

# **NOTICE OF STANDING COMMITTEE MEETINGS**

Scheduled for  
Tuesday, February 25, 2020  
beginning at 6:30 p.m. in

Council Chambers  
Village Hall of Tinley Park  
16250 S. Oak Park Avenue  
Tinley Park, Illinois

**Community Development Committee**  
**Marketing Committee**  
**Finance Committee**

A copy of the agendas for these meetings is attached hereto.

Kristin A. Thirion  
Clerk  
Village of Tinley Park

**NOTICE OF MEETING OF THE  
FINANCE COMMITTEE**

Notice is hereby given that a meeting of the Finance Committee of the Village of Tinley Park, Cook and Will Counties, Illinois, will begin at 6:30 p.m. on Tuesday, Tuesday, February 25, 2020, in Council Chambers at the Village Hall of Tinley Park, 16250 S. Oak Park Avenue, Tinley Park, Illinois.

The agenda is as follows:

1. OPEN THE MEETING
2. CONSIDER THE APPROVAL OF THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON OCTOBER 22, 2019.
3. REVIEW JANUARY FINANCIAL REPORT.
4. DISCUSS STORAGE FACILITY TAX.
5. RECEIVE COMMENTS FROM THE PUBLIC.

ADJOURNMENT

KRISTIN A. THIRION  
VILLAGE CLERK

**MINUTES**  
**Meeting of the Finance Committee**  
**October 22, 2019 - 6:30 p.m.**  
**Village Hall of Tinley Park – Council Chambers**  
**16250 S. Oak Park Avenue**  
**Tinley Park, IL 60477**

Members Present: D. Galante, Chairman  
C. Berg, Village Trustee  
M. Mueller, Village Trustee

Members Absent: None

Other Board Members Present: None

Staff Present: D. Niemeyer, Village Manager  
B. Bettenhausen, Treasurer/Finance Director  
D. Framke, Marketing Director  
K. Clarke, Planning Manager  
D. Spale, Village Attorney  
L. Godette, Deputy Village Clerk  
D. Melone, Administrative Assistant

**Item #1** - The meeting of the Finance Committee was called to order at 7:19 p.m.

**Item #2 – CONSIDER APPROVAL OF THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON SEPTEMBER 24, 2019** – Motion was made by Trustee Berg, seconded by Trustee Mueller, to approve the minutes of the Special Finance Committee meeting held on September 24, 2019. Vote by voice call. Chairman Galante declared the motion carried.

**Item #3 – RECEIVE SEPTEMBER FINANCIAL REPORT** - Treasurer/Finance Director Bettenhausen presented the summary financial report for September 2019 - Fiscal Year 2020, Month 5. A summary status of key revenues including Sales Tax, Home Rule Sales Tax, Use Tax, Income Tax, Property Tax, Video Gaming, Motor Fuel Taxes and Commuter Parking was included in the presentation.

**Item #4 – RECEIVE COMMENTS FROM THE PUBLIC** - None.

**ADJOURNMENT**

Motion was made by Chairman Galante, seconded by Trustee Mueller, to adjourn this meeting of the Finance Committee. Vote by voice call. Chairman Galante declared the motion carried and adjourned the meeting at 7:30 p.m.

dm

# REVIEW JANUARY FINANCIAL REPORT

**BACK UP TO FOLLOW**



# Interoffice Memo

---

**Date:** February 21, 2020

**To:** Finance Committee

**From:** David Niemeyer, Village Manager *DN*

**cc:** Pat Carr, Assistant Village Manager  
Brad Bettenhausen, Village Treasurer  
Paul O'Grady, Village Attorney

**Subject:** Self Storage Facility use tax ordinance

Attached is a proposed ordinance that would tax self storage facility units in the village. Self storage facility units do not pay sales taxes. Many communities including Alsip, Countryside, Chicago Heights and Morton Grove have enacted these taxes since they do not collect sales taxes. The rate would be 5% on the gross rental or leasing charge. It would become effective April 1, 2020.

