
THE VILLAGE OF TINLEY PARK

Cook County, Illinois

Will County, Illinois

**ORDINANCE
NO. 2020-O-014**

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

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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 is authorized to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and that protect the public health, safety, and welfare of its citizens; and

WHEREAS, the Village wishes to reduce its reliance on property taxes to support its operations; 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 a 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: DEFINITIONS:

129J.02: TAX IMPOSED AND BORNE BY OCCUPANT

129J.03: SELF STORAGE FACILITY TO SECURE TAX FROM OCCUPANT

129J.04: EXEMPTIONS

129J.05: RECORDS TO BE KEPT

129J.06: ENFORCEMENT/LICENSE SUSPENSION/REVOCATION

129J.07: CREDITS AND REFUNDS

129J.99: PENALTIES

129J.01: 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 amphitheater, water parks, recreational facilities, and other locations where lockers are rented for self-storage.

SPACE FOR STORAGE: (i) The 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.02: TAX IMPOSED AND BORNE BY OCCUPANT

(A) There is hereby levied and imposed, and shall accrue beginning on May 1, 2020, 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 imposed.

(B) 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.

(C) 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 thereof on the tax reporting forms prescribed by the Village.

(D) Every Owner shall, on a monthly basis, file a return in a form prescribed by the Village Treasurer. However, depending on the volume of the taxes an Owner collects, the Owner may be permitted by the Village Treasurer to file on a quarterly, semi-annual, or annual basis in lieu of the prescribed monthly basis.

(E) The return and the tax shall be filed with the Village Treasurer by the 15th day of the month following the month in which payment for the Tax has been made.

(F) It shall be unlawful for any Owner of a self-storage facility accommodation to fail to cause said tax to be collected from the Occupant of said self-storage facility accommodations, file any tax return required by this Chapter, or remit 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 Chapter.

129J.03: SELF STORAGE FACILITY TO SECURE TAX FROM OCCUPANT

(A) 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, statement, or memorandum of the price, charge or rent payable upon which the tax shall be computed and paid to the Village Treasurer, as trustee thereof for and on behalf of the Village.

(B) Any tax required to be collected by this Chapter, 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, as provided within §41.05 of this Code.

For example, the Owner shall be allowed a credit for such taxes charged which are determined to be uncollectable due to nonpayment of rental charges. The acceptance of such credit, shall be determined by Village Treasurer upon presentation by the Owner of true and correct documentation, including an affidavit, validating such information. Provided however, that if the such charges under such accepted credit(s) are thereafter collected, the Owner shall be obligated to remit the Tax due on same.

(C) If the Owner fails to collect the tax from the Occupant, then the Occupant shall be obligated to file a return and pay the Tax directly to the Village as provided within Section §129J.02 of this Chapter.

129J.04: EXEMPTIONS

(A) Occupants that have entered into a Rental Agreement prior to May 1, 2020, and that have pre-paid their rental fees and accounts under said pre-existing Agreement, are exempt from the tax through the end of such prepaid period paid and received by the Owner prior to May 1, 2020. However, any new Rental Agreement, or renewal of an aforementioned pre-existing Rental Agreement after May 1, 2020, shall be subject to Tax. If a Rental Agreement had been entered into between an Owner and an Occupant before May 1, 2020, but had not been pre-paid by the aforementioned effective date, the rental payments received after May 1, 2020 shall be subject to the Tax. Agreements eligible for this exemption shall be reported and affirmed in the manner and format prescribed by the Village Treasurer.

(B) Occupants that are a governmental body or non-profit organizations as defined under Internal Revenue Service Code (Section 501 et. seq.), including but not limited to bona fide religious, charitable, labor, business, fraternal, educational or veterans' organizations that operate without profit to their members.

(C) Owners that are a governmental body or non-profit as provided under 129J.04 (B) above are exempt from collecting and remitting the Tax, provided that the storage facility is both owned and operated by said Owner. If the storage facility is operated by a third party, whether under a

lease or other contractual arrangement, or held in any other manner whatsoever, it is not exempt from this Tax.

129J.05: RECORDS TO BE KEPT

(A) Every Owner of a self-storage facility in the Village as defined in this Chapter shall register with the Village in the manner and format prescribed by the Village Treasurer.

(B) 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, as prescribed in §41.06 of this Code.

