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**VILLAGE OF HARWOOD HEIGHTS  
COOK COUNTY, ILLINOIS**

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**ORDINANCE NO. 25 - 01**

**AN ORDINANCE OF THE VILLAGE OF HARWOOD HEIGHTS CODE OF  
ORDINANCES TO REDUCE TRANSFER TAX CREDIT FOR OWNERS-OCCUPANTS  
PURCHASING AND SELLING HARWOOD HEIGHTS HOMES WITHIN SIX  
MONTHS BETWEEN TRANSACTIONS**

Passed by the Board of Trustees, February 13, 2025

Printed and Published February 13, 2025 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**

**GENE BRUTTO  
ANNETTE BRZEZNIAK-VOLPE  
ANNA BRZOSOWSKI-WEGRECKI  
ZBIGNIEW LEWANDOWSKI  
LAWRENCE STEINER  
GIUSEPPE "JOE" ZERILLO**

I hereby certify that this document was  
properly published in pamphlet form  
by authority of the Board of Trustees  
on the date stated above.

  
Village Clerk

**VILLAGE OF HARWOOD HEIGHTS  
COOK COUNTY, ILLINOIS**

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**WHEREAS**, the Village of Harwood Heights (the “Village”) is an Illinois municipal corporation organized and operating pursuant to authority granted by the Constitution and Laws of the State of Illinois; and

**WHEREAS**, 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 1996, the Village amended its real estate transfer tax provisions to provide for a full refund of transfer taxes paid on the purchase of owner-occupied property within the Village for use as a primary residence when the purchaser sold an owner-occupied property in the Village 180 days or fewer prior to the second transaction; and

**WHEREAS**, the Village wishes to preserve but narrow this tax credit available for homeowners staying within the Village and declares that this change does not impose any new real estate transfer taxes nor does it subject any additional transactions to transfer taxes that were not previously subject to transfer taxes and thus is a permissible change without need for local referendum approval; and

**WHEREAS**, the Village President and Board of Trustees find that so amending the Village Code in accordance with this Ordinance will be in the best interest of the Village and

consistent with the health, welfare and safety of Village residents and visitors.

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Harwood Heights, County of Cook, Illinois, in the exercise of the Village's home rule powers, that the Village Code be amended as follows, with all existing provisions of the Village Code not set forth below continuing in full effect as currently written:

**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. AMENDMENT.**

Title 3 ("Revenue and Finance"), Chapter 10.72 ("Real Estate Transfer Tax"), Section 3.16.180 ("Tax Credit") of the Village of Harwood Heights Code of Ordinances, shall be, and hereby is amended as follows (deletions ~~strikethrough~~, additions in **bold and underline**), with those subsections not set forth herein remaining in effect as currently written:

3.16.180 Tax credit.

- A. Reinvestment. A buyer who has previously paid the tax as provided for in Section 3.16.020 shall be entitled to a tax credit of **(i) \$500**, provided any such buyer meets all of the following requirements:
1. The buyer builds or buys a single-family dwelling or condominium unit, within the village, as his or her principal residence and not to lease or rent any portion of the dwelling or real property to another person or persons; and
  2. Within one hundred eighty (180) days prior to the purchase of the property described in subsection (A)(1) of this section, the purchaser sold a single-family residence located within the village which was the buyer's principal residence and no portion of the residence was leased or rented to any other person or persons.

**SECTION 3. RESOLUTION OF CONFLICTS.** All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 4. 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 5. EFFECTIVE DATE.** This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law.

**VOTES**

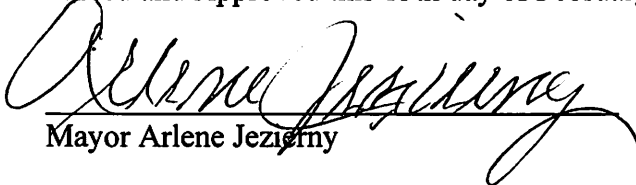
AYES: Trustee Brutto, Steiner, Brzezniak-Volpe, Brzozowski-Wegrecki, Zerillo, Lewandowski

NAYS:

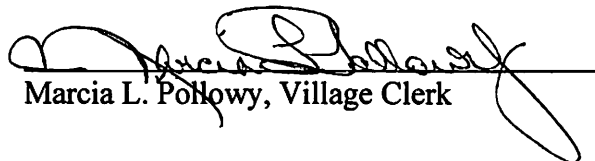
ABSENT:

ABSTAIN:

Passed and Approved this 13th day of February, 2025.

  
\_\_\_\_\_  
Mayor Arlene Jezewny

ATTEST:

  
\_\_\_\_\_  
Marcia L. Polowy, 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 25-01 entitled:**

**AN ORDINANCE OF THE VILLAGE OF HARWOOD HEIGHTS CODE OF ORDINANCES TO REDUCE TRANSFER TAX CREDIT FOR OWNERS-OCCUPANTS PURCHASING AND SELLING HARWOOD HEIGHTS HOMES WITHIN SIX MONTHS BETWEEN TRANSACTIONS**

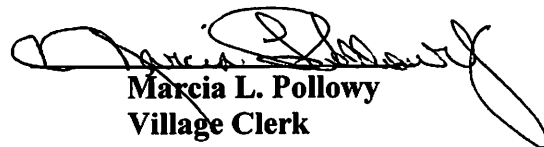
**Is true and correct copy of an Ordinance adopted by the Board of Trustees of the Village of Harwood Heights at a meeting held on the 13th day of February, 2025.**

**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 14th day of February, 2025.**



  
**Marcia L. Pollowy**  
**Village Clerk**

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