---

---

**THE VILLAGE OF TINLEY PARK**

**Cook County, Illinois**

**Will County, Illinois**

---

---

**ORDINANCE**

**NO. \_\_\_\_\_**

---

---

**AN ORDINANCE AMENDING TITLE XI OF THE TINLEY PARK  
MUNICIPAL CODE AND ADDING TITLE XI CHAPTER 129J  
ENTITLED "SELF-STORAGE ACCOMMODATIONS TAX"**

---

---

**JACOB C. VANDENBERG, PRESIDENT  
KRISTIN A. THIRION, VILLAGE CLERK**

**CYNTHIA A. BERG  
WILLIAM P. BRADY  
WILLIAM A. BRENNAN  
DIANE M. GALANTE  
MICHAEL W. GLOTZ  
MICHAEL G. MUELLER  
Board of Trustees**

---

Published in pamphlet form by authority of the President and Board of Trustees of the Village of Tinley Park  
Peterson, Johnson, & Murray Chicago, LLC, Village Attorneys  
200 W. Adams, Suite 2125 Chicago, IL 60606

**VILLAGE OF TINLEY PARK**

Cook County, Illinois

Will County, Illinois

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE AMENDING TITLE XI OF THE TINLEY PARK  
MUNICIPAL CODE AND ADDING TITLE XI CHAPTER 129J  
ENTITLED "SELF-STORAGE ACCOMMODATIONS TAX"**

**WHEREAS**, Section 6(a) of Article VII of the 1970 Constitution of the State of Illinois provides that any municipality which has a population of more than 25,000 is a home rule unit, and the Village of Tinley Park, Cook and Will Counties, Illinois, with a population in excess of 25,000 is, therefore, a home rule unit and, pursuant to the provisions of said Section 6(a) of Article VII, may exercise any power and perform any function pertaining to its government and affairs, including, but not limited to, the power to tax and to incur debt; and

**WHEREAS**, the Village of Tinley Park ("Village") pursuant to its home rule power to tax, deems it necessary to amend Title XI of the Village of Tinley Park Municipal Code and add Title XI Chapter 129J entitled Self-Storage Facility Accommodations Tax ("Self-Storage Accommodations Tax"); and

**WHEREAS**, the Village has determined that it is in the best interest of the Village and its residents to impose a tax on the renting and/or leasing of self-storage facilities in the Village; and

**WHEREAS**, the Corporate Authorities of the Village of Tinley Park, Cook and Will Counties, Illinois, have determined that it is in the best interest of the Village of Tinley Park and its residents to adopt said Self-Storage accommodations Tax; and

**NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF TINLEY PARK, COOK AND WILL COUNTIES, ILLINOIS, STATE AS FOLLOWS:**

**SECTION 1:** The foregoing recitals shall be and are hereby incorporated as finding of fact as if said recitals were fully set forth herein.

**SECTION 2:** That Title XI Chapter 129J entitled "Self-Storage Facility Accommodations Tax" of the Tinley Park Municipal Code be and is hereby established as follows:

**Chapter 129J:  
SELF-STORAGE FACILITY ACCOMMODATIONS TAX**

**129J.01: SHORT TITLE:**

**129J.02: DEFINITIONS:**

**129J.03: TAX IMPOSED AND BORNE BY OCCUPANT**

**129J.04: SELF STORAGE FACILITY TO SECURE TAX FROM OCCUPANT**

**129J.05: EXEMPTIONS**

**129J.06: RECORDS TO BE KEPT**

**129J.07: ENFORCEMENT/LICENSE SUSPENSION/REVOCAION**

**129J.08: FAILURE TO PAY TAX**

**129J.09: PENALTIES**

**129J.10: CREDITS AND REFUNDS**

**129J.01: SHORT TITLE:**

There is hereby levied and imposed and shall accrue beginning on April 1, 2020, and be collected a tax, upon the privilege of renting or leasing self-service storage facilities in the Village of Tinley Park, at a rate of five-percent (5%) on the gross rental or leasing charge. This tax shall be in addition to any and all other taxes.

**129J.02: DEFINITIONS:**

**GROSS RENTAL RECEIPTS:** The total amount of consideration for renting or leasing self-service storage facilities, valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, including but not limited to, amounts charged for the making, servicing, or facilitating the renting or leasing of Space for Storage.

**OCCUPANT:** A person, his sublessee, successor, or assigns, entitled to the use of the Space for Storage at a Self-Service Storage Facility under a rental agreement, to the exclusion of others with the corporate limits of the Village.

**OWNER:** The owner, operator, lessor, or sublessor of a Self-Service Storage Facility, his agent, or any other person authorized by him to manage the facility, or to receive rent from an Occupant under a rental agreement.

**PERSON:** Any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private, or a receiver, executor, trustee, guardian or other representative appointed by order of any court.

**PERSONAL PROPERTY:** Movable property not affixed to land, and includes, but is not limited to, goods, merchandise, motor vehicles, watercraft, and household items.

