
VILLAGE OF HARWOOD HEIGHTS
COOK COUNTY, ILLINOIS

ORDINANCE NO. 10-07

AN ORDINANCE ESTABLISHING A
SELF-STORAGE FACILITY ACCOMMODATIONS TAX

Passed by the Board of Trustees, March 11, 2010

Printed and Published, March 11, 2010

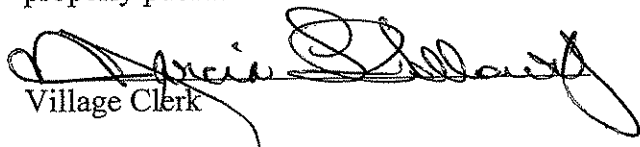
Printed and Published in Pamphlet Form
By Authority of the Village Board of Trustees

VILLAGE OF HARWOOD HEIGHTS
COOK COUNTY, ILLINOIS

ARLENE C. JEZIERNY, MAYOR
MARCIA L. POLLOWY, VILLAGE CLERK

MARK DOBRZYCKI
MICHAEL J. GADZINSKI
DEMETRIOS MOUGOLIAS
THERESE SCHUEPFER
LAWRENCE STEINER
LESTER SZLENDAK

I hereby certify that this document was
properly published on the date stated above.


Village Clerk

VILLAGE OF HARWOOD HEIGHTS

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SELF-STORAGE FACILITY ACCOMMODATIONS TAX**

WHEREAS, the Village of Harwood Heights (hereinafter, “the Village”) is a home rule unit of government pursuant to SECTION 6(a), Article VII of the 1970 Illinois Constitution; and

WHEREAS, pursuant to its home rule power, the Village may exercise any power and perform any function relating to its government and affairs; and

WHEREAS, in exercise of its home-rule authority, the Village, through its President and Board of Trustees, has found and determined that, in order to raise additional revenue to assist in covering the cost for increased use of municipal services required by certain storage facilities, the establishment of a tax on a charge or fee for self-storage facility accommodations within the Village is in the best interest of the public health, safety, and welfare of its citizens;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Harwood Heights, Cook County, Illinois, as follows:

SECTION 1. RECITALS. The foregoing recitals shall be and are hereby incorporated into and made a part of this Ordinance as if fully set forth in this Section 1.

SECTION 2. TITLE. This Ordinance shall be known and may hereafter be referred to as the *Self-Storage Facility Tax Ordinance*.

SECTION 3. ENACTMENT. Title 3 (“Revenue and Finance”), Chapter 3.64 (“Self-Storage Facility Accommodations Tax”) of the Harwood Heights Village Code, shall be, and hereby is, enacted to read as follows:

CHAPTER 3.64 SELF-STORAGE FACILITY ACCOMMODATIONS TAX

SECTION 3.64.010 DEFINITION OF SELF-STORAGE FACILITY.

For purposes of this Chapter, “self-storage facility” shall mean any building or structure containing separately divided storage rooms offered for lease or rent to members of the general public for the storage of personal property.

SECTION 3.64.020 SELF-STORAGE FACILITY ACCOMMODATIONS TAX IMPOSED.

A. There is hereby imposed and levied a tax upon the rental or leasing of any Self-Storage Facility Accommodations within the Village of Harwood Heights, at the rate of three percent (3%) of the gross rental or leasing charge. The ultimate incidence and liability for payment of such tax shall be upon the lessee of self-storage facility accommodations. Nothing herein shall be construed to impose a tax upon the occupation of leasing self-storage facility accommodations.

B. It shall be deemed a violation of this Chapter for any lessor of self-storage facility accommodations to fail to add the tax imposed herein on the gross rental or leasing charge.

SECTION 3.64.030 COLLECTION OF TAX.

The tax herein levied shall be collected by the self-storage facility owner, manager or

operator from the lessee or tenant when collecting the price, charge or rent to which it applies. Every lessee or tenant shall be given a bill, invoice, receipt or other statement or memorandum of the price, charge or rent payable upon which the Self-Storage Facility Accommodations Tax shall be stated, charged and shown separately. The Self-Storage Facility Accommodations Tax shall be paid to the Village Clerk, as trustee thereof for and on behalf of the Village, along with an accounting therefore, on forms provided by the Village Clerk.

SECTION 3.64.040 TAX RETURN TO BE FILED.

