

Chart A



In March of 2001, the Tax Rebate Program was approved by City Council (by Resolution No. 2001-02-007R) with the following characteristics and guidelines:

- The program's goal is to increase new home construction in Urbana
- The program rebates the difference between the total property tax rate in Urbana and Champaign
- The program allows the property owner of a newly constructed single family home a tax rebate for up to 5 years (subsequently extended to cover duplexes, condominiums, cooperatives, and zero-lot line townhouses)

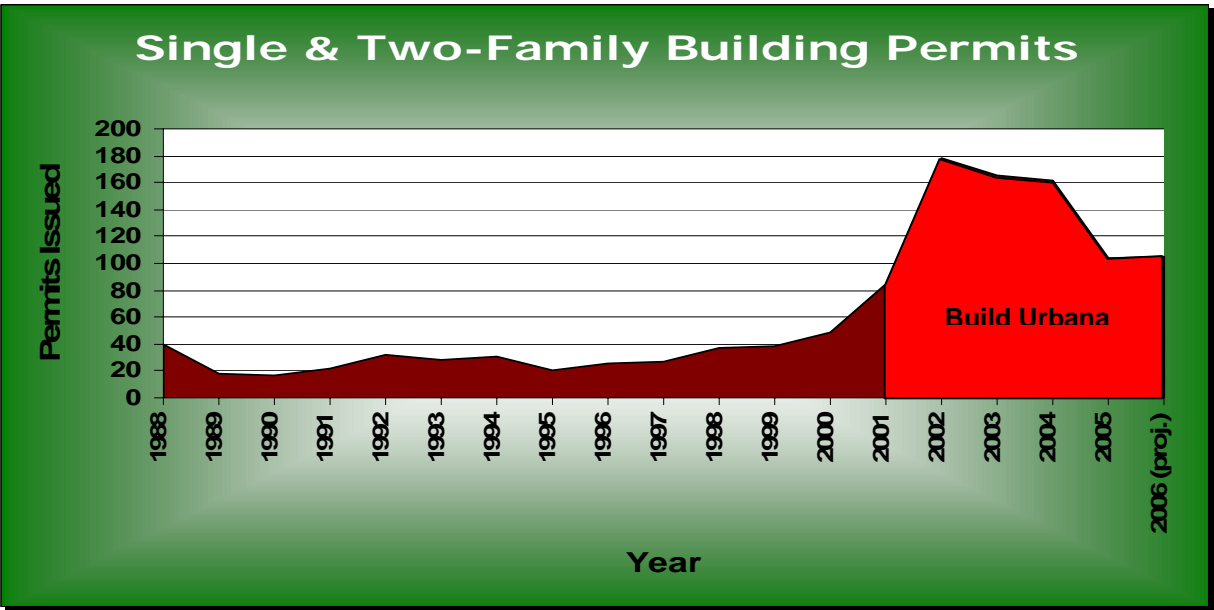
- The home must be owner-occupied
- The home must be within Urbana city limits
- The home's building permit must have been issued between March 1, 2001 and December 1, 2002 (subsequently extended to 2004 and again to 2006)
- The rebate is transferable to subsequent owners within the 5-year time frame

Under the Build Urbana program, a wide array of efforts promoting single family-housing opportunities in Urbana have occurred through the cooperation of the City with the Urbana Business Association, the builders and developers association, and other groups. City staff developed a Tax Rebate Brochure, which provides information on program guidelines and Urbana subdivisions with available building sites and homes. Community organizations and businesses have also promoted the Tax Rebate Program, as a part of the outreach for Build Urbana, through tours, the annual 'Parade of Homes', cooperative forums, presentations, annual realtor breakfasts, interviews, press releases and advertising via the full spectrum of media.

In July 2001, the Tax Rebate Program was extended by the Council to include Zero Lot Line Townhouses, Condominiums, and Duplexes (by Resolution No. 2001-07-022R). Some clarification was added to the 2004 extension of the program to ensure that the program is applied only to new, owner-occupied homes with a ground lease component so that the program continues to support existing and planned subdivision and is not applied to non-subdivision projects with secondary rental goals. In November 2002, the Build Urbana Tax Rebate Program was extended until December 1, 2004, due to its effectiveness, and in November 2004, the program was extended again until December 1, 2006 in order to continue the success of the program.

Since initiation of the Build Urbana program, Urbana's share of single-family housing development has dramatically increased. For the year 2001, Urbana's single-family home starts jumped to 83 (87 counting duplexes), three times the average of the previous eleven years – even though the program did not cover the full calendar year (see Chart B). In 2002, single-family home starts totaled 176 (178 counting duplexes), over six times the 1990 – 2000 average of 28 homes. In 2003, the single family total was 159, or 165 counting duplexes. In 2004, there were 155 single-family home starts, or 161 counting duplexes. In 2005 the number of single-family home starts dropped off a bit with the build-out of some subdivisions for a total of 104 single-family units plus 4 duplex units. It appears that in 2006 the number of new single-family homes will increase again with the total units to date at 98 new single-family homes and 2 duplex units. The total for all single-family and duplex units built under the Tax Rebate Program as of November 7, 2006, is 790.

## **Chart B**



**Fiscal Impacts**

Table 1 (below) illustrates the financial impact of the Tax Rebate program for the calendar years 2001 through 2005. The net impact of the program (revenues minus cost) is substantial for each taxing district (totaling over \$1 million annually) and the long-term returns are even greater (over \$48 million in property taxes over 50 years). The initial cost of the rebates (five year period) leverages eight times the return on investment over all districts. Substantial benefits are shown even when the average housing starts for years prior to program initiation are subtracted, on the assumption that this level of construction would have occurred without the program. Success of the Tax Rebate program has also been aided by historically low-interest rates and by a wide variety of housing choices and price points in Urbana’s subdivisions.

**Table 1**

SUMMARY OF RESULTS OF PROP. TAX REBATE PROGRAM, CY2001 - 2006 YTD									
					Annual	Annual	Annual	Annual	Annual
		Estimated			Prop. Tax	Prop. Tax	Prop. Tax	Prop. Tax	Prop. Tax
	# Homes	Ave. Cost	Total Value	EAV	School	Parks	Township	City	Total
Total Homes Built	790	\$135,000	\$106,650,000	\$31,600,000	\$1,414,353	\$235,831	\$62,821	\$414,592	\$2,127,596
Cost of Rebates					\$173,389	\$21,520	\$50,813	\$0	\$245,722
Current Annual Net Gain All Units					\$1,240,964	\$214,311	\$12,008	\$414,592	\$1,881,875
Current Annual Payback					8 to 1	10 to 1	n/a	n/a	8 to 1
Present Value Net Gain Next 5 Years					\$5,372,723	\$927,855	\$51,988	\$1,794,966	\$8,147,533
Present Value of Prop. Tax 45 Years After					\$31,193,042	\$5,233,165	\$1,198,840	\$9,363,727	\$46,988,774
Total Gain Next 50 Years					\$36,565,765	\$6,161,020	\$1,250,829	\$11,158,693	\$55,136,307
Tax Rate Urbana					4.4758	0.7463	0.1988	1.312	6.8632
Tax Rate Champaign					3.9271	0.6782	0.038	1.312	5.9995
Units Built Above Prev. Average	610	\$135,000	\$82,350,000	\$24,400,000	\$1,092,095	\$182,097	\$48,507	\$320,128	\$1,642,828
Annual Cost of Rebates					\$173,389	\$21,520	\$50,813	\$0	\$245,722
Agreement with Township							\$34,321	(\$34,321)	
Annual Net Gain Units Above Prev. Average					\$918,706	\$160,578	\$32,015	\$285,807	\$1,397,106

**Recommendations**

The Single Family Home Tax Rebate Program has had very beneficial fiscal impacts on the City of Urbana and associated taxing districts. Additional housing opportunities have been provided for new residents and project potential has been created for housing developers. Currently, Urbana has 11 active subdivisions with a number of available lots and homes that could benefit by the extension of the program. City services and utilities already exist at these locations so that no additional public investment is necessary to add these homes to the community. This is a positive for the affected taxing districts who have capacity to provide services and will benefit fiscally from the added Equalized Assessed Value.

Given the beneficial fiscal impacts and positive endorsements summarized above, staff recommends that Council extend the Tax Rebate Program for an additional two years, effective through December 1, 2008. The extended program would apply only to those permits for permanent, owner-occupied, single-family, duplex, zero lot line, and condominium housing with a ground lease component. A Draft Resolution is attached for Council consideration.

Attachments: Resolution  
Resolutions No. 2001-02-007R, 2001-07-022R, 2002-10-028R, 2004-11-023R  
Letters of Support  
School District Board Resolution  
City of Urbana Single and Two Family Housing Permits 1988-2006 (to date)

Prepared by:

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Ryan L. Brault, Redevelopment Specialist

RESOLUTION NO. 2006-11-028R

**A RESOLUTION EXTENDING THE BUILD URBANA TAX REBATE PROGRAM FOR  
TWO ADDITIONAL YEARS**

**(TO DECEMBER 1, 2008 - Build Urbana)**

WHEREAS, on March 5, 2001, the City Council of the City of Urbana adopted Resolution No. 2001-02-007R authorizing a single-family home construction incentive program as a means of promoting new single family home construction in the City; and

WHEREAS, on July 16, 2001, the City Council of the City of Urbana adopted Resolution No. 2001-07-022R extending the single-family home construction incentive program to owner occupied zero lot-line townhomes, condominiums, cooperatives, and duplexes; and

WHEREAS, on November 18, 2002, the City Council of the City of Urbana adopted Resolution No. 2002-10-028R extending the provisions of the single-family home construction incentive program to permits issued for a period from December 1, 2002 to December 1, 2004; and

WHEREAS, on November 24, 2004, the City Council of the City of Urbana adopted Resolution No. 2004-11-023R extending the provisions of the single-family home construction incentive program to permits issued for a period from December 1, 2004 to December 1, 2006; and

WHEREAS, the single-family home construction incentive program involves the payment of the difference between the property taxes incurred by new homes in the City of Urbana and the taxes those homes would incur in the City of Champaign for five years, on behalf of property owners who build new homes within the City; and

WHEREAS, the program has been successful in promoting new home starts in Urbana and has contributed to an increase in new housing starts from a previous average of 29 new single-family homes per year for the period from

1988 to 2001 to 176 new homes in 2002, 159 new homes in 2003, 161 new homes in 2004, 104 new homes in 2005, and over 100 new homes in 2006; and

WHEREAS, analysis of the costs of the program compared with the benefits of increased tax assessments is positive with an overall rate of return on investment of over seven times; and

WHEREAS, in order to promote home ownership rather than investment development with secondary rental objectives, it is desirable that the program extend its provisions only to those zero lot-line townhomes, condominiums, duplexes and cooperative housing units that are owner occupied and exclusively ground-lease domiciles; and

WHEREAS, extension of the Build Urbana home construction incentive program to continue for an additional two years so that it is applicable to building permits issued between December 1, 2006 and December 1, 2008 will assist in the build-out of currently active subdivisions in Urbana; and

WHEREAS, support for the extension of the program has been communicated from various local developers and the Urbana School District; and

WHEREAS, the Urbana City Council, having duly considered all matters pertaining thereto, finds and determines that the proposed time extension of the single-family home construction incentive program is in the best interest of the City of Urbana.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF URBANA, ILLINOIS, as follows:

Section 1. The City Council finds and determines that the facts contained in the above recitations are true.

Section 2. The Urbana City Council hereby resolves that the City of Urbana does hereby amend Resolution No. 2001-02-007R, as amended by Resolution No. 2001-07-022R and Resolution No. 2002-10-028R, to extend the provisions of the Build Urbana tax rebate program only to those zero lot-line townhomes, condominiums, duplexes and cooperative housing units that are



owner occupied, exclusively ground-lease domiciles and to exclude rental or temporary residences.

Section 3. The Urbana City Council further resolves that the City of Urbana does hereby amend Resolution No. 2001-02-007R, as amended by Resolution No. 2001-07-022R, Resolution No. 2002-10-028R, and Resolution No. 2004-11-023R to extend the provisions of that resolution to building permits issued between December 1, 2006 and December 1, 2008.

Section 4. All other provisions of Resolution No. 2001-02-007R, Resolution No. 2001-07-022R, Resolution No. 2002-10-028R, and Resolution No. 2004-11-023R shall apply and shall otherwise remain in force.

PASSED by the City Council this \_\_\_\_ day of \_\_\_\_\_, 2006.

AYES:

NAYS:

ABSTAINS:

\_\_\_\_\_  
Phyllis D. Clark, City Clerk

APPROVED by the Mayor this \_\_\_\_\_ day of \_\_\_\_\_, 2006.

\_\_\_\_\_  
Laurel Lunt Prussing, Mayor

RESOLUTION NO. 2002-10-028R

**A RESOLUTION EXTENDING THE SINGLE-FAMILY HOME TAX REBATE PROGRAM FOR TWO  
ADDITIONAL YEARS (TO DECEMBER 1, 2004)**

WHEREAS, on March 5, 2001, the City Council of the City of Urbana adopted Resolution No. 2001-02-007R authorizing a single-family home construction incentive program as a means of promoting new single family home construction in the City; and

WHEREAS, on July 16, 2001, the City Council of the City of Urbana adopted Resolution No. 2001-07-022R extending the single-family home construction incentive program to owner occupied zero lot-line townhomes, condominiums, cooperatives, and duplexes; and

WHEREAS, the single-family home construction incentive program involves the payment of the difference between the property taxes incurred by new homes in the City of Urbana and the taxes those homes would incur in the City of Champaign for a period of time, on behalf of property owners who build new homes within the City; and

WHEREAS, the program has been successful in promoting new home starts in Urbana and has contributed to an increase in new housing starts from a previous average since 1988 of 29 new single-family homes to 83 new homes in 2001 and over 167 new homes in 2002; and

WHEREAS, analysis of the costs of the program compared with the benefits of increased tax assessments is positive with an overall rate of return on investment of over three times; and

WHEREAS, extension of the single-family home construction incentive program to continue for an additional two years so that is applicable to building permits issued between March 1, 2001 and December 1, 2004 will assist in the build-out of currently active subdivisions in Urbana; and

WHEREAS, the Urbana City Council, having duly considered all matters pertaining thereto, finds and determines that the proposed time extension of the single-family home construction incentive program is in the best interest of the City of Urbana.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF URBANA, ILLINOIS, as follows:

Section 1. The City Council finds and determines that the facts contained in the above recitations are true.

Section 2. The Urbana City Council hereby resolves that the City of Urbana does hereby amend Resolution No. 2001-02-007R, as amended by Resolution No. 2001-07-022R, to extend the provisions of that resolution to building permits issued between March 1, 2001 and December 1, 2004.

Section 3. All other provisions of Resolution No. 2001-02-007R and Resolution NO. 2001-07-022R, shall apply and shall otherwise remain in force.

PASSED by the City Council this \_\_\_\_\_ day of \_\_\_\_\_,  
\_\_\_\_\_.

\_\_\_\_\_  
Phyllis D. Clark, City Clerk

APPROVED by the Mayor this \_\_\_\_\_ day of \_\_\_\_\_,  
\_\_\_\_\_.

\_\_\_\_\_  
Tod Satterthwaite, Mayor

RESOLUTION NO. 2004-11-023R

**A RESOLUTION EXTENDING THE BUILD URBANA TAX REBATE PROGRAM FOR  
TWO ADDITIONAL YEARS**

**(TO DECEMBER 1, 2006 - Build Urbana)**

WHEREAS, on March 5, 2001, the City Council of the City of Urbana adopted Resolution No. 2001-02-007R authorizing a single-family home construction incentive program as a means of promoting new single family home construction in the City; and

WHEREAS, on July 16, 2001, the City Council of the City of Urbana adopted Resolution No. 2001-07-022R extending the single-family home construction incentive program to owner occupied zero lot-line townhomes, condominiums, cooperatives, and duplexes; and

WHEREAS, on November 18, 2002, the City Council of the City of Urbana adopted Resolution No. 2002-10-028R extending the provisions the single-family home construction incentive program to permits issued for a period from December 1, 2002 to December 1, 2004; and

WHEREAS, the single-family home construction incentive program involves the payment of the difference between the property taxes incurred by new homes in the City of Urbana and the taxes those homes would incur in the City of Champaign for five years, on behalf of property owners who build new homes within the City; and

WHEREAS, the program has been successful in promoting new home starts in Urbana and has contributed to an increase in new housing starts from a previous average of 29 new single-family homes per year for the period from 1988 to 2001 to 176 new homes in 2002, 159 new homes in 2003 and over 140 new homes in 2004; and

WHEREAS, analysis of the costs of the program compared with the benefits of increased tax assessments is positive with an overall rate of return on investment of over seven times; and

WHEREAS, in order to promote home ownership rather than investment development with secondary rental objectives, it is desirable that the program extend its provisions only to those zero lot-line townhomes, condominiums, duplexes and cooperative housing units that are owner occupied and exclusively ground-lease domiciles; and

WHEREAS, extension of the Build Urbana home construction incentive program to continue for an additional two years so that it is applicable to building permits issued between December 1, 2004 and December 1, 2006 will assist in the build-out of currently active subdivisions in Urbana; and

WHEREAS, support for the extension of the program has been communicated from various local developers, the Urbana School District, and the Urbana Park District; and

WHEREAS, the Urbana City Council, having duly considered all matters pertaining thereto, finds and determines that the proposed time extension of the single-family home construction incentive program is in the best interest of the City of Urbana.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF URBANA, ILLINOIS, as follows:

Section 1. The City Council finds and determines that the facts contained in the above recitations are true.

Section 2. The Urbana City Council hereby resolves that the City of Urbana does hereby amend Resolution No. 2001-02-007R, as amended by Resolution No. 2001-07-022R and Resolution No. 2002-10-028R, to extend the provisions of the Build Urbana tax rebate program only to those zero lot-line townhomes, condominiums, duplexes and cooperative housing units that are

owner occupied, exclusively ground-lease domiciles and to exclude rental or temporary residences.

Section 3. The Urbana City Council further resolves that the City of Urbana does hereby amend Resolution No. 2001-02-007R, as amended by Resolution No. 2001-07-022R and Resolution No. 2002-10-028R, to extend the provisions of that resolution to building permits issued between December 1, 2004 and December 1, 2006.

Section 4. All other provisions of Resolution No. 2001-02-007R, Resolution No. 2001-07-022R, and Resolution No. 2002-10-028R, shall apply and shall otherwise remain in force.

PASSED by the City Council this \_\_\_\_\_ day of \_\_\_\_\_, 2004.

AYES:

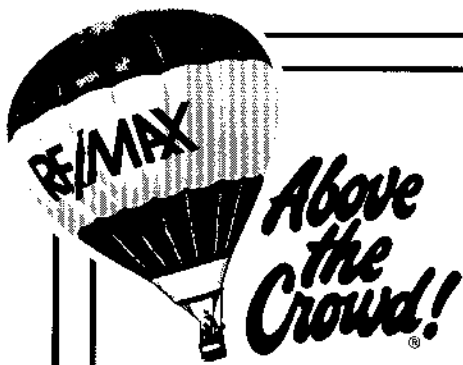
NAYS:

ABSTAINS:

\_\_\_\_\_  
Phyllis D. Clark, City Clerk

APPROVED by the Mayor this \_\_\_\_\_ day of \_\_\_\_\_ October \_\_\_\_\_,  
2004.

\_\_\_\_\_  
Tod Satterthwaite, Mayor



City of Urbana  
Economic Development Director  
Tom Carrino  
400 S. Vine Street  
Urbana, IL 61801

October 4, 2006

RE: City of Urbana Tax Rebate Program

Dear Tom:

The purpose of this letter is to express our appreciation of the "Urbana Tax Rebate Program."

In the last 4-5 years, we have moved approximately 240 new families to the Savannah Green Subdivision in the City of Urbana. This has been great for our neighborhoods as well as our community.

The "Urbana Tax Rebate Program" gives a great incentive to live in the Urbana area. Without this program, I think it will hurt the sales in the Urbana neighborhoods, which will be a loss for the City of Urbana as well.

Please extend the "Urbana Tax Rebate Program" for our neighborhoods and the City. As this helps promote new building to the area and attracts new homeowners to the City of Urbana.

Sincerely,

A handwritten signature in cursive script that reads 'Ed Armstrong'.

Ed Armstrong

Ed Armstrong, REALTOR®

**RE/MAX** Realty Associates  
2009 Fox Drive, Suite G  
Champaign, Illinois 61820  
Office: (217) 373-4961 • Fax: (217) 363-1380  
Mobile: (217) 202-6767  
E-Mail: VEdArmstrongIII@aol.com  
Website: www.SavannahGreen.com



# **— The Atkins Group —**

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Date: October 5, 2006

To: Mayor Laurel Prussing  
Bruce Walden, CFO City of Urbana

Cc: Council Members  
Charlie Smith                      Danielle Chynoweth  
Robert Lewis                      Brandon Bowersox  
Dennis Roberts                     Heather Stevenson  
Lynne Barnes

From: Mike Martin

Re: Build Urbana Program

The Atkins Group would like to request that the City of Urbana extend the Build Urbana Program for an additional two years from its current expiration. We believe that the Program has been instrumental in promoting Stone Creek and The Vistas at Eastgate. As you may be aware, The Atkins Group is currently developing Cobble Creek Subdivision, which is adjacent to Stone Creek Golf Course. The continuation of the Build Urbana Program should greatly assist sales of lots in that development.

The Atkins Group firmly believes that the continued expansion of the residential community in Southeast Urbana will hasten the commercial and retail development in the Stone Creek Commons area as well as assist in the redevelopment of the retail and commercial area along Philo Road. All of these are essential to the expansion of the tax base in Urbana.

We believe that given the current interest rate climate and the real estate tax situation, the Build Urbana Program will be essential to the continued growth in residential building in the City of Urbana. We have used the Build Urbana Program as an integral part of our marketing program for our Urbana residential developments and would continue to do so if it is extended.

Thank you for your consideration.

## BUILD URBANA 2001-2006

### CITY OF URBANA HOUSING PERMITS: SINGLE AND TWO- FAMILY 1988 to November 2006

**Build Urbana Has Created A 5 Fold Increase in Single and Two-Family Home Construction. On average, an additional 101 new homes per year have been built under the Build Urbana program over what would have been expected to be built without the benefit of the program.**

YEAR	# OF UNITS ADDED
1988	40
1989	18
1990	17
1991	22
1992	32
1993	28
1994	31
1995	21
1996	26
1997	27
1998	37
1999	39
2000	49
<hr/>	
2001	Begin Build Urbana 85 (82 under BU)
2002	178
2003	165
2004	161
2005	104
2006 (Thru November 7, 2006)	100
<hr/>	
Total Under Build Urbana (5.5 Yrs.)	790
Avg. Per Year Under Build Urbana	131
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Total Previous 13 Years	387
Avg. Per Year Previous 13 Years	30
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**TATMAN FAMILY LLC**  
REAL ESTATE DEVELOPMENT/RENTALS

3103 Tatman Ct., Ste. 103  
Urbana IL 61802  
217/365-9198  
Fax 365-9367

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Mayor Laurel Prussing  
City Council Members  
400 S. Vine  
Urbana, Illinois 61801

Once again I write to you to encourage the continuance of the "Build Urbana" program. This has been a very valuable "tool" for myself and other builder-developers to sell Urbana. This program has been very successful in the past five years in adding numerous homes and taxpayers to our city. This is very important as we all know that in order to build the retail tax base we must have roof tops first

I strongly urge you to continue this program for single family homes. With the downturn in the housing market we have been able to use this to close the deal several times this past couple of months at the Prairie Winds Subdivision. It enables us to overcome the public perception that Urbana's tax rate is too high.

Thank You

Paul L. Tatman



## Hillshire Construction

1913 Trails Drive Urbana, IL 61802  
217-352-6400 Fax 217-384-0631

October 3, 2006

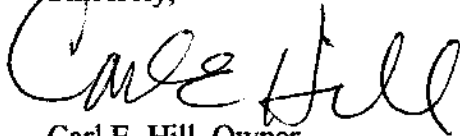
Honorable Mayor and City Council  
Urbana City Building  
Urbana, IL 61801

Dear Friends:

I am very pleased to see the continued results of the "Build Urbana" program and the activity and excitement that have come to our City as a result. We strongly support the program and hope to see it extended this year. There are still hurdles to overcome but with your continued support we will have a greater future as we meet the challenges ahead. Again, let me say that I am very proud of the code enforcement department and the attitude they have as we continue to meet the needs of the builders and residents of Urbana. In many cases, they have gone beyond the call of duty and it is great when I hear from other builders about how their extra effort has helped them.

There is no question that you through the "Build Urbana" program have made a huge difference in providing housing alternatives for Champaign County. This has been a win-win-win situation for the City, the builders and the buyers in our community. We as home builders and developers in east central Illinois ask for your continued support for the Tax Rebate Program.

Sincerely,



Carl E. Hill, Owner  
Hillshire Construction