



*City Council*  
**COMMITTEE OF THE WHOLE**  
*City of Belvidere, Illinois*

|                            |                      |  |
|----------------------------|----------------------|--|
| Alderman Clayton Stevens,  | 1 <sup>st</sup> Ward | Public Works Vice Chairman                   |
| Alderman Tom Porter,       | 1 <sup>st</sup> Ward | Finance/Personnel Vice Chairman; City-County |
| Alderman Daniel Snow,      | 2 <sup>nd</sup> Ward | BPZ Chairman; City- County Co-Chairman       |
| Alderman Michael Borowicz, | 2 <sup>nd</sup> Ward | Public Safety Vice Chairman; City-County     |
| Alderman Wendy Frank,      | 3 <sup>rd</sup> Ward | City County Coordinating - Vice Co Chairman  |
| Alderman Thomas Ratcliffe  | 3 <sup>rd</sup> Ward | Finance and Personnel Chairman               |
| Alderman Ronald Brooks,    | 4 <sup>th</sup> Ward | Public Works Chairman                        |
| Alderman George Crawford   | 4 <sup>th</sup> Ward | Public Safety Chairman                       |
| Alderman Mark Sanderson,   | 5 <sup>th</sup> Ward | BPZ Vice Chairman                            |
| Alderman Marsha Freeman    | 5 <sup>th</sup> Ward | City-County Coordinating Committee           |

**AGENDA**

**April 23, 2018**

**6:00 p.m.**

**City Council Chambers  
401 Whitney Boulevard  
Belvidere, Illinois**

Call to Order – Mayor Mike Chamberlain:

Roll Call: Present: Absent:

Public Comment:

Public Forum:

Reports of Officers, Boards, and Special Committees:

Proclamation for Eagle Scout Spencer Kirk.

Proclamation for Worker’s Memorial Day.

Proclamation for Comcast Cares Day.

Boone County Health Department – Ellen Genrich – Tobacco Ordinance.

1. Public Safety, Unfinished Business: None.

2. Public Safety, New Business:
  - (A) Fire – Engine 101.
  - (B) Fire – Mead and Gilman vacation carryover.
  - (C) Fire – 2017 Fire Department Report.
  - (D) Police – Electrical Repair – 330 E Menominee Street.
3. Finance & Personnel, Unfinished Business: None.
4. Finance & Personnel, New Business:
  - (A) Drug Free Workplace
  - (B) OSF Lifeline Agreement.
  - (C) General Mills Foundation Hometown Grantmaking.
  - (D) Utility Tax.
  - (E) Alternate General Fund Revenue Sources
  - (F) Video Gaming Establishments.
  - (G) Actuarial Valuation Proposal from Lauterbach and Amen.
5. Other:
  - (A) Resolution for Improvement under the Illinois Highway Code (Newburg Road Bridge).
6. Adjournment:



## Proclamation

**WHEREAS**, the vision of the Boy Scouts of America is to prepare youth in America to make ethical and moral choices over their lifetimes by instilling in them the values of the Scout Oath and Law; and

**WHEREAS**, Spencer Kirk, Junior Assistant Scoutmaster and previous Senior Patrol Leader of Boy Scout Troop 141, has completed the requirements and received the rank of Eagle Scout on April 7, 2018, the highest rank in the Boy Scouts of America; and

**WHEREAS**, Spencer has been involved in scouting since he was a Tiger Cub and has held many leadership roles during his 7 years in Boy Scouts. He is also a member of Order of the Arrow and achieved Brotherhood level; and

**WHEREAS**, Spencer Kirk is a well-rounded young man that has completed four high adventure trips as a boy scout. Spencer hiked Isle Royale National Park, fished and canoed in the Boundary Waters, hiked/backpacked at Philmont and lived on a boat at Sea Base Bahamas. In the fall he is attending University of Wisconsin – Stevens Point and majoring in Forestry; and

**WHEREAS**, Spencer Kirk has fulfilled all of the aforementioned requirements in addition to completing his Eagle Scout Project which included leading a group in tearing off shingles and reroofing a building at the Boone County Fairgrounds; and

**WHEREAS**, Spencer Kirk serves as an example to youth through his high level of personal achievement, leadership and community service and has made the City of Belvidere, Illinois extremely proud; and

**NOW, THEREFORE**, I, Mike Chamberlain, Mayor of the City of Belvidere, in the great State of Illinois, do hereby recognize Spencer Kirk receiving the prestigious rank of EAGLE SCOUT in the Boy Scouts of America.

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused the seal of the City of Belvidere to be affixed this 23<sup>rd</sup> day of April, 2018.

Mike Chamberlain  
Mayor of Belvidere





## Proclamation

### Workers Memorial Day

WHEREAS, Every year more than 10,000 American workers are killed on the job; AND

WHEREAS, Tens of thousands more are permanently disabled; AND

WHEREAS, Millions are injured; AND

WHEREAS, Another 100,00 workers die from cancer, lung disease and other diseases related to toxic chemical exposure at work.; AND

WHEREAS, Concerned Americans are determined to prevent these tragedies by:

- Organizing Workers Memorial Day on April 28, a day chosen by the unions of the AFL-CIO as a day to remember these victims of workplace injuries and disease;
- Renewing our efforts to seek stronger safety and health protections, better standards and enforcement, and fair and just compensation;
- Rededicating ourselves to improving safety and health in every American workplace.

NOW, THEREFORE, I, Mike Chamberlain, Mayor of Belvidere, do hereby proclaim April 28<sup>th</sup> as "**Workers Memorial Day**" in recognition of workers killed, injured and disabled on the job.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Belvidere to be affixed this 23<sup>rd</sup> day of April, 2018.

Mike Chamberlain  
Mayor of Belvidere





## Proclamation

### “COMCAST CARES DAY”

**WHEREAS,** Comcast remains an active, committed and engaged member of the Belvidere Community and supports the core American value of volunteerism through partnerships, grants, and volunteer activities that empower individuals and organized communities; and

**WHEREAS,** Comcast Cares Day is a celebration of service, and has become the nation's largest single-day corporate volunteer effort that brings employees, families, friends, and community partners together for a common purpose and mission; and

**WHEREAS,** Comcast celebrating its 17<sup>th</sup> National Comcast Cares Day, has reached important milestones, including 1 million volunteers and more than 5 million volunteer hours at 8,800 projects since Comcast Cares Day started in 2001; and

**WHEREAS,** Comcast Cares Day promotes a spirit of corporate responsibility thanks to the hard work, dedication and service of volunteers who will be taking part in the Boone County Community Clean-up at Kinnikinnick Creek Conservation Area, Spencer Park, and Belvidere Park on April 21; and

**WHEREAS,** The clean-up is a symbol of renewing our connection with nature and engaging the community to enjoy and appreciate this unique public resource; and

**NOW, THEREFORE,** I, Mike Chamberlain, serving as Mayor of Belvidere, do hereby proclaim April 21, 2018 as “Comcast Cares Day” in Belvidere, Illinois.