129J.06: ENFORCEMENT/LICENSE SUSPENSION/REVOCAATION

(A) Any self-storage facility that fails to timely pay all taxes due pursuant to this Chapter shall be subject to penalties and interest as provided in §41.04 of this Code.

(B) The failure to comply with any obligation imposed by this Chapter may 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, including application(s) for any license or permit requested but not yet issued, pursuant to §41.07, §41.08, and §41.13 of this Code.

129J.07: CREDITS AND REFUNDS

Any credit and/or refund issued pursuant to this Chapter shall be subject to the provisions of §41.05 of this Code.

129J.99: PENALTIES

Any and all penalties assessed pursuant to this Chapter shall be in accordance with and subject to §41.99 of this Code.

SECTION 3: That Title III, Chapter 41, Section 41.02, entitled "DEFINITIONS" of the Tinley Park Municipal Code be and is hereby amended by deleting the following strikethrough language and adding the following underlined language:

"LOCALLY IMPOSED AND ADMINISTERED TAX" or "TAX." Any pecuniary burden imposed by the village on individuals or entities to support its municipal government operations that is not a permit or other fee (excepting the Infrastructure Maintenance Fee), is not collected or

administered by a department or agency of the state, or is not a tax on real property under the Illinois Property Tax Code (ILCS Ch. 35, Act 200 §§ 1-1 et seq.), including, but not limited to any of the following taxes that may now, or in the future, be collected or administered by this village:

- ~~(1) Gas utility tax;~~
- ~~(2) Electric utility tax;~~
- ~~(3) E-911 tax;~~
- ~~(4) Foreign fire insurance tax;~~
- ~~(5) Hotel accommodations (hotel/motel) tax;~~
- ~~(6) Amusement tax~~
- ~~(7) Parking lot and garage operation tax~~
- ~~(8) Telecommunications tax~~

- (1) Amusement
- (2) Cannabis Tax, locally imposed
- (3) Electric utility tax
- (4) Food & Beverage Tax
- (5) Foreign fire insurance tax
- (6) Gas utility tax
- (7) Hotel accommodation (hotel/motel) tax
- (8) Motor Fuel Tax, locally imposed
- (9) Parking lot and garage operation tax
- (10) Self-Storage Facility Accommodations Tax
- (11) Telecommunications tax
- (12) Video Gaming Push Tax

SECTION 4: That Title III, Chapter 41, Section 41.13, entitled “RESTRICTIONS ON LICENSES AND PERMITS” of the Tinley Park Municipal Code be and is hereby established as follows:

§41.13. Restrictions on Licenses and Permits.

(A) Any license or permit application shall not be processed and issued if the applicant is indebted to the Village, and until all such obligations or violations under this Code, including other rules and regulations that have been adopted by the Village, have been brought into compliance.

(B) Any license holder may be subject to suspension and/or revocation if the license holder is indebted to the Village, and until all such obligations or violations under this Code, including other rules and regulations that have been adopted by the Village, have been brought into compliance.

SECTION 5: 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 6: That this Ordinance shall be in full force and effect beginning on May 1, 2020.

SECTION 7: 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 3RD day of March, 2020.

AYES: Berg, Brennan, Galante, Glotz, Mueller

NAYS: Brady

ABSENT: None

APPROVED THIS 3RD day of March, 2020.


VILLAGE PRESIDENT

ATTEST:


DEPUTY 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. 2020-O-014, “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 March 3, 2020.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the Village of Tinley Park this 3RD day of March, 2020.



DEPUTY VILLAGE CLERK



CONTRACT AND DOCUMENT APPROVAL CHECKLIST

Ordinance/Resolution No: _____

Exhibits Attached: Yes _____ No _____

Contracting Party/Vendor: _____

Contract Contact Info: _____

Bid Opening Date (If applicable): _____

Mylar (Rcvd by Clerk's Office): Y / N - Date Sent for Recording: _____ Date Recorded: _____

Certificates of Insurance Received: Yes _____ No _____

Contract Expiration: Date: _____

Signature of Contracting Party received: Yes _____ Date: _____

Staff Review Date: _____ Approved Via: _____ By: _____

Attorney Review: Date: _____ Approved Via: _____ By: _____

Village Manager Review: Date: _____ Approved Via: _____ By: _____

Committee Review Date: _____ Committee Type: _____

Committee Approval Date: _____ Committee Type: _____

Village Board Meeting: Date: _____

Village Board Approval: Date: _____ Approved: _____ Denied: _____

Notes: