

ORDINANCES AFFECTING CHAPTER 8
OTHER GOVERNMENT

<u>Ordinance</u>		<u>Date Passed</u>
001	Retailers Occupation Tax	12.14.65
067	A Municipal Retailers Occupation Tax	07.28.67
070	Imposing a Municipal Service Occupation Tax	08.09.67
075	Purchase Restrictions	08.23.67
099	Repealing Ordinance 070 and Making New Provisions for Municipal Service Occupation Tax	04.10.68
147	Imposing a Municipal Retailer's Occupation Tax - Repealed Ord. 067	08.27.69
148	Imposing a Municipal Service Occupation Tax	08.27.69
207	Charges for Documents	05.19.70
265	Employee Vacation	05.26.71
354	Purchases approved by President up to \$500	07.12.72
73-085	Schedule of Charges	12.05.73
74-004	Schedule of Charges	01.22.74
74-025	Purchasing Restrictions	02.05.74
74-048	Alarm Systems & Licenses	04.30.74
74-083	President to Authorize Purchases in Emergency	08.13.74
75-006	Compensation of Officers	01.28.75
75-053	New Article 7 - General Obligation Bonds	06.03.75
75-068	Purchase Restrictions	08.05.75
75-079	Providing for Notices	10.14.75
75-081	Labor Relations	11.04.75
75-085	Annexation Agreements	11.04.75
76-026	Municipal Budget & Budget Officer	03.09.76
76-062	Providing for Budget Transfers	06.15.76
76-079	Delete - Employee Vacation Regulations	07.20.76
76-113	Amending Labor Relations Section	10.19.76
76-114	Repealing Ord. 75-081 and Ord. 76-113	10.26.76

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<u>Ordinance</u>	<u>Date Passed</u>
76-128 Proposed Annexation Agreements	12.07.76
76-129 Charges for Documents	12.07.76
77-069 Purchase Restrictions \$2,500	10.18.77
77-072 New Article 12 - Authorizing the Exchange of Property	10.18.77
77-077 New Article 13 - Sale of Real Estate	11.15.77
78-027 Amending Article 7 - General Obligation Bonds	09.05.78
78-066 Tax upon Machinery & Equipment	12.12.78
79-052 Adding new Article 14 - Real Estate Transfer Tax	08.28.79
80-014 Amending Article 14 - Real Estate Transfer Tax	02.12.80
80-025 Adding new Article 15 - Municipal Utility Tax	04.22.80
81-020 Re-enact Ord. 80-025 - Municipal Utility Tax	06.23.81
81-043 Amending by Repealing in its Entirety Section 8-106 and Enacting a New Article 5 - Purchasing Procedures	11.10.81
82-015 Amending by adding new Article 17 - Privilege Tax on Purchase of Motor Fuel at Retail	04.20.82
82-019 Reenacting Ord. 80-025, which amended Chapter 8 to Provide for a Municipal Utility Tax, and amending Section 8-1511 of said Chapter 8.	04.27.82
82-055 Amending Article 5 - Purchasing Procedures.	09.28.82
82-060 Adding new Article 9 - Personnel Administration.	10.26.82
83-005 Adding Article 18 - Solid Waste Charges.	01.25.83
83-018 Repealing Ord. 83-005 by repealing Article 18 - Solid Waste Charges.	04.26.83
83-019 Reenacting Ord. 80-025 which provided for a Municipal Utility Tax and Amending Sec. 8-1511 of Said Chapter 8	04.26.83
84-012 Amending Article 15 - Municipal Utility Tax Regarding Rate Charged and Effective Date	04.11.84
84-027 Amending Article 7 - General Obligation Bonds, and Deleting Article 8 - Notices	07.10.84
84-062 Other Village Government Provisions (Personnel Administration).	12.11.84
84-063 Other Village Government Provisions (Personnel Administration).	12.11.84

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<u>Ordinance</u>	<u>Date Passed</u>
85-024 Reenacting Ord. 80-025 which provides for a Municipal Utility Tax and amending Sec. 8-1511 of said Chapter 8	04.29.85
85-025 Privilege Tax on Motor Fuel at Retail	04.29.85
85-026 Real Estate Transfer Tax	04.29.85
85-055 Article 13 - Conveyance of Real Estate Back to Developer	09.10.85
85-064 Article 13 - Sale of Real Estate to Governmental or Other Not-for-Profit Entities	10.22.85
86-005 Real Estate Transfer Tax	02.11.86
86-014 Repeal in its Entirety Section 8-106 Purchase Restrictions and Enacting a New Article 5 Purchasing Procedures	04.22.86
86-018 Reenacting Ord. 80-025 as amended which Amended Chapter 8 to provide for a Municipal Utility Tax and amending Section 8-1511 of said Chapter 8	04.28.86
86-023 Municipal Utility Tax	05.27.86
86-030 Amending Section 8-1511 - Municipal Utility Tax	06.11.86
87-028 Amending Section 8-1511 in its Entirety	04.28.87
88-017 Amending Section 8-1511 in its Entirety	04.26.88
88-068 Amending Privilege Tax on Motor Fuel	09.27.88
88-084 General Obligation Bonds	11.22.88
89-034 Amending Section 8-1511-Municipal Utility Tax	04.25.89
89-043 Adding New Article 18 - Emergency Telephone Number System	04.25.89
89-048 Real Estate Transfer Tax	04.25.89
89-116 Hotel Room Tax	11.28.89
90-007 Real Estate Transfer Tax	01.23.90
90-050 Real Estate Transfer Tax	04.24.90
90-051 Municipal Utility Tax	04.24.90
90-065 Adding Fees for Applications Requiring Hearings	05.08.90
90-136 Amending Article 18 Re. Surcharge for Emergency Telephone System Board	11.13.90

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<u>Ordinance</u>		<u>Date Passed</u>
91-025	Amending Real Estate Transfer Tax	04.23.91
91-027	Reenacting Municipal Utility Tax	04.23.91
91-029	Amending Motor Fuel Tax	04.23.91
91-035	Amending Municipal Occupation Tax	04.23.91
91-063	Amending Article 19, Fines & Fees	06.11.91
91-075	Repealing Personnel Grievance Procedure & Benefits	07.23.91
91-152	Entirely Amending Article 5 Purchasing Regulations	10.22.91
91-153	Add Article 20 - Sale of Surplus Property	10.22.91
92-004	Reduce 9-1-1 Surcharge	01.14.92
92-025	Fees for Applications Requiring Public Hearing	03.24.92
92-041	Amending Municipal Utility Tax	04.28.92
92-042	Amending Motor Fuel Tax	04.28.92
92-089	Amending Article 7--General Obligation Bonds	08.18.92
93-045	Real Estate Transfer Tax--Exemptions	04.27.93
93-047	Amending Municipal Utility Tax	04.27.93
93-048	Amending Retailers Occupation Tax & Municipal Service Occupation Tax	04.28.93
93-049	Amending Fees	04.28.93
93-080	Amending Retailers Occupation Tax & Municipal Service Occupation Tax	07.27.93
93-082	Fees for Variations	07.27.93
93-124	Amending Retailers Occupation Tax and Municipal Service Occupation Tax	09.28.93
94-024	Residency of Employees	02.22.94
94-041	Amending Municipal Utility Tax	04.26.94
94-087	With Respect to Fees and Fines	07.26.94
95-003	Amending Purchasing Regulations	01.10.95
95-009	Residency of Principal Administrative Officials	01.24.95
95-057	Purchasing Regulations	04.11.95

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<u>Ordinance</u>		<u>Date Passed</u>
95-064	Amending Municipal Utility Tax	04.25.95
96-045	Amending Municipal Utility Tax and Deleting Article 15, Section 1511	04.24.96
97-011	Amending Real Estate Transfer Tax Refund	02.12.97
97-029	Reducing the Municipal Utility Tax	04.22.97
97-039	Amending Municipal Utility Tax	05.27.97
97-087	Imposing Municipal Telecommunications Infrastructure Maintenance Fee	10.14.97
98-010	Amending Bid Procedures	02.03.98
98-041	Repealing the Municipal Utility Tax on Provision of Electricity	04.28.98
98-042	Increasing the Emergency Telephone System Surcharge	04.28.98
98-044	Authorizing Acceptance of Payments to the Village by Credit Card	04.28.98
98-127	Amending Pre-Construction Fees	10.13.98
99-041	Adding Article 22 Imposing a Privilege Tax on Leasing Motor Vehicles	04.27.99
99-077	Amending Hotel Room Tax	07.13.99
00-076	Amending Certain Provisions of the Municipal Code with Respect to Fees and Fines	04.25.00
00-111	Amending Chapter 28 of the Municipal Code to Add a New Article 2 – Disclosures in Connection with Sale of Residential Real Estate	04-25.00
00-182	Amending Chapter 8 to add a New Article 24 (Taxpayers Bill of Rights)	12.19.00
01-002	Suspending Tax on Distribution, Supply, Selling Furnishing and Selling Gas Imposed by Chapter 8	01.09.01
01-024	Amending Chapter 8 and Chapter 3 of the Personnel Policy Manual Re Residency	02.27.01
01-072	Amending Certain Provisions of the Municipal Code with Respect to Fees, Taxes, and Fines	04.24.01
02-119	Amending Articles 15 and 21 to Adopt a Simplified Municipal Telecommunications Tax	09.10.02
03-042	Amending Article 14 Re Real Estate Transfer Tax Exemption Application	04.22.03
03-043	Amending Re Hotel Room Tax	04.22.03
03-045	Amending Re Fees & Charges	04.22.03

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<u>Ordinance</u>		<u>Date Passed</u>
04-052	Amending Fees & Charges	05.03.04
04-080	Amending to Provide for the Village as Developer of Property	06.22.04
04-125	Amending Re Sale of Real Estate	09.28.04
05-011	Amending Article 14 (Real Estate Transfer Tax/Controlling Interest)	01.25.05
05-031	Amending Article 2 Re Retailer's Occupation Tax and Article 3 Re Municipal Service Occupation Tax	03.22.05
05-043	Suspending Gas Tax for One Year	04.26.05
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07-046	Amending Fees (Chap. 8, 13, 26 & 33)	04.24.07
07-074	Amending Article 5-Purchasing Regulations	06.12.07
07-131	Add New Article 26 Re Cable/Video Service Provider Fee & PEG Access Support Fee	11.20.07
07-132	Add New Article 27 Re Cable & Video Customer Protection Law	11.20.07
07-137	Amending Article 5 (Purchasing Regulations)	12.18.07
08-036	Amending Article 25 - Prepared Food Sales Tax	04.22.08
08-078	Amending Article 4 - Charges (Copy Fees)	07.22.08
10-001	Amending Article 4 - Schedule of Charges (FOIA)	01.12.10
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CHAPTER 8 -- OTHER VILLAGE GOVERNMENT PROVISIONS

ARTICLE 1 -- CORPORATE SEAL, FISCAL YEAR AND OTHER REGULATIONS

Section 8-101. CORPORATE SEAL. The corporate seal of the Village shall be as follows: The seal hitherto established and used by the Village, bearing therein the words "Village of Bolingbrook, Seal, Will County, Illinois. Incorporated 1965."

Section 8-102. FISCAL YEAR. The fiscal year of the Village shall begin on the first day of May of each year.

Section 8-103. WARRANTS OF THE VILLAGE. No warrant of the Village shall be recognized or paid unless it is signed by both the Village President and the Village Clerk.

Section 8-104. ELECTIONS. Elections for Village officers shall be held as is provided by statute and at the time prescribed by statute.

Section 8-105. BONDS. Whenever a bond is required as a prerequisite to holding any Village office or to securing any license or permit or enjoying any special privilege, such bond shall have as surety a corporation licensed to do business in the State of Illinois as an insurance surety company, in the absence of provision to the contrary by ordinance; but the President and Board of Trustees may waive this provision and accept other bonds, provided that where such bond is required in connection with the use of real estate in the Village, the individual bond of the owner thereof shall be sufficient if his interest in the real estate is equal in amount to the amount of the bond required.

Whenever any bond shall become insecure for any reason, the Board of Trustees may order a new bond to be filed or an additional surety to be procured. A failure to file such new bond or procure such additional surety shall operate to terminate the right of the person who furnished the bond to hold the office or exercise the rights and privileges granted by the permit or license, as the case may be, for which the filing of the said bond was required.

ARTICLE 2 -- RETAILERS OCCUPATION TAX

Section 8-201. HOME RULE MUNICIPAL RETAILERS' OCCUPATION TAX. A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in the Village, at the rate of one and one half percent (1.50%) of the gross receipts from such sales made in the course of such business. This Home Rule Municipal Retailers' Occupation Tax shall not be applicable to the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics.

The imposition of this home rule tax is in accordance with the provisions of Section 8-11-1 of the Illinois Municipal Code (65 ILCS 5/8-11-1).

The tax hereby imposed and all civil penalties that may be assessed as an incident thereto shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Section 8-201.

Section 8-202. REPORT TO THE STATE DEPARTMENT OF REVENUE. Every such person engaged in such business in the Village shall file, on or before the last day of each calendar month, the report to the State Department of Revenue required by Section 3 of "An Act in Relation to a Tax upon Persons Engaged in the Business of Selling Tangible Personal Property to Purchasers for Use or Consumption", approved June 28, 1933, as amended.

Section 8-203. PAYMENT TO THE STATE DEPARTMENT OF REVENUE. At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed.

Section 8-204. TAX UPON MACHINERY AND EQUIPMENT USED IN THE MANUFACTURE OF PERSONAL PROPERTY FOR RESALE. To the extent permitted by law, pursuant to Public Act 80-1292 passed by the General Assembly of the State of Illinois, effective August 2, 1978, the Village of Bolingbrook opts to continue the Retailer's Occupation Tax (Municipal Sales Tax) upon all machinery and equipment used in any manner in the manufacture of tangible personal property for resale. (Ordinance 05-031, 03.22.05)

Section 8-205. AMENDMENTS TO ARTICLE -- CERTIFIED COPIES AND PUBLICATION REQUIRED. A Certified copy of any ordinance amending this Article 2 shall be transmitted by the Village Clerk to the Illinois Department of Revenue as soon as practicable after the passage of such amendment. Any ordinance amending this Article shall be published within ten (10) days of its enactment, in the manner provided in 65 ILCS Section 5/1-2-4 of the Illinois Municipal Code, and shall be administered and enforced on the first day of July or January next following such adoption and filing as provided in such amendatory ordinance and in Chapter 65 Section 5/8-11-1 of the Illinois Municipal Code. (Ordinance 05-031, 03.22.05)

ARTICLE 3 -- MUNICIPAL SERVICE OCCUPATION TAX

Section 8-301. HOME RULE MUNICIPAL SERVICE OCCUPATION TAX. A home rule tax is hereby imposed upon all persons engaged in the Village in the business of making sales of services at the rate of one and one half per cent (1.50%) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. This Home Rule Municipal Service Occupation Tax shall not be applicable to the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and floor that has been prepared for immediate consumption) and prescription and nonprescription medicines, drugs, medical appliances and insulin, urine testing materials syringes, and needles used by diabetics.

The imposition of this home rule tax is in accordance with the provisions of Section 8-11-5 of the Illinois Municipal Code (65 ILCS 5/8-11-5).

The tax hereby imposed and all civil penalties that may be assessed as an incident thereto shall be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Section 8-301. (Ordinance 05-031, 03.22.05)

Section 8-302. REPORT TO THE STATE DEPARTMENT OF REVENUE. Every supplier or serviceman required to account for Municipal Service Occupation Tax for the benefit of the Village shall file, on or before the last day of each calendar month, the report to the State Department of Revenue required by Section 9 of the Service Occupation Tax Act.

Section 8-303. PAYMENT TO THE STATE DEPARTMENT OF REVENUE. At the time such report is filed, there shall be paid to the State Department of Revenue the amount of tax hereby imposed.

Section 8-304. TAX UPON MACHINERY AND EQUIPMENT USED IN THE MANUFACTURE OF PERSONAL PROPERTY FOR RESALE. To the extent permitted by law, pursuant to Public Act 80-1292 passed by the General Assembly of the State of Illinois, effective August 2, 1978, the Village of Bolingbrook opts to continue the Municipal Service Occupation Tax upon all machinery and equipment used in any manner in the manufacture of tangible personal property for resale. (Ordinance 05-031, 03.22.05)

Section 8-305. AMENDMENTS TO ARTICLE -- CERTIFIED COPIES AND PUBLICATION REQUIRED. A certified copy of any ordinance amending this Article 3 shall be transmitted by the Village Clerk to the Illinois Department of Revenue as soon as practicable after the passage of such amendment. Any ordinance amending this Article shall be published within ten (10) days of its enactment, in the manner provided in Chapter 65 Section 5/1-2-4 of the Illinois Municipal Code, and shall be administered and enforced on the first day of July or January next following such adoption and filing as provided in Chapter 65 Section 5/8-11-1 of the Illinois Municipal Code. (Ordinance 05-031, 03.22.05)

ARTICLE 4 -- SCHEDULE OF FEES FOR REPRODUCTION OF PUBLIC RECORDS.

Section 8-401. SCHEDULE OF CHARGES. (Changed in its entirety by Ordinance 10-001, 01.12.10) The schedule of charges as authorized in 5 ILCS 140/1 *et seq.* shall apply for reproduction of public records (paper or electronic) furnished by the Village to members of the public.

Section 8-402. COLLECTION OF FUNDS BY THE DIRECTOR OF FINANCE. (Changed in its entirety by Ordinance 10-001, 01.12.10) Charges for copies of ordinances, resolutions, maps and other documents shall be collected by the Director of Finance before copies of such documents are made, and a receipt therefor shall be issued by said Director.

All funds received by the Director of Finance for copies of ordinances, resolutions, maps and other documents shall be added to the general funds of the Village

ARTICLE 5 -- PURCHASING REGULATIONS

(REPLACED ENTIRELY BY ORDINANCE 07-074, 06.12.07)

Section 8-501. ESTABLISHMENT OF PURCHASING REGULATIONS. No purchase or contract for services or goods of any kind or description, payment for which is to be made from funds of the Village, shall be made by the Purchasing Agent or any officer, employee or agent of the Village except in the manner hereinafter set forth.

Section 8-502. PURCHASING AGENT; PURCHASING COORDINATOR.

(A) Purchasing Agent. The Finance Director is hereby appointed Purchasing Agent for the Village.

(B) Purchasing Coordinator. The Purchasing Agent may appoint a Purchasing Coordinator. The term "Purchasing Coordinator" as used hereinafter shall mean the Purchasing Agent or the Purchasing Coordinator if the Purchasing Agent shall appoint such a Purchasing Coordinator. The Purchasing Coordinator may also serve in some other capacity with the Village. The Coordinator shall be under the supervision of and report directly to the Purchasing Agent. The Purchasing Agent, through the Purchasing Coordinator, is responsible for the purchase of supplies, materials, equipment and services necessary for the operation of the government of the Village. The Purchasing Coordinator shall be bonded annually in an amount determined by the Village Board.