**IN WITNESS WHEREOF,** I have hereunto set my hand and caused the seal of the City of Belvidere to be affixed this 23<sup>rd</sup> day of April, 2018.

Mike Chamberlain  
Mayor of Belvidere



2016 - 02  
**Ordinance No. ~~2015~~**

COPY

**COMPREHENSIVE REGULATION OF TOBACCO PRODUCTS**

Be it ordained by the Village Board of the Village of Poplar Grove, Boone County, Illinois, the Code of Ordinances of the Village Poplar Grove, Boone County Illinois, is hereby amended by creating **Title 2 BUSINESS AND LICENSE REGULATIONS, Chapter 10, "Comprehensive Regulation of Tobacco Products."**

**CHAPTER 10**

**COMPREHENSIVE REGULATION OF TOBACCO PRODUCTS**

**Sec. 2-10-1 Legislative Findings, Declaration, and Purpose**

The Surgeon General finds cigarette smoking and other tobacco use by minors a grave public health problem. Therefore, the purpose of this ordinance is to implement a strict and enforceable system to prevent the illegal sale of cigarettes and other tobacco products to minors.

The enactment of this chapter intends to further the health, welfare and safety of the residents of the Village of Poplar Grove, Boone County, Illinois, particularly those residents under eighteen (18) years of age.

**Sec. 2-10-2 Definitions**

For the purposes of this Chapter, the following words and phrases shall have the meanings respectively ascribed to them:

"Compliance Check" means an inspection conducted with the intention of assessing retail sales of tobacco products to minors and enforcing age-of-sales laws. Compliance checks are conducted by having designated persons under the age of eighteen (18) years of age attempt to purchase tobacco products from vendors.

"License" means a license issued by the Village of Poplar Grove for the retail sale of tobacco products.

"Licensee" means the holder of a valid license for the retail sale of tobacco products.

"Minor" means any person under the age of eighteen (18) years of age.

"Public Place" means an area to which the public is invited or in which the public is permitted, including but not limited to any right-of-way, mall or shopping center, park, playground, and any other property owned by the City, any school district, or any park district.

"Self-Service Displays" means open displays of tobacco products and point-of-sale tobacco promotional products that the public has access to without intervention of a store employee.

"Tobacco Products" means any substance containing tobacco leaf, including, but not limited to, cigarettes, cigars, pipe tobacco, snuff, chewing tobacco or dipping tobacco.

"Vending Machine" means any mechanical, electric or electronic, self-service device which, upon insertion of money, tokens or any form of payment, dispenses tobacco products.

**Sec. 2-10-3 License required**

It shall be unlawful to sell or offer for sale at retail, give away, deliver or to keep with the intention of selling at retail, giving away or delivering tobacco products within the village without having first obtained a valid tobacco retailer's license from the Village for each location in which tobacco products are sold. All such licenses must be renewed annually. Such license shall be in addition to any other license required by this code.

**Sec. 2-10-4 Retail Registration Fee**

The fee for a one-year tobacco retailer's registration fee is twenty dollars (\$20) for each tobacco retail location.

**Sec. 2-10-5 Non-transferability of License**

A tobacco retail registration fee is non-transferable, except a new license will be issued to a tobacco retailer who changes location.

**Sec. 2-10-6 Prohibited Sales**

It shall be unlawful for any person to sell, offer for sale, give away or deliver tobacco products to any person under the age of eighteen (18) years.

**Sec. 2-10-7 Posting of Warning Signs as Prescribed by State Law**

Signs informing the public of the age-of-sale restrictions shall be posted by every licensee at or near every display of tobacco products which offers tobacco products for sale. Each sign shall be plainly visible and shall state:

"THE SALE OF TOBACCO PRODUCTS TO PERSONS UNDER  
EIGHTEEN YEARS OF AGE IS PROHIBITED BY LAW"

The text of such signs must be in red letters on a white background, and said letters must be at least one inch (1") high.

**Sec. 2-10-8 Identification Required**

No licensee shall sell or permit to be sold cigarettes or other tobacco products to an individual appearing younger than the age of twenty-seven (27) without requesting and examining photographic identification establishing the purchaser's age as eighteen (18) years of age or greater.

**Sec. 2-10-9 Minimum Age to Purchase Tobacco Products**

It shall be unlawful for any person under the age of eighteen (18) years to purchase tobacco products or to misrepresent their age or use any false or altered identification with the intention of purchasing tobacco products.

**Sec. 2-10-10 Minimum Age to Sell Tobacco Products**

It shall be unlawful for any licensee, officer, associate, member, representative, agent or employee of such licensee to engage, employ or permit any person under eighteen (18) years of age to sell tobacco products on any vendor's premises. There is a statutory exemption for a family owned and operated business.

**Sec. 2-10-11 Vending Machines Prohibited**

Tobacco vending machines or any other devices for the sale or distribution of tobacco products are prohibited.

**Sec. 2-10-12 Tobacco Samples and Certain Free Distributions Prohibited**

It shall be unlawful for any licensee or any person, business, or tobacco retailer to distribute, give away, or deliver tobacco products free of charge, or deliver any coupon or rebate for tobacco products to any person on any right-of-way, park, playground or other property owned by the village, any school district; any park district or any public library.

**Sec. 2-10-13 Out-of-Package Sales Prohibited**

It is unlawful to sell cigarettes out of the manufacturer's package with required health warnings. It is unlawful to sell cigarettes individually or in packages of fewer than twenty (20) cigarettes per package.

**Sec. 2-10-14 Vendor-Assisted Sales**

It shall be unlawful for any licensee, person, business, or tobacco retailer to sell, permit to be sold, or offer for sale any tobacco product by means of self-service displays or any other means other than vendor-assisted sales.

