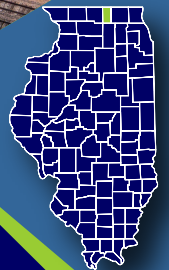




BELVIDERE-BOONE COUNTY Enterprise Zone

Incentives Overview



Managed by,
GROWTH DIMENSIONS
ECONOMIC DEVELOPMENT
BELVIDERE & BOONE COUNTY, IL
815.547.4252 • info@growthdimensions.org
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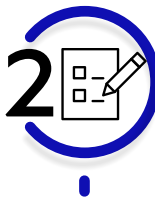
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ENTERPRISE ZONE PROCESS



Determine if your property is within the Belvidere-Boone County Enterprise Zone.



Complete and return the Enterprise Zone application to Growth Dimensions Economic Development.



Contact the Building Dept. of local municipality to obtain building permit.



Growth Dimensions Economic Development will issue an EZ-1 Building Materials Exemption Certificate.



Growth Dimensions Economic Development continues communication with owners, contractors and sub-contractors.



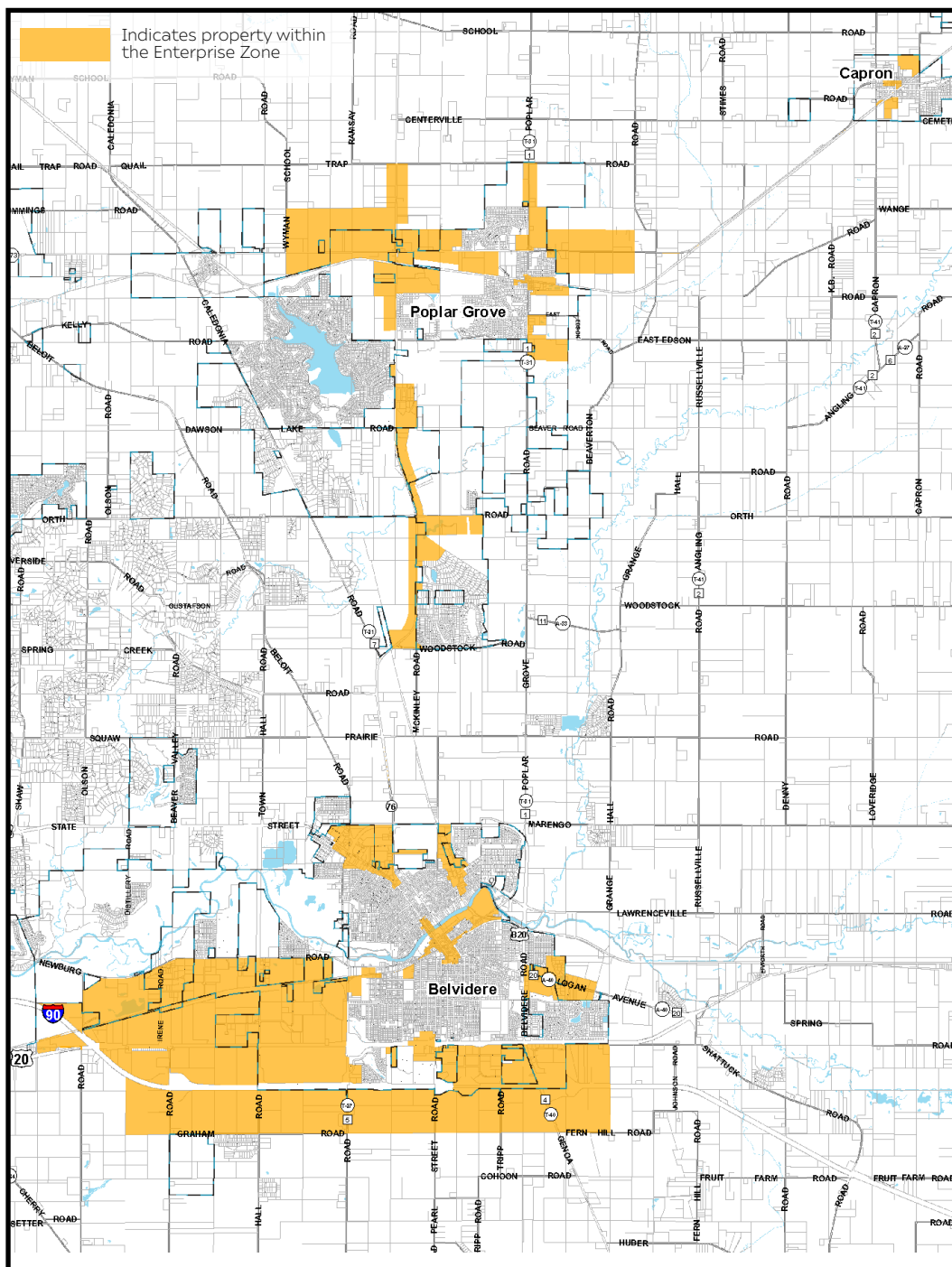
Local and State Reporting, with final project numbers.