Section 8-503. PROCUREMENT POLICIES.

(A) Centralized Purchasing. It shall be the Purchasing Coordinator's responsibility to: administer procurement policies, institute performance of said policies, negotiate and improve contracts in cooperation with Village Departments, consolidate purchases of like or common items, analyze prices paid for materials and equipment and generally define how to obtain savings and coordinate procedures.

(B) Sources of Supply. The Purchasing Coordinator shall assist in the selection of sources of supply. This will be accomplished with a view toward creating good vendor relations and promoting the best interests of the Village. In line with this, preference will be given to local vendors. The preparation of a requisition must not wait until an emergency exists because of failure to plan properly. This will also enable the Finance Department to encumber the appropriate amounts and issue the purchase order in a timely manner.

(C) Bidders' List. With the aid of other Village Departments, the Purchasing Coordinator shall compile and maintain a bidders' list. Vendors desiring to be listed shall advise the Purchasing Coordinator in writing of the type of business, type of equipment, supplies, materials sold and/or services provided along with a business card.

(D) Sales Tax. The Village is exempt from paying local and State taxes with the exemption of RCL Tax on leases (see Section 8-521). All vendors should be informed of the sales tax exemption. A letter explaining the exemption may be obtained from the Finance Department.

(E) Planned Purchasing. The needs of each Department should be considered as part of the work programming process for that Department. By planning for procurement, small orders and last minute emergency purchases can be minimized, thereby increasing the capability of each Department to purchase its goods and services in larger quantities and obtain maximum discounts. Planned Purchasing also cuts down on the number of trips required to obtain materials and saves personnel hours.

(F) Purchase of Recycled Products. Consideration should be given continually to the availability and acceptability of recycled products in purchases made by the Village. The Purchasing Coordinator shall keep current records regarding new and available recycled products. All personnel involved in procurement should attempt to purchase a recycled product when such products are comparable in quality to goods which are not made from recycled materials.

(G) Vendor's Catalog File. The Purchasing Coordinator shall maintain a vendor's catalog file. Catalogs in this file shall be available to all Village employees.

Section 8-504. PROCUREMENT PROCESS.

(A) The Requisition Form initiates the procurement process. Each Department shall be given Requisition Forms which are to be used for all purchases and contracts except for petty cash purchases. These should be completed fully with the following information:

- (1) Date ordered.
- (2) Shipping address.
- (3) Type of purchase.
- (4) Budget account number. Appropriate line item number to which the expenditure is to be charged.
- (5) Date needed.
- (6) Vendor.
- (7) Quantity.
- (8) Description.
- (9) Unit Price.
- (10) Requester. This should be the person to whom all questions regarding the item or service will be referred.
- (11) Shipping costs. This should be determined, if possible, when obtaining price information. No shipment shall be sent "cash on delivery" without the prior approval of the Purchasing Agent or Purchasing Coordinator. If extenuating circumstances exist, a memo requesting "COD" shall be attached to the requisition form. The Finance Department shall be notified in advance of any forthcoming COD charges.
- (12) Discounts. If the vendor gives discounts for quick payment, the discount terms shall be indicated.
- (13) Requisitioner. The individual ordering the product or service shall be indicated.
- (14) Phone Quotes. The requesting Department shall have three oral quotes for materials being requested that are over \$1,500.00, utilizing the Telephone Quotation Form. If three quotes cannot be secured, a memo explaining this shall be attached to the requisition.

- (15) Written Quotes. The requesting Department shall attach three written quotes for materials being requested if they are over \$5,000.00, utilizing the Request for Quotation Form.

(B) A purchase requisition form shall be completed with the necessary information and required authorizations before a purchase order can be issued. NO ITEM MAY BE PURCHASED WITHOUT THE PRIOR ISSUANCE OF A SIGNED PURCHASE ORDER EXCEPT AS SPECIFIED ELSEWHERE IN THESE PROCEDURES. (Ordinance 07-137, 12.18.07)

(C) The following authorizations are required on all purchase requisitions/procurement card transactions: (Ordinance 07-137, 12.18.07)

\$ 50.00 - 5,000.00	Department Director
5,000.01 - 9,999.99	Department Director, Purchasing Agent, Departmental Committee or Mayor
10,000.00 and Above	Department Director, Purchasing Agent, Mayor and Board of Trustees

(D) Once a completed purchase requisition for an item exceeding \$5,000.00 has been received by the Purchasing Coordinator, the requisition shall be forwarded to the Finance Department for verification. The requisition shall then be sent to the Purchasing Agent for approval and, in the case of a purchase over \$10,000.00, the material/service requisition shall be placed on the agenda for the next Board of Trustees' meeting. Following appropriate approval, a purchase order shall be issued to the successful bidder by the Purchasing Coordinator.

Section 8-505. VENDOR SELECTION. Vendors shall be selected on a competitive basis. Purchase orders or contracts shall be awarded to the lowest and most responsible vendor. In addition to price, the following shall be considered:

- (1) The ability, capacity and skill of the vendor to perform the contract or provide the material or services.
- (2) Whether the vendor can perform the contract or provide the material or service promptly, or within the time specified.
- (3) The character, integrity, reputation, judgment, experience and efficiency of the vendor.
- (4) The quality of performance on previous contracts, orders or services.
- (5) The previous and existing compliance by the vendor with laws and ordinances relating to the contract, order or services.
- (6) The sufficiency of the financial resources and ability of the vendor to perform the contract.
- (7) The ability of the vendor to provide future maintenance and service if required.
- (8) Costs associated with transportation to and from the prospective vendor's location and warranty provisions. (Ordinance 95-057, 04.11.95)

Section 8-506. BUDGET APPROVAL. No Purchase Order shall be written from a requisition for any goods or services unless the Finance Department has certified that funds are available in excess of unpaid obligations, equal to the amount of such order. If there are not enough funds to cover the cost of the order, a budget transfer shall be requested and approved before the order is placed. Exceptions shall be permitted during emergency purchases. Emergency purchases shall receive approval from the Department Head or Purchasing Agent. A written report documenting the rationale for the emergency purchase shall accompany the requisition form.

Section 8-507. JOINT PURCHASES.

- (A) The Purchasing Coordinator shall investigate all possibilities of cooperating in a joint program with other governmental units in order to obtain lower prices through bulk purchases. All purchases made in cooperation with any other governmental units or through GSA (General Services Administration) pricing shall be made within the rules and guidelines established in these procedures.
- (B) In the case of a State of Illinois Joint Purchase, bidding requirements have already been met by the State, and therefore with Board approval the purchase may be made without competitive bidding. If the GSA price is lower than the State of Illinois Joint Purchase award, purchases may be made with Board approval.
- (C) The Purchasing Coordinator shall be responsible for all purchases made by the Village through the State of Illinois Joint Purchasing Agreement. The Purchasing Coordinator shall investigate with other vendors in the area to determine whether the Joint Purchasing price is the lowest price available. If the Purchasing Coordinator determines it is not advantageous to purchase through the State of Illinois Joint Agreement, a recommendation to that effect shall be immediately forwarded to the Finance Director. Upon the approval of the Finance Director the item to be purchased shall be let by a formal bid process or request for proposal (RFP).

Section 8-508. FORMAL BID PROCEDURES. Department Directors anticipating the purchase of goods or services exceeding \$10,000.00 in value shall prepare technical specifications based upon the quality standards determined appropriate to meet the Village's needs with regard to that individual purchase. Except as otherwise provided or by specific direction of the Village Board of Trustees, all purchase orders or contracts of whatever nature, for labor, services, or work, the purchase, lease, or sale of personal property, materials, equipment, or supplies, involving amounts which have been let for bid shall be approved by the Village Board.

(A) Bid Specifications

- (1) Content of Bid Specifications--All bid specifications shall include the following information:
 - (a) Intent of Specifications: A general statement listing the purpose of the formal contract.
 - (b) Method of Award: A list of items that will be considered in the evaluation of the bid proposals received.
 - (c) General Requirements and Instructions: List and explain how business transaction is to be carried out. The Purchasing Coordinator shall be responsible for making sure that all necessary general instructions, requirements and special provisions are included in the bid document.

- (d) Technical Specifications: Generic description of materials to be used and/or detailed explanation of services to be provided.
 - (2) Completed bid specifications shall be forwarded to the Department Director's office for review, comment and approval. If questions should arise, the Department Director shall contact the employee responsible for the purchase.
- (B) Notice to Invite Bids:
- (1) Scope of Notice: The notice required shall include a general description of the articles to be purchased, state where the bid package may be secured and the time and place for the bid opening.
 - (2) Publication of Request for Bids:
 - (a) Newspaper: A legal notice inviting vendors to submit bid proposals shall be published (1) in at least one local newspaper in the Village or (2) on the Village's website at least 14 days prior to the bid opening date for all formal contracts over \$10,000.00 except where otherwise provided for in this Article and/or as otherwise provided for by the Village Board.
 - (b) Oral/Written: The Purchasing Coordinator shall also, when appropriate, send invitations and/or verbally invite qualified vendors to bid.
 - (3) Time Extension. The deadline for submittal of bids and the bid opening date may be extended by publication of notice of such extension in the manner provided in Subsection (B)(2) above. Such publication shall be more than seven days before such extended date(s). Notice of said extension shall also be made to all bidders holding copies of the specifications.
 - (4) Bid Deposits. A cashier's check, a certified check, or a bid bond from a recognized surety, in an amount not less than 5% of the contract amount, shall be required of each bidder for contracts in excess of \$10,000.00. Bid deposits shall be returned to the unsuccessful bidders within 60 days of bid opening or within ten days of award, whichever comes first. A successful bidder will forfeit his bid upon failure on his part to enter a contract within ten days after the award. In its discretion, the Village may return the bid deposit when it is determined that such successful bidder's failure to enter a contract did not cause any damage to the Village. The Village shall retain the right to hold such successful bidder liable for any excess damage or costs over and above the bid deposit retained by the Village.
 - (5) Collusion Among Bidders and Disclosures. Any agreement or collusion among bidders or prospective bidders to present a fixed price or to otherwise restrain freedom of competition by agreement shall render the bids of such bidders void. Each bidder shall accompany his/her bid with a written sworn statement to the effect that no such agreement or collusion took place. Any disclosure to potential bidders of terms of the bids submitted in response to an advertisement, made by the Purchasing Coordinator in advance of the opening of bids, shall render the proceedings void and shall require re-advertisement or reward.
 - (6) (Added in its entirety by Ordinance 10-037, 05.25.10) Responsible Bidder for Construction and Building Contracts. In addition to other legal requirements, a responsible bidder for construction or building contracts means a bidder who has

submitted evidence that it complies with all the job specifications and the following applicable criteria:

- (a) All applicable laws and prerequisites to doing business in Illinois.
 - (b) Evidence of compliance with the following:
 - (i) Federal Employer Tax Identification Number or Social Security Number (for individual).
 - (ii) Provision of Section 2000(c) of Chapter 21, Title 42 of the United States Code and Federal Executive Order No. 11246, as amended by Executive Order No. 11375 (known as the Equal Opportunity Employer provisions).
 - (c) Certificates of insurance indicating the following coverage: general liability, workers' compensation, completed operations, automobile, hazardous, occupation and product liability in not less than the minimum amounts required by the Village.
 - (d) Compliance with all provisions of the Illinois Prevailing Wage Act.
 - (e) Documents evidencing any profession or trade license required by law or local ordinance for any trade or specialty area in which the contractor is seeking a contract award.
 - (f) All contractors and subcontractors are required to turn in certified payrolls as specified in Illinois Public Act 94-0515.
 - (g) The bidder and all of bidder's general and subcontractors shall participate in active apprenticeship and training programs approved by and registered with the United States Department of Labor's Bureau of Apprenticeship and Training for each trade doing work contemplated under the contract to be awarded.
 - (h) The foregoing responsible bidder requirements shall apply to all construction and/or building contracts exceeding \$25,000 let to the lowest responsible bidder as defined herein after advertising for bids for such construction and/or building contracts.
- (C) Bid Opening Procedures. All sealed bids shall be publicly opened by the Purchasing Agent/ Purchasing Coordinator or his/her designee, at the time stated in the legal notice. All bid proposals shall be open for public inspection following the bid opening. A tabulation of all bids received shall be available in the Finance Department. After the bids are opened and tabulated, the Purchasing Coordinator shall prepare the Bid Certification form and submit the form and copies of the bids to the appropriate Department Director. The Director shall review the bids, prepare the necessary written summaries and draft a memo to the Mayor. The memo shall include the Department Director's recommendation for the bid award. The recommendations of the Department Director shall include consideration of the following factors, as applicable: the bidder's prior experience with contracts of a like kind, servicing of the equipment, travel time associated with servicing, and such other factors as may be in the best interests of the Village with respect to the particular purchase. (Ordinance 98-010, 02.03.98)

- (D) Board Approval. Recommended bid documentation, approved by the Department Director, shall be submitted to the Executive Department six working days before the next scheduled board meeting. The bid approval shall then be added to the Board's agenda. The Department Director or his/her designee should attend the Board Meeting and be prepared to answer extensive questioning concerning the bid and the recommendation submitted. After a majority of the Board members vote to accept the bid recommendation, a purchase order shall be issued by the Finance Department.
- (E) Rejection of Bid Proposals.
- (1) The Finance Department, with the approval of the Mayor, shall have the authority to reject the bid of a contractor who is in default on the payment of taxes, licenses or other monies due the Village, or in default on a current contract with the Village.
 - (2) Other than as stated above, all rejections of bids on contracts over \$10,000.00 shall be the exclusive responsibility of the Village Board.
- (F) Assignment of Contracts. No contract shall be assignable or sublet by the successful bidder unless a written request for said assignment is approved by the Village Board. No contract or any part thereof shall be assigned or sublet to a vendor who has been declared not to be a responsible bidder in consideration of bids submitted in response to the advertisement of that particular contract.
- (G) Exclusions to Competitive Bid Requirements. Contracts which by their nature are not adapted to award by competitive bidding, such as contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part, contracts for materials which are available from only one source or are part of a standardized group of items or equipment, contracts for utility service such as water, electricity, gas or telephone, and contracts for the purchase of magazines, books, periodicals and similar articles of an educational or instructional nature shall not be subject to the competitive bidding requirements of this Article; provided, however, that such contracts in excess of \$10,000 shall be presented to the Village Board for approval.
- In addition, any contract may be entered into by the proper Village officers without advertising for bid if authorized by two-thirds of all the Trustees holding office.
(Ordinance 07-137, 12.18.07)
- (H) Emergency and Extraordinary Purchases. In case of an emergency affecting the immediate public health, safety, and/or welfare, the Department Head may authorize a vendor to perform any and all work necessary to resolve such emergency without formal bid. For purchases deemed extraordinary documentation of said purchase and the need for immediate action shall be presented to the Mayor by the Department Director prior to authorization and shall be ratified by the Village Board where the costs exceed \$10,000. In instances where there is sufficient time, such requests shall be placed on the agenda for the next Board meeting for approval. If time constraints prevent such action, when practical, the Mayor or Department Head shall poll all Board members for approval. Written documentation shall include a complete description of the materials and equipment required and the estimated costs to be incurred. In any event, a full report of the circumstances of the emergency purchase shall be filed with the Village Board, entered in the minutes of the Village Board and open for public inspection.
- (I) Request for Proposal. Notwithstanding anything to the contrary contained hereinabove, upon the recommendation of the [Department Director and Purchasing Coordinator, purchases may be made utilizing a Request for Proposal (RFP) in lieu of the formal bid

process. When requesting a purchase based on the RFP the Department Director shall submit a written document stating the benefits of the RFP over the sealed competitive bid process. RFPs may be utilized by the Village when the sealed competitive bid process is not deemed "most advantageous" by Department Head. The RFP permits discussion with competing vendors and may result in bid proposal changes including price prior to the award. Recommendations for award of a contract under the RFP process are not solely determined by the lowest price. The RFP shall adhere to the purchasing procedures set forth in Section 8-504.

Section 8-509. PETTY CASH ACCOUNTS. Petty cash funds shall be utilized to avoid the use of the purchase order system for items totaling \$50.00 or less. When cash funds are needed which exceed \$50.00, a Check Requisition shall be completed and submitted to the Finance Department. Petty cash vouchers exceeding \$50.00 may be issued with the prior approval of the Finance Director. Petty cash vouchers are to be completed by the designated person from each Department which has a petty cash fund. These vouchers should include the: numerical sequence of all paid out receipts, amount of each payment, description of use, proper budgetary allocation and authorizations by the person receiving the funds and the person approving the payment. Petty cash funds shall be reimbursed monthly, or more frequently as needed. Each receipt shall be summarized on the Petty Cash Reimbursement Request Form and accompanied by a Check Requisition for the expended petty cash. A check shall then be prepared, made payable to the designated person. The employee shall then cash the check and assure that the money is placed into their departmental petty cash fund. Periodically, the Finance Department shall conduct unannounced audits of petty cash funds to assure that monies are being properly accounted for. (Ordinance 07-137, 12.18.07)

Section 8-510. CHECK REQUISITION. A check may be requested for certain cash only purchases as well as reimbursements, advances, etc.. In order to obtain direct disbursement of funds, a Check Requisition Form shall be completed. The check shall be scheduled for the next available bill listing date. Departments shall plan well in advance of the date the check is needed so that the check request can be scheduled for payment and receive the necessary Board approval before the monies are distributed. If needed and with the approval of the Finance Department, interim checks may be disbursed without first being submitted to the Board. Such disbursements, however, shall be avoided whenever possible. The Finance Department shall prepare a separate bill listing indicating all interim disbursements not having the prior approval of the Mayor and Board of Trustees and submit the interim check listing at the first regularly scheduled board meeting of each month for ratification.

Section 8-511. CHARGE ACCOUNT/BLANKET PURCHASE ORDERS. The Finance Department shall annually issue blanket purchase orders for selected vendors. This method of buying is intended to expedite the procurement of frequently needed low dollar value supplies. Department heads shall forward to the Finance Department a list containing the names of vendors they wish to be included on the blanket listing. All blanket purchase orders shall follow the general procurement procedures as previously set forth in Section 8-504. When charging supplies, the vendor's order slip or invoice shall be signed by the authorized Village employee. It is the Village employee's responsibility to sign any form clearly and legibly. Invoices signed by unauthorized personnel shall not be paid. A list of vendors offering a charge account shall be available in the Finance Department.

