

VILLAGE OF RANTOUL CODE - 1977

**CHAPTER 30
TAXATION**

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¹CHAPTER 30
TAXATION

ARTICLE I.

Reserved

¹Created by Ord. 1595, passed 5-12-98

ARTICLE II.

Reserved

ARTICLE III

Reserved

²ARTICLE IV

MUNICIPAL UTILITY TAX

Section 30.4.1. Title.

This Article shall be known and cited as the “Rantoul Utility Tax Ordinance”. The tax imposed by this Article shall be known as the “Municipal Utility Tax” and is imposed in addition to all other taxes imposed by the Village, the State of Illinois or any other municipal corporation or political subdivision thereof.

Section 30.4.2. Definitions.

For the purpose of this Article, and the interpretation and enforcement thereof, the capitalized words, terms, phrases and their derivatives shall have meanings respectively ascribed to them in this Section below. Words used in the present tense include the future, words of the singular number include correlative words of the plural number and vice versa, and any reference to any gender or the neuter includes both genders and the neuter, as the case may be.

- (a) **“Act”** means Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2).
- (b) **“Corporate Authorities”** means the President and Board of Trustees of the Village.
- (c) **“Gross Receipts”** means the consideration received for distributing, supplying, furnishing or selling gas or water for use or consumption and not for resale, as the case may be, and for all services rendered in connection therewith valued in money, whether received in money or otherwise, including cash, credit, services and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of the service, product or commodity supplied, the cost of materials used, labor or service cost, or any other expense whatsoever. For the purposes of this Article, “Gross Receipts” shall not include charges added to customer’s bills in respect of other taxes under Section 9-222 of the Public Utilities Act (220 ILCS 5/9-222), as supplemented and amended.
- (d) **“Person”** means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, municipal corporation or political subdivision of the State of Illinois, or a receiver, trustee, conservator or other representative appointed by order of any court.
- (e) **“Person Maintaining a Place of Business in this State of Illinois”** means any Person having or maintaining within the State of Illinois, directly or by a subsidiary or other affiliate, an

²Amended by Ord. #1764, passed 11-14-00

office, generation facility, distribution facility, transmission facility, sales office or other place of business, or any employee, agent or representative operating within the State of Illinois under the authority of the person or its subsidiary or other affiliate, irrespective of whether such place of business or agent or other representative is located in the State of Illinois permanently or temporarily, or whether such person, subsidiary or other affiliate is licensed or qualified to do business in the State of Illinois.

(f) **“Purchase at Retail”** means any acquisition of electricity by a Purchaser for purposes of use or consumption, and not for resale, but shall not include the use of electricity by a Public Utility (as defined in Section 3-105 of the Public Utilities Act (220 ILCS 5/3-105), including alternative retail electric suppliers as defined in Section 16-102 thereof (220 ILCS 5/16-102)) directly in the generation, production, transmission, delivery or sale of electricity.

(g) **“Purchaser”** means any Person who uses or consumes, within the corporate limits of the Village, electricity acquired in a Purchase at Retail.

(h) **“Taxpayer”** means a Person that individually, or through its agents, employees or permittees, engages in any act, occupation or privilege specified in Section 30.4.3(a) and (c) of this Article and who incurs a tax liability under this Article.

(i) **“Village”** means the Village of Rantoul, Champaign County, Illinois.

Section 30.4.3. Imposition.

A tax is imposed on all Persons engaged in the following occupations or privileges:

(a) Persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the Village, and not for resale, at the rate of five percent (5%) of the Gross Receipts therefrom.

(b) The privilege of using or consuming electricity acquired in a Purchase at Retail and used or consumed within the corporate limits of the Village at the following rates, calculated on a monthly basis for each Purchaser:

- (i) For the first 2,000 kilowatt-hours used or consumed in a month: .418 cents per kilowatt-hour;
- (ii) For the next 48,000 kilowatt-hours used or consumed in a month: .274 cents per kilowatt-hour;

- (iii) For the next 50,000 kilowatt-hours used or consumed in a month: .247 cents per kilowatt-hour;
- (iv) For the next 400,000 kilowatt-hours used or consumed in a month: .240 cents per kilowatt-hour;
- (v) For the next 500,000 kilowatt-hours used or consumed in a month: .233 cents per kilowatt-hour;
- (vi) For the next 2,000,000 kilowatt-hours used or consumed in a month: .219 cents per kilowatt-hour;
- (vii) For the next 2,000,000 kilowatt-hours used or consumed in a month: .216 cents per kilowatt-hour;
- (viii) For the next 5,000,000 kilowatt-hours used or consumed in a month: .213 cents per kilowatt-hour;
- (ix) For the next 10,000,000 kilowatt-hours used or consumed in a month: .209 cents per kilowatt-hour; and
- (x) For all electricity used or consumed in excess of 200,000,000 kilowatt-hours in a month: .206 cents per kilowatt-hour.

The tax rates imposed upon the kilowatt-hour categories set forth in this Section 30.4.3(b) above are hereby found and determined by the Corporate Authorities to have the same proportional relationship to the maximum rates specified in the Act and are not in excess of rates reasonably calculated to produce revenues that equal the maximum total revenues the Village could have received under this Section 30.4.3(b) in calendar year 1997, provided that this finding and determination shall not be a limitation on the amount of tax revenues actually collected by the Village.

- (c) Persons engaged in the business of distributing, supplying, furnishing or selling water for use or consumption within the corporate limits of the Village, and not for resale, at the rate of five percent (5%) of the Gross Receipts therefrom.

Section 30.4.4. Exemptions to tax.

No tax is imposed by this Article with respect to any transaction in interstate commerce or otherwise to the extent to which such business may not, under the constitution and statutes of the United States, be made subject to taxation by the State of Illinois or any political subdivision thereof; nor shall any Persons engaged in the business of distributing, supplying, furnishing or selling gas, electricity or water be

subject to taxation under the provisions of this Article for such transactions as are or may become subject to taxation under the provisions of the Municipal Retailers' Occupation Tax Act (65 ILCS 5/8-11-1 et seq.); nor shall any tax authorized by this Article be imposed upon any Persons engaged in a business or on any privilege unless the tax is imposed in like manner and at the same rate upon all Persons engaged in businesses of the same class in the Village, whether privately or municipally-owned or operated, or exercising the same privilege within the Village.

Section 30.4.5. Tax in addition to other municipal taxes or fees.

The tax imposed under this Article shall be in addition to the payment of money, or value of products or services furnished, to the Village by any Person as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon or thereunder of poles, wires, pipes or other equipment used in the operation of any such Person's business.

Section 30.4.6. Taxpayer's return.

(a) On or before the last day of June, 1986, each Taxpayer shall make a return to the Village Comptroller for the month of May, 1986, stating:

- (1) its name;
- (2) its principal place of business;
- (3) its Gross Receipts during the month upon the basis of which the tax is imposed;
- (4) amount of tax;
- (5) such other reasonable and related information as the Village Comptroller may require.

(b) On or before the last day of every month thereafter, each Taxpayer shall make a like return to the Village Comptroller for the month preceding.

(c) The Taxpayer making the return herein provided for shall, at the time of making such return, pay to the Village Comptroller the amount of tax herein imposed; provided that in connection with any return the Taxpayer may, if such Taxpayer so elects, report and pay an amount based upon such Taxpayer's total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings and the taxable Gross Receipts.

(d) If it shall appear that an amount of tax based upon Gross Receipts has been paid which was not due under the provisions of this Article, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this Article from the Taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefor shall be so credited.

Section 30.4.7. Collection of Tax to be Paid by Purchasers.

(a) (1) Any Person Maintaining a Place of Business in the State of Illinois who delivers electricity to any Purchaser shall collect the tax imposed under Section 30.4.3(b) of this Article from the Purchaser by adding such tax to the gross charge for delivering the electricity, and, when collected, shall remit such tax to the Village Comptroller as provided by this Section 30.4.7(c) below.