**RENTAL AGREEMENT:** Any agreement or lease, written or oral, that establishes or modifies the terms, conditions, rules or any other provisions concerning the use and occupancy of a self-service storage facility.



**SELF-SERVICE STORAGE FACILITY:** Any real property designed and used for the purpose of renting or leasing individually divided storage spaces to occupants to have access to such, for the purpose of storing personal property, and/or leased or rented personal property.

**SELF-STORAGE:** Any storage locker or storage units in apartment complexes (if the locker or unit is utilized at the Occupant's option and includes payment of a fee in addition to apartment rental), and in amusement parks, water parks, recreational facilities, and other locations where lockers are rented for self-storage.

**SPACE FOR STORAGE:** The (i) secure areas, such as rooms, units, compartments or containers, whether accessible from outside or from within a building, that are designated for the use of an Occupant, where the Occupant can store and retrieve property, including self-storage units, mini-storage units, and areas by any other name, (ii) any parking lot, ramp, or parking garage for a vehicle, whether the vehicle is parked by the operator of the vehicle or by an attendant, (iii) any aircraft parking area, ramp or hanger, (iv) any boat slip, dock, or dry dock, (v) any recreational vehicle parking area or garage, (vi) any other areas for storage or parking of tangible personal property.

**STORAGE:** The retaining or keeping of tangible personal property in the Village for any purpose.

**TAX:** The Village of Tinley Park self-storage facility accommodations tax

**VILLAGE:** The Village of Tinley Park

### **129J.03: TAX IMPOSED AND BORNE BY OCCUPANT**

The ultimate incidence of and liability for payment of said tax shall be borne by the Occupant of any such self-storage facility accommodations. Nothing herein shall be construed to impose a tax upon the occupation of leasing or operating self-storage facilities. Each Owner of a self-storage facility shall have the duty to collect the tax from each lessee and to pay it over to the Village along with an account therefore on the return forms provided by the Village. The return and the tax shall be filed with the Village Treasurer on the same filing dates as are established for filing along with the Illinois Department of Revenue of the retailer's occupation tax return form ST-1 of a subsequently required form. It shall be unlawful for any Owner of a self-storage facility accommodations to fail to cause said tax to be collected from the Occupant of said self-storage facility accommodations or to fail to file any tax return required by this ordinance, or cause said tax to be paid over to the Village Treasurer under the rules and regulations prescribed by the Village Treasurer and as otherwise provided for in this Article.

### **129J.04: SELF STORAGE FACILITY TO SECURE TAX FROM OCCUPANT**

The tax herein levied shall be collected by the self-storage facility Owner from the Occupant when collecting the price, charge, or rent to which it applies. Every Occupant shall be given a bill, invoice, receipt, or other statement or memorandum of the price, charge or rent payable upon which the tax shall be paid by the Village Treasurer as trustee thereof for and on behalf of the Village.

Any tax required to be collected by this Ordinance, and any tax in fact collected, shall constitute a debt owed to the Village by the Owner of any Self-Storage Facility, provided that the Owner shall be allowed credit for such tax related to any attempt to collect the tax which are written off as uncollectable, and provided further, that if such charges are thereafter collected, the Owner shall be obligated to remit such tax.

Every Owner shall on a monthly basis file a return in a form prescribed by the Village's Treasurer. The return and accompanying remittance shall be due on or before the last day of the month following the month during which the tax is collected.

If the Owner fails to collect the tax from the Occupant, then the Occupant shall file a return in a form prescribed by the Village's Treasurer and pay the tax directly to the Village on or before the last day of the month following the month during which the space for storage is used.

#### **129J.05: EXEMPTIONS**

Occupants that have entered into a Rental Agreement prior to April 1, 2020, and pre-paid their accounts are exempt from the tax. Any renewal after April 1, 2020 shall be subject to tax.

Occupants that are a governmental body or non-profit, including but not limited to bona fide religious, charitable, labor, business, fraternal, educational or veterans' organizations that operate without profit to their members.

#### **129J.06: RECORDS TO BE KEPT**

Every Owner of a self-storage facility in the Village shall register with the Village on forms provided by the Village Treasurer and/or Village Manager. Each such Owner shall have the duty to maintain complete and accurate books, records, and accounts showing the gross receipts for the lease of any self-storage facility accommodations with the Village and showing the prices, rents, or charges made or charged, and occupancies taxable under this self-storage facilities accommodations tax. The Village Treasurer shall at all reasonable times have full access to said books and records.