Section 8-512. PROCUREMENT CARDS. The Finance Director may authorize the use of a procurement card ("P-card") by Village employees to reduce the number of petty cash and charge account/blanket purchase orders. The Finance Director is further authorized to promulgate regulations, policies and procedures with respect to the use of P-cards by Village employees.

Section 8-513. RECEIPT AND INSPECTION. The ordering department shall be responsible for the receipt, inspection and acceptance of incoming supplies and equipment. Receiving procedures are as follows:

- (A) When any or all items on the purchase order have been received, inspected and accepted, the delivery receipt shall be signed and forwarded to the Finance Department.
- (B) When received items are not acceptable, the receiving department shall forward a report to the Purchasing Coordinator stating the reason for rejection. The Purchasing Coordinator or ordering department shall then arrange for the return or replacement of the item(s).
- (C) When items have been accepted and subsequently found to be defective, the user shall also notify the Purchasing Coordinator in writing.

Section 8-514. PAYMENTS. Some vendors offer a cash discount if their invoices are paid promptly. To take advantage of this discount policy and to maintain good vendor relations, it is important that all necessary paperwork for payment, all invoices and packing slips be forwarded to the Finance Department without delay.

Section 8-515. CHANGED PURCHASE REQUISITIONS. Departments wishing to change or cancel an existing purchase order shall issue a purchase requisition requesting such change or cancellation. The changed purchase requisition shall require the same authorizations as required on an original purchase requisition as set forth in Section 8-504. The original purchase order number and a clear statement of the action requested shall be included. Changed purchase requisitions shall not be subject to bid requirements but shall require Board approval when the amount exceeds \$10,000 in the aggregate. (Ordinance 07-137, 12.18.07)

Section 8-516. VILLAGE VEHICLE MAINTENANCE INVENTORY. An inventory of gasoline, oil and other necessary supplies shall be maintained at the service center. Parts, gasoline and oil issued to the various departments shall be charged to each of said departments at the end of each month.

Section 8-517. STOREROOM. The Purchasing Coordinator shall establish and control a central storeroom for selected items such as office supplies. This system will enable the Purchasing Coordinator to buy storeroom items in large quantities at a considerable cost savings as compared to buying such items as required. The storeroom method will allow the Village to standardize frequently used items. At the end of each month the Purchasing Coordinator shall forward to the each department an Office Supply Inventory Report. The report shall indicate the Department's monthly total purchases from the Village's office supply inventory.

Section 8-518. VILLAGE ORDINANCES, STATE AND FEDERAL LAWS. At all times any purchase made by Village shall conform to all Village ordinances including Disclosure Affidavit requirements and applicable State and Federal laws.

Section 8-519. GIFTS AND GRATUITIES. Village employees are expressly prohibited from soliciting any rebate and/or money from any person, company, firm or corporation to which any purchase order or contract is, or might be awarded. All employees are further prohibited from soliciting and accepting any rebate, money, substantial gifts or gratuities for personal gain. The Village will not tolerate circumstances that produce, or reasonably appear to produce, conflicts between the personal interests of an employee and the interests of the Village. Accordingly, the Village may terminate, at no charge to the Village, any purchase order or contract if it is found that substantial gifts or gratuities were accepted by a Village employee.

Section 8-520. DISCIPLINARY ACTION. Any employee or commission member of the Village who makes a purchase without authorization or in violation of the terms of this Article shall be subject to disciplinary action, including possible termination of employment or service.

Section 8-521. LEASE AGREEMENTS. Red Carpet Lease (RCL) transactions are no longer exempt from Illinois Sales/Use Tax in accordance with the Illinois General Licensing and Tax Guide effective January 1994. Any equipment (including vehicles) leased to the Village will be subject to the Illinois Sales/Use Tax.

All lease agreements entered by the Village of Bolingbrook with a vendor shall be subject to the purchasing procedures as set forth in Section 8-504, Procurement Process. The standard to be used in determining the appropriate purchase process will be the total monetary value of the product and/or service.

Section 8-522. EXCEPTIONS. (Added by Ordinance 07-137, 12.18.07)

Payments of routine monthly bills such as utilities, the Village's attorney of record, or debt payments shall not be subject to the same approval process outlined within the purchasing regulations. Payments will be made after review by the purchasing coordinator and approval by the Board via the bill-listing and interim process.

ARTICLE 6 -- COMPENSATION OF OFFICERS (New Article 6 - Ordinance 75-006, 01.28.75)

Section 8-601. ESTABLISHMENT OF COMPENSATION. All Municipal officers, both elected and appointed, shall receive the salary, fees or other compensation that is fixed by this Code, all by duly adopted ordinances of the Village.

Section 8-602. CHANGES IN COMPENSATION. After they are once fixed, the salaries, fees or other compensation shall not be increased or diminished so as to take effect during the term for which any such officer was elected or appointed.

Section 8-603. FIXING OF SALARIES BY THE VILLAGE BOARD. The President and Board of Trustees of the Village may fix the salary of all Village officers, except those who are elected for a definite term, and of all employees, in the annual Appropriation Ordinance or in such other ordinances as may be from time to time be adopted by the President and Board of Trustees. The President and Board of Trustees shall fix the salaries of all officers who are elected for a definite term in an ordinance other than the Appropriation Ordinance. Any salary that is fixed in the annual Appropriation Ordinance shall neither be increased nor diminished during the fiscal year for which the appropriation is made. The salaries which are fixed by ordinance for those officers who are elected for a definite term shall neither be increased nor diminished during that term.

Section 8-604. ADDITIONAL COMPENSATION. No compensation shall be paid to any Village officer or employee in addition to that provided in the ordinance fixing the salary for such officer or employee, provided, however, the President and Board of Trustees may by ordinance authorize the payment of additional compensation to the Village Clerk whenever the Village Clerk devotes a minimum of 35 hours per week divided over a minimum of 5 days during the week to the performance of the duties of the office of the Village Clerk or to the performance of such other clerical duties as may be assigned to the said Clerk by the Village Manager.

Section 8-605. REPORT OF COMPENSATION. Every Village officer except the Village President and the members of the Board of Trustees shall make and return to the Village President a semi annual report, verified by affidavit, of all fees and other compensation received by such officer.

Section 8-606. COMMISSION OR PERCENTAGE OF COMPENSATION. Whenever any elected or appointed officer, agent or employee of the Village is paid by a commission or percentage of the money collected, handled, or paid over by him, the officer, agent, or employee shall not receive or retain for his compensation for collecting, handling, or paying over such money, any greater sum than that produced by such percentage or commission, and in no case shall such compensation exceed the sum of \$500 per annum.

ARTICLE 7 -- GENERAL OBLIGATION BONDS

Section 8-701. The Village of Bolingbrook, Will and DuPage Counties, Illinois, acting by its President and Board of Trustees, may from time to time borrow money for proper public purposes and in evidence of such borrowing issue its full faith and credit bonds (general obligation) payable from ad valorem taxes to be levied without limitations as to rate or amount against all taxable property situated within the Village. Except as the General Assembly of the State of Illinois may hereafter provide pursuant to the provisions of Section 6(k) of said Article VII of the Illinois Constitution of 1970, such bonds may be issued without the submission of the question of their issuance to the electors of the Village of their approval, and the procedures for the issuance of such bonds shall be substantially as herein provided.

Section 8-702. The Village of Bolingbrook shall adopt an ordinance (Hereinafter designated as the "Bond Ordinance") describing the public purpose or purposes to be accomplished by such borrowing and in such Bond Ordinance shall make a finding and determination that such borrowing of money is necessary for the welfare of the government and affairs of the Village, is for a proper public purpose or purposes and is in the public interest, which finding and determination shall be deemed conclusive. (Ordinance 84-027, 07.10.84)

Section 8-703. The Bond Ordinance shall indicate the amount of money necessary to be borrowed, the amount of bonds to be issued in evidence thereof, shall fix the details of such bonds, including the date, number, denomination and maturity, which shall not exceed forty (40) years from the date of said bond. The bonds shall be sold in such manner and at such time as may be determined by the President and Board of Trustees. (Ordinance 84-027, 07.10.84)

A contract for the sale of such bonds may be entered into prior to the adoption of the Bond Ordinance or the Bond Ordinance may provide for the subsequent sale of bonds therein authorized. In the event of such subsequent sale and bonds are sold bearing interest at a rate or rates less than that authorized in the Bond Ordinance, prior to the delivery of such bonds the taxes levied in the Bond Ordinance shall be abated by that amount representing the savings resulting from the sale of said bonds at a lower rate of interest than authorized in the Bond Ordinance.

Section 8-704. The Bond Ordinance shall direct the execution of the bonds therein authorized on behalf of the Village of Bolingbrook by the signatures or facsimile signatures of the Village President and Village Clerk to such bonds, shall indicate the place or places of payment of the principal and interest maturing on said bonds, shall set forth the form of bond, and shall contain such other provisions as the President and Board of Trustees may determine to be necessary or desirable to effectuate the sale and delivery of such bonds. (Ordinance 84-027, 07.10.84)

The Village President may designate a deputy to affix his signature to any full faith and credit bonds of the Village which are required to be signed by the Village President. In such case, the Village President shall deliver to the Village a written notice of such designation, such notice stating the name of the person so selected and the specific bonds which such person shall have authority to sign a proxy for the Village President. Said notice shall have attached thereto a written signature of the Village President executed by the person so designated to sign, together with the personal signature of the deputy authorized on behalf of the Village President. Each such notice shall be recorded in the official journal of the proceedings of the President and Board of Trustees and then filed with the Village Clerk. When the signature of the Village President is placed on a full faith and credit bond of the Village at his direction in the specified manner, such signature in all respects shall have the same legal effect as if signed by the Village President in person.

Section 8-705. The Bond Ordinance shall make provisions for the payment of such bonds, both principal thereof and interest thereon until maturity, by the levy of a direct annual tax upon all the taxable property within the Village of Bolingbrook sufficient for such purposes. A copy of such Bond

Ordinance, as adopted, certified to by the Village Clerk, shall be filed in the offices of the County Clerks of the counties within which any part of the Village of Bolingbrook may be situated. Such Bond Ordinance, as so filed, shall constitute the authority for the County Clerks in and for each of the years for which taxes are levied in said Bond Ordinance, to extend such taxes for collection against all the taxable property situated within the Village of Bolingbrook.

The taxes so levied for the payment of principal of and interest on the bonds shall be extended annually by the several County Clerks without limitation as to rate or amount and such taxes shall be in addition to and in excess of all other taxes levied or authorized to be levied by the Village of Bolingbrook. (Ordinance 88-084, 11.22.88)

Section 8-706. The provisions of any Bond Ordinance shall constitute an appropriation of the amounts required as therein referred to and described, and upon the delivery of the bonds therein authorized the proceeds thereof shall be used solely and only for the purpose or purposes for which the bonds were authorized. (Ordinance 84-027, 07.10.84)

Section 8-707. Any bonds authorized and issued pursuant to the provisions of any Bond Ordinance adopted pursuant to the provisions hereof, and also any bonds heretofore issued and outstanding, which by their terms are payable from taxes unlimited as to rate or amount and levied against all the taxable property within the Village of Bolingbrook, may be refunded prior to their maturity or at their maturity, and including and refunding of matured interest coupons evidencing interest upon such unpaid bonds. The issuance of refunding bonds shall be authorized by a Refunding Bond Ordinance, which shall be adopted in the manner and subject to the terms, conditions, and provisions as herein required for the issuance of bonds for public purposes. (Ordinance 92-089, 08.18.92)

Section 8-708. Pursuant to the authority granted by Section 6 of Article VII of the Illinois Constitution of 1970, the procedures hereinabove set forth for the issuance of full faith and credit bonds (general obligation) shall be controlling and shall be complied with by the Village of Bolingbrook in the borrowing of money through the issuance of general obligation bonds of the Village notwithstanding any provisions to the contrary contained in the "Illinois Code" and all acts amendatory thereof and supplementary thereto and in any other law or laws of the State of Illinois.

ARTICLE 8 -- NOTICES (RESERVED FOR FUTURE USE)

(Ordinance 84-027, 07.10.84)

ARTICLE 9 -- PERSONNEL ADMINISTRATION

(Article 9 adopted by Ordinance 82-60, 10.26.82)

Section 8-901. PERSONNEL OFFICER. The Village Manager is hereby designated the Personnel Officer for the Village. In his capacity as Personnel Officer the Village Manager shall be responsible for the establishment and administration of a professional personnel system to provide for the continued availability of qualified employees for Village Service except as otherwise stipulated in the Municipal Code or State Statute. The Manager shall be responsible for the personnel function, however, personnel activities may be delegated to subordinates or to Department Directors as required in order to insure the orderly and timely fulfillment of all obligations with regard to personnel administration.

Section 8-902. WRITTEN PERSONNEL MANUAL REQUIRED. In order to insure the establishment and administration of a professional and equitable public personnel system, the Village Manager shall maintain a written Personnel Policy Manual copies of which shall be made available to all officials and employees of the Village.

Section 8-903. APPLICABILITY OF ARTICLE. The provisions of this Article and any written rules and regulations adopted pursuant to the authority granted in Section 8-902 shall be applicable to all employees of the Village of Bolingbrook with the exception of the Village Attorney, the Village Prosecutor and all elected officials.

Section 8-904. EMPLOYMENT BASED ON MERIT/EQUAL EMPLOYMENT OPPORTUNITY. It shall be the responsibility of the Personnel Director to ensure that all vacancies created within the Village Service are filled based on merit after reviewing the qualifications of all interested applicants. All openings within the Village Service either for new employees or for promotions shall be filled following the use of testing and screening procedures that are appropriate for the vacancy to be filled. All publicity to recruit either internal or external applicants for job vacancies shall emphasize equal employment opportunity without regard to age, race, religion, sex or national origin.

Sections 8-905, 8-906 and 8-907 repealed per Ordinance 91-075, 07.23.91.

Section 8-908. EMPLOYMENT OUTSIDE OF VILLAGE SERVICE. For all permanent full time employees of the Village, their job with the Village shall be their primary employment. No employee of the Village shall work at another position outside of the Village employment which reflects unfavorably on the Village, use his position with the Village to gain such additional employment, nor in any way permit such additional employment to interfere with or influence his obligations and duties to the Village. When working with any other public or private organization, no employee shall wear uniforms or clothing of any kind purchased by the Village or identified with Village employment.

All permanent full time employees seeking to hold outside occupations may be required to submit a written request to their respective Department Director for approval prior to accepting such a position. This written request shall include the name of the company or public agency by whom the individual will be employed, a brief description of the job and duties to be performed, plus all pertinent information regarding insurance, pension plans, other fringe benefits, hours worked per day, and per week, and other work scheduling information.

Section 8-909. RESIDENCY.

(A) The term "principal administrative official," as used herein shall mean (1) the Village Administrator, the Finance Director, the Village Planner, the Fire Chief, the Police Chief, the Director of Public Works and Engineering, the Director of Community Development, and all other Village department heads; (2) each deputy or assistant department head to the officials listed in Paragraph (A)(1) herein before; and (3) Superintendent of Water and Sewer, the Assistant Village Engineer, the Superintendent of the Garage, the Superintendent of Streets, the Superintendent of Support

Services; and (4) all other officials as may be designated by the Village Board as being principal administrative officials. (Ordinance 01-024, 02.27.01)

(B) All principal administrative officials of the Village of Bolingbrook who currently maintain their actual residence and domicile within the Village limits shall maintain their actual residence and domicile within the Village limits as long as they are employees of the Village. Section 8-910 shall not apply to principal administrative officials of the Village.

(C) Each principal administrative official of the Village who is subsequently hired shall establish his/her actual residence and domicile within the Village limits within one (1) year of the date his/her employment begins.

(D) Any principal administrative official who violates the provisions of this Section 8-909 shall be subject to discharge from the service of the Village in the manner provided by law.

(E) This Section 8-909 does not apply to independent contractors employed by the Village.

(Ordinance 95-009, 01.24.95)

Section 8-910. RESIDENCY.

(A) Except as hereafter provided, each regular, full time or part time employee of the Village of Bolingbrook who is hired after December 1, 1984 shall establish his/her actual residence and domicile within thirteen (13) miles of the center of the Village (as determined by the Public Works Department) or within a municipality, any portion of which is located within thirteen (13) miles of the center of the Village within six (6) months of the date his/her probationary period ends. Notwithstanding the foregoing, all paid-on-call firefighters and reserve police officers shall be residents of the Village of Bolingbrook. (Ordinance 94-024, 02.22.94)

(B) Any employee who violates the provisions of this Section 8-910 shall be subject to discharge from the service of the Village in the manner provided by law.

(C) This Section 8-910 does not apply to independent contractors employed by the Village.

(Ordinance 94-024, 02.22.94)

ARTICLE 10 -- ANNEXATION AGREEMENTS

Section 8-1001. PROPOSED ANNEXATION AGREEMENTS. All requests by any person, firm or corporation for consideration by the corporate authorities of the Village of Bolingbrook of a proposed annexation agreement which provides, among other things, for the annexation and development of land for residential, commercial or other use or of an amendment to such an annexation agreement shall be accompanied by the following documentation: evidence of the applicant's title to the land proposed to be annexed or, if the applicant is not the title holder, then evidence of the applicant's authority to act for and bind the title holder, including a copy of any option or contract that the applicant has to purchase the land.

All requests filed by any person, firm or corporation for consideration of or amendment of an annexation agreement shall be accompanied by an application form, which form may be obtained from the Community Development Department of the Village, and by an application fee in the amount of one thousand dollars (\$1,000.00), unless the annexation agreement provides for the issuance of a special use for planned unit development, in which case the application fee shall be two thousand dollars (\$2,000.00). In addition, in the event that a public hearing is held, the applicant shall reimburse the Village for the publication costs of a legal notice announcing said public hearing.

(Ordinance 94-087, 07.26.94)

Section 8-1002. NOTICE OF HEARING.

(A) Publication of Notice. The Board of Trustees shall publish notice of the hearing on each proposed annexation agreement at least once, not less than 15 days nor more than 30 days before such hearing, in a newspaper published within the Village of Bolingbrook, if no newspaper is published within said Village then in a newspaper of general circulation within the Village of Bolingbrook.

(B) Posting of Notice.

1. The individual, partnership or corporation proposing an Annexation Agreement shall publish notice of the proposed Agreement by erecting at least one but not more than four signs to be furnished by the individual, partnership or corporation at its own cost on the land which is the subject of the proposed Agreement.

2. The individual, partnership or corporation proposing an Annexation Agreement shall erect the sign or signs required by this Section at least 15 but not more than 30 days prior to such public hearing and shall remove said signs within one week after the public hearing date specified on the signs. In no event shall said signs be removed prior to or on the date for the public hearing specified on the signs unless the application is withdrawn.