INTRODUCTION

The Illinois Enterprise Zone Program is designed to stimulate economic growth and neighborhood revitalization in targeted areas of the state. This is accomplished through state and local tax incentives, regulatory relief, and improved governmental services.

Boone County has had one of the most successful Enterprise Zones in the state, originally certified in 1985 and renewed in 2016. The Boone County Enterprise Zone has helped large, medium, and small businesses create and retain thousands of jobs and invest hundreds of millions of dollars while reaping substantial tax and fee savings.

The Boone County Enterprise Zone include more than 12 miles of eligible property within the City of Belvidere, Village of Capron, Village of Poplar Grove, and unincorporated Boone County. Those government agencies have partnered to offer an array of local incentives in conjunction with state incentives.



BELVIDERE-BOONE COUNTY ENTERPRISE ZONE INCENTIVES

BUILDING PERMIT FEE REDUCTION

Fifty percent (50%) of the building permit fee will be waived when an Enterprise Zone application is submitted containing information related to development activity within the zone. The building department of the municipality in which the property is located will apply the discount.

PROPERTY TAX ABATEMENT

Property taxes are abated on improvements to commercial and industrial properties located within the Belvidere-Boone County Enterprise Zone, which result in an increase in the Equalized Assessed Value (EAV).

Abatements are received from the following municipalities and units of government, dependent on the location of the property:

- Boone County
- City of Belvidere
- Village of Capron
- Village of Poplar Grove
- Belvidere Community Unit School District 100
- Belvidere Township
- Belvidere Township Park District

The property tax abatements are realized one full assessment cycle after completion of the project, on the increased portion of the assessment and do not apply to the assessment amount prior to construction or renovations. For example: If a property is assessed at \$100,000 prior to construction, then assessed at \$250,000 post-construction, the abatement is applied to the \$150,000 increase.

The abatement schedules are as follows:

BASE PROPERTY TAX ABATEMENT

Minimum Investment: No Requirement
Minimum Job Creation: No Requirement

Year 1	Year 2	Year 3	Year 4
80%	60%	40%	20%

MID-LEVEL PROPERTY TAX ABATEMENT*

Minimum Investment: \$200,000,000
Minimum Job Creation: 150

Year 1	Year 2	Year 3	Year 4	Year 5	Years 6-10
100%	90%	80%	60%	50%	25%

HIGH-LEVEL PROPERTY TAX ABATEMENT*

Minimum Investment: \$800,000,000
Minimum Job Creation: 400

Years 1-5	Years 6-10
85%	50%

Additional tax abatement incentives for individual industrial taxpayers under the Base Property Tax Abatement Schedule will be available provided that the taxpayer either constructs improvements

in addition to those for which abatements were granted, or causes suppliers of said taxpayer to construct new improvements whereby the aggregate sum of said improvements increases the assessed valuation of the real property located in the Enterprise Zone by \$2,000,000 or fraction thereof. If such increase occurs within five years from the commencement of the initial abatement, the additional abatement shall be 80% of the taxes produced by the increase in assessed valuation caused by the original improvements to said property in the fifth year, 60% in the sixth year, 40% in the seventh year, and 20% in the eighth year. If a fractional portion of such increase occurs within five years, the above formula shall be adjusted in proportion to the fractional portion of the increase.

*In order to qualify for the Mid- or High-Level Property Tax Abatement, the Enterprise Zone Administrator or designee shall require the owner/employer to certify the total number of qualifying FTE positions employed within three years of the issuance of occupancy permits. In the event the owner/employer fails to maintain the required number of positions to qualify for the High-Level Property Tax Abatement Schedule, the abatement shall immediately cease. Employment requirements will be tolled for reduced employment caused by: acts of God, riots, war, or pandemic, as determined by the Enterprise Zone Administrator.

STATE OF ILLINOIS ENTERPRISE ZONE INCENTIVES

BUILDING MATERIALS SALES TAX EXEMPTION

Enterprise Zone participants have been granted an exemption of the State, City and County sales tax. Sales tax is exempted on building materials incorporated into real estate located in the Enterprise Zone. The exemption applies to building and construction materials used for remodeling, rehabilitation, or new construction.

WHAT IS THE SALES TAX DEDUCTION AND WHAT IS THE RETAILER'S ROLE?

Each retailer who makes a qualified sale of building materials to be incorporated into real estate by remodeling, rehabilitation or new construction in the Enterprise Zone may deduct receipts from such sales when calculating the tax imposed by this Act. For purposes of this Section, "qualified sale" means a sale of building materials that will be incorporated into real estate as part of a building project for which a Building Materials Exemption Certificate (BMEC) has been issued by the Administrator for the Enterprise Zone in which the building project is located. To document the exemption allowed under this Section, the retailer must obtain from the purchaser a copy of the BMEC issued by the Illinois Department of Revenue (IDOR).

The Building Materials Exemption Certificate must contain:

- a statement that the building project identified in the Certificate meets all the requirements for the building material exemption of the Enterprise Zone;
- the location or address of the project; and

In addition, the retailer must obtain certification from the purchaser that includes:

- a statement that the building materials are being purchased for incorporation into real estate located in an Illinois Enterprise Zone;
- the location or address of the real estate into which the building materials will be incorporated;
- the name of the Enterprise Zone in which that real estate is located;
- a description of the building materials being purchased; and
- the purchaser's signature and date of purchase.

The Ordinance that governs the Enterprise Zone into which the building materials will be incorporated may neither require nor prohibit the purchase of building materials from any retailer or class of retailers in order to qualify for the exemption.

DO ALL RETAILERS OFFER A POINT OF SALE EXEMPTION?

No. Retailers are not required by law to participate. The purchaser must ask the retailer for cooperation on this incentive. Retailers have, however, demonstrated good cooperation throughout the history of this program, as this incentive permits them to give customers a "break" without cost to themselves.

WHAT QUALIFIES AS "BUILDING MATERIALS" ELIGIBLE FOR SALES TAX DEDUCTION?

Building materials that are eligible for the Enterprise Zone sales tax deduction include items that are permanently affixed to real property such as lumber, mortar, glued-down carpets, paint, wallpaper, and similar affixed items.

WHO IS REQUIRED TO FILE A BUILDING EXEMPTION REPORT?

You must file a report if you were issued a Building Materials Exemption Certificate by the Illinois Department of Revenue (IDOR) to purchase tax exempt building materials for a High Impact/ Reimagining Energy and Vehicles (REV) / Manufacturing Illinois Chips for Real Opportunity (MICRO) business, or for a business located in an Enterprise Zone or River Edge Redevelopment Zone, and your certificate was valid at any time during the calendar year. You must file a report even if you did not use the certificate to purchase any exempt materials.

WHEN WOULD THE REPORT BE DUE FOR A CERTIFICATE THAT WAS VALID AT ANY POINT DURING A CALENDAR YEAR?

All reports for the Building Materials Exemption Certificates that were valid during the previous year are due no later than May 31 of the following year. For example: for valid 2022 certificates, reports are considered timely if filed no later than May 31, 2023.

DO I NEED TO FILE A REPORT FOR EACH PROJECT I PURCHASE BUILDING MATERIALS FOR IN A CALENDAR YEAR?

You must file a single Building Materials Exemption report. Your filing will contain all of your certificates for all projects that were active during the current reporting year. You must supply information for each certificate under the appropriate certificate and appropriate project on a single report.

FOR WHICH YEAR OR TIME PERIOD AM I FILING?

You must report the value of all tax-exempt building materials purchased between January 1 and December 31 of the reporting year. The law requires reports to be filed with IDOR on or before May 31, annually. If a due date falls on a weekend or a holiday, a report is due the next business day. Do not use the online reporting system to report tax exempt building materials purchased before January 1 or after December 31 of the reporting year. If you wish to file a report for a period before January 1 of the reporting year you must contact IDOR at REV.EZReporting@Illinois.gov.

WHAT INFORMATION WILL I NEED TO FILE A REPORT?

You need the identification number you used to register for your Building Materials Exemption Certificate, which is your Federal Employer Identification Number (FEIN), Social Security Number (SSN), or Applicant Identification Number. You need to report the value of the building materials purchased with each of your certificates during the current, reporting, calendar year.

WHAT DO I DO TO REPORT FIGURES FOR A PREVIOUS YEAR?

Previous year's figures should not be included on your current year's report. Prior year reports are available upon request by emailing IDOR at REV.EZReporting@Illinois.gov. They will email you a form for the appropriate year to fill out and send back to them. However, current year figures must be filed on the current year report using the electronic system.

HOW LONG IS EACH CERTIFICATE VALID?

Each certificate is good for no more than two years from the date of issuance. Each certificate's expiration date is identified on the certificate.

WHAT IF I MAKE A MISTAKE OR NEED TO CORRECT A REPORT THAT I ALREADY FILED?

If you make a mistake or need to correct a report that you already filed, you must submit an entirely new report for all of your certificates again, even the ones that were correctly filed the first time. Please log into your account and file a new report. This new report will completely replace your earlier submissions.

HOW DO I REPORT IF I HOLD CERTIFICATES FOR MULTIPLE PROJECTS IN MULTIPLE ENTERPRISE ZONES?

The reporting application will provide a list of all certificates issued for your identification number that were active at some point during the calendar year of the report. You must report purchases for each project under the certificate number for that project.

AFTER I FILE MY REPORT, WILL I RECEIVE A CONFIRMATION THAT IT HAS BEEN COMPLETED?

Immediately after you submit your report, a confirmation page will appear. You should print or write down the confirmation number given. You will need this number in order to view your report, if you choose to at a later date. Please note: once the window of time for filing your report ends (soon after May 31), you no longer will be able to log into the reporting interface to view past reports.

AFTER I HAVE FILED MY COMPLETED REPORT AND I HAVE MY CONFIRMATION NUMBER, HOW LONG SHOULD I KEEP THESE RECORDS?

IDOR recommends that you keep your confirmation number at least through the end of the filing deadline in case you wish to view your report again. You should keep your reports with your tax returns and information and follow the standard time frame for keeping tax records for audit purposes. Please note: once the window of time for filing your report ends (soon after May 31), you no longer will be able to log into the reporting interface to view past reports.

EXAMPLES OF ELIGIBLE MATERIALS

- 1) common building materials such as lumber, bricks, cement, windows, doors, insulation, roofing materials and sheet metal can qualify for the exemption;
- 2) plumbing systems and components thereof such as bathtubs, lavatories, sinks, faucets, garbage disposals, water pumps, water heaters, water softeners and water pipes can qualify for the exemption;
- 3) heating systems and components thereof such as furnaces, ductwork, vents, stokers, boilers, heating pipes and radiators can qualify for the exemption;
- 4) electrical systems and components thereof such as wiring, outlets and light fixtures that are physically incorporated into the real estate can qualify for the exemption;
- 5) central air conditioning systems, ventilation systems and components thereof that are physically incorporated into the real estate can qualify for the exemption;
- 6) built-in cabinets and other woodwork that are physically incorporated into the real estate can qualify for the exemption;
- 7) built-in appliances such as refrigerators, stoves, ovens, and trash compactors that are physically incorporated into the real estate can qualify for the exemption;
- 8) floor coverings such as tile, linoleum and carpeting that are glued or otherwise permanently affixed to the real estate by use of tacks, staples, or wood stripping filled with nails that protrude upward (sometimes referred to as "tacking strips" or "tack-down strips") can qualify for the exemption.