(2) Any tax required to be collected pursuant to Section 30.4.3(b) of this Article and any tax collected by a Person delivering electricity shall constitute a debt owed to the Village by the Person delivering electricity, provided, however, that the Person delivering electricity shall be allowed a credit for such tax related to deliveries of electricity, the charges for which are written off as uncollectible, and provided further, that if such charges are thereafter collected, the Person delivering electricity shall be obligated to remit such tax. (Any partial payment not specifically identified by the Purchaser shall be deemed to be for the delivery of electricity.)

(3) Any tax imposed under Section 30.4.3(b) of this Article shall constitute a debt of the Purchaser to the Person who delivers the electricity to the Purchaser until paid and, if unpaid, is recoverable in the same manner as the original charge for delivering electricity.

(b) Any Person delivering electricity is authorized to add to such gross charge an amount equal to 3.00% of the tax imposed under Section 30.4.3(b) of this Article above in order to reimburse such Person delivering electricity for expenses incurred in connection with keeping records, billing customers, preparing and filing returns, remitting the tax and supplying data to the Village upon request.

(c) On or before the last day of each calendar month, every Person Maintaining a Place of Business in the State of Illinois who delivers electricity to any Purchaser shall file with the Village Comptroller a remittance return and remit all applicable tax for the preceding calendar month. The return shall be filed on a form substantially similar to that prescribed in Section 30.4.6 of this Article, except that such return shall state the kilowatt-hours used or consumed during the

month upon the basis of which the tax is imposed and include such other information as the Village Comptroller may reasonably require.

(d) If the Person delivering electricity fails to collect the tax imposed by Section 30.4.3(b) of this Article from a Purchaser, as required by this Section 30.4.7(a) above, then the Purchaser shall pay the tax directly to the Village Comptroller. On or before the last day of each calendar month, every Purchaser that has not paid the tax imposed by this Article to the Person delivering electricity shall file with the Village Comptroller a return and pay the tax upon the gross charge for electricity that the Purchaser paid to the Person delivering the electricity during the preceding calendar month. Such return shall be filed on a form substantially similar to that prescribed in Section 30.4.7(c) above and include such other information as the Village Comptroller may reasonably require.

Section 30.4.8. Violations and Penalties.

Any Person who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Article is guilty of an offense and, upon conviction thereof, shall be fined not less than one hundred dollars (\$100.00) nor more than seven hundred fifty dollars (\$750.00) and in addition shall be liable in a civil action for the amount of tax due. Each day that any such failure or violation continues shall be deemed a separate offense.

Section 30.4.9. Qualified Circuit Breaker Law Rebate.

Any individual who is legally entitled to and has in fact qualified for a grant under and pursuant to the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act (320 ILCS 25/1 et seq.) (the “**Circuit Breaker Law**”) for any calendar year is likewise entitled to file a request for a rebate of any tax required by this Article that was paid by any such individual during such calendar year to the Village in its capacity as a Person engaged in the business of distributing, supplying, furnishing or selling gas or water to any such individual or as a Purchaser. Any such request for a rebate must be filed on or before June 30 of the next succeeding calendar year on such form as may be prescribed by the Village. Upon the timely filing of any such request for a rebate and verification that the name of any such individual requesting such rebate is contained on a list of all individuals who have qualified under the Circuit Breaker Law as maintained by the Department of Revenue of the State of Illinois for any such calendar year, the Village shall cause the amount of any such rebate to be made to such individual.

Section 30.4.10. Severability.

If any section, subsection, sentence, clause, phrase or portion of this Article is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

³ARTICLE V

MUNICIPAL TELECOMMUNICATIONS TAX

Sec. 30.5.1 Title

This Article shall be known and cited as the “Rantoul Telecommunications Tax Ordinance”. The tax imposed by this Article shall be known as the “Municipal Telecommunications Tax” and is imposed in addition to all other taxes imposed by the Village of Rantoul, the State of Illinois or any other municipal corporation or political subdivision here.

Sec. 30.5.2 Definitions

For the purpose of this Article, and the interpretation and enforcement thereof, the capitalized words, terms, phrases and their derivatives shall have meanings respectively ascribed to them in this Section below. Words used in the present tense include the future, words of the singular number include correlative words of the plural number and vice versa, and any reference to any gender or the neuter includes both genders and neuter, as the case may be.

- (a) **“Bad Debt”** means any portion of a debt that is related to a Sale at Retail for which Gross Charges are not otherwise deductible or excludable that has become worthless or uncollectible, as determined by applicable Federal Income Tax standards.
- (b) **“Comptroller”** means the Village Comptroller for the Village, including any agent or representative thereof.
- (c) **“Department”** or “Finance Department” means the Finance Department of the Village
- (d) **“Gross Charge”** means the amount paid for the act or privilege of originating or receiving Telecommunications in the Village and for all services rendered in connection therewith, valued in money, whether paid in money or otherwise, including cash, credits, services and property of every kind or nature and shall be determined without any deduction on account of the cost of such Telecommunications, the cost of the materials used, labor or service costs or any other expense whatsoever. In case credit is extended, the amount thereof shall be included only as and when paid. However, “Gross Charge” shall not include:

³Added Ord. 1596, passed 5-12-98

- (1) any amount added to a purchaser's bill because of a charge made pursuant to: (a) the tax imposed by this Article; (b) additional charges added to a purchaser's bill pursuant to Section 9-222 of the Public Utilities Act (220 ILCS 5/9-222); (c) the tax imposed by the Telecommunications Excise Tax Act (35 ILCS 630/1 et seq.); or (d) the tax imposed by Section 4251 of the Internal Revenue Code;
 - (2) charges for a sent collect Telecommunication received outside the Village;
 - (3) charges for leased time on equipment or charges for the storage of data or information or subsequent retrieval or the processing of data or information intended to change its form or content. Such equipment includes, but is not limited to, the use of calculators, computers, data processing equipment, tabulating equipment and accounting equipment and also applies to the usage of computers under a time-sharing agreement.
 - (4) charges for customer equipment, including equipment that is leased or rented by the customer from any source, wherein such charge are disaggregated and separately identified from other charges;
 - (5) charges to business enterprises certified under Section 9-222.1 of the Public Utilities Act (220 ILCS 5/9-222.1) to the extent of such exemption and during the period of time specified by the Department of Commerce and Community Affairs;
 - (6) charges for Telecommunications and all services and equipment provided in connection therewith between a parent corporation and its wholly-owned subsidiaries or between the wholly-owned subsidiaries when the tax imposed under this Article has already been paid to a Retailer and only to the extent that the charges between the parent corporation and wholly-owned subsidiaries or between wholly-owned subsidiaries represent an expense allocation between the corporations and not the generation of profit for the corporation rendering such service;
 - (7) Bad Debts, provided, however, that if any portion of a debt deemed to be bad is subsequently paid, the Retailer shall report and pay the tax on that portion of the debt paid during the reporting period in which the payment is made; or
 - (8) Charges paid by inserting coins in coin-operated Telecommunication devices.
- (e) **“Interstate Telecommunications”** means all Telecommunications that originate or terminate outside the State of Illinois.

- (f) **“Intrastate Telecommunications”** means all Telecommunications that originate and terminate within the State of Illinois.
- (g) **“Person”** means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, any receiver, trustee, guardian or other representative appointed by order of any court, the Federal government, the State government, state universities created by statute or any city, town, county or other political subdivision of the State of Illinois.
- (h) **“Purchase at Retail”** means and includes every Person engaged in the business of making any Sale at Retail.
- (i) **“Retailer”** means and includes every Person engaged in the business of making any Sale at Retail.
- (j) **“Retailer Maintaining a Place of Business in the State of Illinois”**, or any like designation, means and includes any Retailer having or maintaining within the State of Illinois, directly or by a subsidiary, an office, distribution facilities, transmission facilities, sales office, warehouse or other place of business, or any agent or other representative operating within the State of Illinois under the authority of a Retailer or its subsidiary, irrespective of whether such place of business, agent or other representative is located in the State of Illinois permanently or temporarily, or whether such Retailer or subsidiary is licensed to do business in Illinois.
- (k) **“Sale at Retail”** means the transmitting, supplying or furnishing of Telecommunications and all services rendered in connection therewith for consideration:
- (1) To Persons other than the Federal and the State of Illinois governments, State of Illinois universities created by statute and the Village; and
 - (2) Other than between a parent corporation and its wholly-owned subsidiaries or between wholly-owned subsidiaries, but only when the tax has already been paid to a Retailer and the Gross Charge made by one such corporation to another such corporation is not greater than the Gross Charge paid to the Retailer for their use of consumption and not for resale.
- (l) **“Service Address”** means the location of Telecommunications equipment from which Telecommunications are originated or at which Telecommunications are received by a Taxpayer. If this location is not a defined location, as in the case of mobile phones, paging systems, maritime systems, air-to-ground systems, and the like, “Service Address” shall mean the location of a Taxpayer’s primary use of the Telecommunications equipment as defined by telephone number, authorization code or location in the State of Illinois where bills are sent.