3. The individual, partnership or corporation proposing an Annexation Agreement shall submit a \$50.00 refundable deposit with the proposed Annexation Agreement which shall be forfeited if the applicant fails to maintain or remove the signs required by this section. The Zoning Administrator shall refund the deposit required by this Section upon receipt of a written statement by the individual, partnership or corporation that it has properly maintained and timely removed said signs.

4. Upon submission of the proposed Annexation Agreement, the Village Clerk shall promptly notify the Zoning Administrator who shall designate the place or places on the land where said signs are to be erected taking into consideration the location of land, the location of public streets, roads, right-of-ways and other means of access to the land, the placement of nearby buildings and the topography of the land.

5. The face of the sign required by this section shall be at least 36 inches in height and 48 inches in length and shall read as follows:

PUBLIC NOTICE

CASE NO. _____

This land is subject to a proposed Annexation Agreement. Public Hearing will be held on _____ day of _____, 20__ at 8:00 P.M. in the Bolingbrook Village Hall, 375 West Briarcliff Road.

For information call the Village Zoning Administrator at (630) 226-8460.

Village of Bolingbrook
Board of Trustees
Bolingbrook, Illinois

The sign shall have a white background with 1-1/2 inch high black letters except that the words Public Notice shall be in 3-inch high red capital letters.

6. No hearing shall be held on the proposed Annexation Agreement unless the individual, partnership or corporation proposing the Agreement complies with the requirements of this Section. (Ordinance 75-85, 11.04.75)

Section 8-1003. AMENDMENTS TO ANNEXATION AGREEMENTS.

(A) Applicability. The provisions of this Section 8-1002 shall apply to all proposed amendments to annexation agreements, except proposed amendments which are limited to an extension of the term of the agreement for a period not to exceed 120 days.

(B) Procedure for Submission. Any party to an annexation agreement may request an amendment to such agreement by filing with the Village Zoning Administrator at least 140 days prior to the expiration date of an annexation agreement a petition for an amendment, including therewith a draft of such proposed amendment and any and all documents, data, plans or plats required by the Village of Bolingbrook Development Code in support thereof.

(C) Review by Plan Commission. The Plan Commission shall have 60 days from the initial date of a Public Hearing on any zoning, land use or planning matter involved in a proposed amendment to an annexation agreement to review such matters and make recommendations to the Village Board.

(D) Review by Village Board. The President and Board of Trustees of the Village of Bolingbrook shall take final action on a proposed amendment to an annexation agreement prior to the expiration date of the annexation agreement only if the applicant has complied in all respects with the provisions of this Article.

(E) Fee.

1. An applicant for an amendment of an annexation agreement shall pay a non-refundable fee of one thousand dollars (\$1,000.00), or two thousand dollars (\$2,000.00) if the amendment involves a special use for planned development, to the Village Clerk upon filing an application for such amendment. (Ordinance 94-087, 07.26.94)

2. Upon filing an amendment to an annexation agreement, applicant shall execute an agreement in a form acceptable to the Village pursuant to which

the applicant agrees to reimburse the Village for the cost and expense of services rendered by the Village Engineering Department, Public Works Department, Fire Prevention Bureau, Building Department, Planning Department, and Village Attorney, and independent consultants of the Village in reviewing, processing, and drafting any plans, plats, documents, data and specifications pertaining to the proposed amendment to an annexation agreement. Prior to final action on any proposed amendment to annexation agreement, the Village shall prepare and submit to the applicant a written statement of all such costs and expenses for which the Village is to be reimbursed. Said cost and expense shall be based upon hourly rates for such services, established from time to time by the Village Board, exclusive of the time spent at public hearings. Monies which are due to the Village shall be paid by the applicant prior to execution of the amendment to or extension of the annexation agreement. (Ordinance 94-087, 07.26.94)

ARTICLE 11 -- MUNICIPAL BUDGET

Section 8-1101. ADOPTION OF ANNUAL BUDGET. The Village of Bolingbrook hereby adopts Sections 8-2-9.1 through and including Section 8-2-9.10 of Chapter 24 of the Illinois Revised Statutes providing for an Annual Municipal Budget in lieu of the passage of an Annual Appropriation Ordinance. (Ordinance 76-026, 03.09.76)

Section 8-1102. BUDGET OFFICER. The Village President with the approval of the Board of Trustees, shall appoint a budget officer who shall have the powers, duties and responsibilities enumerated in the above Sections of the Illinois Revised Statutes as they are now or may hereafter be amended. The budget officer shall give a bond in such sum as may be required by statute. (Ordinance 76-026, 03.09.76)

Section 8-1103. COMPUTATION OF ANNUAL BUDGET. The budget Officer shall compile a budget pursuant to the above sections of the Illinois Revised Statutes as they are now, or may hereafter be amended containing estimates of the revenues available before the beginning of the fiscal year to which it applies together with recommended expenditures for the municipality and all of its boards, commissions and departments. Said budget shall be adopted prior to May 1 of each fiscal year. (Ordinance 76-026, 03.09.76)

Section 8-1104. PUBLIC INSPECTION, NOTICE AND HEARING ON BUDGET. Copies of the tentative annual budget shall be made available for public inspection in printed or typewritten form in the office of the Village Clerk for at least ten days prior to the passage of the annual budget. Not less than one week after the budget is available for inspection, and prior to final action on the budget, at least one public hearing shall be held on the budget by the President and Board of Trustees. Notice of this hearing shall be given by publication in a newspaper having a general circulation in the Village at least one week prior to the time of hearing. (Ordinance 76-026, 03.09.76)

Section 8-1105. REVISION OF ANNUAL BUDGET. The President and Board of Trustees may delegate authority to heads of municipal departments, boards or commissions to delete, add to, or change items previously budgeted to the department, board or commission, subject to such limitation or requirement for prior approval by the Budget Officer as the President and Board of Trustees upon a two-thirds vote of the members may establish. The annual budget may be revised by a vote of two-thirds of the President and Board of Trustees by deleting, adding to or changing budgeted items. No revision of the budget shall be made by increasing the budget in the event funds are not available to effectuate the purpose of the revision. (Ordinance 76-026, 3.09.76)

Section 8-1106. BUDGET TRANSFERS WITHIN DEPARTMENT. The following procedure be and it is hereby established for transfers within department.

- A. Heads of departments may make transfers within their departmental budget up to five hundred dollars (\$500.00) with prior approval by the Budget Officer.
- B. Head of departments may make transfers within their departmental budget from five hundred dollars (\$500.00) up to one thousand, five hundred dollars (\$1,500.00) with prior approval by the Budget Officer and Village Manager.
- C. Heads of departments may make transfers within their departmental budget over one thousand, five hundred dollars (\$1,500.00) only with prior approval of two-thirds of the members of the corporate authorities then holding office in the manner required by law. (Ordinance 76-062, 06.15.76)

Section 8-1107. TRANSFERS BETWEEN DEPARTMENTS. Any and all such transfers shall be approved prior thereto by two-thirds of the members of the corporate authorities then holding office in the manner required by law. (Ordinance 76-062, 06.15.76)

Section 8-1108. TRANSFERS FROM CONTINGENCIES. Any and all such transfers shall be approved prior thereto by two-thirds of the members of the corporate authorities then holding office in the manner required by law. (Ordinance 76-062, 06.15.76)

Section 8-1109. BUDGET REPORT. It shall be the responsibility of the Budget Officer to prepare a budget report, said budget report to contain evidence of transfers within departments, between departments and from contingencies; said budget report to be submitted to the President and Board of Trustees monthly. (Ordinance 76-062, 06.15.76)

ARTICLE 12 -- EXCHANGE OF PROPERTIES (Ordinance 77-072, 10.18.77)

Section 8-1201. The corporate authorities of the Village of Bolingbrook shall have the express power to dispose of property through an exchange of properties by negotiation, without public bidding, whenever the corporate authorities by a three-fourths vote thereon determine the property owned by the Village is no longer necessary, appropriate, required for the use of, profitable to, or for the best interests of the Village, and property can be conveyed to the Village in exchange for said property owned by the Village when ownership of said newly acquired property would be more appropriate and profitable to the Village and in the best interests of the Village, and further when said newly acquired property and other consideration, if any, received in exchange for property owned by the Village is of substantially equal or greater value to the Village as property owned by the Village.

Section 8-1202. The power and authority to dispose of property through an exchange of properties, under certain specified conditions as set forth in Section 8-1201 hereof, by negotiation, without public bidding, shall be in addition to the power and authority specified by Section 11-76-1 and Section 11-76-2 of the Illinois Municipal Code.

ARTICLE 13 -- SALE OF REAL ESTATE (Ordinance 77-077, 11.18.77)

Section 8-1301. SALE OF VILLAGE OWNED REAL ESTATE. (Changed by Ordinance 04-125, 09.28.04) The corporate authorities of the Village of Bolingbrook shall have the express power to sell real estate, after said real estate has been bid at least once in accordance with the provisions of Section 11-76-2 of the Illinois Municipal Code, by giving notice as follows: The first publication shall be not less than seventeen (17) days before the day provided in the notice for the opening of bids for the real estate, and the notice of the proposal to sell shall be published once each week for three successive weeks in a daily or weekly paper published in the Village.

Notwithstanding the foregoing, in the event that the Village is the owner and developer of a residential subdivision including the subdivision commonly known as Americana Estates, the Mayor and Village Clerk are authorized to enter into contracts for the sale of lots in such subdivision upon such terms and conditions as may be recommended by Village staff and pursuant to contracts approved as to form by the Village Attorney.

Section 8-1302. The power and authority to sell real estate as set forth in Section 8-1301 hereof shall be in addition to the power and authority specified by Section 11-76-1 and Section 11-76-2 of the Illinois Municipal Code.

Section 8-1303. CONVEYANCE OF LAND BACK TO DEVELOPER. The corporate authorities of the Village shall have the authority to sell, or otherwise convey, real estate, which has previously been donated by a developer to the Village, back to the developer or his successor in interest without competitive bidding, provided that the developer or his successor in interest shall pay to the Village an amount of money equal to the cash in lieu of land donation which would originally have been required under Village ordinances.

Section 8-1304. The corporate authorities of the Village shall have the authority to sell, or otherwise convey, real estate, which they have determined to be either unnecessary or undesirable for municipal purposes, to governmental or other not for profit entities without competitive bidding. Any conveyance which is effectuated under this Section shall be made expressly subject to such conditions and restrictions as may be determined by the corporate authorities to assure that the real estate so conveyed shall not be utilized for commercial or profit making purposes. Said conditions and restrictions shall be made an express term of any deed or other instrument of conveyance under this Section, and remedies in the event of default upon said conditions and restrictions, including, but not limited to, reversion of ownership and right of reentry, shall also be made an express term of any deed or other instrument of conveyance under this Section. (Ordinance 85-064, 10.22.85)

Section 8-1305. VILLAGE AS MASTER DEVELOPER. Notwithstanding anything to the contrary set forth in this Article, where the Village is the owner and master developer of property, the corporate authorities may authorize the negotiation of contracts and the sale of lots from the property without competitive bidding. Lot prices shall be set by the Village staff after consultation with the Village marketing consultant or other real estate professional. Lots shall be available for sale only to developers who have been selected by the Village and who have agreed to comply with the Village's guidelines for development and with the declaration of covenants, conditions and restrictions affecting the property. (Ordinance 04-080, 06.22.04)

ARTICLE 14 -- REAL ESTATE TRANSFER TAX

Section 8-1401. TRANSFER OF TITLE BY DEED.

(A) Imposition of Tax. A tax is imposed on the privilege of transferring title to real estate within the corporate limits of the Village of Bolingbrook, as represented by the deed that is filed for recordation, at the rate of three and 75/100 Dollars (\$3.75) for each five hundred dollars (\$500.00) or fraction thereof stated in the declaration as provided for in this Section. The tax herein levied shall be in addition to any and all other taxes. (Ordinance 91-025, 04.23.91)

(B) Liability for Tax. The ultimate incidence of and liability for payment of the tax imposed by this Section shall be borne as follows: (Ordinance 89-048, 04.25.89)

- (1) One half the tax shall be borne by the grantor of any deed subject to this section;
- (2) One half the tax shall be borne by the grantee of any deed subject to this section.

(C) Purchase of Stamps. The tax levied by this Section shall be paid by the purchase of tax stamps from the Director of Finance or his designated agent. The payment of such tax shall be denoted by an adhesive stamp or stamps affixed to the face of the deed.

(D) Filing of Declaration. At such time as the tax levied by this Section is paid, there shall be filed with the Director of Finance a fully executed and completed copy of the "Real Estate Transfer Declaration" required by the provisions of Ill. Rev. Stat. (1977) ch. 120, sec. 1003.

(E) Exemptions.

1. The following shall be exempt from the tax levied by this Article: (Ordinance 93-045, 04.27.93)
 - a. Deeds to or trust documents relating to property acquired by any governmental body or from any governmental body or deeds to or documents relating to property or interests transferred between governmental bodies, or by or from any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes; except that such deeds or trust documents, other than those in which the Administrators of Veterans' Affairs of the United States of America is the grantee pursuant to a foreclosure proceeding shall not be exempt from filing the declaration.
 - b. Deeds or trust documents which secure debt or other obligation.
 - c. Deeds or trust documents which, without additional consideration, confirm, correct, modify or supplement a deed or trust previously recorded.
 - d. Deeds or trust documents where the actual consideration is less than one hundred dollars (\$100.00).
 - e. Tax deeds.

- f. Deeds or trust documents of release of property which is security for a debt or other obligation.
 - g. Deeds of partition.
 - h. Deeds or trust documents made pursuant to mergers, consolidations or transfers or sales of substantially all of the assets of corporations pursuant to plans of reorganization.
 - i. Deeds or trust documents made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock.
 - j. Deeds wherein there is an actual exchange of real estate and trust documents wherein there is an actual exchange of beneficial interests, except that that money difference or money's worth paid from one to the other shall not be exempt from the tax.
 - k. Deeds representing transfers subject to the imposition of a documentary stamp tax imposed by the government of the United States, except that such deeds shall not be exempt from filing the declaration.
 - l. Deeds issued to a holder of a mortgage, as defined in Section 15-103 (now Section 15-1207) of the Code of Civil Procedure, pursuant to a mortgage foreclosure proceeding or pursuant to a transfer in lieu of foreclosure.
 - m. A deed or trust document related to the purchase of a principal residence by a participant in the program authorized by the Home Ownership Made Easy Act, except that those deeds and trust documents shall not be exempt from filing the declaration.
2. Every deed which is tax exempt pursuant to this Section shall be presented to the Director of Finance so as to be appropriately marked by said Director as an exempt deed eligible for recordation without the payment of tax. At such time as a deed is presented to the Director of Finance pursuant to this Section, there shall be filed with the Director a certificate setting forth the facts which justify the exemption of the deed presented. The certificate shall be executed on behalf of either the grantor or grantee, and shall be on a form provided by Director of Finance. The applicant for exemption shall submit a fifty and no/100 dollar (\$50.00) payment for review of the application and issuance of the certificate. (Ordinance 03-042, 04.22.03)

(F) Real Estate Transfer Tax Stamps. The tax herein levied and imposed shall be collected by the Director of Finance of the Village of Bolingbrook through the sale of real estate transfer tax stamps, which shall be caused to be prepared by said Director of Finance in such quantities as said Director of Finance may from time to time prescribe. Such stamps shall be available for sale at, and during the regular business hours of the Village offices and the offices of such agent as the Village may designate. Upon payment of the tax herein levied and imposed, the stamps so purchased shall be affixed to the deed or other instrument of conveyance as required by Section 8-1402 of this Article. Any person so using and affixing a stamp shall cancel it and so deface it as to render it unfit for reuse by marking it with his initials and the day, month and year when the affixing occurs. Such marking shall be made by writing or stamping in indelible ink or by perforating

with a machine or punch; however, the stamp(s) shall not be so defaced as to prevent ready determination of its denomination and genuineness. The Bolingbrook Real Estate Transfer Tax Stamp shall be of a design substantially as shown.

(G) Residential Real Estate Disclosure Form Required. No real estate transfer tax stamps shall be issued for any residential real estate, as defined in Chapter 28, Article 2 of this Municipal Code, unless a duly executed *Residential Real Estate Disclosure Form* has been submitted to the Director of Finance or his designee in compliance with said Chapter 28, Article 2. (Ordinance 00-111, 06.27.00)

(H) Recordation of Deeds. After the effective date of this Section, no deed conveying real property within the corporate limits of the Village of Bolingbrook shall be entitled to recordation by the Recorders of Deeds for Will and DuPage counties unless such deed shall bear either a Bolingbrook Real Estate Transfer Tax stamp in the amount required by this Section, or an exemption mark from the Bolingbrook Director of Finance.

Section 8-1402. TRANSFER OF BENEFICIAL INTEREST.

(A) Imposition of Tax. A tax is imposed on the privilege of transferring the beneficial interest in real estate within the corporate limits of the Village of Bolingbrook at the rate of three and 75/100 dollars (\$3.75) for each five hundred dollars (\$500.00) of value or fraction thereof stated in the declaration provided for in this Section. The tax herein levied shall be in addition to any and all other taxes. (Ordinance 91-025, 04.23.91)

(B) Liability for Tax. The ultimate incidence for payment of the tax imposed by this Section shall be borne as follows: (Ordinance 89-048, 04.25.89)

- (1) One half the tax shall be borne by the grantor, assignor or transferer of any instrument conveying the beneficial interest in real estate within the corporate limits of the Village of Bolingbrook; and
- (2) One half of the tax shall be borne by the grantee, assignee, or transferee of such beneficial interest.

(C) Purchase of Stamps. The tax levied by this Section shall be paid by the purchase of tax stamps from the Director of Finance or his designated agent. The payment of such tax shall be denoted by an adhesive stamp or stamps affixed to the face of the instrument transferring the beneficial interest.

(D) Filing of Declaration. At such time as the tax levied by this Section is paid, there shall be filed with the Director of Finance a declaration of actual consideration paid for the transfer of beneficial interest, which declaration shall be on a form provided by the Director of Finance and executed by the person liable for the tax.

(E) Real Estate Transfer Tax Stamps. The tax herein levied and imposed shall be collected by the Director of Finance of the Village of Bolingbrook through the sale of real estate transfer tax stamps as provided in Section 8-1401 (F).

(F) Duty of Trustee. No trustee of real estate shall accept an assignment of beneficial interest in real estate located in the Village of Bolingbrook unless tax stamps in the required amount, as set forth in this Section, have been affixed to the assignment.

Section 8-1402.1. TRANSFER OF CONTROLLING INTEREST IN A REAL ESTATE ENTITY.

(Added in its entirety by Ordinance 05-011, 01.25.05)

(A) Imposition of Tax. A tax is imposed on the privilege of transferring a controlling interest in a real estate entity owning property located within the corporate limits of the Village of Bolingbrook, at the rate of three and 75/100 dollars (\$3.75) for each five hundred dollars (\$500.00) of value or fraction thereof stated in the declaration provided for in this Section. The tax herein levied shall be in addition to any and all other taxes.

(B) Liability for Tax. The ultimate incidence for payment of the tax imposed by this Section shall be borne as follows:

- (1) One half the tax shall be borne by the grantor, assignor or transferor of any instrument conveying the controlling interest in a real estate entity owning property within the corporate limits of the Village of Bolingbrook; and
- (2) One half the tax shall be borne by the grantee, assignee or transferee of such controlling interest.

(C) Purchase of Stamps. The tax levied by this Section shall be paid by the purchase of tax stamps from the Director of Finance or his designated agent. The payment of such tax shall be denoted by an adhesive stamp or stamps affixed to the face of the instrument transferring said controlling interest.

(D) Filing of Declaration. At such time as the tax levied by this Section is paid, there shall be filed with the Director of Finance a declaration of actual consideration paid for the transfer of said controlling interest, which declaration shall be on a form provided by the Director of Finance and executed by the person liable for the tax.

(E) Real Estate Transfer Tax Stamps. The tax herein levied and imposed shall be collected by the Director of Finance of the Village of Bolingbrook through the sale of real estate transfer tax stamps as provided in Section 8-1401(F).

(F) Duty of Real Estate Entity. No real estate entity owning real estate located in the Village of Bolingbrook shall convey or attempt to convey a controlling interest in said entity unless tax stamps in the required amount, as set forth in this Section, have been affixed to the transfer instrument.

Section 8-1403. REFUND OF TAX.

Any person who has paid the tax provided for in this Article (the "Taxpayer") shall be entitled to a limited refund of a portion of such tax which he/she has paid, as hereinafter provided and subject to the following conditions:

(A) The Taxpayer has previously paid the tax provided for in Section 8-1401 (B) (1) of this Article in conjunction with the sale of a single family attached or detached dwelling or condominium unit within the corporate limits of the Village which he/she has owned and occupied as a principal residence immediately prior to the sale; and

(B) The Taxpayer has purchased, and paid the tax provided for in Section 8-1401 (B) (2) of this Article in conjunction with the purchase of, a single-family attached or detached dwelling or condominium unit within the corporate limits of the Village, which his/her new principal residence within one year of the date of the aforesaid sale.

Provided that the foregoing conditions have been met, the Taxpayer shall be entitled to a refund limited to fifty percent (50%) of the amount of the taxes identified in Subsections (A) and (B) above, which were actually paid by the Taxpayer as a consequence of the sale and purchase of the single-family dwellings in the Village.

(Ordinance 97-011, 02.12.97)

Section 8-1404. GENERAL PROVISIONS.

(A) Definitions. For the purpose of this Article, the following words shall have the meanings here ascribed to them:

1. "Beneficial interest" means any interest, regardless of how small or minimal such interest may be, in a land trust, held by a trustee for the benefit of beneficiaries of such land trust.
2. "Person" means any natural individual, firm, partnership, association, assignee, joint stock company, joint venture, public or private corporation, domestic or foreign corporation, profit or nonprofit corporation, trust, or a receiver, administrator, executor, trustee, conservator or other representative appointed by order of any court.
3. "Recordation" shall mean the recording of deeds by the Recorders of Deeds for either Will or DuPage Counties, Illinois.
4. "Value" means the amount of the full actual consideration for any transfer covered hereunder, including the amount of any lien or liens assumed by the grantee or purchaser.

(B) Proceeds of Tax. All proceeds resulting from the collection of the tax imposed by this Article, including interest and penalties, shall be paid into the Treasury of the Village of Bolingbrook and shall be credited to and deposited in the General Fund of the Village.

(C) Interest and Penalties. In the event of failure by any person to pay to the Director of Finance the tax required hereunder when the same shall be due, interest shall accumulate and be due upon said tax at the rate of one per cent (1%) per month commencing as of the first day following the day when the deed was recorded or the assignment of beneficial interest was accepted by the trustee. In addition, a penalty of fifty percent (50%) of the tax and interest due shall be assessed and collected against any person who shall fail to pay the tax imposed by this Article.

(D) Civil Liability for Tax. In the event of failure by any person to pay to the Director of Finance the tax required hereunder when the same shall be due, said person shall be liable to the Village of Bolingbrook for such tax, together with interest and penalties. The Village may bring an action to collect such tax, interest and penalties in any court of competent jurisdiction.

(E) Fine for Violation. In addition to the remaining provisions of this Article, any person found guilty in a court of competent jurisdiction of violating, disobeying, omitting, neglecting or refusing to comply with any provision of this Article, upon conviction thereof, shall be punished by a fine of not more than five hundred dollars (\$500.00) for each offense.

(F) No real estate transfer tax stamps shall be issued for any parcel of land located within the boundaries of the Village unless any and all debts due to the Village with respect to said parcel have been paid in full. (Ordinance 90-007, 01.23.90)

(G) Severability. If any clause, sentence, section, provision or part of this Article or the application thereof to any person or circumstance shall be adjudged to be unconstitutional, the remainder of this Article or its application to persons or circumstances other than those to which it is held invalid shall not be affected thereby.

(CHANGED IN ITS ENTIRETY BY ORDINANCE 02-119, 09.10.02)

ARTICLE 15 -- SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX

Section 8-1501. DEFINITIONS. As used in this Article, the following terms shall have the following meanings:

(A) "Amount paid" means the amount charged to the taxpayer's service address in the Village regardless of where such amount is billed or paid.

(B) "Department" means the Illinois Department of Revenue.

(C) "Gross charge" means the amount paid for the act or privilege of originating or receiving telecommunications in the Village and for all services and equipment provided in connection therewith by a retailer, 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. "Gross charges" for private line service shall include charges imposed at each channel point within this State, charges for the channel mileage between each channel point within this State, and charges for that portion of the interstate interoffice channel provided within Illinois. However, "gross charge" shall not include:

- (1) Any amounts added to a purchaser's bill because of a charge made pursuant to: (i) the tax imposed by this Article, (ii) the tax imposed by the Telecommunications Excise Tax Act, (iii) the tax imposed by Section 4251 of the Internal Revenue Code, (iv) 911 surcharges, or (v) charges added to customers' bills pursuant to the provisions of Section 9-221 or 9-222 of the Public Utilities Act, as amended, or any similar charges added to customers' bills by retailers who are not subject to rate regulation by the Illinois Commerce Commission for the Purpose of recovering any of the tax liabilities or other amounts specified in those provisions of the Public Utilities Act;
- (2) Charges for a sent collect telecommunication received outside of the Village;
- (3) Charges for leased time on equipment or charges for the storage of data or information for 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 or accounting equipment and also includes the usage of computers under a time-sharing agreement;
- (4) Charges for customer equipment, including such equipment that is leased or rented by the customer from any source, wherein such charges are disaggregated and separately identified from other charges;
- (5) Charges to business enterprises certified as exempt under Section 9-222.1 of the Public Utilities Act 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 wholly owned subsidiaries when the tax imposed under this Act 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 expense allocation between the corporations and not the generation of profit for the corporation rendering such service;

- (7) Bad debts 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 uncollectable, as determined under applicable federal income tax standards; if the portion of the debt deemed to be bad is subsequently paid, the retailer shall report and pay the tax on that portion during the reporting period in which the payment is made;
- (8) Charges paid by inserting coins in coin-operated telecommunication devices; or
- (9) Amounts paid by telecommunications retailers under the Telecommunications Infrastructure Maintenance Fee Act.

(D) "Interstate telecommunications" means all telecommunications that either originate or terminate outside this State.

(E) "Intrastate telecommunications" means all telecommunications that originate and terminate within this State.

(F) "Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, or a receiver, trustee, guardian, or other representative appointed by order of any court, the Federal and State governments, including State universities created by statute, or any city, town, county, or other political subdivision of this State.

(G) "Purchase at retail" means the acquisition, consumption or use of telecommunications through a sale at retail.

(H) "Retailer" means every person engaged in the business of making sales at retail as defined in the Section. The Department may, in its discretion, upon application, authorize the collection of the tax hereby imposed by any retailer not maintaining a place of business within this State, who, to the satisfaction of the Department, furnishes adequate security to insure collection and payment of the tax. Such retailer shall be issued, without charge, a permit to collect such tax. When so authorized, it shall be the duty of such retailer to collect the tax upon all of the gross charges for telecommunications in this State in the same manner and subject to the same requirements as a retailer maintaining a place of business within this State. The permit may be revoked by the Department at its discretion.

(I) "Retailer maintaining a place of business in this State" means any retailer having or maintaining within this State, 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 this State under the authority of the retailer or its subsidiary, irrespective of whether such place of business or agent or other representative is located here permanently or temporarily, or whether such retailer or subsidiary is licensed to do business in this State.

(J) "Sale at retail" means the transmitting, supplying or furnishing of telecommunications and all services and equipment provided in connection therewith for a consideration, to persons other than the Federal and State governments, and State universities created by statute and other than between a parent corporation and its wholly owned subsidiaries or between wholly owned subsidiaries for their use or consumption and not for resale.

(K) "Service address" means the location of telecommunications equipment from which telecommunications services are originated or at which telecommunications services are received by a taxpayer. In the event this may not be a defined locations, as in the case of mobile phones, paging systems, and maritime systems, service address means the customer's place of primary use as defined in the Mobile Telecommunications Sourcing conformity Act. For 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 Illinois where bills are sent.

(L) "Taxpayer" means a person who individually or through his or her agents, employees, or permittees engages in the act or privilege or originating or receiving telecommunications in the Village and who incurs a tax liability as authorized by the Article.

(M) "Telecommunications," in addition to the meaning ordinarily and popularly ascribed to it, includes, without limitation, messages or information transmitted through use of local, toll, and wide area telephone service, private line services, channel services, telegraph services, teletypewriter, computer exchange services, cellular mobile telecommunications service, specialized mobile radio, stationary two-way radio, paging service, or any other form of mobile and portable one-way or two-way communications, or any other transmission 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. As used in this Article, "private line" means a dedicated non-traffic sensitive service for a single customer, that entitles the customer to exclusive or priority use of a communications channel or group of channels, from one or more specified locations to one or more other specified locations. 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. "Telecommunications" shall not include purchases of telecommunications by a telecommunications service provider for use as a component part of the service provided by such provider to the ultimate retail consumer who originates or terminates the taxable end-to-end communications. 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 shall be nontaxable as sales for resale. Prepaid telephone calling arrangements shall not be considered "telecommunications" subject to the tax imposed under this Act. For purposes of this Section, "prepaid telephone calling arrangements" means that term as defined in Section 2-27 of the Retailers' Occupations Tax Act.

Section 8-1502. SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX IMPOSED.

A tax is hereby imposed upon any and all the following acts or privileges:

(A) The act or privilege or originating in the Village or receiving in the Village intrastate telecommunications by a person at a rate of six percent (6%) of the gross charge for such telecommunications purchased at retail from a retailer.

(B) The act or privilege of originating in the Village or receiving in the Village interstate telecommunications by a person at a rate of six percent (6%) of the gross charge for such telecommunications purchased at retail from a retailer. To prevent actual multistate taxation of the act or privilege that is subject to taxation under this subsection, any taxpayer, upon proof that the taxpayer has paid a tax in another state on such event, shall be allowed a credit against any tax enacted pursuant to or authorized by this Section 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 of local tax in this State.

(C) The tax imposed by this Article not imposed on such act or privilege to the extent such act or privilege may not, under the constitution and statutes of the United States, be made the subject of taxation by the Village.

Section 8-1503. COLLECTION OF TAX BY RETAILERS.

(A) The tax authorized by this Article shall be collected from the taxpayer by a retailer maintaining a place of business in this State and shall be remitted by such retailer to the Department. Any tax required to be collected pursuant to or as authorized by this Article and any such tax collected by such retailer and required to be remitted to the Department shall constitute a debt owed by the retailer to the State. Retailers 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 the Department. The tax authorized by this Article shall constitute a debt of the taxpayer to the retailer until paid, and, if unpaid, is recoverable at law in the same manner as the original charge for such sale at retail. If the retailer fails to collect the tax from the taxpayer, then the taxpayer shall be required to pay the tax directly to the Department in the manner provided by the Department.

(B) Whenever possible, the tax authorized by this Article shall, when collected, be stated as a distinct item separate and apart from the gross charge for telecommunications.

Section 8-1504. RETURNS TO DEPARTMENT. Commencing on February 1, 2003, the tax imposed under this Article on telecommunication retailers shall be returned with appropriate forms and information as required by the Department pursuant to the Illinois Simplified Municipal Telecommunications Tax Act (Public Act 92-526, Section 5-50) and any accompanying rules and regulations created by the Department to implement this Act.

Section 8-1505. RESELLERS.

(A) If a person who originates or receives telecommunications claims to be a reseller of such telecommunications, such person shall apply to the Department for a resale number. Such applicant shall state facts which will show the Department why such applicant is not liable for the tax authorized by this Article on any of such purchases 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 such number to the applicant. The Department may cancel any number which is obtained through misrepresentation, or which is used to send or receive such telecommunication tax-free when such actions in fact are not for resale, or which no longer applies because of the person's having discontinued the making of resales.

(C) Except as provided hereinabove in this Section, the act or privilege of originating or receiving telecommunications in this State shall not be made tax-free on the ground of being a sale for resale unless the person has an active resale number from the Department and furnishes that number to the retailer in connection with certifying to the retailer that any sale to such person is non-taxable because of being a sale for resale.

ARTICLE 16 -- HOTEL ROOM

Section 8-1601. IMPOSITION OF TAX; EXCEPTION. A tax is hereby levied and imposed upon the use and privilege of renting, leasing or letting of rooms in a hotel in the Village of Bolingbrook at a rate of ten percent (10%) of the gross rental receipts from such rental, leasing or letting. The ultimate incidence of and liability for payment of said tax shall be borne by the user, lessee or tenant of said rooms. The tax herein levied shall be in addition to any and all other taxes. Gross rentals shall not include proceeds from renting, leasing or letting to permanent residents of the establishment. (Ordinance 07-046, 04.24.07)

Section 8-1602. DEFINITIONS.

(A) "Hotel" means any building or buildings in which the public may, for a consideration, obtain living quarters, sleeping or housekeeping accommodations. The term includes inns, motels, tourist homes or courts, lodging houses, rooming houses and apartment houses.

(B) "Permanent resident" means any person who has occupied or has the right to occupy any room or rooms in a hotel for at least thirty (30) days.

Section 8-1603. PAYMENT AND COLLECTION. The owner and operator of each hotel and the person to whom the license to operate said hotel shall have been issued by the Village, shall bear, jointly and severally, the duty to collect the tax from each user, lessee or tenant of rooms in such hotel. Every person required to collect the tax levied by ordinance shall secure said tax from the user, lessee or tenant of a room or rooms at the time that he collects the price, charge or rent to which it applies.

Section 8-1604. ADMINISTRATION AND PROCEDURE.

(A) The Finance Director is hereby designated as the administrative and enforcement officer of the tax imposed by this Article. It shall be the responsibility and duty of the Finance Director to collect all amounts due the Village from the owners, operators and licensees of hotels in the Village of Bolingbrook.

(B) A sworn monthly hotel occupancy tax return shall be filed by each owner, operator or licensee of each hotel in the Village of Bolingbrook with the Finance Director, on forms prescribed by him, showing all receipts from each renting, leasing or letting of rooms during the preceding month. This monthly tax return shall be filed with the Finance Director's office by the fifteenth day of the month for the preceding month's receipts. Each return shall be accompanied by payment to the Village of all taxes due and owing for the month covered by the return.

(C) The Finance Director or any person certified by him as his deputy or representative may enter the premises of any hotel for the purpose of inspection and examination of books and records for the proper administration of this article and for the enforcement of collection of this tax.

(D) It is unlawful for any person to prevent, hinder or interfere with the Finance Director or his representative in the discharge of his duties under this article.

Section 1605. ENFORCEMENT AND PENALTY.

(A) Whenever any person shall fail to pay any tax as provided by this article or when any owner, operator or licensee of a hotel in the Village shall fail to collect the tax from any person who has the ultimate liability for payment of same, the Village Attorney shall, upon request of the Finance Director, 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.

(B) Any owner, operator or licensee of a hotel 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 a misdemeanor and, upon conviction thereof, shall be fined not less than one hundred dollars (\$100.00) nor more than two hundred dollars (\$200.00) in addition to civil liability for the amount of tax due.

(C) If the Village Manager, after a hearing held by or for him, shall find that any hotel owner, operator or licensee has willfully evaded his responsibility to collect the tax imposed by this Article, he may suspend or revoke all Village licenses held by such person. Said person shall have an opportunity to be heard at such hearing, to be held not less than five (5) working days after notice of the time and place of the hearing. Such notice shall be mailed to the last known address of the business. Any suspension or conviction resulting from such hearing shall not relieve or discharge any civil liability for nonpayment of the tax due.

Section 8-1606. DEPOSIT AND USE OF TAXES COLLECTED. The amounts collected by the Village pursuant to this article shall be deposited in the general corporate fund of the Village and shall be used for any lawful purposes of said fund, except that one percent (1%) of the gross rental receipts shall be used to help in funding the Performing Arts Center of the Village.
(Ordinance 99-077, 07.13.99)

(ENTIRE ARTICLE 17 ADOPTED BY ORDINANCE 82-015, 4.20.82)

ARTICLE 17 -- PRIVILEGE TAX ON PURCHASE OF MOTOR FUEL AT RETAIL.

NOTE: MOTOR FUEL TAX SUSPENDED FROM JULY 1, 2005, THROUGH JUNE 30, 2006 PER ORDINANCE 05-043, PASSED 4.26.05

Section 8-1701. ENTITLEMENT. This Article shall be known and cited as the Village of Bolingbrook Privilege Tax on the Purchase of Motor Fuel at Retail and the tax imposed herein shall be known as the Village of Bolingbrook Privilege Tax on the Purchase of Motor Fuel.

Section 8-1702. DEFINITIONS. For the purposes of this Article, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this Section:

(A) "Dealer" means every person engaged in the business of selling motor fuel, including any person who has an established place of business for such purposes ascribed to them in this Section.

(B) "Motor Fuel" means all volatile and inflammable liquids produced, blended or compounded for the purpose of, or which are suitable or practicable for, operating motor vehicles, but shall not include "Special Fuel." (Ordinance 88-068, 09.27.88)

(C) "Special Fuel" means aircraft fuel and any petroleum intended or offered for sale as a fuel for engines in which the fuel is injected into the combustion chamber and ignited by pressure without an electric spark, including diesel fuel. (Ordinance 88-068, 09.27.88)

(D) "Person" means any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, co-partnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal nonprofit, or otherwise; whenever the term "person" is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean that the owners or part owners thereof and, as applied to corporations, the officers thereof. (Ordinance 88-068, 09.27.88)

(E) "Retail" means the sale for any good and valuable consideration to a person for use as a consumer.