#### **129J.07: ENFORCEMENT/LICENSE SUSPENSION/REVOCAATION**

Any self-storage facility who fails to timely pay all taxes due pursuant to this Ordinance shall pay a penalty equal to five-percent (5%) of any such unpaid tax and shall pay interest on any past due balance at the rate of one-percent (1%) per month. Any self-storage facility who fails to timely file a tax return required pursuant to this Ordinance shall also pay a penalty equal to five-percent (5%) of any tax due during the period covered by the return.

The failure to comply with any obligation imposed by this Ordinance shall be grounds for the suspension or revocation of any license or permit issued to the self-storage facility or with respect to the self-storage facility pursuant to the procedure set forth in Section 129J.06 of this Ordinance.

#### **129J.08: FAILURE TO PAY TAX**

In the event of failure by any Occupant to pay the Village the tax imposed by this Ordinance by the date the same shall be due, interest shall accumulate a rate imposed by Local Government Taxpayers' Bill of Rights Act, 50 ILCS 45/1 et al. In addition, the penalty imposed in Section 3-30-7 of this Ordinance shall be assessed and collected against the Occupant imposed by the Local Government Taxpayers' Bill of Rights.

Whenever an Occupant shall fail to pay any tax as herein provided, the Village Attorney shall, upon the request of the Village President and Village Board of Trustees, 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.

If the Village President or his designee, after hearing held, shall find that an Occupant has willfully avoided payment of the tax imposed by this Ordinance, the Village President may suspend or revoke all Village licenses held by such tax evader. The Occupant may have an opportunity to be heard at such hearing to be held not less than five (5) days after notice of the time and place of the hearing, said notice, addressed to him at his last known last place of business. Pending notice, hearing and finding, any license which such Occupant, shall be temporarily suspended by the Village President. Any suspension or revocation of any license shall not release or discharge such Occupant from his civil liability for the payment of the tax nor from prosecution for such offense.

The Occupant shall be entitled to all rights under this Ordinance as provided in the Local Government Taxpayers' Bill of Rights.

#### **129J.09: PENALTIES**

Any person found guilty of violating any provision of this article may, in addition to any tax or penalty due, be assessed a fine of not less than [one hundred (\$100.00)] dollars and not more than [seven hundred fifty dollars (\$750.00)]. Each day a violation continues to exist shall be a separate offense. Citations for violations of this article shall be adjudicated by the Village's [Administrative Adjudication Hearing Officer], or at the choice of the Village, by any court of competent jurisdiction.

#### **129J.10: CREDITS AND REFUNDS**

Notwithstanding any other provision of this Ordinance, in order to permit sound fiscal planning and budgeting by the Village, no personal shall be entitled to a refund of, or credit for, a tax imposed under this Ordinance unless the person files a claim for refund or credit within three (3) years after the date on which the tax was paid or remitted.

**SECTION 7:** Any policy, resolution, or ordinance of the Village that conflicts with the provisions of this Ordinance shall be and is hereby repealed to the extent of such conflict.

**SECTION 8:** That this Ordinance shall be in full force and effect from and after its adoption and approval.

**SECTION 9:** That the Village Clerk is hereby ordered and directed to publish this Ordinance in pamphlet form, and this Ordinance shall be in full force and effect from and after its passage, approval, and publication as required by law.

PASSED THIS \_\_\_\_ day of \_\_\_\_\_, 2020.

AYES:

NAYS:

ABSENT:

APPROVED THIS \_\_\_\_ day of \_\_\_\_\_, 2020.

---

VILLAGE PRESIDENT

ATTEST:

---

VILLAGE CLERK

STATE OF ILLINOIS        )  
COUNTY OF COOK         )     SS  
COUNTY OF WILL         )

CERTIFICATE

I, KRISTIN A. THIRION, Village Clerk of the Village of Tinley Park, Counties of Cook and Will and State of Illinois, DO HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. \_\_\_\_\_, “AN ORDINANCE AMENDING TITLE XI OF THE TINLEY PARK MUNICIPAL CODE AND ADDING TITLE XI CHAPTER 129J ENTITLED “SELF-STORAGE ACCOMMODATIONS TAX”,” which was adopted by the President and Board of Trustees of the Village of Tinley Park on \_\_\_\_\_, 2020.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Village of Tinley Park this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
KRISTIN A. THIRION, VILLAGE CLERK

**PUBLIC  
COMMENT**

**ADJOURNMENT**