“Taxpayer” means a Person that individually, or through its agents, employees or permittees, engages in the act or privilege of originating Telecommunications in the Village or receiving Telecommunications in the Village and who incurs a tax liability under this Article.

(n) **“Telecommunications”** means, in addition to its usual and popular meaning, and includes but is not limited to, messages or information transmitted through use of local, toll and wide area telephone service, channel services, telegraph services, teletypewriter service, computer exchange services, cellular mobile telecommunications service, specialized mobile radio services, paging service or any other form of mobile and portable one-way or two-way communications, or any other transmissions of messages or information by electronic or similar means, between or among points by wire, cable, fiber optics, laser, microwave, radio, satellite or similar facilities. K The definition of “Telecommunications” shall not include: value-added services in which computer processing applications are used to act on the form, content, code and protocol of the information for purposes other than transmission; or any purchase of Telecommunications by a telecommunications service provider for use as a component part of the service provided by it to the ultimate retail consumer who originates or terminates the taxable end-to-end Telecommunications.

(o) **“Village”** means the Village of Rantoul, Champaign County, Illinois.

Section 30.5.3. Tax Imposed

(a) A tax is hereby imposed upon:

(1) The act or privilege of originating in the Village or receiving in the Village Intrastate Telecommunications by a Person at a rate of five percent (5%) of the Gross Charge for such Telecommunications Purchased at Retail from a Retailer by such Person; and

(2) The act or privilege of originating in the Village or receiving in the Village Interstate Telecommunications by a Person at the rate of five percent (5%) of the Gross Charge for such Telecommunications Purchased at Retail from a Retailer by such Person.

(b) To prevent actual multi-state taxation of the act or privilege that may be subject to taxation under subsection (a)(2) of this Section above, any Taxpayer, upon proof that such Taxpayer has paid a tax in another state on the same event, shall be allowed a credit against the tax authorized by subsection (a)(2) of this Section above to the extent of the amount of such tax properly due and paid in such other state which was not previously allowed as a credit against any other state or local tax in the State of Illinois.

(c) The tax imposed by this Article is not imposed on any act or privilege to the extent that such act or privilege may not, under the Constitution or statutes of the United States, be made the subject of taxation by the Village.

(d) Carrier access charges, right of access charges, charges for use of inter-company facilities and all Telecommunications resold in the subsequent provision of, used as a component of or integrated into end-to-end Telecommunications service are not subject to the tax imposed by this Article as a Sale of Retail.

Sec. 30.5.4 Collection of Tax by Retailers.

(a) (1) Any Retailer maintaining a place of business in the State of Illinois and making or effectuating a Sale at Retail shall collect the tax imposed by this Article from the Taxpayer and remit it to the Finance Department as provided by Section 30.5.5. of this Article below.

(2) Any tax required to be collected pursuant to this Article and any tax collected by the Retailer shall constitute a debt owed by the Retailer to the Village.

(3) The Retailer shall collect the tax from the Taxpayer by adding the tax to the Gross Charge for the act or privilege of originating or receiving Telecommunications when sold for use in the manner prescribed by this Article.

(4) The tax imposed by this Article shall constitute a debt of the Taxpayer to the Retailer providing taxable services until paid and, if unpaid, is recoverable at law in the same manner as the original charge for taxable services.

(b) The Comptroller shall upon application, authorize the collection of the tax imposed by this Article by an Retailer not maintaining a place of business in the State of Illinois who, to the satisfaction of the Comptroller, furnishes adequate security to ensure collection and payment of such tax. Such Retailer shall be issued, without charge, a permit to collect the tax imposed by this Article. When so authorized, it shall be the duty of such Retailer to collect the tax upon all of the Gross Charges for Telecommunications in the Village in the same manner, and subject to the same requirements, as a Retailer Maintaining a Place of Business in the State of Illinois.

(c) The tax imposed by this Article shall, when collected, be stated as a distinct item separate and apart from the Gross Charge for Telecommunications.

(d) Any Retailer may retain 1.75% of the tax which such Retailer collects pursuant to this Article in order to reimburse itself for expenses incurred in connection with collecting and remitting such tax, less any charges allowed by the Illinois Commerce Commission that permits it to recover

such expenses. Such reimbursement shall not be allowed for any tax imposed by this Article which is not timely remitted to the Department.

Sec. 30.5.5 Filing Returns and Remittances by Retailers

On or before the last day of each calendar month, every Retailer Maintaining a Place of Business in the State of Illinois and every Retailer authorized by the Director to collect the tax imposed by this Article under subsection(b) of Section 30.5.4 of this Article above shall file with the Department a remittance return and remit all applicable tax for the preceding calendar month. The return shall be filed on a form prescribed by the Comptroller, containing such information as the Comptroller may reasonably require.

Sec. 30.5.6 Registration

Every Retailer Maintaining a Place of Business in the State of Illinois shall register with the Department within thirty (30) days after the effective date of this Article or the date of becoming a Retailer hereunder, whichever is later.

Sec. 30.5.7 Obligation of Taxpayers to File Returns and Pay Tax

- (a) If a Retailer fails to collect the tax imposed by this Article from a Taxpayer, as required by Section 30.5.4. of this Article above, then the Taxpayer shall pay the tax directly to the Department.
- (b) On or before the last day of each calendar month, every Taxpayer that has not paid the tax imposed by this Article to a Retailer shall file with the Department a tax return and pay the tax upon the Gross Charge the Taxpayer paid to the Retailer during the proceeding calendar month. The return shall be filed on a form prescribed by the Comptroller, containing such information as the Comptroller may reasonably require.

Sec. 30.5.8 Resale Numbers

- (a) If any Person who originates or receives Telecommunications in the Village claims to be a reseller of Telecommunications, such Person shall apply to the Department for a resale number. Such application shall state facts showing why it is not liable for the tax imposed by this Article on any purchases of Telecommunications and shall furnish such additional information as the Department may reasonably require.
- (b) Upon approval of the application, the Department shall assign a resale number to the applicant and shall certify the number of the applicant.

(c) The Department may cancel the resale number of any applicant if the number: (1) was obtained through misrepresentation; (2) is used to originate or receive Telecommunications tax-free when such Telecommunications are not for resale; or (3) is no longer necessary because the applicant has discontinued making resales.

(d) The act or privilege of originating or receiving Telecommunications in the Village shall not be made tax-free on the grounds of being a sale for resale unless the Person has an active resale number issued by the Department and furnishes that number to the Retailer in connection with certifying to the Retailer that a sale is non-taxable as a sale for resale.

Sec. 30.5.9 Maintaining Books and Records

Every Retailer Maintaining a Place of Business in the State of Illinois, every Retailer authorized by the Director to collect the tax imposed by this Article, and every Taxpayer required by Section 30.5.7. of this Article above to pay the tax directly to the Department shall keep accurate books and records of its business or activity, including original source documents and books of entry documenting the transactions that gave rise, or may have given rise, to any tax liability or exemption. All such books and records shall be kept in the English language and, at all times during regular business hours of the days, shall be subject to and available for inspection by any designated employee or agent of the Village.