Section 8-1703. IMPOSITION OF TAX.

(A) There is hereby imposed and shall immediately accrue and be collected a tax upon the privilege of purchasing motor fuel at retail in the Village of Bolingbrook at the rate of five cents (\$.05) per U.S. Gallon. (Ordinance 92-042, 04.28.92)

(B) In the event motor fuel and/or special fuel is dispensed by a unit of measure other than the U.S. Gallon, then the tax shall be imposed at the same ratio of five cents (\$.05) as the unit measure is to the U.S. Gallon. (Ordinance 92-042, 04.28.92)

Section 8-1704. LIABILITY FOR PAYMENT. The ultimate incidence of and liability for payment of said tax shall be borne by the purchaser. The tax herein levied shall be in addition to any and all other taxes. Nothing in this Article shall be construed to impose the tax upon the occupation of selling motor fuel. It shall be the duty of every dealer to secure said tax under rules and regulations prescribed by the Village Manager and as otherwise provided by this Article.

Section 8-1705. COLLECTION OF TAX. Every dealer required to collect the tax levied by this Article shall secure said tax from the purchaser at the time he collects payment for the motor fuel. The tax shall be paid by the purchaser to the person required to collect it as trustee for and on account of the Village of Bolingbrook.

Section 8-1706. FILING OF RETURN. On the tenth (10th) day of each month the dealer shall transmit a report of sale of motor fuel in the previous month to the Village of Bolingbrook on such forms and in such manner as prescribed by the Village Manager. Each report of sale of motor fuel shall be accompanied by a remittance of the appropriate amount of tax applicable to the sale reported.

Section 8-1707. RULES AND REGULATIONS. The Village Manager may promulgate rules and regulations not inconsistent with the provisions of this Article concerning the enforcement and application of this Article. The term "rules and regulations" includes, but is not limited to, a case by case determination whether or not the tax imposed by this Article applies.

Section 8-1708. FAILURE TO PAY TAX. If for any reason any tax is not paid when due, a penalty at the rate of two percent (2%) per month on the amount of tax which remains unpaid shall be added and collected. Whenever any person shall fail to pay any tax herein provided, the Village may bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village of Bolingbrook in any court of competent jurisdiction.

Section 8-1709. RECORDS.

(A) Each dealer shall keep books which, at a minimum, include:

- (1) The number of gallons of motor fuel sold at retail each day in the Village of Bolingbrook; and
- (2) The actual motor fuel tax collected for each day.

(B) The Village Manager or his designee shall at all reasonable times have full access to such records.

(C) The financial records of any dealer submitted pursuant to this Article or any rule and regulation promulgated thereunder shall not be available for public inspection in order to protect the dealer's right to privacy.

Section 8-1710. SUSPENSION OR REVOCATION OF LICENSE FOR FAILURE TO PAY TAX; HEARING. If the Village Manager, after hearing held by him, shall find that any person has willfully avoided payment of the tax imposed by this Article, he may suspend or revoke all Village licenses held by said tax evader. The dealer shall have an opportunity to be heard, and such hearing to be held not less than ten (10) days after notice of the time and place of the hearing addressed to the dealer at his last known place of business has been deposited in the United States mail with postage prepaid. The suspension or revocation of any license shall not release or discharge the dealer from his civil liability for the payment of the tax nor for prosecution of such offense.

Section 8-1711. DISPOSITION OF PROCEEDS OF TAX. All proceeds resulting from the imposition of the tax under this Article, including penalties, shall be paid into the treasury of the Village of Bolingbrook and shall be credited to and deposited in the General Corporate Fund of the Village.

Section 8-1712. PENALTY. 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, upon conviction thereof, shall be punished by a fine of not less than twenty five dollars (\$25.00) nor more than five hundred dollars (\$500.00). Each day of violation shall constitute a separate and distinct offense.

(ENTIRE ARTICLE 18 ADOPTED BY ORDINANCE 89-043, 04.25.89)

ARTICLE 18 -- EMERGENCY TELEPHONE NUMBER SYSTEM

Section 8-1801. DEFINITIONS. For the purposes of this Article, the following definitions will apply:

(A) "Network Connections" means the number of voice grade communications channels directly between a subscriber and a telecommunications carrier's public switched network without the intervention of any other telecommunications carriers switched network which would be required to carry the subscriber's inter premises traffic. The term "network connections": shall not include network connections assigned to the Village of Bolingbrook or the County.

(B) "Transmitting Messages" shall have the meaning ascribed to the term in Section 8-11-2 of the Illinois Municipal Code.

(C) "Telecommunication Carrier" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, municipal corporation, or political subdivision of this state, or a receiver, trustee, conservator or other representative appointed by order of any court engaged in the business of transmitting messages by means of electricity.

(D) "Subscriber Address" shall mean the location of the subscriber's primary use of the network connection or connections.

Section 8-1802. SURCHARGE IMPOSED. A surcharge of ninety cents (\$.90) per month per network connection with a subscriber address in the Village is hereby imposed on all telecommunication carriers engaged in the business of transmitting messages by means of electricity originating within the corporate limits of the Village and terminating within the State of Illinois. The surcharge imposed herein is net of any network or other 9-1-1 or sophisticated 9-1-1 system charge then due the particular telecommunications carrier as shown on an itemized bill. (Ordinance 01-072, 04.24.01)

Section 8-1803. CERTIFIED LIST OF NETWORK CONNECTIONS. The Village Clerk shall provide any telecommunication carrier subject to the surcharge with a certified list of those network connections assigned to the Village to be exempt from imposition of the surcharge. The certified list may be revised by the Village on sixty (60) days prior written notice provided to the telecommunication carriers.

Section 8-1804. NOTICE TO TELECOMMUNICATIONS CARRIERS. The surcharge shall be imposed on the first day of the month following the expiration of ninety (90) days from the date the Village Clerk certifies to any of the telecommunication carriers who are subject to the surcharge that the referendum referred approving the surcharge has passed.

Section 8-1805. PAYMENT OF SURCHARGE. Every telecommunication carrier shall remit to the Village Treasurer the amount of surcharge due and owing for each calendar month within thirty (30) days following expiration of each month to which the surcharge applies.

Section 8-1806. REPORTS REQUIRED. Simultaneously with the remittance subscribed in Section 8-1805 above, each telecommunication carrier shall make a return to the Village Treasurer for the period to which the remittance applies, stating as follows:

- (A) The name of the telecommunication carrier.
- (B) The telecommunication carrier's principal place of business.

- (C) The number of network connections to which the surcharge applies.
- (D) The amount of surcharge due.
- (E) Such other reasonable and related information as the corporate authorities may require.

Section 8-1807. ERRONEOUS PAYMENTS. If it shall appear that an amount of surcharge has been paid which was not due under the provisions of this Ordinance, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any surcharge due, or to become due, under this Article from the telecommunication carrier who made the erroneous payments; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefor shall be so credited.

Section 8-1808. LIMITATIONS. No action to recover any amount of surcharge due under the provisions of this Article shall be commenced more than three (3) years after the due date of such amount.

Section 8-1809. DEPOSIT OF SURCHARGE FUNDS. All funds received pursuant to the surcharge imposed by this Article shall be deposited by the Director of Finance into an Emergency Telephone System Fund. The Director of Finance shall be the custodian of the fund. All interest accruing on the fund shall remain in the fund.

Section 8-1810. EXPENDITURES OF SURCHARGE FUNDS. No expenditures may be made from the fund except upon the direction of the Emergency Telephone System Board by resolution passed by a majority of all members of the board and in accordance with the purchasing policies of the Village. Expenditures may be made only to pay for the costs associated with the following: (Ordinance 90-136, 11.13.90)

- (A) The design of the Emergency Telephone System.
- (B) The coding of an initial Master Street Address Guide data base, and update and maintenance thereof.
- (C) The repayment of any monies advanced for the implementation of the system.
- (D) The charges for Automatic Number Identification and Automatic Location Identification equipment, and maintenance, replacement and update thereof.
- (E) The non recurring charges related to installation of the Emergency Telephone System and the ongoing network charges.
- (F) Other products and services necessary for the implementation, upgrade and maintenance of the system and any other purpose related to the operation of the system, including costs attributable directly to the construction, leasing, or maintenance of any buildings or facilities or costs of personnel attributable directly to the operation of the system. Costs attributable directly to the operation of the emergency telephone system do not include the costs of public safety agency personnel who are and equipment that is dispatched in response to an emergency all. (Ordinance 90-136, 11.13.90)

ARTICLE 19 -- FEES FOR APPLICATIONS REQUIRING HEARINGS

Section 8-1901. APPEALS. Any appeal from a decision of the Zoning Administrator filed by, or on behalf of, any person, firm or corporation aggrieved by such decision shall be accompanied by a fee in the amount of \$500.00. In addition, in the event that a public hearing is held, the applicant shall reimburse the Village for the publication costs of a legal notice announcing said public hearing. (Ordinance 93-049, 04.27.93)

Section 8-1902. VARIATIONS.

(A) Any application for a variation of the Zoning Ordinance or Development Code filed by, or on behalf of, any person having a proprietary interest in property consisting of an owner occupied dwelling and its surrounding lot, shall be accompanied by a fee in the amount of \$125.00 plus \$20.00 for each variance requested in excess of five. In addition, as a condition of holding any required public hearing, the applicant, shall reimburse the Village for the publication costs of a legal notice announcing said public hearing. (Ordinance 03-045, 04.22.03)

(B) Any application for a variation of the Zoning Ordinance filed by, or on behalf of, any person, firm or corporation having a proprietary interest in any property consisting of an owner occupied dwelling and its surrounding lot, shall be accompanied by a fee in the amount of \$1,000 plus \$200.00 for each variance requested in excess of five. In addition, as a condition of holding any required public hearing, the applicant, shall reimburse the Village for the publication costs of a legal notice announcing said public hearing. (Ordinance 93-049, 04.27.93)

(C) Any application for a variation of the Zoning Ordinance or Development Code as a part of an application for a special use for planned development filed by, or on behalf of, any person, firm or corporation having a proprietary interest in any property shall be accompanied by a fee in the amount of \$2,000.00 plus \$400.00 for each variance requested in excess of five. In addition, as a condition of holding a public hearing, the applicant, shall reimburse the Village for the publication costs of a legal notice announcing said public hearing. (Ordinance 03-045, 04.22.03)

(D) There shall be no fee, however, in the case of an application for a variation filed by the Village of Bolingbrook or any taxing body serving the residents of the Village.

Section 8-1903. AMENDMENTS. (Ordinance 93-049, 04.27.93)

(A) Any application for a text amendment of the Zoning Ordinance or Development Code of the Village shall be accompanied by a fee in the amount of \$1,000.00. In addition, as a condition of holding a public hearing, the applicant shall reimburse the Village for the publication costs of a legal notice announcing said public hearing.

(B) (Changed in its entirety by Ordinance 03-045, 04.22.03)
Any application for a map amendment of the Zoning Ordinance filed by, or on behalf of, any person having an interest in property over which the Village of Bolingbrook exercises, or by means of annexation shall exercise, zoning jurisdiction, or by any other person, shall be accompanied by a fee as follows:

Up to 10 acres	\$2,500.00	
Greater than 10 acres but less than 80 acres	2,500.00 90.00	plus for each acre or fraction thereof over 10 acres
80 acres or more	6,500.00 75.00	plus for each acre or fraction thereof over 80 acres

In addition, as a condition of holding a public hearing, the applicant shall reimburse the Village for the publication costs of a legal notice announcing said public hearing.

(C) There shall be no fee, however, in the case of an application for an amendment filed by the Village or by any taxing body serving the residents of the Village. (Ordinance 93-049, 04.27.93)

Section 8-1904. SPECIAL USE PERMIT. (Ordinance 03-045, 04.22.03)

(A) Any application for a Special Use Permit filed by, or on behalf of any person, firm or corporation having a proprietary interest in property over which the Village of Bolingbrook exercises, or by means of annexation, shall exercise, zoning jurisdiction shall be accompanied by a fee as follows:

Up to 10 acres	\$2,500.00	
Greater than 10 acres but less than 80 acres	2,500.00 90.00	plus for each acre or fraction thereof over 10 acres
80 acres or more	6,500.00 75.00	plus for each acre or fraction thereof over 80 acres

The aforesaid fee shall cover four reviews of such application and subsequent amendments thereof. The fee for each additional review over four reviews shall be \$500.00. In addition, as a condition of holding a public hearing, the applicant shall reimburse the Village for the publication costs of a legal notice announcing said public hearing.

(B) If the applicant is seeking a Special Use Permit in order to construct a Planned Residential Development, the application shall be accompanied by the following fees:

\$2,500.00 plus \$30.00 per dwelling unit proposed

The aforesaid fee shall cover four reviews of such application and subsequent amendments thereof. The fee for each additional review over four reviews shall be \$500.00. In addition, as a condition of holding a public hearing, the applicant shall reimburse the Village for the publication costs of a legal notice announcing said public hearing.

(C) If the applicant is seeking a Special Use Permit in order to construct a Planned Commercial or Industrial Development, the application shall be accompanied by the following fees:

Up to 10 acres	\$2,500.00	
Greater than 10 acres but less than 80 acres	2,500.00 90.00	plus for each acre or fraction thereof over 10 acres
80 acres or more	6,500.00 75.00	plus for each acre or fraction thereof over 80 acres

The aforesaid fee shall cover four reviews of each such plat or plan. The fee for each additional review over four reviews shall be \$500.00, which fee for additional reviews shall not be credited to the construction fee as set forth in Subparagraph (C) herein below.

(D) If the applicant is seeking a Special Use Permit in order to construct a Planned Mixed Use Development, the application shall be accompanied by the following fees:

For any residential portion thereof:

\$2,500.00 plus \$30.00 per dwelling unit proposed

For any non-residential portion thereof:

Up to 10 acres	\$2,500.00	
Greater than 10 acres but less than 80 acres	2,500.00 90.00	plus for each acre or fraction thereof over 10 acres
80 acres or more	6,500.00 75.00	plus for each acre or fraction thereof over 80 acres

The aforesaid fee shall cover four reviews of such application and subsequent amendments thereof. The fee for each additional review over four reviews shall be \$500.00. In addition, as a condition of holding a public hearing, the applicant shall reimburse the Village for the publication costs of a legal notice announcing said public hearing.

(E) There shall be no fee, however, in the case of an application for an amendment filed by the Village or by any taxing body serving the residents of the Village.

Section 8-1905. FEES FOR PLAN/PLAT REVIEW. (Amended in its entirety by Ordinance 03-045, 04.22.03) The fees for review of each plat or plan and all accompanying data, and for inspection of improvements during construction by Village personnel shall be calculated as follows:

(A) Upon filing an application for approval of a concept plan, applicant shall pay the following fees to the Village for the cost of services rendered by the Village staff in reviewing and processing such concept plan:

Up to 10 acres	\$ 750.00
Greater than 10 acres	1,000.00

The aforesaid fee shall cover four reviews of such application and subsequent amendments thereof. The fee for each additional review over four reviews shall be \$500.00.

(B) Upon filing an application for approval of a preliminary plat or plan, applicant shall pay the following fees to the Village for the cost of services rendered by the Village staff in reviewing and processing each of the following: a preliminary subdivision plat, a final subdivision plat, a preliminary development plan, or a final development plan:

Up to 10 acres	\$2,500.00	
Greater than 10 acres but less than 80 acres	\$2,500.00 90.00	plus for each acre or fraction thereof over 10 acres
80 acres or more	6,500.00 75.00	plus for each acre or fraction thereof over 80 acres

The aforesaid fee shall cover four reviews of each such plat or plan. The fee for each additional review over four reviews shall be \$500.00, which fee for additional reviews shall not be credited to the construction fee as set forth in subparagraph (C) herein below.

(C) Before commencement of construction, applicant shall execute a standard form agreement requiring applicant to pay either (1) a fee equal to six and one-half percent (6 1/2%) of the cost of construction, estimated as provided in subparagraph 30-311.C (1) of the Development Code, or (2) the fees required by subparagraph (B) hereinabove, whichever is greater. If the applicant is required to pay the six and one-half percent (6 1/2%) fee for a particular development project, then the applicant shall be entitled to a credit against the six and one-half percent (6 1/2%) fee for all amounts previously paid under subparagraph 8-1905 (B) for that development project, except for additional review fees as hereinbefore provided.

Any additional services which are warranted but which are not listed in subparagraph 8-1905(B) shall be invoiced to the applicant/developer based on the actual Village staff time spent on additional services. (Ordinance 01-072, 04.24.01)

Section 8-1906. ZONING VERIFICATION LETTER. (Added in its entirety by Ordinance 04-052, 05.03.04) Any request for a Zoning Verification Letter filed by or on behalf of any person, firm or corporation, which verified the regulations governing the use of land and the use, bulk regulations (setbacks, height, density and coverage), off-street parking, damage and/or destruction, and authorized variance or modification there from, shall be accompanied by a fee in the amount of \$30.00.

Section 8-1907. PAYMENT OF FEES. All fees payable pursuant to this Article 19 shall be paid at the time of filing a cashier's check payable to the Village Treasurer of the Village of Bolingbrook. All such fees collected shall be credited to the general corporate fund of the Village of Bolingbrook. (Ordinance 93-049, 04.27.93)

(ENTIRE ARTICLE 20 ADOPTED BY ORDINANCE 91-153, 10.22.91)

ARTICLE 20 -- SALE OF SURPLUS PROPERTY

Section 8-2001. DEFINITIONS. The following terms shall have the meanings hereafter ascribed to them for the purposes of this Article:

- (A) Surplus property shall mean materials, supplies and equipment owned by the Village which are no longer useful or functional. The term "surplus property" does not include real estate or refuse.
- (B) Sale shall mean the disposal of Village owned property for valuable consideration.

Section 8-2002. PROCEDURES FOR SALE. The sale of surplus property shall be conducted in the manner designated by the approving authority and may be done with or without advertisement, in the authority's discretion. The approving authority for the sale of surplus property shall be determined according to the surplus value of the property to be sold, as follows:

<u>Surplus Value Exceeding:</u>	<u>Approving Authority</u>
\$10,000	President and Board of Trustees
5,000	Village Administrator
Under \$5,000	Department Head

Section 8-2003. TRADE-INS. Surplus property may not be used as a trade-in for any new purchase unless it is included in the competitive bid or request for proposal process. Notice shall be given to all bidders that the surplus property will be turned over as part of the purchase price.