On or before the last day of each month, every owner, manager or operator of Self-Storage Facility Accommodations within the Village shall cause a sworn tax return to be filed with the Village Clerk showing tax receipts received with respect to Self-Storage Facility Accommodations space rented or leased during the preceding calendar month, which return shall be made upon forms prescribed by the Village Clerk. At the time of filing said tax return, the owner, manager or operator of Self-Storage Facility Accommodations shall pay or cause to be paid to the Village Clerk all taxes due for the period to which the tax return applies. It is unlawful for any such owner, manager, or operator to fail to pay or cause to be paid said tax.

SECTION 3.64.050 MAINTENANCE OF RECORDS.

Each owner, manager or operator of a Self-Storage Facility Accommodation shall have the duty to maintain complete and accurate books, records and accounts showing all current leases, the duration and rental monthly rates pertaining to each lease, the identity of lessees, and all charges collected from the lessees of Self-Storage Facility Accommodation units, which shall be available in the Village of Harwood Heights for examination and for audit by the Village upon reasonable notice during customary business hours.

SECTION 3.64.060 LATE PAYMENT PENALTY

If any tax imposed by this Chapter is not paid over to the Village in full when due, a late payment penalty equal to one percent (1%) of the unpaid tax is added for each month or any portion thereof that such tax remains unpaid, and the total of such late payment penalty shall be paid along with the tax imposed by this Chapter. Whenever any Person shall fail to pay any tax herein provided, upon the request of the Village Clerk, the Corporation Counsel of the Village shall bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village in any court of competent jurisdiction.

SECTION 3.64.070 PROCEEDS TO BE PAID TO VILLAGE TREASURY.

All proceeds resulting from the imposition of the Self-Storage Facility Accommodations Tax, including penalties, shall be paid into the Treasury of the Village and shall be credited to and deposited in the general corporate fund of the Village.

SECTION 3.64.080 PENALTIES.

In addition to the late payment penalty imposed by Section 3.64.070, any self-storage facility owner, manager, operator or other person who makes a late return or payment, who fails to make a return, who makes a fraudulent return, or who violates any other provision of this Chapter, upon conviction thereof shall be fined not less than one hundred dollars (\$100) nor more than seven hundred fifty dollars (\$750) for each such offense. Each failure to collect the tax imposed hereby and each failure to pay such taxes over to the Village in full shall constitute a separate violation hereof.

SECTION 4. RESOLUTION OF CONFLICTS.

All Ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5. SAVING CLAUSE:

If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance, which are hereby declared to be separable.

SECTION 6. EFFECTIVE DATE.

This Ordinance shall be in full force and effect from after its passage, approval and publication as provided by law.

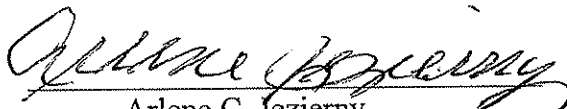
ADOPTED on this 11th day of March, 2010, pursuant to a roll call vote as

follows:

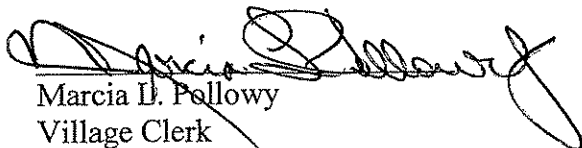
	YES	NO	ABSTAIN	ABSENT	PRESENT
DOBRZYCKI	X				X
GADZINSKI	X				X
MOUGOLIAS	X				X
SCHUEPFER	X				X
STEINER	X				X
SZLENDAK	X				X
Mayor Jezierny					X
TOTAL	6				7

Ordinance No. 10-07

APPROVED by the Mayor on this 11th day of March, 2010.


Arlene C. Jezierny
MAYOR

ATTEST


Marcia D. Pollowy
Village Clerk

STATE OF ILLINOIS

COUNTY OF COOK

CERTIFICATION

I, Marcia L. Pollowy, do hereby certify that I am the duly elected and acting Clerk of the Village of Harwood Heights, County of Cook, State of Illinois.

I do further certify that the foregoing Ordinance 10-07 entitled:


**AN ORDINANCE ESTABLISHING A
SELF-STORAGE FACILITY ACCOMMODATIONS TAX**

Is true and correct copy of an Ordinance adopted by the Board of Trustees of the Village of Harwood Heights at a meeting held on the 11th day of March, 2010.

I do further certify that the original of which the foregoing is a true copy is entrusted to my care and safekeeping, and that I am keeper of the same.

I do further certify that I am the keeper of the records, ordinances, and resolutions of said Village of Harwood Heights, Cook County, Illinois.

In witness whereof I have hereunto set my official hand and seal this 11th day of March, 2010.


Marcia L. Pollowy
Village Clerk

Corporate Seal