Sec. 30.5.10 Rules and Regulations

The Comptroller is authorized to adopt, promulgate and enforce rules and regulations pertaining to the Administration and enforcement of this Article.

Sec. 30.5.11 Penalties

Any Person who violates, disobeys, omits, neglects or refuses to comply with any of the provisions of this Article shall be guilty of an offense punishable by a fine of not less than \$100.00 nor more than \$500.00 for each such offense. Each day that any such violation continues shall be a separate offenses.

Sec. 30.5.12 Enforcement

Nothing in this Article shall be construed as limiting any additional or further remedies that the Village may have for enforcement of this Article.

Sec. 30.5.13 Severability

If any section, subsection, sentence, clause, phrase or portion of this Article is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate,

distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

⁴ARTICLE VI

HOTEL AND MOTEL USE TAX

Sec. 30.6.1 Title

The Article shall be known and cited as the “Rantoul Hotel and Motel Use Tax Ordinance”. The tax imposed by this Article shall be known as the “Hotel and Motel Use Tax” and is imposed in addition to all other taxes imposed by the Village, the State of Illinois or any other municipal corporation or political subdivision thereof.

Sec. 30.6.2. Definitions

For the purpose of this Article, and the interpretation and enforcement thereof, the capitalized words, terms, phrases and their derivatives shall have meanings respectively ascribed to them in this Section below. Words used in the present tense include the future, words of the singular number include correlative words of the plural number and vice versa, and any reference to any gender or the neuter includes both genders and the neuter, as the case may be.

- (a) **“Hotel or Motel Room”** means a room within a structure kept, used or maintained as or advertised or held out to the public to be an inn, motel, hotel, apartment hotel, lodging house, dormitory or place where sleeping, rooming, office, conference or exhibition accommodations are furnished for rent or lease, whether with or without meals. One room offered for rental or lease with or without an adjoining bath shall be considered as a single “Hotel or Motel Room”.
- (b) **“Owner”** means any Person having a sufficient proprietary interest in conducting the operations of a Hotel or Motel Room or receiving the consideration for the rental or lease of such Hotel or Motel Room so as to entitle such Person to all or a portion of the net receipts thereof.
- (c) **“Person”** means any natural person, trustee, court appointed representative, syndicate, association, partnership, firm, club, company, corporation, business trust, institution, agent, government corporation, municipal corporation, district or other political subdivision, contractor, supplier, vendor, vendee, operation, user or owner, or any officers, agents, employees or other representative, acting either for themselves or for any other Person in any capacity, or any other entity recognized by law as the subject of rights and duties.

⁴Added by Ord. 1597, passed 5-12-98

- (d) **“Renter”** means any Person who undertakes the use or privilege of renting, leasing or otherwise occupying any Hotel or Motel room.
- (e) **“Village”** means the Village of Rantoul, Champaign County, Illinois
- (f) **“Village Comptroller”** means the Village Comptroller for the Village, including any agent or representative thereof.

Sec. 30.6.3 Imposition

- (a) There is hereby levied and imposed upon the use and privilege of renting a Hotel or Motel Room within the Village a tax of five and one-half percent (5 ½%) of the rental or lease charge for each such Hotel or Motel Room rented or leased for each twenty-four(24) hour period or any portion thereof; provided, however, that such tax shall not be levied and imposed upon any Person to rent or lease a Hotel or Motel Room for more than thirty (30) consecutive days who works or lives in the same hotel or motel.
- (b) The ultimate incident of the liability for payment of the tax shall be borne by the Renter.
- (c) The tax herein levied and imposed shall be paid in addition to any and all other taxes and charge. It shall be the duty of any Owner, including any manager or operator, of every hotel or motel to act as trustee for and on account of the Village, and to secure the tax from the Renter of the Hotel or Motel Room and pay over to the Village comptroller the tax under procedures prescribed by the Village comptroller, or as otherwise provided in this Article.
- (d) Every Person required to collect the tax levied and imposed by this Article shall secure the tax from the Renter at the time such Person collects the rental or lease payment for the Hotel or Motel Room. Upon the invoice, receipt, or other statement or memorandum of the rent or lease amount given to the Renter at the time of payment, the amount due for the tax levied and imposed under this Article shall be stated separately on any such document.

Sec. 30.6.4. Books and Records

The Village Comptroller may enter the premises of any hotel or motel for inspection and examination of books and records in order to effectuate the proper administration of this Article and to assure the enforcement of the collection of the tax levied and imposed hereunder. It shall be unlawful for any Person to prevent, hinder or interfere with the Village Comptroller in the discharge of such Village Comptroller’s duties and the enforcement of this Article. It shall be the duty of every Owner to keep accurate and complete books and records to which the Village Comptroller shall at all times have access, which records shall include a daily sheet showing:

- (1) The number of Hotel or Motel Rooms rented or leased during each twenty-four (24) hour period, including multiple rentals or leases of the same Hotel or Motel Rooms where any such rentals or leases may occur; and
- (2) The actual hotel or motel tax receipts collected for the twenty-four (24) hour period in question.

Sec. 30.6.5 Transmittal of Tax Revenue

- (a) The Owner of each Hotel or Motel Room within the Village shall file tax returns showing tax receipts received with respect to each Hotel and Motel Room during each monthly period commencing on March 1, 1986, and continuing on the first day of every month thereafter, on forms prescribed by the Village Comptroller. The return shall be due on or before the last day of the calendar month succeeding the end of the monthly filing period. A separate return shall be filed for each place of business within the Village regardless of ownership.
- (b) The first taxing period for the purpose of this Article shall commence on March 1, 1986, and the tax return and payment for such monthly period shall be due on or before April 3, 1986. Thereafter, reporting periods and tax payments shall be in accordance with the provisions of this Article. At the time of filing such tax returns, the Owner shall pay to the Village all taxes due for the period to which such tax return applies.
- (c) If for any reason any tax is not paid when due, a penalty at the rate of one and one-half percent (1 ½%) per thirty (30) day period, or portion thereof, from the day of delinquency shall be added and collected.

Sec. 30.6.6 Collection

Whenever any Persons shall fail to pay any tax or penalty as herein levied and imposed, the Village Comptroller shall bring or cause to be brought an action to enforce the payment of any such tax or penalty on behalf of the Village in any court of competent jurisdiction.

Sec. 30.6.7 Proceeds of Tax and Fines

All proceeds resulting from the imposition of the tax under this Article, including penalties, shall be paid into the treasury of the Village and shall be credited to and deposited in the corporate fund of the Village.

Sec. 30.6.8 Violations

In addition to the other provisions of this Article, any Person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with, or resisting or opposing the enforcement of any of the provisions of this Article, except when otherwise specifically provided, shall, upon conviction thereof, be fined not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00). Each day that any such violation continues shall be deemed a separate offense.

Sec. 30.6.9 Severability

If any section, subsection, sentence, clause, phrase or portion of this Article is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

⁵ARTICLE VII

STORM WATER DRAINAGE TAX

Section 30.7.1. Title.

This Article shall be known and cited as the “Storm Water Drainage Tax Ordinance”. The tax imposed by this Article shall be known as the “Storm Water Drainage Tax” and is imposed in addition to all other taxes imposed by the Village, the State of Illinois or any other municipal corporation or political subdivision thereof.

Section 30.7.2. Definitions .

For the purpose of this Article, and the interpretation and enforcement thereof, the capitalized words, terms, phrases and their derivatives shall have meanings respectively ascribed to them in this Section below. Words used in the present tense include the future, words of the singular number include correlative words of the plural number and vice versa, and any reference to any gender or the neuter includes both genders and the neuter, as the case may be.

- (a) **Corporate Authorities** means the President and Board of Trustees of the Village.
- (b) **Person** means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, municipal corporation or political subdivision of the State of Illinois, or a receiver, trustee, conservator or other representative appointed by order of any court.
- (c) **Statement Date** means the date the statements for the remittance of the tax imposed under this Article are deposited in the United States mail by the Village Comptroller.
- (d) **Taxable Unit** means any lot, tract or parcel of real estate or any part thereof which is improved with any building or structure or with any other impervious surface and which is not otherwise designated as being “Exempt (Not a Taxable Unit)” under the “Land Use Classifications” described in Section 30.7.4(a) of this Article.
- (e) **Village** means the Village of Rantoul, Champaign County, Illinois.