Section 8-2004. REPORTING PROCEDURES. Following the approval for sale of surplus property, all departments shall send a copy of the disposal document to the Finance Department. Upon receipt of said document, the Finance Department shall remove said item(s) from the Village's Fixed Asset list. Following the disposal/sale of materials/equipment, each department shall forward cash and/or checks to the Finance Department for processing.

ARTICLE 21. -- TELECOMMUNICATIONS INFRASTRUCTURE MAINTENANCE FEE

Repealed in its entirety by Ordinance 02-119, 09.10.02, effective January 1, 2003, to be replaced by the provisions set forth by the Simplified Municipal Telecommunications Tax Act (Public Act 92-0526).

ARTICLE 22 - PRIVILEGE TAX ON MOTOR VEHICLE LEASING

Section 8-2201. ENTITLEMENT. This Article and the tax imposed herein shall be known and cited as the Village of Bolingbrook Privilege Tax on Motor Vehicle Leasing.

Section 8-2202. DEFINITIONS. For the purposes of this Article, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this Section:

(A) "Lessee" shall mean a person leasing a motor vehicle within the Village on a daily or weekly basis.

(B) "Lessor" shall mean a person within the Village of Bolingbrook offering motor vehicles for lease.

(C) "Motor vehicle" shall have the meaning ascribed to it in Section 1-146 of The Illinois Vehicle Code (625 ILCS 5/1-146).

(D) "Person" means any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, co-partnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal nonprofit, or otherwise; whenever the term "person" is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean that the owners or part owners thereof and, as applied to corporations, the officers thereof.

Section 8-2203. IMPOSITION OF TAX. There is hereby imposed and shall immediately accrue and be collected a tax upon the privilege of leasing a motor vehicle in the Village of Bolingbrook at the rate of two dollars and seventy five cents (\$2.75) per vehicle per rental period specified in each lease agreement.

Section 8-2204. LIABILITY FOR PAYMENT. The ultimate incidence of and liability for payment of said tax shall be borne by the lessee of a motor vehicle. The tax herein levied shall be in addition to any and all other taxes. Nothing in this Article shall be construed to impose the tax upon the occupation of leasing motor vehicles. It shall be the duty of every lessor to secure said tax under rules and regulations prescribed by the Village Administrator and as otherwise provided by this Article.

Section 8-2205. COLLECTION OF TAX. Every lessor required to collect the tax levied by this Article shall secure said tax from the lessee at the time he collects payment for the lease of a motor vehicle. The tax shall be paid by the lessee to the person required to collect it as trustee for and on account of the Village of Bolingbrook. The tax may be separately stated on such lease agreement, invoice or bill.

Section 8-2206. FILING OF RETURN. On the tenth (10th) day of each month the lessor shall transmit a report of rental of motor vehicles in the previous month to the Village of Bolingbrook on such forms and in such manner as prescribed by the Village Administrator. Each report of lease of motor vehicles shall be accompanied by a remittance of the appropriate amount of tax applicable to the leases reported.

Section 8-2207. OVERPAYMENT. If it shall appear that an amount of tax 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 Section 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 8-2208. RULES AND REGULATIONS. The Village Administrator may promulgate rules and regulations not inconsistent with the provisions of this Article concerning the enforcement and application of this Article. The term "rules and regulations" includes, but is not limited to, a case by case determination whether or not the tax imposed by this Article applies.

Section 8-2209. FAILURE TO PAY TAX. If for any reason any tax is not paid when due, a penalty at the rate of two percent (2%) per month on the amount of tax which remains unpaid shall be added and collected. Whenever any person shall fail to pay any tax herein provided, the Village may bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village of Bolingbrook in any court of competent jurisdiction.

Section 8-2210. RECOVERY OF TAX DUE. No action to recover any amount of tax due under the provisions of this Article shall be commenced more than three (3) years after the due date of such amount.

Section 8-2211. RECORDS.

(A) Each lessor shall keep books which, at a minimum, include:

- (1) The number of motor vehicle leases entered into each day in the Village of Bolingbrook, the serial number of each vehicle leased, and the name of the lessor; and
- (2) The actual motor vehicle leasing tax collected for each day.

(B) The Village Administrator or his designee shall at all reasonable times have full access to such records.

(C) The financial records of any lessor submitted pursuant to this Article or any rule and regulation promulgated thereunder shall not be available for public inspection in order to protect the lessor's right to privacy.

Section 8-2212. SUSPENSION OR REVOCATION OF LICENSE FOR FAILURE TO PAY TAX; HEARING. If the Village Administrator, after hearing held by him, shall find that any person has willfully avoided payment of the tax imposed by this Article, he may suspend or revoke all Village licenses held by said tax evader. The lessor shall have an opportunity to be heard, and such hearing to be held not less than ten (10) days after notice of the time and place of the hearing addressed to the lessor at his last known place of business has been deposited in the United States mail with postage prepaid. The suspension or revocation of any license shall not release or discharge the lessor from his civil liability for the payment of the tax nor for prosecution of such offense.

Section 8-2213. DISPOSITION OF PROCEEDS OF TAX. All proceeds resulting from the imposition of the tax under this Article, including penalties, shall be paid into the treasury of the Village of Bolingbrook and shall be credited to and deposited in the General Corporate Fund of the Village.

Section 8-2214. PENALTY. In addition to the suspension or revocation of license as set forth in Section 8-2212 herein, 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, upon conviction thereof, shall be punished by a fine of not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00). Each day of violation shall constitute a separate and distinct offense.

ARTICLE 23. – VILLAGE CREDIT CARD ACCEPTANCE PROGRAM

Section 8-2301. DEFINITIONS. For the purposes of this Article, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this Section:

(A) “Authorized obligation” shall mean any fine, fee, charge, tax or cost imposed by, owing to, or collected by or on behalf of the Village.

(B) “Credit card” shall mean an instrument or device, whether known as a credit card, bank card, charge card, debit card, automated teller machine card, secured credit card, smart card, electronic purse, prepaid card, affinity card, or by any other name, issued with or without fee by an issuer for the use of the holder to obtain credit, money, goods, services, or anything else of value.

Section 8-2302. USE OF CREDIT CARD AUTHORIZED. Acceptance by the Village of credit card payments for all types of authorized obligations is hereby authorized.

Section 8-2303. AGREEMENTS AUTHORIZED. The Finance Director is authorized to enter into agreements with one or more financial institutions or other service providers to facilitate the acceptance and processing of credit card payments. Such agreements shall identify the specific services to be provided, an itemized list of the fees charged, and the means by which each such fee shall be paid. Such agreements may include a discount fee to cover the costs of interchange, assessments and authorizations, a per item processing fee for the service provider, and any other fee, including a payment of a surcharge or convenience fee, that may be applicable to specific circumstances. Any agreement for acceptance of payments by credit card shall include a provision that such agreement may be canceled by the Village upon giving reasonable notice of intent to cancel.

Section 8-2304. PAYMENT TO SERVICE PROVIDER.

A. The Village may pay amounts due a financial institution or other service provider (1) upon presentation of an invoice or (2) by allowing the financial institution or other service provider to withhold the amount of the fees from the credit card payment. A discount or processing fee is authorized, provided that any reduction of revenue resulting from the discount or processing fee is authorized, provided that any reduction in revenue resulting from the discount or processing fee will be in the best interests of the Village based upon standards which include improved governmental cash flows, reduction of governmental overhead, improved governmental financial security, and the benefit of increased public convenience. No payment to or withheld by a financial institution or other service provider may exceed the amounts authorized under Subsection C herein below.

B. A convenience fee or surcharge may be imposed upon a cardholder making payment by credit card in an amount to wholly or partially offset, but in no event exceed, the amount of any discount or processing fee incurred by the Village. Such fee or surcharge may be applied only when allowed under the operating rules and regulations of the credit card involved. When a cardholder elects to make a payment by credit card to the Village and a convenience fee or surcharge is imposed, the payment of the convenience fee or surcharge shall be deemed voluntary by the person and shall not be refundable.

C. Maximum amounts of surcharges or fees:

1. No fee or accumulation of fees exceeding the lesser of \$20.00 or 5% of the principal amount charged may be imposed in connection with the issuance of any license, sticker, or permit, or with respect to any other similar transaction.
 2. No fee or accumulation of fees exceeding the lesser of \$5.00 or 5% of the transaction involved may be imposed in connection with the payment of any fine.
 3. No fee or accumulation of fees exceeding the lesser of \$40.00 or 3% of the principal amount charged may be imposed in connection with the payment of any tax. Multiple tax bills may not be paid in a single transaction.
 4. Notwithstanding the foregoing, a minimum fee of \$1.00 may be imposed with respect to any transaction.
- D. No convenience fee, surcharge, or other fee in excess of the amount paid in connection with the credit card transaction shall be received or retained, directly or indirectly, by the Village. In addition, no financial institution or service provider shall be required to pay, refund, rebate or return, directly or indirectly, to the Village for final retention, any portion of a surcharge, convenience fee, or other fee paid in connection with a credit card transaction.

Section 8-2305. RELIEF FROM UNDERLYING OBLIGATION. A person who makes a payment by credit card to the Village shall not be relieved from liability for the underlying obligation except to the extent that the Village realizes final payment of the underlying obligation in cash or the equivalent. If final payment is not made by the credit card issuer or other guarantor of payment in the credit card transaction, then the underlying obligation shall survive, and the Village shall retain all remedies for enforcement that would have applied if the credit card transaction had not occurred. A person making payment by credit card is not liable for any discount or fee paid to a credit card issuer or other party by the Village.

Section 8-2306. LIABILITY OF VILLAGE EMPLOYEES. A Village employee who accepts payment by credit card in accordance with this Article and any applicable rules shall not incur personal liability for the final collection of the payment.

ARTICLE 24 – TAXPAYER BILL OF RIGHTS

(Added in its entirety by Ordinance 00-182, 12.19.00)

Section 8-2401. Definitions. For the purposes of this Article, whenever any of the following words, terms, or definitions are used herein, they shall have the meaning ascribed to them in this Section:

(A) “Locally imposed and administered tax” means a tax imposed by the Village that is collected or administered by the Village and not an agency or department of the State. A “locally imposed and administered tax” does not include a tax imposed upon the real property under the Property Tax Code or fees collected by the Village other than infrastructure maintenance fees.

(B) “Local tax administrator” means the Finance Director of the Village or other Village government officers with the administration or collection of a locally imposed and administered tax, including their staffs, employees, or agents to the extent they are authorized by the Finance Director to act in the Finance Director’s stead.

Section 8-2402. APPLICATION OF TAX PAYMENTS. Any payment or remittance of a locally imposed and administered tax shall be applied to the taxpayer’s outstanding tax liability for the tax period in the following order:

- (1) tax for the period; then
- (2) interest due for the period; then
- (3) penalties due for the period.

Section 8-2403. LATE PAYMENT. Any notice, payment, remittance or other filing required to be made to the Village pursuant to any Village tax ordinance shall be considered late unless it is (a) physically received by the Village on or before the due date or (b) 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 8-2404. INTEREST. Interest shall accrue and be assessed at the rate of one percent (1%) per month for any late payment, underpayment, or nonpayment of a locally imposed and administered tax.

Section 8-2405. LATE FILING PENALTIES. Late filing penalties shall be imposed at five percent (5%) of tax required to be shown as due on a return. A late filing penalty may not apply if a failure to file penalty is imposed by the Village pursuant to Section 8-2407. The Finance Director may determine that the late payment was due to reasonable cause and abate the penalty.

Section 8-2406. LATE PAYMENT PENALTY. Late payment penalties shall be assessed at five percent (5%) of the tax due and not timely paid or remitted to the Village. This penalty shall not apply if a failure to file penalty is imposed by the Village pursuant to Section 8-2407. The Finance Director may determine that the late payment was due to reasonable cause and abate the penalty.

Section 8-2407. FAILURE TO FILE PENALTY. If no return is filed before the issuance of a notice of tax deficiency or of tax liability to the taxpayer, a failure to file penalty shall be assessed at twenty-five percent (25%) of the total tax due for the applicable reporting period for which the return was required to have been filed. The Finance Director may determine that the failure to file a return was due to reasonable cause and abate the penalty.

Section 8-2408. CREDITS AND REFUNDS. No refund or credit of any taxes voluntarily paid without written protest at the time of payment shall be made even though a Village tax may be declared invalidly enacted or unconstitutional by a court of competent jurisdiction. A taxpayer shall not be deemed to have paid a tax voluntarily if the taxpayer lacked knowledge of the facts upon which to protest the taxes at the time of payment or if the taxpayer paid the taxes under duress. The statute of limitations on a claim for credit or refund shall be two (2) years after the end of the calendar year in which payment or remittance in error was made. The Village shall not be required to grant a credit or refund of taxes, interest, or penalties to a person who has not paid or remitted the amounts directly to the Village. The rate of interest for overpayment of tax shall be five percent (5%) simple interest per annum.

Section 8-2409. CREDIT AND REFUND CLAIM PROCEDURE. The procedure for claiming a credit or refund of locally imposed and administered taxes, interest or penalties paid in error shall be as follows. The taxpayer shall submit to the Finance Director in writing a claim for credit or refund together with a statement specifying:

- (1) the name of the locally imposed and administered tax subject to the claim;
- (2) the tax period for the locally imposed and administered tax subject to the claim;
- (3) the date of the tax payment subject to the claim and the cancelled check or receipt for the payment;
- (4) the taxpayer's recalculation, accompanied by an amended or revised tax return, in connection with the claim; and
- (5) a request for either a refund or a credit in connection with the claim to be applied to the amount owed, and, as applicable, related interest and penalties; provided, however, that there shall be no refund and only a credit given in the event the taxpayer owes any monies to the Village.

Within ten (10) days of the receipt by the Finance Director of any claim for a refund or credit, the Finance Director shall either:

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

Section 8-2410. STATUTE OF LIMITATIONS REGARDING LOCALLY IMPOSED AND ADMINISTERED TAXES. In accordance with state law, the Village hereby determines that the applicable limitations period for the determination and assessment of locally imposed and administered taxes shall be as follows:

(A) No notice of determination of tax due or assessment may be issued more than four (4) years after the end of the calendar year for which the return for the period was filed or the end of the calendar year in which the return for the period was due, whichever occurs later.

(B) If any tax return was not filed or if during any four (4) year period for which a notice of tax determination or assessment may be issued by Village the tax paid or remitted was less than seventy five (75%) of the tax due for that period, the limitations period shall be six (6) years after the end of the calendar year in which the return for the period was due or the end of the calendar year in which the return for the period was filed, whichever occurs later.

(C) This Section does not place any limitation on an action by the Village for taxes due or payable if a fraudulent tax return is filed.

Section 8-2411. AUDIT PROCEDURES. Taxpayers must be notified in writing of a proposed audit by the Village of the taxpayer's books and records. The notice of audit must specify the tax and time period to be audited and must detail the minimum documentation or books and records to be made available to the auditor. Audits must be held only during reasonable times of the day and unless impracticable, at times agreed to by the taxpayer. An auditor who determines that there has been an overpayment of tax during the course of the audit is obligated to identify the overpayment to the taxpayer so that the taxpayer can take the necessary steps to recover the overpayment. If the overpayment is the result of the application of some or all of the taxpayer's tax payment to an incorrect local government entity, the auditor must notify the correct local government entity of the taxpayer's application error.

Section 8-2412. APPEALS PROCESS. The Village shall refer to this Article and shall include a written statement of rights whenever the Village issues a protestable notice of tax due, a bill, a claim denial, or a notice of claim reduction regarding any tax. The statement must explain the reason for the assessment, the amount of the tax liability proposed, the procedure for appealing the assessment, and the obligations of the Village during the audit, appeal, refund, and collection process. In no event may a taxpayer be provided a time period less than forty-five (45) days after the date the notice was served in which to protest a notice of tax determination or notice of tax liability. Any notice of tax assessment due must be sent by United States registered or certified mail. The Village's Finance Director shall adopt procedures for opening up any closed protest period or extending the protest period upon the showing of reasonable cause by the taxpayer and full payment of the contested tax liability along with interest accrued as of the due date of the tax.

Section 8-2413. APPEAL HEARING PROCEDURES.

(A) Any Appeal under this Article shall be heard by the Mayor, Village Administrator and Village Attorney as the Hearing Panel.

(B) If a timely written notice and petition for hearing is filed, the Hearing Panel shall fix the time and place for hearing and shall give written notice to the taxpayer and the Hearing Panel.

(C) Whenever a taxpayer or a tax collector has filed a timely written protest and petition for hearing under Section 8-2412, the Hearing Panel shall conduct a hearing regarding any appeal.

(D) No continuances shall be granted except in cases where a continuance is absolutely necessary to protect the rights of the taxpayer. Lack of preparation shall not be grounds for a continuance. Any continuance granted shall not exceed fourteen (14) days.

(E) At the hearing, the Hearing Panel shall preside and shall hear testimony and accept any evidence relevant to the tax determination, audit or assessment. The strict rules of evidence applicable to judicial proceedings shall not apply.

(F) At the conclusion of the hearing, the Hearing Panel shall make a written determination on the basis of the evidence presented at the hearing. The taxpayer or tax collector shall be provided with a copy of the written decision.

Section 8-2414. INSTALLMENT CONTRACTS. If the Finance Director allows installment payment agreements for delinquent tax amounts, the Finance Director may not cancel any installment contract unless the taxpayer fails to pay any amount due on time and fails to cure the

delinquency in the allowable time supplied by the Finance Director or fails to demonstrate good faith in restructuring any installment plan agreement or contract with the Finance Director.

Section 8-2415. VOLUNTARY DISCLOSURE. For any tax for which a taxpayer has not received a written notice of an audit, investigation, or assessment from the Finance Director, a taxpayer is entitled to file an application with the Finance Director for a voluntary disclosure of the tax due. A taxpayer filing a voluntary disclosure application must agree to pay the amount of tax due, along with interest of one percent (1%) per month, for all periods prior to the filing of the application but not more than four (4) years before the date of filing the application. Except for the amount of tax and interest due under this Section, 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 the application was filed, provided, however, that if the taxpayer incorrectly determined and underpaid the amount of tax due as provided in this Section, the taxpayer is 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 case the application shall be deemed invalid and void. The payment of tax and interest required under this Section must be made within ninety (90) days after the filing of the voluntary disclosure application, except that any additional amounts owed as a result of an underpayment of tax and interest previously paid under this Section must be paid within ninety (90) days after a final determination and the exhaustion of all appeals of the additional amount owed.

Section 8-2416. CRIMINAL PENALTIES. Criminal penalties may not be imposed on taxpayers for noncompliance with the provisions of a locally imposed and administered tax unless the noncompliance is a result of willful or fraudulent disregard of the Village's tax laws.