EXAMPLES OF NON-ELIGIBLE MATERIALS

Items that are not physically incorporated into the real estate cannot qualify for the exemption. For example, gross receipts from sales of:

- 1) tools, machinery, equipment, fuel, forms, and other items that may be used by a construction contractor at an Enterprise Zone building site, but that are not physically incorporated into the real estate, do not qualify for the exemption;
- 2) free-standing appliances such as stoves, ovens, refrigerators, washing machines, portable ventilation units, window air conditioning units, lamps, clothes washers, clothes dryers, trash compactors and dishwashers that may be connected to and operate from a building's electrical or plumbing system but which do not become a component of those systems do not qualify for the exemption;
- 3) floor coverings that are area rugs or that are attached to the structure using only two-sided tape do not qualify for the exemption.

NOTE: YOU MAY ASK THE ILLINOIS DEPARTMENT OF REVENUE TO ISSUE A PRIVATE LETTER RULING (PLR) TO DETERMINE ELIGIBILITY OF CERTAIN ITEMS NOT COVERED IN THE GENERAL INFORMATION ABOVE.

HOWEVER, IT SHOULD BE NOTED THAT THIS IS A LENGTHY PROCESS WHICH COULD DELAY YOUR PROJECT. YOU MAY ALSO REFER TO PREVIOUSLY ISSUED PLR'S ON FILE WITH IDOR AT THE FOLLOWING LINK TO SEE IF YOUR ISSUE HAS ALREADY BEEN DEALT WITH AT THE STATE LEVEL. IDOR CURRENTLY HAS OVER 1,200 PRIVATE LETTER RULINGS ON FILE. [LEGAL LETTER RULINGS \(ILLINOIS.GOV\)](https://www.idor.state.il.us/idor/legalservices/PLRIndex.cfm)

INVESTMENT TAX CREDIT

The Illinois Income Tax Act, 35 ILCS 5/201, as amended, allows corporations, trusts, estates, individuals, partners, and Subchapter S shareholders a 0.5 percent credit against the state income tax for investments in qualified property which is placed in service in an Enterprise Zone. This credit is in addition to the existing 0.5 percent investment tax credit allowed statewide against the corporate personal property replacement tax. The investment tax credit applies against gross income subject to Illinois income tax and to the depreciable basis of qualified property placed in service within the Zone. It is a one-time credit given in the taxable year in which the property is placed in service. If the amount of the credit exceeds the tax liability for that year, the excess may be carried forward and applied to the tax liability of the five taxable years following the excess credit year.

WHO ARE QUALIFYING TAXPAYERS?

The credit may be taken by corporations, trusts, estates, individuals, partners, and Subchapter S shareholders who make investments in qualified property and who otherwise meet the terms and conditions established by statute.

WHAT ARE EXAMPLES OF "QUALIFIED PROPERTY"?

Examples of qualified property include:

Buildings, structural components of buildings, elevators, materials tanks, boilers, and major computer installations.

Examples of non-qualifying property include:

Land, inventories, small personal computers, trademarks, typewriters and other small non-depreciable or intangible assets.

WHAT DOES "PLACED IN SERVICE" MEAN?

Qualified property is "placed in service" on the earlier of 1) the date the property is placed in a condition of readiness and availability for use, or 2) the date on which the depreciation period of that property begins. To qualify for the Enterprise Zone investment tax credit, the property must be placed in service on or after the date the Zone is certified by DCEO, and, on or before the last day of the firm's taxable year.

WHAT IS "DEPRECIABLE" PROPERTY?

Property must be depreciable pursuant to Internal Revenue Code Section 167. Depreciable property is used in the taxpayer's trade or business or held for the production of income (but not inventory) which is subject to wear and tear, exhaustion, or obsolescence.

There are some types of assets that may not be depreciable, even though they are used in the taxpayer's business or trade or are held for the production of income. Goodwill and land are examples. Other examples of tangible property which are not depreciable are inventories, natural resources, and currency.

