

ORDINANCE NUMBER 22 - 18

**AN ORDINANCE OF THE VILLAGE OF EAST DUNDEE, COOK
AND KANE COUNTIES, ILLINOIS, AMENDING THE VILLAGE OF EAST DUNDEE
VILLAGE CODE REGARDING A PAID VEHICLE PARKING TAX**

WHEREAS, the Village of East Dundee (“Village”) is a home rule unit of local government pursuant to Section 6 of Article VII of the Constitution of the State of Illinois, and has the authority to exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, amending the Village of East Dundee Village Code (“Village Code”) to impose a tax on paid vehicle parking in the Village best serves the public’s health, safety and welfare;

NOW THEREFORE BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF EAST DUNDEE, COOK AND KANE COUNTIES, ILLINOIS, AS FOLLOWS:

SECTION 1: Incorporation. That the recitals above shall be and are hereby incorporated in this Section 1 as if restated herein.

SECTION 2: Amendment. That the Village Code is hereby amended as follows, with additions underlined:

Section 35.17 of the Village Code, titled “Vehicle Parking Tax” is hereby created and shall read as follows:

(A) *Definitions.* For the purpose of this Section, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

VEHICLE. (1) Any vehicle which is self-propelled, including, but not limited to: passenger cars, vans and trucks, recreational vehicles, campers, motorcycles or motor-driven cycles; (2) semi-trailers; and (3) inoperable vehicles.

OPERATOR. Any person conducting the operation of a parking lot or garage, as defined by this Section, or receiving the consideration for parking or storage of vehicles at such a location.

PARKING LOT or GARAGE. Any building, structure, premises, enclosure, or other place, whether enclosed or not, except a public way, and excluding any Village-owned or operated parking lot or garage within the Village, with over twenty (20) parking spaces where vehicles are capable of being stored,

housed, or parked for hire, charge, fee, or other valuable consideration.

PERSON. Any natural person, trustee, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, 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, or otherwise. Whenever the term **PERSON** is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean the owners or part-owners thereof, and as applied to corporations, the officers thereof.

(B) *Tax imposed.* A tax is hereby imposed upon the use and privilege of parking a vehicle in or upon any parking lot or garage in the Village in the amount of \$0.50 per day for each vehicle parked in or on a parking lot or garage for every 24-hour period or any fraction thereof, or, if a vehicle is parked in or upon a parking lot or garage for which a charge is made on a monthly basis, the amount of tax shall be \$6.00 for every month or any fraction thereof. The tax herein levied shall be paid in addition to any and all other taxes. The ultimate incidence of and liability for payment of said tax is to be borne by the person who seeks the privilege of occupying space within said parking lot or garage, said person hereinafter referred to as "recipient."

(C) *Collections.* It shall be the joint and several duty of the owner, manager, licensee and operator of each parking lot or garage to collect the tax from the recipient of the parking privilege and to pay over to the Village the tax required in this Section under procedures prescribed by the Village Administrator and as otherwise provided in this Section. Every person required to collect the tax levied by this Section shall secure said tax from the recipient at the time he collects the price, charge, or rent to which it applies. If the recipient is given any invoice, receipt, or other statement or memorandum of said price, charge, or rent paid or payable the tax shall be stated, charged, and shown separately on said document.

(D) *Administration.* The Village Administrator or their designated agent is designated as the administration and enforcement officer of the tax hereby imposed on behalf of the Village. It shall be the responsibility and duty of the Village Administrator or their designated agent to collect all amounts due

the Village from the owners, managers, licensees and operators of parking lots or garages in the Village.

(E) Returns. A sworn monthly parking lot and garage tax return, on a calendar month basis, shall be filed by each owner, manager, licensee or operator of each parking lot and / or garage in the Village with the Village Administrator or their designated agent, regardless of whether there is any tax due for the month covered by the return, on forms prescribed by the Village, showing the gross receipts from the parking lot and / or garage and the number of vehicles parked in or on each lot or garage and the tax imposed, if any. Said returns are to be filed by the last day of the month following the month covered by said return. The tax herein imposed due and owing shall accompany the return and shall likewise be due as of the last day of the month following the month covered by said return.