Section 8-2417. REVIEW OF LIENS. The Finance Director shall establish an internal review process concerning liens against taxpayers. If the lien is determined to be improper, the Finance Director must remove the lien at the Village's own expense, correct the taxpayer's credit record, and correct any public disclosure of the improperly imposed lien.

Section 8-2418. PUBLICATION OF TAX ORDINANCES. The Village shall publish and make copies of its taxing ordinances readily available to the public at the Village Clerk's office upon request. Posting of the tax ordinances on the Internet satisfies the publication requirement of this Section.

Section 8-2419. APPLICATION. This Article shall be liberally construed and administered to supplement all of the Village's tax ordinances. To the extent that any tax ordinance is in conflict with or inconsistent with this Article, this Article shall be controlling.

ARTICLE 25 -- PREPARED FOOD TAX (Added in its entirety by Ordinance 06-044, 04.26.06)

Section 8-2501. DEFINITIONS. For the purposes of this Article, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this Section:

(A) "Prepared food" shall mean food items prepared for immediate consumption on the premises by a business that provides for on premises consumption of said food.

(B) "Purchase at retail" shall mean obtaining food for use or consumption in exchange for a consideration paid at or about the time the food item is acquired by the purchaser, whether in the form of money, credits, barter or any other nature and not for resale.

(C) "Retailer" shall mean a person who sells or offers for purchase food at retail for use or consumption and not for resale. Includes an individual, corporation, or partnership, or an officer or employee of any corporation (including a dissolved corporation), or a member or employee of any partnership.

(D) "Retail food establishment" means any establishment at which prepared food items are purchased at retail where said food items are intended to be or are permitted to be consumed on the premises, including but not limited to those establishments commonly called an inn, restaurant, eating place, drive-in restaurant, bakery, buffet, cafeteria, café, lunch counter, fast food outlet, catering service, coffee shop, diner, sandwich shop, soda fountain, tavern, bar, cocktail lounge, soft drink parlor, ice cream parlor, tea room, delicatessen, movie theater, mobile food or beverage or ice cream vehicle, hotel, motel or club. Where an establishment is only partially intended to permit on-site consumption of food (such as a grocery store with a prepared food service area), only that portion of the facility selling prepared food shall be considered a retail food establishment.

Section 8-2502. IMPOSITION OF TAX. There is hereby levied and imposed upon the privilege of purchasing prepared food at any retail food establishment in the Village a tax of one and one half percent (1.5%) of the purchase price, in addition to any other tax charged for such prepared food. (Ordinance 08-036, 04.22.08)

Section 8-2503. LIABILITY FOR PAYMENT.

(A) The ultimate incidence of and liability for payment of said tax shall be borne by the person who seeks the privilege of purchasing prepared food at retail at any retail food establishment, said person hereinafter referred to as a "consumer".

(B) The tax herein levied shall be paid in addition to any and all other taxes and charges. It shall be the duty of the owner, manager or operator of every retail food establishment to secure said tax from the consumer and remit to the Village said tax under the rules and regulations prescribed by the Director of Finance and as otherwise provided in this Article.

Section 8-2504. COLLECTION OF TAX. Every person required to collect the tax levied by this Article shall secure said tax from the consumer at the time he collects payment for the sale of prepared food at retail. The amount due under the tax provided in this Article shall be separately stated on the invoice receipt or other statement or memorandum of the payment given to the consumer at the time of payment, unless the person required to collect the tax does not have a cash register that separately states such tax. In any event, the person required to collect the tax shall keep records that clearly support total prepared food sales and prepared food tax due hereunder.

Section 8-2505. RULES AND REGULATIONS. The Director of Finance may promulgate rules and regulations not inconsistent with the provisions of this Article concerning the enforcement and application of this Article. The term "rules and regulations" includes but is not limited to a case-by-case determination whether or not the tax imposed by this Article applies.

Section 8-2506. FILING OF RETURN. The owner or owners of each retail food establishment within the Village shall file tax returns showing tax receipts received during each monthly period on forms prescribed by the Director of Finance. The returns shall be due on or before the 25th day of the calendar month succeeding the end of the monthly filing period. At the time of filing said returns, the owner shall remit to the Village taxes collected for the period to which the tax return applies.

Section 8-2507. FAILURE TO PAY, COLLECT OR REMIT TAX. If for any reason any tax is not collected or remitted when due, a penalty at the rate of two percent (2%) per month on the amount of tax which remains unremitted shall be added and collected. Additionally, a one time late filing fee of seven and one-half percent (7.5%) may be imposed and collected for any filings remitted after the 25th of the month. Whenever any person shall fail to pay, collect or remit any tax as herein provided, the Village Attorney, upon the request of the Director of Finance, shall bring or cause to be brought an action to enforce compliance in any court of competent jurisdiction.

Section 8-2508. RECORDS.

(A) Every owner, manager or operator of a retail food establishment in the Village shall keep books and records which, at a minimum, include a daily sheet showing:

- (1) The amount of taxable receipts within the twenty-four (24) hour period; and
- (2) The actual prepared food tax receipts collected for the date in question.

(B) The Director of Finance or his designee shall at all reasonable times have full access to said books and records.

(C) The financial records of any retail food establishment submitted pursuant to this Article or any rule and regulation promulgated thereunder shall not be available for public inspection in order to protect the owner's right to privacy, except when necessary in any action to enforce collection of tax under this Article.

Section 8-2509. SUSPENSION OR REVOCATION OF LICENSE FOR FAILURE TO COMPLY; HEARING. If the Director of Finance, after notice and a hearing, shall find that any person has willfully avoided collection or remittance of the tax imposed by this Article, he may suspend or revoke all Village licenses held by such person. The owner, manager or operator of the business establishment shall have an opportunity to be heard, and such hearing shall be held not less than five (5) days after notice of the time and place of the hearing, addressed to the owner, manager or operator, at his last known place of business, has been given by certified mail, return receipt requested or by personal service, of the time and place of the hearing. The suspension or revocation of any license shall not release or discharge the owner, manager or operator of the business establishment from his civil liability for the collection or remittance of the tax nor for prosecution of such offense.

Section 8-2510. DISPOSITION OF PROCEEDS OF TAX. All proceeds resulting from the imposition of the tax under this Article, including penalties, shall be paid into the treasury of the Village of Bolingbrook and shall be credited to and deposited in the General Corporate Fund of the Village.

Section 8-2511. PENALTY. In addition to the suspension or revocation of licenses as hereinabove provided, 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, upon conviction thereof, shall be punished by a fine of not less than one hundred dollars (\$100.00) nor more than five hundred dollars (\$500.00). Each day of violation shall constitute a separate and distinct offense.

ARTICLE 26 -- CABLE/VIDEO SERVICE PROVIDER FEE AND PEG ACCESS SUPPORT

Section 8-2601. DEFINITIONS. For purposes of this Article, unless the context clearly requires otherwise, the words and terms listed shall have the meanings ascribed to them below:

(A) CABLE OPERATOR is that term as defined in 47 U.S.C. § 522(5).

(B) CABLE SERVICE is that term as defined in 47 U.S.C. § 522(6).

(C) COMMISSION means the Illinois Commerce Commission.

(D) GROSS REVENUES means all consideration of any kind or nature, including, without limitation, cash, credits, property, and in-kind contributions received by the holder or cable operator for the operation of a cable or video system to provide cable service or video service within the holder's or cable operator's cable service or video service area within the Village.

1. Gross revenues shall include the following:

- a. Recurring charges for cable or video service.
- b. Event-based charges for cable service or video service, including, but not limited to, pay-per-view and video-on-demand charges.
- c. Rental of set top boxes and other cable service or video service equipment.
- d. Service charges related to the provision of cable service or video service, including but not limited to activation, installation, and repair charges.
- e. Administrative charges related to the provision of cable service or video service, including but not limited to service order and service termination charges.
- f. Late payment fees or charges, insufficient funds check charges, and other charges assessed to recover the costs of collecting delinquent payments.
- g. A pro rata portion of all revenue derived by the holder or cable operator or affiliates pursuant to compensation arrangements for advertising or for promotion or exhibition of any products or services derived from the operation of the holder's network to provide cable service or video service within the Village. The allocation shall be based on the number of subscribers in the Village divided by the total number of subscribers in relation to the relevant regional or national compensation arrangement.
- h. Compensation received by the holder or cable operator that is derived from the operation of the holder's network to provide cable service or video service with respect to commissions that are received as compensation for promotion or exhibition of any products or services on the network, such as a "home shopping" or similar channel, subject to subsection i.
- i. In the case of a cable service or video service that is bundled or integrated functionally with other services, capabilities, or applications, the portion of the holder's revenue attributable to the other services, capabilities, or applications shall be included in the gross revenue unless the holder or cable operator can reasonably identify the division or exclusion of the

revenue from its books and records that are kept in the regular course of business.

j. The service provider fee permitted by 220 ILCS 5/21-801(b).

2. Gross revenues do not include any of the following:

- a. Revenues not actually received, even if billed, such as bad debt, subject to 220 ILCS 5/21-801(c)(1)(vi).
- b. Refunds, discounts, or other price adjustments that reduce the amount of gross revenues received by the holder of the State-issued authorization to the extent the refund, rebate, credit, or discount is attributable to cable service or video service.
- c. Regardless of whether the services are bundled, packaged, or functionally integrated with cable service or video service, any revenues received from services not classified as cable service or video service, including, without limitation, revenue received from telecommunication services, information services, or the provision of directory or Internet advertising, including yellow pages, white pages, banner advertisement, and electronic publishing or any other revenues attributed by the holder or cable operator to noncable service or non-video service in accordance with the books and records and records kept in the regular course of business and any applicable laws, rules, regulations, standards, or orders.
- d. The sale of cable services or video services for resale in which the purchaser is required to collect the service provider fee from the purchaser's subscribers to the extent the purchaser certifies in writing that it will resell the service within the Village and pay the fee permitted by 220 ILCS 5/21-801(b) with respect to the service.
- e. Any tax or fee of general applicability imposed upon the subscribers or the transaction by a city, State, federal, or any other governmental entity and collected by the holder of the State-issued authorization and required to be remitted to the taxing entity, including sales and use taxes.
- f. Security deposits collected from subscribers.
- g. Amounts paid by subscribers to "home shopping" or similar vendors for merchandise sold through any home shopping channel offered as part of the cable service or video service.

3. Revenue of an affiliate of a holder or cable operator shall be included in the calculation of gross revenues to the extent the treatment of the revenue as revenue of the affiliate has the effect of evading the payment of the fee permitted by 220 ILCS 5/21-801(b) which would otherwise be paid by the cable service or video service.

(E) HOLDER means a person or entity that has received authorization to offer or provide cable or video service from the Commission pursuant to 220 ILCS 5/21-401.

(F) PEG means public, education and governmental.

(G) PEG ACCESS SUPPORT FEE means the amount paid under this Article and 220 ILCS 5/21-801(d) by the holder or cable operator to the Village for the service areas within its territorial jurisdiction.

(H) SERVICE means the provision of "cable service" or "video service" to subscribers and the interaction of subscribers with the person or entity that has received authorization to offer or provide cable or video service from the Commission pursuant to 220 ILCS 5/21-401.

(I) SERVICE PROVIDER FEE is the amount paid under this Article and 220 ILCS 5/21-801 by the holder or cable operator to a municipality for the service areas within its territorial jurisdiction.

(J) VIDEO SERVICE means video programming and subscriber interaction, if any, that is required for the selection or use of such video programming services, and which is provided through wireline facilities located at least in part in the public right-of-way without regard to delivery technology, including Internet protocol technology. This definition does not include any video programming provided by a commercial mobile service provider defined in 47 U.S.C. §332(d) or any video programming provided solely as part of, and via, service that enables users to access content, information, electronic mail, or other services offered over the public Internet.

Section 8-2602. CABLE/VIDEO SERVICE PROVIDER FEE IMPOSED.

(A) Fee Imposed. A fee is hereby imposed on any holder or cable operator providing cable service or video service in the Village.

(B) Amount of Fee. The amount of the fee imposed hereby shall be five percent (5%) of the holder's or cable operator's gross revenues.

(C) Notice to the Village. The holder shall notify the Village at least ten (10) days prior to the date on which the holder begins to offer cable service or video service in the Village.

(D) Holder's Liability. The holder or cable operator shall be liable for and pay the service provider fee to the Village. The liability for the fee shall commence on the first day of the calendar month following thirty (30) days after receipt of the ordinance adopting this Article by the holder or cable operator. The ordinance adopting this Article shall be sent by the Village Clerk via regular or certified mail, postage prepaid, to the address listed on the holder's application notice sent pursuant to 220 ILCS 5 21-401(b)(6) to the Village and any cable operator.

(E) Payment Date. The payment of the service provider fee shall be due on a quarterly basis, forty-five (45) days after the close of the calendar quarter. If mailed, the fee is considered paid on the date it is postmarked. Each payment shall include a statement explaining the basis for the calculation of the fee.

(F) Exemption. The fee hereby imposed does not apply to existing cable service or video service providers that have an existing franchise agreement in effect with the Village in which a fee is paid.

(G) Credit for Other Payments. An incumbent cable operator that elects to terminate an existing agreement pursuant to 220 ILCS 5/21-301(c) with credit for prepaid franchise fees under that agreement may deduct the amount of such credit from the fees that operator owes under Subsection (B) hereinabove.

Section 8-2603. PEG ACCESS SUPPORT FEE IMPOSED.

(A) PEG Fee Imposed. A PEG access support fee is hereby imposed on any holder or cable operator providing cable service or video service in the Village in addition to the fee imposed pursuant to Section 8-2602.

(B) Amount of Fee. The amount of the fee imposed hereby shall be one percent (1%) of the holder's or cable operator's gross revenues or, if greater, the percentage of gross revenues that incumbent cable operators pay to the Village or its designee for PEG access support in the Village as of January 1, 2007, as provided in 220 ILCS 5/21-801(d)(1).

(C) Payment. The holder or cable operator shall pay the PEG access support fee to the Village or to the entity designated by the Village to manage PEG access. The holder's liability for the PEG access support fee shall commence on the date set forth in Section 8-2602.

(D) Payment Due. The payment of the PEG access support fee shall be due on a quarterly basis, forty-five (45) days after the close of the calendar quarter. If mailed, the fee is considered paid on the date it is postmarked. Each payment shall include a statement explaining the basis for the calculation of the fee.

(E) Credit for Other Payments. An incumbent cable operator that elects to terminate an existing agreement pursuant to 220 ILCS 5/21-301(c) shall pay, at the time they would have been due, all monetary payments for PEG access that would have been due during the remaining term of the agreement had it not been terminated pursuant to that section. All payments made by an incumbent cable operator pursuant to the previous sentence may be credited against the fees that operator owes under Subsection (B) hereinabove.

Section 8-2604. APPLICABLE PRINCIPLES. All determinations and calculations under this Article shall be made pursuant to generally accepted accounting principles.

Section 8-2605. NO IMPACT ON OTHER TAXES DUE FROM HOLDER OR CABLE OPERATOR. Nothing contained in this Article shall be construed to exempt a holder or cable operator from any tax that is or may later be imposed by the Village, including any tax that is or may later be required to be paid with respect to cable service or video service. A State-issued authorization shall not affect any requirement of the holder with respect to payment of the Village's simplified municipal telecommunications tax or any other tax as it applies to any telephone service provided by the holder. A State-issued authorization shall not affect any requirement of the holder with respect to payment of the local unit of government's 911 or E911 fees, taxes or charges.

Section 8-2606. AUDITS OF CABLE/VIDEO SERVICE PROVIDER.

(A) Audit Requirement. The Village will notify the holder of the requirements it imposes on other cable service or video service providers to submit to an audit of its books and records. The holder shall comply with the same requirements the Village imposes on other cable service or video service providers in its jurisdiction to audit the holder's books and records and to recompute any amounts determined to be payable under the requirements of the Village. If all local franchises between the Village and cable operator terminate, the audit requirements shall be those adopted by the Village in Chapter 8, Article 24 of the Municipal Code pursuant to the Local Government Taxpayers' Bill of Rights Act, 50 ILCS 45/1 *et seq.* No acceptance of amounts remitted should be construed as an accord that the amounts are correct.

(B) Additional Payments. Any additional amount due after an audit shall be paid within thirty (30) days after the municipality's submission of an invoice for the sum.

Section 8-2607. LATE FEES/PAYMENTS. All fees due and payments which are past due shall be governed by Chapter 8, Article 24 of the Municipal Code adopted by this municipality pursuant to the Local Government Taxpayers' Bill of Rights Act, 50 ILCS 45/1 *et seq.*

ARTICLE 27 -- CABLE AND VIDEO CUSTOMER PROTECTION LAW.

(Added in its entirety by Ordinance 07-132, 11.20.07)

Section 8-2701. CUSTOMER SERVICE AND PRIVACY PROTECTION LAW.

(a) Adoption. The regulations of 220 ILCS 5/70-501 are hereby adopted by reference and made applicable to the cable or video providers offering services within the Village's boundaries.

(b) Amendments. Any amendment to the Cable and Video Customer Protection Law that becomes effective after the effective date of this Article shall be incorporated into this Article by reference and shall be applicable to cable or video providers offering services within the municipality's boundaries. However, any amendment that makes its provisions optional for adoption by municipalities shall not be incorporated into this Article by reference without formal action by the corporate authorities of the Village.

Section 8-2702. ENFORCEMENT. The Village does hereby pursuant to law declare its intent to enforce all the customer service and privacy protection standards of the Cable and Video Protection Law with respect to complaints received from residents within the Village.

Section 8-2703. PENALTIES. The Village, pursuant to 220 ILCS 5/70-501(r)(1), does hereby provide for a schedule of penalties for any material breach of the Cable and Video Protection Law by cable or video providers in addition to the penalties provided in the law. The monetary penalties shall apply on a competitively neutral basis and shall not exceed \$750.00 for each day of the material breach and shall not exceed \$25,000.00 for each occurrence of a material breach per customer.

A. MATERIAL BREACH means any substantial failure of a cable or video provider to comply with service quality and other standards specified in any provision of the law.

B. The Village shall give the cable or video provider written notice of any alleged material breaches of the law and allow such provider at least thirty (30) days from the receipt of the notice to remedy the specified material breach.

C. A material breach, for the purposes of assuming penalties, shall be deemed to occur for each day that a material breach has not been remedied by the cable or video service provider after the notice in Subsection B.

Section 8-2704. CUSTOMER CREDITS. The Village hereby adopts the schedule of customer credits for violations. Those credits shall be as provided for in the provisions of 220 ILCS 5/70-501(s) and applied on the statement issued to the customer for the next billing cycle following the violation or following the discovery of the violation. The cable or video provider is responsible for providing the credits, and the customer is under no obligation to request the credit.