DOES "USED" PROPERTY QUALIFY FOR THE ENTERPRISE ZONE INVESTMENT TAX CREDIT?

Used property does not qualify if it was previously used in Illinois in such a manner and by such a person as would qualify for either the statewide investment tax credit or the Enterprise Zone investment tax credit.

Example: A corporation purchases a used pick-up truck for use in its manufacturing business in an Enterprise Zone and from an Illinois resident who used the truck for personal purposes in Illinois. If the truck meets the other requirements for the investment tax credit, it will not be disqualified because it was previously used in Illinois for a purpose which did not qualify for the credit.

However, had the corporation purchased the truck from an Illinois taxpayer in whose hands the truck qualified for the credit, the truck would not be qualified for the investment tax credit, even though the party from whom the truck was acquired had never received an investment tax credit for it.

WHAT IS THE "BASIS" VALUE OF PROPERTY?

The "basis" value of property, for the purposes of this credit, is defined the same way it is defined for purposes of federal depreciation calculations. Essentially, the basis is the cost of the property, as well as related capital costs.

DOES THE ENTERPRISE ZONE INVESTMENT TAX CREDIT CARRY FORWARD?

Yes. The credit is allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, the excess may be carried forward and applied to the tax liability of the five taxable years following the excess credit year. The credit must be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, the credit accruing first in time is applied first.

OPEN MARKET NATURAL GAS TAX EXEMPTION

Companies located within the boundaries of an Illinois Enterprise Zone are entitled to an exemption on the state sales tax for "wheeled" or open market natural gas transactions. Purchases must be from out-of-state vendors.

In order to receive the exemption, [Form RG-61](#) 'Gas Use Tax Exemption Certificate' must be completed and given to the delivering supplier.

UTILITY TAX EXEMPTION

The Public Utilities Act, 220 ILCS 5/9-222.1, as amended, and the Telecommunications Excise Tax Act, 35 ILCS 630/2(a)(5), as amended, allows a business enterprise certified by DCEO as making an investment in a Zone that either creates a minimum of 200 full-time equivalent jobs in Illinois or retains a minimum of 1,000 full-time jobs in Illinois, a 5 percent state tax exemption on gas, electricity and the Illinois Commerce Commission 0.1 percent administrative charge and excise taxes on the act or privilege of originating or receiving telecommunications.

HOW DOES A BUSINESS BECOME ELIGIBLE FOR THE UTILITY TAX EXEMPTION?

To be eligible for this incentive, DCEO must certify that the business makes an investment of at least \$5 million in an Enterprise Zone and has created a minimum of 200 full-time equivalent jobs in Illinois or makes an investment of at least \$20 million in an Enterprise Zone and has retained a minimum of 1,000 full-time jobs in Illinois. A business must submit an application to DCEO documenting the eligible investment and that the job creation or job retention criteria have been met.

WHAT IS AN ELIGIBLE INVESTMENT?

For purposes of this incentive, eligible investment may be either:

- 1) investments in qualified property as defined in the Enterprise Zone Investment Tax Credit; or,
- 2) non-capital and non-routine investments and associated service costs made for the basic construction, renovation, or improvement of qualified property including productive capacity, efficiency, product quality or competitive position. Regular maintenance and routine expenditures are not included.

Contact Growth Dimensions Economic Development at info@growthdimensions.org to get a copy of the Application for the Utility Tax Exemption.

NOTE: LOCAL UTILITY TAX EXEMPTIONS ARE NOT INCLUDED IN THIS EXEMPTION; HOWEVER, THEY MAY BE SEPARATELY EXEMPTED BY LOCAL ORDINANCE.

EXPANDED MANUFACTURING MACHINERY AND EQUIPMENT (MM/E) SALES TAX EXEMPTION

The Revenue Act 35 ILCS 120/1d-1f, as amended, allows a business enterprise that is certified by DCEO as making a \$5 million investment that either: creates a minimum of 200 full-time equivalent jobs in Illinois; or retains a minimum of 2,000 full-time jobs in Illinois; or which retains 90% of the existing jobs, a 6.25 percent state sales tax exemption on all tangible personal property which is used or consumed within an Enterprise Zone in the process of manufacturing or assembly of tangible personal property for wholesale or retail sale or lease. This exemption includes repair and replacement parts for machinery and equipment used primarily in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease, and equipment, manufacturing fuels, material and supplies for the maintenance, repair or operation of manufacturing or assembling machinery or equipment.