⁵Added by Ord. 1767, passed 12-12-00, Article VII

(f) **Village Comptroller** means the Village Comptroller of the Village, including any designee thereof.

Section 30.7.3. Tax Imposed

A tax is imposed upon each Person who, as of January 1 of any calendar year, owns any Taxable Unit within the corporate limits of the Village. Such tax shall be in such annual amount as may be determined in accordance with Section 30.7.4 of this Article below for the applicable calendar year in which each such January 1 occurs, and such tax, together with any late penalty, interest and costs that may accrue thereon pursuant to this Article, shall be a lien upon any such Taxable Unit from and after any such January 1 until paid.

Section 30.7.4. Determination of Storm Water Drainage Tax.

(a) The tax imposed under and pursuant to Section 30.7.3 of this Article above is intended to reflect a fair and equitable means of allocating the capital costs and related operation and maintenance expenses necessary to provide a storm water drainage system within the Village by classifying all Taxable Units within the Village according to their respective land use types and by assigning to each such land use classification an estimate of the runoff volume in inches of rain for each such land use classification under the following formula:

$$Q = (P - .2S)^2 / (P + .8S)$$

Where:

Q = runoff volume in inches of rain;

P = 2.52 inches of rain, based upon a 10-year rainfall event;

S = standard runoff by land use classification equal to $(1000 - CN) - 10$, where CN is a deviation curve number which estimates a percentage of runoff volume relative to a standard established for such purposes by the U.S. Geological Survey

Set forth below are each of the land use classifications together with, for each such taxable land use classification, the related runoff volume in inches of rain and an equivalency factor equal to the ratio of such runoff volume in inches of rain for each such taxable land use classification to the runoff volume in inches of rain for the One- and Two-Family Residential land use classification (EF).

<u>Land Use Classification</u>	<u>Runoff Volume (inches)</u>	<u>Equivalency Factor (EF)</u>
One- and Two-Family Residential	.850852	1.0000
Three- or More Family Residential	.902743	1.0610
Mobile Home Park	1.194441	1.4038
Commercial	1.398605	1.6438
Industrial	1.259828	1.4807
Public and Quasi Public	1.194411	1.4038

Office/Service/Church	1.131489	1.3298
Aviation	1.327852	1.5606*
Parks/Open Space	Exempt (Not a Taxable Unit)	
Agriculture	Exempt (Not a Taxable Unit)	
Roads, Lakes and Rivers	Exempt (Not a Taxable Unit)	

*For the Aviation land use classification, the equivalency factor (EF) set forth above shall be adjusted by reducing such equivalency factor (EF) by 40% to .9364 so as to properly recognize that all capital costs for storm water drainage facilities within such taxable land use classification shall be paid from sources other than the tax imposed under this Article, including from federal or state grants.

(b) Based upon the above-described Equivalency Factors (EF), including as adjusted, the amount of the annual tax for each Taxable Unit under and pursuant to Section 30.7.3 of this Article above shall be determined in accordance with the following steps:

Step 1.

Calculate the weighted acres for each taxable land use classification (WA) by multiplying the applicable equivalency factor set forth in subsection (a) of this Section above (EF) by the total number of acres within each such taxable land use classification (TA).

$$WA = EF \times TA$$

Step 2.

Calculate the percentage of the total runoff volume in inches of rain allocated to each taxable land use classification (%C) by dividing the weighted acres for each such taxable land use classification (WA) by the sum of the weighted acres for all taxable land use classifications (ΣWA)

$$\%C = WA / \Sigma WA$$

Step 3.

Calculate that part of the total budgeted amount allocated to all Taxable Units within each taxable land use classification (\$LC) by multiplying such total annual budgeted amount for storm water drainage purposes (\$BA) times the applicable percentage allocated to each such taxable land use classification (%C).

$$\$LC = \$BA \times \%C$$

Step 4.

Calculate the individual dollar amount of the annual tax under this Article allocated to each Taxable Unit (\$TU) in the manner as follows:

(1) For the One- and Two-Family Residential land use classification, divide the applicable dollar amount of the annual budget allocated to all Taxable Units in such taxable land use classification (\$LC) by the total number of Taxable Units (TU) within such taxable land use classification.

$$\text{\$TU} = \text{\$LC} / \text{TU}$$

(2) For all other taxable land use classifications, multiply the applicable dollar amount of each such other taxable land use classification (\$LC) times a fraction, the numerator of which is equal to the actual acreage of each such Taxable Unit within each such other taxable land use classification (ATU) and the denominator of which is the total number of acres within each such other taxable land use classification (TA).

$$\text{\$TU} = \text{\$LC} \times (\text{ATU} / \text{TA})$$

(c) The total annual budgeted amount for storm water drainage purposes (\$BA) as described in this Section 30.7.4(b) immediately above shall be established annually by the Corporate Authorities of the Village as a part of the annual budget. Such budgeted amount may be changed by the Corporate Authorities from year to year to reflect any changes deemed necessary, useful or advisable by the Corporate Authorities to provide a storm water drainage system within the Village.

Section 30.7.5. Adjustments to Storm Water Drainage Tax.

(a) The Village Comptroller shall make the method for determining the tax imposed under this Article available to any Person who owns a Taxable Unit upon the written request of any such Person.

(b) The Village Comptroller may adjust the tax imposed under this Article to more properly reflect the applicable land use classification or, if applicable, the actual acreage of any Taxable Unit. Any Person who is the owner of any Taxable Unit shall be responsible for initiating any request to review the applicable land use classification or actual acreage of any such Taxable Unit by filing with the Village Comptroller factual evidence in support of any such request for adjustment within forty-five (45) calendar days of the initial Statement Date first notifying such Person of the applicable land use classification or actual acreage of any such Taxable Unit.

Section 30.7.6. Billing address.

A bill for the tax imposed under this Article for each Taxable Unit shall be sent by first-class mail to

the Person in whose name the real estate taxes for each such Taxable Unit are last assessed as shown by the Supervisor of Assessments in Champaign County, Illinois, in the books or records of that office most recently existing no more than ninety (90) days prior to any Statement Date, and to the address of such Person as shown in such books or records.

Section 30.7.7. Payment periods and due dates.

The amount of the tax imposed under this Article for each Taxable Unit shall be computed annually and shall be billed on an annual basis. Payment of each such annual billed amount may be made in two (2) equal installments if such billed amount for any such Taxable Unit is more than Fifty Dollars (\$50.00), the first installment of which shall be due forty-five (45) days after the Statement Date and the second installment of which shall be due ninety (90) days after the Statement Date. If the annual billed amount is for Fifty Dollars (\$50.00) or less, payment in full shall be due forty-five (45) days after the Statement Date.

Section 30.7.8. Penalties and interest for delinquent payments.

In the event the tax imposed under this Article for any Taxable Unit remains unpaid in whole or in part after the due date, the billed amount shall then be delinquent and a late penalty in the amount of five percent (5%) of such billed amount of the tax for which payment is unpaid, rounded up to the nearest cent, shall be added to such billed amount as a late penalty. In addition, interest shall be charged at the rate of two percent (2%) per month or any part thereof on the unpaid billed amount and any late penalty which remains unpaid from the date any such amounts become delinquent until the date of payment.

Section 30.7.9. Billable period.

Whenever the period for which a Taxable Unit is subject to the tax imposed under this Article is less than the full billing period of twelve (12) calendar months, the tax imposed under this Article for any such Taxable Unit shall be prorated for the period the Taxable Unit becomes subject to such tax.

Section 30.7.10. Information included with bill.