**Sec. 2-10-15 Responsibility for Agents and Employees**

Every act or omission of any nature constituting a violation of any provisions of this Chapter by any officer, director, manager or other agent or employee of any licensee shall be deemed and held to be the act of such licensee; and such licensee shall be punishable in the same manner as if such act or omission had been done or omitted by the licensee personally.

**Sec. 2-10-16 Possession by Minors Prohibited**

- A. It shall be unlawful for any person under the age of eighteen (18) years to possess any tobacco products.
- B. It shall not be a violation of this section for a minor to possess any tobacco product where:



1. Such use takes place under the direct supervision and approval of the parent, parents, or legal guardian of the minor; *and*
2. Such use takes place in the privacy of a home or established place of worship or tribal meeting place; provided, however, where such use takes place in an established place of worship or tribal meeting place, such use shall not be a violation only where use is in the performance of a religious service or tribal ceremony and the religious group or tribe is legally established and recognized by the State of Illinois.

**Sec. 2-10-17 Inspection**

It shall be the duty of the Liquor Commissioner or Code Enforcement Officer which are hereby authorized and empowered to conduct annual, random, unannounced inspections of all places wherein such tobacco products are licensed to be sold, for the purpose of ascertaining whether the laws of the State and of the village in relation to the same, are being complied with at such place.

**Sec. 2-10-18 Sales/Distribution Violation**

The City Attorney, Liquor Commissioner, or Code Enforcement Officer shall initiate enforcement against any person who violates any provision of this ordinance, and shall conduct hearings upon the license-holder's request. The law enforcement agency shall have the authority to enforce this ordinance.

Any person who shall knowingly violate, or shall knowingly cause the violation of any provision of this Chapter other than the Purchasing and Possession sections (Sec. 2-10-6 and Sec. 2-10-16, respectively), is guilty of a petty offense for which the offender may be fined an amount as follows:

- A. In the case of a first violation, any person shall be fined not less than one hundred dollars (\$100) and not more than five hundred dollars (\$500) and shall be notified in writing of penalties levied for further violations.
- B. In the case of a second violation within a 2-year period, any person shall be fined not less than two hundred fifty dollars (\$250) and not more than five hundred dollars (\$500).
- C. In the case of a third violation or subsequent offense within a 2-year period, any person shall be fined not less than five hundred dollars (\$500) and not more than one thousand dollars (\$1,000).

**Sec. 2-10-19 Suspension and Revocation of License**

A license shall be suspended or revoked for any violation of this chapter after notice and opportunity to be heard as follows:

- A. In the case of a first violation, the licensee shall be fined two hundred dollars (\$200) and shall be notified in writing of penalties levied for further violations.

- B. In the case of a second violation, the licensee shall be fined five hundred dollars (\$500) and the tobacco license shall be suspended for not less than thirty (30) consecutive business days nor more than three (3) months. Tobacco retailers must remove all tobacco merchandise from all areas accessible to the public while the license is suspended.
- C. In the case of a third violation, the licensee shall be fined one thousand dollars (\$1,000) and the tobacco license shall be suspended for not less than six (6) months nor more than eighteen (18) months from the date of suspension. Tobacco retailers must remove all tobacco merchandise from all areas accessible to the public while the license is suspended.
- D. In the case of a fourth violation, the licensee shall be fined one thousand dollars (\$1,000) and the license shall be revoked. All tobacco merchandise must be removed from all areas accessible to the public.

Any licensee found to have violated any of the provisions of this Chapter shall pay to the village costs of the hearing on such violation. Costs may include, but not be limited to: court reporter's fees, the cost of preparing and mailing notices and orders and all other miscellaneous expenses incurred by the village or such lesser sum as the City Attorney may allow.

The licensee shall pay said costs to the village within thirty (30) days of notification of the costs. Failure to pay said costs within thirty (30) days of notification is a violation of this Chapter and may cause the levy of an additional fine.

**Sec. 2-10-20 Purchase/Possession Violations**

Any person under the age of eighteen (18) years that violates the Purchasing and Possession sections (Sec. 2-10-6 and Sec. 2-10-16, respectively) of this Chapter will be subject to the following penalties:

- A. For the first violation, a fine of twenty-five dollars (\$25) *or* the completion of an approved smoking cessation program;
- B. For the second violation, a fine of not less than fifty dollars (\$50) and not more than one-hundred dollars (\$100) *and* the completion of an approved smoking cessation program
- C. For the third and subsequent violations, a fine of not less than one-hundred dollars (\$100) and not more than three-hundred dollars (\$300), *and* the completion of an approved smoking cessation program, *and* not less than twenty (20) hours of community service

**Sec. 2-10-21 Non-Retaliation**

No person or employer shall discharge, refuse to hire, or in any manner retaliate against any employee, applicant for employment, or customer because such employee, applicant or customer reported violations of any provisions of this ordinance.

**Sec. 2-10-21 Severability**

If any provision, clause, sentence, or paragraph of this ordinance or the application thereof to any person or circumstance shall be held to be invalid, such invalidity shall not affect the provisions of this article which can be given effect without the invalid provision or application, and to this end the provisions are declared to be severable.

**BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF POPLAR GROVE, ILLINOIS, AS FOLLOWS:**

**SECTION ONE:** The above-recitals are incorporated herein and made a part hereof.

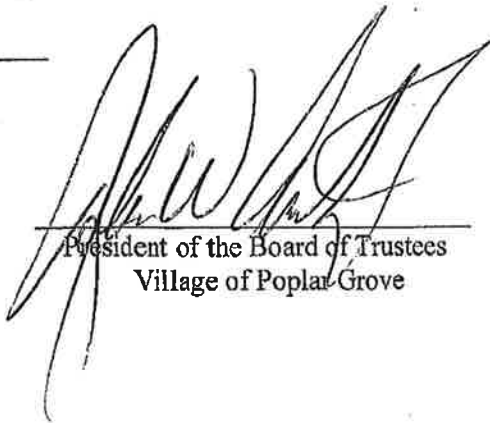
**SECTION TWO:** Title 2, Business and License Regulations, Chapter 10, **COMPREHENSIVE REGULATION OF TOBACCO PRODUCTS** is hereby created

**SECTION THREE:** That all ordinance and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of such conflict, expressly repealed.

**SECTION FOUR:** That this Ordinance shall be in full force and effect after its passage and approval as provided by law.

PASSED this 11 day of January, 2015.

AYES: 6  
NAYES: 0  
ABSTAIN: 0  
ABSENT: 0

  
\_\_\_\_\_  
President of the Board of Trustees  
Village of Poplar Grove

ATTEST:  
  
\_\_\_\_\_  
Village Clerk



**BELVIDERE  
FIRE  
DEPARTMENT**

123 S. State St.  
Belvidere, IL 61008

Fire Chief and Administration Offices

(815)544-2242

Fax (815)544-2278

# Memo...

|                 |                               |                        |                |
|-----------------|-------------------------------|------------------------|----------------|
| <b>From:</b>    | Chief Hyser                   | <b>Today's Date:</b>   | April 11, 2018 |
| <b>To:</b>      | Shauna Arco                   | <b>Effective Date:</b> | April 23, 2018 |
| <b>Subject:</b> | Agenda Items for City Council |                        |                |

## Carry over vacation time

The following Fire Department Member's will have to carryover vacation days into the new fiscal year due to reasons beyond their control.

| <u>Name</u>  | <u>Carryover</u>       | <u>Reason</u>   |
|--------------|------------------------|---|
| Stephen Mead | 3 Shifts<br>(72 hours) | Stephen's one year anniversary was on March 27, 2018 and on that date he was eligible for 3 addition shifts (72 hours) of vacation.                               |
| Chris Gilman | 1 Day<br>(8 hours)     | Chris had to move up her knee replacement surgery to April 19. Because she only had 2 weeks notice and 4-1/2 vacation days left she may need to carry over 1 day. |

Respectfully,

*Chief Al Hyser*

# Belvidere Police Department

Shane Woody - Chief of Police

Matthew Wallace - Deputy Chief, Investigations

Patrick Gardner - Deputy Chief, Patrol



---

615 N. Main Street • Belvidere, IL 61008 • Phone 815-544-9626 • Fax 815-544-9603 • [www.ci.belvidere.il.us](http://www.ci.belvidere.il.us)

---

**TO:** Mayor Chamberlain and City Council

**FROM:** Shane Woody, Chief of Police

**DATE:** April 16, 2018

**RE:** Bids for Certified Electrical Repair

Attached are two (2) bids from certified electricians for the inspection, removal, and replacement of interior electrical wiring for 330 E. Menominee Street.

\*Letourneau Electric provided a bid of \$6,577.60

\*Can Duit Electric provided a bid of \$9,350.00

Johnson Electric and Larson Electric inspected the project but did not provide bids for consideration.

**Motion:** Approval of the low bid from Letourneau Electric, in the amount of \$6,577.60, for the electrical repair for 330 E. Menominee Street. This work will be paid for from the Police Department Capital Fund Line Item.

A handwritten signature in black ink, appearing to be "SW", written over a light blue horizontal line.

SW/sd

March 28, 2018

Belvidere Police Department  
Attn: Gorsuch  
615 North Main Street  
Belvidere, IL 61008

*RE: House remodel*

Letourneau Electric respectfully submits this proposal in conjunction with the electrical work to be performed at the above referenced project. This proposal is based entirely on the scope of work listed below. The following includes a description of material and labor in reference to the above project. All work will follow the 2011 National Electrical Code.

**Scope of work:**

- Isolate and remove any raceways or wiring no longer being used
- Add new raceway, wiring, switches, and fluorescent lighting fixtures on the first floor
- Upgrade the existing basement lighting to fluorescent
- Add raceways, wiring, and receptacles for future workout equipment once locations are determined
- Upgrade outside wall fixtures to LED wall packs
- Upgrade outside floodlights to LED if required
- Verify existing wire size and terminations, replacing if necessary

**Material:**

**\$3,637.60**

**Labor:**

**\$2,940.00**

**Total material & labor**

**\$6,577.60**

Electrical repairs will follow the 2011 National Electric Code. Pricing is based upon supplier prices at time of installation. Proposal pricing is valid for thirty days. Pricing does not include any permit fees. Pricing does not include material or labor for building wire

(815) 979-3920  
LetourneauElectric@gmail.com



7335 N. Crestview Rd  
 Stillman Valley, IL 61084  
 815-234-8889  
 canduitelectric@gmail.com

# Proposal

January 26, 2018  
 Summary: RESIDENTIAL  
 Reference #: 2279-11670  
 SP: DAN  
 Due Date: 2/2/2018

BELVIDERE POLICE DEPARTMENT  
 615 N MAIN ST  
 BELVIDERE, IL 61008

**Job Name:**  
 MENOMONIE ST  
 330 E MENOMONIE ST  
 BELVIDERE, IL 61008

815-222-5165 MARTY

**We Hereby Submit Specifications And Estimates For:**

ESTIMATE TO INSTALL ELECTRICAL THROUGHOUT REMODEL OF HOME:

- REMOVE EXISTING ELECTRICAL AS NEEDED TO OPEN WALLS
- INSTALL NEW WRAP STYLE FIXTURES WITH SWITCHING THROUGHOUT HOME AS NEEDED
- INSTALL MISC RECEPTACLES AS NEEDED FOR WORK OUT MACHINES
- TEST & VERIFY RECEPTACLES & LIGHTING THROUGHOUT HOME

NOTE:

- ELECTRICAL SERVICE TO REMAIN UNLESS INSPECTOR REQUIRES UPDATING

**We propose hereby to furnish material and labor - complete in accordance with the above specifications, for the sum of: \$9,350.00**

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon delays beyond our control. Purchaser agrees to pay all costs of collection, including attorney's fees. This proposal may be withdrawn by us if not accepted by the above due date. A 3% fee will be added to all credit card payments.

**Authorized Signature** \_\_\_\_\_ **Acceptance Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

Sec. 43-29 Drug Free Workplace

- (a) The purpose of this Section is to comply with the Illinois Drug Free Workplace Act (30 ILCS 580/1 et seq.). It is the City of Belvidere's policy to maintain a Drug Free workplace. This Section shall apply to all employees of the City of Belvidere. In the event a relevant collective bargaining agreement contradicts the provisions of this Section or is more restrictive than the provisions of this Section, the terms of that collective bargaining agreement shall control with respect to the members of a relevant collective bargaining unit. Further, if a specific employee is a member of a collective bargaining unit, the disciplinary procedures of the relevant collective bargaining agreement shall control.
- (b) Prohibited Conduct.
  - 1) The unlawful manufacture, distribution, sale, dispensation, possession or use of a controlled substance, including cannabis, is prohibited during work hours or while performing City work of any kind, unless specifically authorized by a supervisor as a part of the employees' job.
  - 2) Being under the influence of any controlled substance while on City priority or while performing City work is prohibited.
  - 3) No alcoholic beverages may be possessed or consumed at any City workplace (including offsite work areas) except in connection with an event authorized by the City or a supervisor.
- (c) An employee shall inform their immediate supervisor of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.
- (d) The City of Belvidere maintains an Employee Assistance Program (EAP) which is confidential and may assist an Employee with problems relating to drugs, alcohol or other addictions. Information regarding the EAP is available through the office of the City Clerk.
- (e) Employees who violate this Section may face disciplinary action up to and including termination in conformance with any applicable collective bargaining agreement or the City's Personnel Manual.





OSF<sup>®</sup>

LIFELINE AMBULANCE, L.L.C.

# City Of Belvidere FY 2017 & First two (2) Quarters FY 18



# Community Relations Events

- OSF Lifeline Ambulance has provided 419 hours to the City of Belvidere / Boone County

- **Services Provided include:**

- Belvidere / Belvidere North Football
- Healthy Living Expo
- Heritage Days
- Boone County Fair
- National Night Out
- Pioneer Fest
- School Fundraiser –Ride to School
- Light Your Fire 5K Run
- Mission Toy Drive & Distribution
- Blackhawk Lawn & Power Tractor Pull
- Belvidere Hometown Christmas Parade
- Super Hero 5K Run
- BOCO Expo
- School Career Talks
- Boone County District 2 Fire Open House

\* Boone County “LEPC” Committee





# OSF Saint Anthony Medical Center

## Sponsored Events

- RAMP – Boone County Division — Silver level sponsorship of “Wheel-A-Thon”
- Boone County Council on Aging — Emerald sponsor for “Healthy Living” Expo
- Belvidere Chamber of Commerce — Donated two Center for Health Fitness six month memberships
- Belvidere Chamber of Commerce — Sponsored Annual Dinner (table of 8)
- Belvidere/Boone County Food Pantry — Full page ad in program book for April fund raiser
- Belvidere/Boone County Food Pantry — Bronze level sponsor for “Miracle on 5th Street” event
- Belvidere Area Chamber of Commerce— Sponsorship of golf play day (foursome)
- Belvidere Cosmo Charities, Inc. “Kernels” sponsorship
- Boone & Winnebago County Workforce Sponsorship of Round Table
- Boone County Council on Aging Major sponsorship of “Jeans to Jewels”

# Transports to Each Area Hospital

| Receiving Hospital                      | FY 2017<br>Count | FY 2017<br>Percentage | FYTD<br>2018<br>Count<br>(Oct-<br>March) | FYTD 2018<br>Percentage |
|---|------------------|-----------------------|--|-------------------------|
| OSF Saint Anthony<br>Medical Center     | 645              | 33%                   | 329                                      | .34%                    |
| MERCYhealth Hospital                    | 51               | .03%                  | 25                                       | .03%                    |
| SwedishAmerican Med Ctr.<br>/ Belvidere | 984              | .51%                  | 481                                      | .50%                    |
| SwedishAmerican Health<br>System RKFD   | 248              | .13%                  | 128                                      | .13%                    |



# Call Volume Vs. Transports

FY 17 Dispatched to 2774 calls

- 1928 Transports (70%)
- 846 Non-Transports (30% Non-Billable)

FYTD Dispatched to 1411 calls

- 963 Transports (68%)
- 448 Non-Transports (32% Non-Billable)



# Non-Transports

## Reasons for Non-Transport

- SCENE STAND-BY (FIRE/POLICE) Required by Contract
- UNFOUNDED
- REFUSALS
- 2<sup>nd</sup> AMBULANCE ASSIST
- CANCELLED
- DOA



# Ambulance Response Compliance

**FY17 Total Calls Dispatched = 2,774**

- **90% of calls (2,505) were within an 8 minute response time**

**FYTD Total Calls Dispatched = 1411**

- **86% of calls (1,214) were within 8 minute response time**



# Payor Mix Totals

|                       | FY17   | FYTD 18 |
|-----------------------|--------|---------|
| •MEDICARE             | 46.05% | 42.16%  |
| •MEDICAID             | 17.18% | 17.75%  |
| •INSURANCE            | 30.26% | 31.60%  |
| •BILL PATIENT         | 5.82%  | 7.99%   |
| •FACILITY CONTRACT*** | 0.69%  | 0.50%   |

\*\*\* Facility Contract Definition = those payors who require an invoice vs the standard HCFA, i.e. VA and HOSPICE.





# Average Collection By Payor Type

|                          | <b>FY17</b> | <b>FYTD 18</b> |
|--------------------------|-------------|----------------|
| <b>MEDICARE</b>          | 97.59%      | 80.23%         |
| <b>MEDICAID</b>          | 85.71%      | 27.94%         |
| <b>INSURANCE</b>         | 82.64%      | 56.38%         |
| <b>BILL PATIENT</b>      | 13.63%      | 6.25%          |
| <b>FACILITY CONTRACT</b> | 82.58%      | 30.51%         |



## Reviewing the OSF Contribution to the Belvidere Community

- 2 Paramedic staffed Advance Life Support ambulances
- 24 hours/ 7 days a week
- Lease of property on Logan for 2<sup>nd</sup> ambulance station
- Education to community and EMS
- Participation in community events
- OSF Saint Anthony sponsored events
- TICP Committee (Tactical Interoperable Communication Plan)

# Proudly Serving the City of Belvidere



HOMETOWN  
GRANTMAKING



GENERAL MILLS FOUNDATION

April 12, 2018

Becky Tobin  
City of Belvidere  
401 Whitney Boulevard  
Belvidere, IL 61008

Reference Grant #370266

Dear Becky Tobin:

Enclosed is the General Mills Foundation Hometown Grantmaking Program's check payable to City of Belvidere in the amount of \$20,000.00 for Playground Equipment - 369300. We ask that you send a letter of appreciation to the committee who recommended the grant. Please address all communication to the regional representative listed below:

Mr. Jeremy Johnson  
General Mills - Belvidere  
915 East Pleasant Street  
Belvidere, IL 61008

The donation should be listed as a grant from the General Mills Foundation Hometown Grantmaking Program if your organization acknowledges gifts in any published materials. By accepting this grant, your organization acknowledges that no goods or services are provided to the advisor(s) or their related parties as a result of the grant, and that the grant is not used to fulfill a preexisting pledge.

The General Mills Foundation Hometown Grantmaking Program is a Signature Fund of The Minneapolis Foundation. We ask that you not send The Minneapolis Foundation a copy of your gift acknowledgment letter or send any tax receipt or marketing materials.

Sincerely,

Russel Betts  
Philanthropic Advisor  
(612) 672-3868  
rbetts@mplsfoundation.org

# General Mills Foundation Hometown Grantmaking Program

A Signature Fund of The Minneapolis Foundation  
800 IDS Center  
80 South Eighth Street  
Minneapolis, MN 55402

Check Date: 04/11/2018

Payee: City of Belvidere

Grant#: 370266

Purpose: Playground Equipment - 369300

Fund ID: 343090

Fund Name: General Mills - Belvidere

Amount: \$20,000.00

Bank Account: WF - Checking

THE FACE OF THIS CHECK IS PRINTED BLUE - THE BACK CONTAINS A SIMULATED WATERMARK

## General Mills Foundation Hometown Grantmaking

A Signature Fund of The Minneapolis Foundation  
800 IDS Center  
80 South Eighth Street  
Minneapolis, MN 55402

Wells Fargo Bank, N.A.  
401 Plum Street  
Red Wing, MN 55066  
75-46  
919

0488941

DATE 04/11/2018

PAY Twenty Thousand Dollars \*\*\*\*\*

**\$\*\*\*20,000.00\*\***  
DOLLARS

VOID AFTER 60 DAYS

To  
The  
Order  
Of  
City of Belvidere  
401 Whitney Boulevard  
Belvidere, IL 61008



⑈0488941⑈ ⑆091900465⑆ 020650⑈



CITY OF BELVIDERE  
BELVIDERE, IL April 12, 2018 BEL18BEL12



*slr*  
landscape  
structures



FOR A BETTER TOMORROW  
**WE PLAY TODAY**  
[shapedbyplay.com](http://shapedbyplay.com)



Proudly presented by:

**n toys**  
Leisure Products

## Becky Tobin

---

**From:** Jeremy Johnson-BelviderePlant <Jeremy.Johnson3@genmills.com>  
**Sent:** Wednesday, March 28, 2018 9:03 AM  
**To:** Mayor Mike Chamberlain  
**Cc:** Becky Tobin  
**Subject:** RE: General Mills grant request

Mayor Chamberlain,

Our General Mills grant committee is pleased to approve a grant in the amount of \$20,000 for playground equipment for the City of Belvidere. It should take up to 3 weeks to receive the check.

Our committee would like to have a photo op, if possible. A few employees on our committee could stop by with the oversized check for a quick picture. Please advise who I should contact to find a time that works.

Regards,  
Jeremy Johnson  
Hometown Grantmaking Committee  
General Mills - Belvidere Plant

[Jeremy.Johnson3@genmills.com](mailto:Jeremy.Johnson3@genmills.com)

### Utility Tax Budget Information

|                                       |           |
|---------------------------------------|-----------|
| Utility Tax Budgeted Revenues FY 2018 | 2,117,418 |
| Projected Revenue for FY 2018         | 1,970,000 |
| (147,418 less than budgeted)          |           |

|                              |           |
|------------------------------|-----------|
| Budgeted Revenue for FY 2019 | 2,082,035 |
|------------------------------|-----------|

\*This represents 12% of General Fund Revenues

Without the Utility Tax revenues, the General Fund would have a 2,082,000 deficit. This would mean significant and catastrophic cuts to City operations. About 80% of the budget is salary and benefits.

One potential scenario could include laying off the following:

|                    |           |
|--------------------|-----------|
| 11 Police Officers | 1,100,000 |
| 7 Fire Fighters    | 700,000   |
| 3 Public Works     | 282,000   |

Another potential scenario could involve a combination of layoffs, no capital expenditures, and not fully funding the Police and Fire pensions.



## Road Projects Funded by Utility Tax Revenue

### Expenditures by Project: Fiscal Year 2001 - Fiscal Year 2017

|                                    |           |
|------------------------------------|-----------|
| Pearl Street                       | 660,321   |
| Storm Basin "G"                    | 186,999   |
| E Lincoln                          | 1,187,005 |
| Julien Street                      | 560,366   |
| Storm Basin "I"                    | 1,815,790 |
| Appleton Road                      | 2,650,284 |
| Haley Meadows                      | 108,379   |
| Route 20/Genoa Road                | 299,822   |
| W 6th Street/ 7th Ave.             | 660,483   |
| Beloit Road Reconstruction         | 360,849   |
| Appleton Road/ Chrysler Plant      | 1,831,274 |
| Townhall Road/ Chrysler            | 1,674,081 |
| East Pleasant St.                  | 941,566   |
| Storm Basin "K"/ Kishwaukee St.    | 1,132,211 |
| McKinley Ave. Truck Route          | 671,362   |
| Appleton 6th to River              | 21,798    |
| Basin M-1                          | 684,573   |
| Buchanan Street                    | 566,857   |
| Distillery Road                    | 952,942   |
| McKinley Ave. Bus 20 S. to Jackson | 2,036,434 |
| Columbia Ave.                      | 799,029   |
| Guard Rail- Appleton Rd. cemetery  | 30,809    |
| Roadway Overlays                   | 557,487   |
| Curb and Gutter                    | 50,045    |
| Bel-Bo Mobile Home Park            | 226,638   |
| North State Pavement Repairs       | 1,070     |
| Main Street Bridge Repairs         | 23,718    |
| LAPP (Newburg & Fairgrounds Roads) | 87,266    |
| Misc. construction                 | 25,000    |
| State St. Streetscape              | 682,190   |
| Columbia Ave Reconstruction        | 1,545,946 |
| Downtown Pavement Project          | 294,851   |

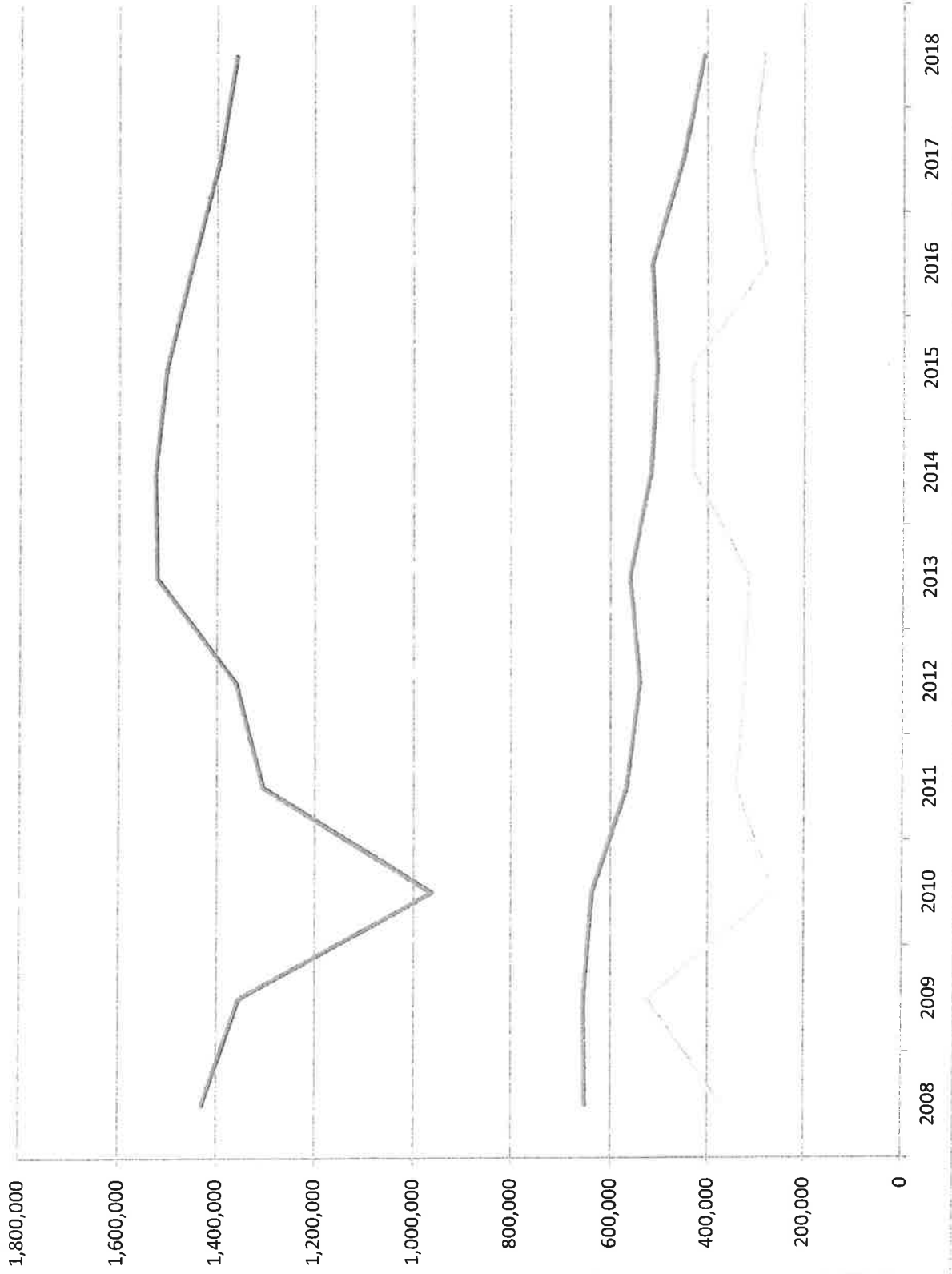
**Total Spent-To-Date** **23,327,445**

### Projects: Fiscal Year 2018

|                             |         |
|-----------------------------|---------|
| Tripp Rd. Reconstruction    | 350,000 |
| Bellwood Detention Basin    | 250,000 |
| Southside Storm Water Study | 87,500  |

**Total for FY 18** **687,500**

Utility Tax Revenues  
FY 2008- FY 2018



## Alternate General Fund Revenue Sources

1. Telecommunication Tax- This is one of the utility taxes that was approved in 2000, although the name and municipal code regarding this tax have changed slightly. Currently the City collects at 4.5% but it can go as high as 6.0%. Other municipalities in the area including Rockford, Machesney Park, Loves Park, Roscoe, Rockton, Marengo, Harvard, Rochelle, and Dekalb are already at 6%. Sycamore and Freeport are at 5%. Increasing the City rate from 4.5% to 6% could generate \$130,000-\$140,000 of additional revenue annually. We must file an ordinance to the State by September 20, 2018 to take effect January 1, 2019.
2. Video Gaming Machine Fee- The City charges \$100 per machine annually. This equates to about \$10,000 in revenue each year. Council approved increasing this fee to \$500 per machine which will be an additional \$40,000 in revenue annually.
3. Parking Tickets- Parking tickets are \$7.00 and snow removal tickets are \$28.00. These fees have not been increased in decades. Council voted to increase these tickets to \$25.00 and \$50.00 respectively. This could generate an additional \$7,500- \$10,000 annually.
4. Storm Sewer Utility Fee- This utility charges a fee for services similar to water and sewer. The service in this case is the control of storm water runoff through construction, operation, and maintenance of a storm water system. Fees can be established on a set rate for residential and commercial properties or based on the amount of impervious area within a property. There is a potential for revenue of \$500,000 or more annually. This would be a dedicated funding source to address the flooding issues and help pay for projects listed in the Storm Water Study. This will require a comprehensive study by Baxter and Woodman (approx. cost \$45,000) to determine the program needs of the City. This program could take about a year to implement.
5. Home-Rule Sales Tax- Currently the City receives 1.0% of the 7.75% sales tax that is collected. The State of Illinois retains 5.0%, Belvidere School District 100 receives 1.0%, and Boone County receives .25% for their regular share of the tax and an additional .50% for the public safety tax. The City of Belvidere is a Home-Rule community and is able to implement an additional sales tax without having to go to referendum. Titled items such as cars and boats do not apply as well as qualifying food, drugs, and medical appliances. An additional .50% has the potential to generate approximately \$1.2 million in additional revenue annually. (See attached list of surrounding municipalities)
6. Local Motor Fuel Tax- In Illinois, home-rule units of government can tax motor fuels. These taxes are generally administered and collected locally. Other municipalities that have this tax charge between 1 cent and 5 cents per gallon. Data on gallons of gas purchased in Belvidere is difficult to find so more research would need to be conducted however 4 cents could potentially bring in \$500,000+ in revenue. The City has 16 gas stations which include 2 gas stations at the Oasis and 4 that are on or close to Hwy 20. This means that many people that will be paying the tax won't be residents of Belvidere. The gas tax would be about \$42 per year for a resident that purchases 20 gallons of gas per week in Belvidere.