HOW DOES A BUSINESS BECOME ELIGIBLE FOR THE MM/E SALES TAX EXEMPTION?

To be eligible for this incentive, DCEO must certify that the business has made an investment of at least \$5 million in an Enterprise Zone and has created a minimum of 200 full-time equivalent jobs in Illinois or has made an investment of at least \$40 million in an Enterprise Zone and has retained a minimum of 2,000 full-time jobs in Illinois or has made an investment of \$40 million in an Enterprise Zone and retained 90 percent of the jobs in place on the date of certification. A business must submit an application to DCEO documenting the eligible investment and that the job creation or job retention criteria will be met.

WHAT IS AN ELIGIBLE INVESTMENT?

For purposes of this incentive, eligible investment may be either:

- 1) investments in qualified property as defined in the Enterprise Zone Investment Tax Credit; or,
- 2) non-capital and non-routine investments and associated service costs made for the basic construction, renovation, or improvement of qualified property including productive capacity, efficiency, product quality or competitive position. Regular maintenance and routine expenditures are not included.

ARE ELIGIBLE SALES LIMITED TO THE UNITS OF GOVERNMENT SPONSORING THE ZONE?

No. Items eligible for the 6.25 percent state sales tax exemption may be purchased anywhere in Illinois.

WHAT TANGIBLE PERSONAL PROPERTY IS ELIGIBLE FOR THE MM/E SALES TAX EXEMPTION?

To be eligible for this exemption, the tangible personal property must be directly used or consumed in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease. Examples of this include: repair and replacement parts; hand tools; materials and supplies such as abrasives, acids, or lubricants; protective clothing and safety equipment; and any fuel used for machinery and equipment.

NOTE: THE ABOVE EXAMPLES ARE ONLY EXEMPT TO THE EXTENT THEY ARE USED WITH MACHINERY AND EQUIPMENT THAT QUALIFIES FOR THE STATEWIDE MANUFACTURING MACHINERY AND EQUIPMENT SALES TAX EXEMPTION.

POLLUTION CONTROL FACILITIES EXEMPTION

For eligible businesses, a sales tax exemption is available on tangible personal property (e.g., machinery, equipment, supplies, etc.) used or consumed within the Enterprise Zone in the operation of pollution control facilities. DCEO must certify the business as “eligible” to qualify, which means a business must make an investment in an Illinois Enterprise Zone that creates a minimum of 200 full time jobs or retains a minimum of 2,000 full time jobs.

NOTE: IF THE APPLICATION IS NOT AVAILABLE ONLINE, CONTACT GROWTH DIMENSIONS ECONOMIC DEVELOPMENT BY PHONE AT 815.547.4252 OR BY EMAIL AT INFO@GROWTHDIMENSIONS.ORG.

SCAN THE CODE TO
LEARN MORE & DISCOVER IF
YOUR BUSINESS PROPERTY
IS LOCATED WITHIN
THE ENTERPRISE ZONE.



WHO TO CONTACT

BOONE COUNTY

Administration Building
1212 Logan Avenue, Suite 101
Belvidere, Illinois 61008
Phone: (815) 544-6176

VILLAGE OF POPLAR GROVE

Village Hall
200 N. Hill Street
Poplar Grove, Illinois 61065
Phone: (815) 765-3201

CITY OF BELVIDERE

City Hall
401 Whitney Blvd., Suite 300
Belvidere, Illinois 61008
Phone: (815) 547-7177

VILLAGE OF CAPRON

Village Hall
250 W. Main Street
Capron, Illinois 61012
Phone: (815) 569-2351

LET US HELP YOU THROUGH THE PROCESS.

Growth Dimensions Economic Development manages the Belvidere- Boone County Enterprise Zone on behalf of Boone County, City of Belvidere, Village of Poplar Grove and Village of Capron.

Contact us today to learn more and apply for the Belvidere-Boone County Enterprise Zone.