The bill for each Taxable Unit shall contain such information as the Village Comptroller shall prescribe and shall include:

- (i) The billed amount of the annual tax under this Article for which the bill is rendered;
- (ii) The period for which the bill is rendered;
- (iii) The name and address of the Person in whose name the real estate taxes for the Taxable Unit are last assessed as shown on the books or records of the Supervisor of Assessments;
- (iv) The permanent parcel number of the Taxable Unit;
- (v) The land use classification for the Taxable Unit;

- (vi) The acreage, if applicable, of the Taxable Unit;
- (vii) When and where the billed amount of the tax under this Article is payable;
- (viii) The installment amount due, if applicable;
- (ix) If any delinquency exists, the amount of any late penalty and interest charges;
- (x) The total amount due, including any late penalty and interest, if applicable; and
- (xi) A statement that if the billed amount remains unpaid for more than thirty (30) days, a lien for such billed amount, including any late penalty and interest, may be filed against the Taxable Unit and that other enforcement remedies may also be pursued.

Section 30.7.11. Application of payments in the event of delinquency.

Any payment received by the Village for any amount due under this Article for any Taxable Unit shall be applied first to any delinquent tax for any prior calendar year, then to any unpaid interest due on the amount of any such delinquent tax for any such prior calendar year, then to any late penalty for any such prior year, and then to the amount of any tax for the current calendar year, then to any unpaid interest due on the amount of the tax for the current calendar year, if any, and then to any late penalty for the current calendar year, if any. Any payments in excess of the amounts outstanding shall be credited to any future liability for any such Taxable Unit when it becomes due or, if requested in writing by the any Person who is the owner of any such Taxable Unit, refunded to such Person.

Section 30.7.12. Lien for delinquent amounts.

Whenever the tax imposed under this Article for any Taxable Unit becomes delinquent as set forth in this Article, the delinquent amount of the tax, together with the amount of any outstanding late penalty and interest and, if applicable, any additional lien charge under Section 30.7.14 of this Article below, shall become and constitute a lien upon the Taxable Unit pursuant to the provisions of Section 8-3-15 of the Illinois Municipal Code (65 ILCS 5/8-3-15).

Section 30.7.13. Notice of lien.

The bill rendered to any Person for the amount of any such tax, late penalty and interest under this Article shall be deemed notice of the lien to the Person who is the owner of the Taxable Unit if such bill is mailed by first class mail in the manner required by Section 30.7.6 of this Article.

No additional notice of lien is required to be sent to any Person who is the owner of a Taxable Unit nor is a copy of the claim of lien required to be sent to any such Person.

⁶Section 30.7.14. Additional lien charge.

⁶Amended by Ord. 1823. Passed 11-13-01

In all cases where the amounts of any tax, late penalty and interest under this Article have become delinquent and the Village elects to file a claim of lien as set forth in Section 30.7.15 of this Article below, there shall be added to any such amounts due prior to recording, in addition to the amounts of any outstanding taxes, late penalties and interest then due, an additional amount equal to Twenty-Five Dollars (\$25.00) in order to reimburse the Village for such charges and expenses as are necessary and required to verify the legal description and ownership information of the Taxable Unit and to prepare the claim of lien, plus such further amounts as may be required to record the claim of lien and any release of such claim for lien. Such additional amount shall be included in the amounts claimed due by the claim of lien.

Section 30.7.15. Contents of lien claim.

(a) The claim of lien for the amount of any delinquent tax, late penalty, interest and additional lien charge shall be made in the form of a sworn statement by the Village Comptroller setting forth the following information:

- (1) A description of the Taxable Unit, sufficient for identification;
- (2) The amount or amounts of money due, including any outstanding tax, late penalty, interest and additional lien charge under this Article;
- (3) The date or dates when such amount or amounts became delinquent; and
- (4) The Person in whose name the real estate taxes for the Taxable Unit are assessed as disclosed by the records of the Supervisor of Assessments described in Section 30.7.6 of this Article.

(b) Any such claim of lien shall be recorded in the Office of the Recorder for Champaign County, Illinois.

Section 30.7.16. Other remedies.

In addition to the recording of any claim of lien, the Village may, in its discretion, file suit to collect all such amounts as are delinquent and due against any Person who is the owner of the Taxable Unit in a civil action, or file a complaint for a fine for violation of this Article. In any civil action, the Village may also collect all costs and expenses reasonably incurred by the Village, including such reasonable attorney fees as may be fixed by the order of the court.

⁷Section 30.7.17. Violations of Article.

⁷Amended by Ord. 1823. Passed 11-13-01

It shall be unlawful and a violation of this Section for any Person who is obligated to pay the tax imposed under this Article to fail to remit the amount of such tax within such number of days after the Statement Date as is specified in Section 30.7.7 of this Article above. Any Person who is found guilty of violating, disobeying, omitting, neglecting or refusing to comply with the provisions of this Article shall, upon conviction, be fined not less than one hundred dollars (\$100.00) and no more than seven hundred fifty dollars (\$750.00) for each such violation.

Section 30.7.18. Responsibility of owner.

The failure of any Person who is the owner of any Taxable Unit to receive a bill for the amount of any tax imposed under this Article shall not be grounds for nonpayment or grounds to extend or defer the date upon which payment is due or avoid the inclusion of any late penalty and interest. Any Person who is the owner of any Taxable Unit subject to the tax imposed under this Article and to the recording of a claim of lien pursuant to the terms of this Article shall be charged with notice of the existence of such tax and shall be responsible for ascertaining from the Village all amounts, if any, due as provided in this Article.

Section 30.7.19. Corrected bill.

If it is shown that the Village mailed a bill to any Person or to any address other than that required under Section 30.7.6 of this Article above, no late penalty or interest shall be assessed if the tax imposed under this Article is in fact paid within forty-five (45) days after the date that the Village either mails such a bill to the required Person or to the required address or otherwise personally delivers such a bill to the Person who is the owner of the applicable Taxable Unit.

Section 30.7.20. Use of tax funds .

The Village Comptroller shall deposit all receipts from the tax imposed under this Article in a separate fund, which shall be used, as directed by the Corporate Authorities, for the acquisition, construction, installation, maintenance or repair of the storm water drainage system of the Village, together with any required structures, equipment, appurtenances, fixtures and other improvements, any electrical, mechanical or other work and any acquisition of land or rights in land deemed necessary, useful or advisable by the Corporate Authorities in connection with such storm water drainage system, including, but not limited to, any issuance costs related to and any principal, interest or premium payments on any indebtedness incurred for such purposes or any engineering and legal costs that may be incurred with respect to such storm water drainage system, as well as for any costs and expenses associated with the implementation or administration of this Article.

Section 30.7.21. Accounts .

The Village Comptroller shall establish a proper system of accounts and shall keep proper books, records and accounts in which complete and correct entries shall be made of all transactions relative to the storm water drainage system of the Village.

Section 30.7.22. Qualified Circuit Breaker Law Rebate.

Any individual who is legally entitled to and has in fact qualified for a grant under and pursuant to the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act (320 ILCS 25/1 et seq.) (the “**Circuit Breaker Law**”) for any calendar year is likewise entitled to file a request for a rebate of any tax required by this Article that was paid by any such individual during such calendar year to the Village in any such individual’s capacity as an individual owning and residing in a Taxable Unit. Any such request for a rebate must be filed on or before June 30 of the next succeeding calendar year on such form as may be prescribed by the Village. Upon the timely filing of any such request for a rebate and verification that the name of any such individual requesting such rebate is contained on a list of all individuals who have qualified under the Circuit Breaker Law as maintained by the Department of Revenue of the State of Illinois for any such calendar year, the Village shall cause the amount of any such rebate to be made to such individual.

Section 30.7.23. Severability.

If any section, subsection, sentence, clause, phrase or portion of this Article is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

ARTICLE VIII

Reserved for future use

ARTICLE IX

Reserved for future use

⁸ARTICLE X

LOCALLY IMPOSED AND ADMINISTERED TAX RIGHTS AND RESPONSIBILITIES

Section 30.10.1. Title.

This Article shall be known and cited as the “Locally Imposed and Administered Tax Rights and Responsibility Ordinance”.

Section 30.10.2. Scope.

