



Champaign County Nursing Home Tax Timeline

2002: Voters of Champaign County approved a 0.03% tax increase for the specific purpose of funding a county nursing home. Voters also approved the issuance of \$20 million in bonds, to be paid off by 2022.

Total Equalized Assessed Value in Champaign County was \$2.6 billion. The tax levy generated \$845,000 the year it was enacted.

2017: Voters approved an advisory referendum to sell the Champaign County Nursing Home.

2018: According to a memo from Deb Busey, County Administrator at the time of the County Board's decision to sell the CCNH, the tax was generating \$1.3 million per year.

2019: Champaign County sold the CCNH to Avi Rothner for \$11 million, which included a bit more than \$1 million in credits to make up for the deficiencies in the building. The deed imposed a restriction that the building be limited to nursing home purposes. That restriction would be in effect until 2028. At the time of the sale, the debt to the County was \$8.4 million. Rothner opened University Rehab.

Champaign County Nursing Home tax lost its specific designation on property tax bills. The tax was not rescinded; it became part of the county's overall tax rate. These revenues now go into the County's general revenue fund and are being used to pay off the County's nursing home debt.

2023: Rothner closed University Rehab.

2024: County voted to remove deed restriction on former CCNH property. Rothner defaulted on the mortgage.

2025: Former CCNH property was sold to Ayodhya Dham Urbana LLC for \$1 million.

2026: County expects that remaining debt will be repaid by the end of fiscal year 2026

The latest report of Champaign County Equalized Assessed Value is from 2023, when the total was \$5.36 billion. A straight-line calculation of the former CCNH tax would result in \$1.74 million, but the Property Tax Extension, Limitation Law affects this calculation. The revenue attributable to the 2002 nursing home tax was, as of 2023 and according to best estimates, approximately \$1.5 million annually.