(F) Right of entry. The Village Administrator or their designated agent, may enter the premises of any parking lot or garage for the purposes of inspection and examination of its books, records and electronic receipts for the proper administration of this Section, and for the enforcement of the collection of the tax hereby imposed. It is unlawful for any person to prevent, hinder, or interfere with the Village Administrator or their designated agent in the discharge of their duties.

(G) Books and records required. It shall be the duty of every owner, manager, licensee, or operator of any parking lot or garage to keep accurate and complete books and records, containing all information necessary for the collection of the tax herein imposed, to which the Village Administrator or their designated agent shall at all times have full access, which records shall include a daily sheet showing:

(1) The number of vehicles parked in or on each lot or garage during the 24-hour period; and

(2) The actual parking lot and garage tax receipts collected for the date in question.

(H) Tickets, claim checks or electronic receipts. It shall be the duty of every person operating a parking lot or garage in the Village to issue to the owner or operator of any vehicle left in their custody for parking a distinctive ticket, claim check, sticker, or electronic receipt. Tickets or claim checks shall be kept and issued in numerical sequence.

(I) Suit for collection; revocation of license.

(1) Whenever any person shall fail to pay any taxes herein provided, or when any owner, manager, licensee, or operator of a parking lot or garage in the Village shall fail to collect the tax hereby imposed from any person who has the ultimate liability for payment of the same, the Village Attorney shall, upon request of the Village, 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) If the Village President, after a hearing held by or for them, shall find that any parking lot or garage owner, manager, licensee, or operator has willfully evaded their responsibility to collect the tax imposed by this Section, the Village President may suspend or revoke all Village licenses issued to and held by such person. Said person shall have an opportunity to be heard at such hearing, to be held not less than five days after notice is given of the time and place thereof, addressed to their last known place of business. Pending notice, hearing, and finding, any license of which such person may be possessed may be temporarily suspended by the Village President. Any suspension or conviction resulting from such hearing shall not relieve or discharge any civil liability for nonpayment of the tax due.

(J) Interest; penalties.

(1) In the event of failure by any parking lot or garage owner, manager, licensee or operator to collect and pay to the Village Administrator the tax required under this Section within ten days after the same shall be due, a penalty shall be assessed and interest shall become due, all in accordance with the Village Code.

(B) Interest shall accumulate and be due upon said tax and penalty amount at the rate of 1% per month, commencing as of the first day of the month following the month for which the tax was to have been collected until the tax, penalty, and interest are paid by any parking lot or garage owner, manager, licensee, or operator who failed to

collect and remit the tax imposed by this Section on a timely basis.

(K) All proceeds resulting from the imposition of the tax under this Section, including interest and penalties, shall be paid into the treasury of the Village and shall be credited to and deposited in the general fund of the Village.

SECTION 3: Continuation. That all provisions of the Village Code not amended herein shall remain in full force and effect.

SECTION 4: Severability. That if any Section, paragraph or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such Section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

SECTION 5: Repeal. That all ordinances, resolutions, motions or parts thereof in conflict with this Ordinance shall be and the same are hereby repealed.

SECTION 6: Effect. That this Ordinance shall be in full force and effect upon its adoption, approval and publication in pamphlet form as provided by law, except that the tax levied in this Ordinance shall take effect on July 1, 2022.

ADOPTED this 18th day of April, 2022 pursuant to a roll call vote as follows:

AYES: Mahony, Kunze, Saviano, Brittin, Treiber and Sauder

NAYES: None

ABSENT: None

APPROVED by me this 18th day of April, 2022.



Jeffrey Lynam, Village President

ATTEST:

Katherine Diehl
Katherine Diehl, Village Clerk

Published in pamphlet form this 22nd day of April, 2022, under the authority of the Village

President and Board of Trustees.

Recorded in the Village records on April ____, 2022.