The provisions of this Article shall apply to the procedures in connection with all of the taxes locally imposed and administered by the Village under this Chapter or under any other ordinance.

Section 30.10.3. Definitions.

For the purpose of this Article, and the interpretation and enforcement thereof, the capitalized words, terms, phrases and their derivatives shall have meanings respectively ascribed to them in this Section below. Words used in the present tense include the future, words of the singular number include correlative words of the plural number and vice versa, and any reference to any gender or the neuter includes both genders and the neuter, as the case may be.

(a) **Act** means the Local Government Taxpayers’ Bill of Rights Act (50 ILCS 45/1 et seq.), as supplemented and amended.

(b) **Corporate Authorities** means the President and Board of Trustees of the Village.

(c) **Locally Imposed and Administered Tax** or **Tax** means each tax imposed by the Village that is collected or administered by the Village and not by any agency or department of the State of Illinois. Any such Locally Imposed and Administered Tax shall not include any tax imposed upon any real property under the Property Tax Code (35 ILCS 200/1-1 et seq.), as supplemented and amended, or any fee collected by the Village other than any infrastructure maintenance fee.

(d) **Local Tax Administrator** means the Village Comptroller, who is charged with the administration and collection of any Locally Imposed and Administered Tax, including any staff, employee or agent thereof to the extent authorized by the Local Tax Administrator to act in such Local Tax

⁸Added by Ord. 1778, passed 12-12-00, Article X

Administrator's stead. The Local Tax Administrator shall have the authority to implement the terms of this Article to give full effect thereto. The exercise of such authority by the Local Tax Administrator shall not be inconsistent with the Act or this Article.

(e) **Notice** means any audit notice, collection notice or other similar notice in connection with each Locally Imposed and Administered Tax of the Village.

(f) **Tax Ordinance** means any Article of this Chapter or any other ordinance adopted by the Village that imposes any Locally Imposed and Administered Tax.

(g) **Taxpayer** means any person required to pay any Locally Imposed and Administered Tax and generally includes the person upon whom the legal incidence of such Tax is placed. With respect to consumer taxes, Taxpayer also includes the business or entity required to collect and pay any Locally Imposed and Administered Tax to the Village.

(h) **Village** means the Village of Rantoul, Champaign County, Illinois.

Section 30.10.4. Notices.

Unless otherwise provided, whenever any Notice is required to be given, such notice is to be in writing and sent not less than seven (7) calendar days prior to the day fixed for any applicable hearing, audit or other scheduled act of the Local Tax Administrator. Any such Notice shall be sent by the Local Tax Administrator as follows:

(a) First class or express mail, or overnight mail, addressed to any person concerned at any such person's last known address, or

(b) Personal service or delivery.

Section 30.10.5. Late payment.

Any notice, payment, remittance or other filing required to be made by any Taxpayer to the Village pursuant to any Tax Ordinance shall be considered late unless it is (1) physically received by the Village on or before the due date, or (2) received in an envelope or other container displaying a valid, readable U.S. Postmark dated on or before the due date, properly addressed to the Village, with adequate postage prepaid.

Section 30.10.6. Payment.

Any payment or remittance received by the Village for a tax period shall be applied in the following order: (1) first to the tax due for the applicable period; (2) second to the interest due for the applicable period; and (3) third to the penalty for the applicable period.

Section 30.10.7. Certain Credits and Refunds.

(a) The Village shall not refund or credit any Locally Imposed and Administered Tax voluntarily paid without written protest at the time of payment in the event that any such Tax is declared invalidly enacted or unconstitutional by a court of competent jurisdiction. However, a Taxpayer shall not be deemed to have paid any such Locally Imposed and Administered Tax voluntarily if such Taxpayer lacked knowledge of the facts upon which to protest any such Tax at the time of payment or if such Taxpayer paid any such Tax under duress.

(b) The statute of limitations on any Taxpayer's claim for credit or refund of any Locally Imposed and Administered Tax shall be four (4) or less years after the end of the calendar year in which any payment in error of such Tax was made. The Village shall not grant a credit or refund any Locally Imposed and Administered Tax, interest or penalties to any person who has not paid the amounts of any such Tax directly to the Village.

(c) The procedure for claiming a credit or refund of any Locally Imposed and Administered Tax, interest or penalties paid in error shall be as follows:

(1) Any Taxpayer shall submit to the Local Tax Administrator in writing a claim for any such credit or refund together with a statement specifying:

- (i) the Locally Imposed and Administered Tax subject to such claim;
- (ii) the applicable tax period or periods for the Locally Imposed and Administered Tax subject to such claim;
- (iii) the date or dates of the tax payment subject to such claim and the cancelled check or receipt for any such payment;
- (iv) the recalculation of the Tax as made by the Taxpayer, accompanied by an amended or revised tax return in connection with such claim, if applicable; and
- (v) a request for either a refund or a credit in connection with such claim to be applied to the amount of Tax, interest and penalties overpaid, and, as

applicable, related interest on the amount overpaid; provided, however, that there shall be no refund and only a credit given in the event any Taxpayer owes any monies to the Village.

(2) Within thirty (30) days of the receipt by the Local Tax Administrator of any claim for a refund or credit, the Local Tax Administrator shall either:

- (i) grant the claim; or
- (ii) deny the claim, in whole or in part, together with a statement as to the reason for the denial or for the partial grant and denial.

(3) In the event the Local Tax Administrator grants, in whole or in part, any claim for refund or credit, the amount of the grant for refund or credit shall bear interest at the rate of five percent (5%) per annum, based on a year of 365 days and the number of days elapsed, from the date of the overpayment to the date of mailing of any refund check or the grant of any credit.

Section 30.10.8. Audit Procedure .

Any request by the Village for a proposed audit pursuant to any Locally Imposed and Administered Tax shall comply with the Notice requirements of this Article as follows:

(a) Each Notice of audit shall contain the following information:

- (1) the Tax;
- (2) the time period of the audit; and
- (3) a brief description of the books and records to be made available for the audit.

(b) Any audit shall be conducted during normal business hours and if the date and time selected by the Local Tax Administrator for any such audit is not agreeable to the Taxpayer, another date and time within thirty (30) days after the originally designated date and time for the audit and during normal business hours may be requested by the Taxpayer.

(c) Any Taxpayer may request an extension of time to have an audit conducted. Such audit shall be conducted not less than seven (7) days nor more than thirty (30) days from the date the Notice is given, unless the Taxpayer and the Local Tax Administrator agree to some other convenient time. In the event any Taxpayer is unable to comply with the audit on the date in question, such Taxpayer may request another date within such thirty (30) day period that is agreeable to such Taxpayer and the Local Tax Administrator.

(d) Each Taxpayer shall keep accurate books and records of such Taxpayer's business or activities, including original source documents and books of entry denoting the transactions which have given rise or may have given rise to any tax liability, exemption or deduction in connection with any Locally Imposed and Administered Tax. All books shall be kept in the English language and shall be subject to and available for inspection by the Village.

(e) It is the duty and responsibility of every Taxpayer to make available its books and records for inspection by the Village. If any Taxpayer fails to provide the documents necessary for an audit within the time provided, the Local Tax Administrator may issue a tax determination and assessment based on the Local Tax Administrator's determination of the best estimate of the Tax liability of any such Taxpayer.

(f) If an audit determines there has been an overpayment of any Locally Imposed and Administered Tax as a result of any such audit, the Local Tax Administrator shall give written notice of the amount of overpayment to the Taxpayer within thirty (30) days of any such determination by the Village of the amount of any such overpayment.

(g) In the event a tax payment for any other local governmental entity is incorrectly submitted to the Village, the Local Tax Administrator shall notify such other local governmental entity of such submission and remit such tax payment to such other local government entity.

Section 30.10.9. Appeals.

(a) The Local Tax Administrator shall provide a written statement of rights to any Taxpayer upon the Local Tax Administrator's issuance of a protestable Notice of tax due, a bill, a claim denial, or a Notice of claim reduction regarding any Tax. The statement shall include the following information:

- (1) the reason for the assessment;
- (2) the amount of the tax liability proposed;
- (3) the procedure for appealing the assessment; and
- (4) the obligations of the Village during the audit, appeal, refund and collection process.

(b) Any Taxpayer who receives from the Local Tax Administrator written Notice of a tax determination or of a tax liability may file with the Local Tax Administrator a written protest and petition for hearing, setting forth the basis of such Taxpayer's request for a hearing. The written protest and petition for

hearing must be filed with the Local Tax Administrator within forty-five (45) days of the day that any written Notice of a tax determination or of a tax liability was sent.

(c) If a timely written protest and petition for hearing is filed, the Local Tax Administrator shall fix the time and place for hearing and shall give written Notice thereof to the Taxpayer. The hearing shall be scheduled for a date within fourteen (14) days of receipt of any such written protest and petition for hearing, unless the Taxpayer requests a later date convenient to both parties.

(d) If a written protest and petition for hearing is not filed by any Taxpayer within such forty-five (45) day period, any tax determination or tax liability shall become final, and the amount of any such tax determination or tax liability shall then become due and owing without further notice.

(e) Upon the showing of reasonable cause by any Taxpayer and the full payment of: (i) any contested tax determination or tax liability; and (ii) any interest accrued as of the date of any such payment; the Local Tax Administrator may reopen or extend the time for filing a written protest and petition for hearing. In no event, however, shall the time for filing any written protest and petition for hearing be reopened or extended for more than ninety (90) days after the expiration of the forty-five (45) day period.

Section 30.1010. Hearing.

(a) Whenever any Taxpayer has filed a timely written protest and petition for hearing under Section 30.10.9., above, the Local Tax Administrator shall conduct a hearing regarding any such protest and petition.

(b) No continuances in connection with any such hearing shall be granted except in cases where a continuance is absolutely necessary to protect the rights of any affected Taxpayer. Lack of preparation shall not be grounds for any continuance. Any continuance granted shall not exceed fourteen (14) days.

(c) At the hearing the Local Tax Administrator shall preside and shall hear testimony and accept any evidence relevant to any tax determination or tax liability in connection with any Tax. The strict rules of evidence applicable to judicial proceedings shall not apply to any such hearing.

(d) At the conclusion of any such hearing, the Local Tax Administrator shall make a written determination of whether any tax assessment is due on the basis of the evidence presented at any such hearing and a copy of such determination or assessment shall be sent to the Taxpayer by registered or certified mail.

Section 30.10.11. Interest and Penalties.

In the event any determination has been made that the amount of any Locally Imposed and Administered Tax is due and owing, whether through a bill, an audit or an assessment, the amount of any such Tax must be paid within the time period indicated.

(a) Interest. The Village hereby provides for the amount of interest to be assessed on a late payment, underpayment or nonpayment of any Locally Imposed and Administered Tax to be two percent (2%) per month or any part thereof that the amount of any such payment, underpayment or non-payment remains unpaid.

(b) Late Filing, Payment and Failure to File Penalties. If any tax return is not filed within the time and manner provided by the applicable Tax Ordinance, a late filing penalty in an amount equal to five percent (5%) of the amount of Tax required to be shown as due on any such return shall be imposed. If any Locally Imposed and Administered Tax is not paid in full when due, a late payment penalty in an amount equal to five percent (5%) of the Tax due shall be imposed. If no return is filed before the Village issues a notice of tax delinquency or of tax liability, then a failure to file penalty shall be assessed in an amount equal to twenty-five percent (25%) of the total Tax due for the applicable reporting period for which the return was required to be filed. Any late payment penalty shall not apply if a failure to file penalty is imposed by this Article or any applicable Tax Ordinance.

Section 30.10.12. Abatement.

The Local Tax Administrator shall have the authority to waive or abate any late filing penalty, any late payment penalty or any failure to file penalty if such Local Tax Administrator determines that reasonable cause exists for any such delay or failure to file.

Section 30.10.13. Installment Contracts.

The Village may enter into an installment contract with any Taxpayer for the payment of any Locally Imposed and Administered Tax. The Local Tax Administrator may not cancel any such installment contract so entered unless the Taxpayer fails to pay any amount due and owing under any such installment contract. Upon written notice by the Local Tax Administrator that any such payment is ten (10) or more calendar days delinquent, such Taxpayer shall have ten (10) calendar days to cure any such delinquency. If such Taxpayer fails to cure any such delinquency within such ten (10) day period or fails to demonstrate good faith in restructuring any such installment contract with the Local Tax Administrator, any such installment contract shall be canceled without further Notice to such Taxpayer.

Section 30.10.14. Statute of Limitations.

The Village, through the Local Tax Administrator, shall review all tax returns in a prompt and timely manner and inform any Taxpayer of any amounts due and owing. Any Taxpayer shall have forty-five (45)

days after receiving Notice of any such reviewed tax return to make a request for any refund or to provide any Tax still due and owing.

(a) No determination of any Tax due and owing may be issued more than four (4) years after the end of the calendar year for which the return for the applicable period was filed or for the calendar year in which the return for the applicable period was due, whichever occurs later.

(b) If any tax return is not filed or if during any four-year period for which a Notice of tax determination or assessment may be issued by the Village, the Tax paid was less than 75% of the Tax due, the statute of limitations period specified in subsection (a) of this Section shall be six (6) years maximum after the end of the calendar year in which return for the applicable period was due or end of the calendar year in which the return for the applicable period was filed.

(c) No statute of limitations period shall be applicable if a fraudulent tax return was filed by any Taxpayer.

Section 30.10.15. Voluntary Disclosure .

For any Locally Imposed and Administered Tax for which any Taxpayer has not received a written Notice of an audit, investigation, or assessment from the Local Tax Administrator, such Taxpayer shall be entitled to file an application with the Local Tax Administrator for a voluntary disclosure of any Locally Imposed and Administered Tax then due. Any Taxpayer filing a voluntary disclosure application must agree to pay the amount of any Tax due, along with interest at the rate of one percent (1%) per month or any part thereof, for all periods prior to the filing of any such application but not more than four (4) years before the date of the filing any such application. A Taxpayer filing a valid voluntary disclosure application may not be liable for any additional Tax, interest or penalty for any period before the date that any such application was filed. However, if the Taxpayer incorrectly determined and underpaid the amount of Tax due, the Taxpayer shall be liable for the underpaid Tax along with applicable interest on the underpaid Tax, unless the underpayment was the result of fraud on the part of the Taxpayer, in which event the application shall be deemed invalid and void. The payment of any Tax and interest due must be made no later than ninety (90) days after the filing of any such voluntary disclosure application or on or before such later date as may be agreed upon by the Local Tax Administrator. However, any additional amounts owed as a result of an underpayment of any Tax and interest previously paid under this Section shall be paid within ninety (90) days after a final determination and the exhaustion of any appeal of any additional amount owed or the date agreed to by the Local Tax Administrator, whichever is longer.

Section 30.10.16. Publication of Tax Ordinances.

Any Tax Ordinance shall be published and made readily available to any member of the public upon request. The posting of any such Tax Ordinance on the Internet shall satisfy the publication requirement of this Section.

Section 30.10.17. Review of Liens .

The Local Tax Administrator shall establish an internal review procedure regarding any liens filed against any Taxpayer for any unpaid Tax. Upon a determination by the Local Tax Administrator that any such lien is valid, the lien shall remain in full force and effect. If any such lien is determined to be improper, the Local Tax Administrator shall:

- (1) timely remove the lien at the Village's expense;
- (2) correct any Taxpayer's credit record, if applicable; and
- (3) correct any public disclosure of any such improperly imposed lien.

Section 30.10.18. Application.

The provisions of this Article shall be liberally construed and administered to supplement any Tax Ordinance of the Village. To the extent that any provisions of any such Tax Ordinance is in conflict with or inconsistent with this Article, the provisions of this Article shall control.

Section 30.10.19. Severability.

If any section, subsection, sentence, clause, phrase or portion of this Article is for any reason held to be invalid or unenforceable by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of any of the remaining provisions of this Article.