7. **Real Estate Transfer Tax**- Tax on the passing of title to property from one person to another. Most of the taxes are between \$2.00 and \$5.00 per \$1,000 of sale price. Some municipalities charge the seller while some charge the buyer. Most jurisdictions require final meter reading and water/sewer bills to be paid as well as any other violations that are outstanding. This tax requires a referendum.
  
8. **Property Tax Increase**- The City of Belvidere is Home Rule and therefore can increase the property tax levy beyond the "tax cap" formula that has been used in the past. Increasing the property tax revenues by \$1,000,000 would represent a 20% increase to the city portion of the levy.

**Revenue increases that have already been approved by City Council**

**Revenues that could generate the most revenue through the Council approval process and an ordinance**

**Revenues that would require a referendum or would significantly impact property taxes**

## Simplified Municipal Telecommunications Tax

### **What is the Simplified Municipal Telecommunications Tax?**

This tax creates a single municipally imposed telecommunications tax. It replaces the

- telecommunications tax portion of the municipal code (65 ILCS 5/8-11-2 commonly referred to as the utility tax **Note:** The utility tax on gas was not repealed.);
- telecommunications tax portion of the municipal code (65 ILCS 5/8-11-17);and
- Municipal Telecommunications Infrastructure Maintenance Fee all of which were repealed.

### **Who receives Simplified Municipal Telecommunications Tax distributions?**

Only those municipalities that have imposed the tax by local ordinance or resolution receive distributions of Simplified Municipal Telecommunications Tax.

### **Is voter approval required before implementation?**

No, voter approval is not required but a proper ordinance or resolution must be filed.

### **What must a municipality do to establish, change, or discontinue this tax?**

When you initially establish a simplified telecommunications tax, or if you increase or decrease the rate, you must file a certified copy of the proper ordinance with us.

### **What is the deadline for filing a proper ordinance?**

You must file with us on or before March 20 for the tax rate to take effect July 1 and on or before September 20 for the rate to take effect January 1 of the following year.

### **What tax rate can be imposed?**

Simplified Municipal Telecommunications Tax may be imposed only in  $\frac{1}{4}$  percent increments. There is a 6 percent maximum rate limit.

### **Who administers this tax?**

The Illinois Department of Revenue is responsible for administering the Simplified Municipal Telecommunications Tax.

### **What is included in our monthly distributions?**

In most instances, the money you receive each month represents your share of the tax paid on current returns. By that we mean returns that are filed and paid on time and in full. For the telecommunications tax return to be paid on time, it must be filed on or before the last day of each month following the end of the reporting period.

In addition to the current returns, your distributions will include taxes paid on late-filed returns, payments made for the assessed liability (including penalty and interest charges or additional tax due resulting from a reporting error), and amended returns filed by providers who are paying additional tax.

### **Why does the amount of my telecommunications tax distributions vary from month to month?**

There are many reasons why the amount of telecommunications tax distributions you receive varies from month to month.

Most providers file their returns on a monthly basis. However, some providers qualify to file on a quarterly or annual basis. The distributions you receive in the months of June, September, and December will reflect your share of receipts reported by quarterly filers. The distributions you receive in March will reflect your share of receipts by both quarterly and annual filers.

Please keep in mind that not every provider files on a timely basis. If a provider's return is not received timely, the amount paid will not be included in a current distribution and may "double up" the amount of telecommunications tax from their particular business for the following month.

Audits completed on accounts, approved overpayments or claims for credit, and payments collected for additional liability also cause variance in distributions. In addition a provider may file amended returns either requesting a refund for overpayment of taxes or by paying additional liability. Either of these situations impact your monthly distribution.

### **Are there any other facts you should know?**

A ½ percent administrative fee is retained by the state treasurer to cover the costs we incur administering taxes imposed by municipalities.

Providers are allowed to take a 1 percent discount for timely filing and payment of these taxes. Any allowable discount that is taken is reflected in the local government distributions that are made.

### **What financial information is available to the local government?**

Local governments that impose the simplified municipal telecommunications tax may enter into a reciprocal agreement for exchange of information with us. This exchange allows designated individuals within the local government to receive specific financial information. Under the terms of the agreement, and in accordance with the Illinois Compiled Statutes, the information provided must be kept confidential.

To update an information exchange agreement or for more information concerning the exchange of information between the Illinois Department of Revenue and local governments, please contact:

DISCLOSURE OFFICER  
ILLINOIS DEPARTMENT OF REVENUE  
101 WEST JEFFERSON STREET  
SPRINGFIELD, IL 62794

Or by phone: 217-524-7738

Statutory reference: Simplified Municipal Telecommunications Tax Act, 35 ILCS 636/5-1

---

## Businesses

---

### Telecommunications Tax

#### Statutory Reference

- 35 ILCS 630/1 to 630/21

#### Electronic Services

- MyTax Illinois
- Tax-Prep Software \*\*
- Electronic Funds Transfer

#### Definition

##### Telecommunications Excise Tax Act (TETA)

The tax is imposed on intrastate messages as well as interstate messages (i.e., those that originate or terminate in Illinois and are billed to a service address in Illinois). The types of telecommunications which are taxable include, but are not limited to, messages or information transmitted through use of local, toll, or wide area telephone services; private line services; channel services; telegraph services; teletypewriter; computer exchange services; cellular mobile telecommunication services; specialized mobile radio; stationary two-way radio; paging services; any other form of mobile and portable one-way or two-way communications; and any other transmission of messages or information by electronic or similar means.

Note: Digital Subscriber Line (DSL) services purchased, used, or sold by a provider of internet access, to provide internet access were subject to Illinois Telecommunication Taxes until July 1, 2008. DSL services purchased, used, or sold by a non-provider of internet access remain subject to Illinois Telecommunication Tax.

#### Tax Rate

Use the **Tax Rate Database** to determine the rate.

#### Form/Filing & Payment Requirements

\*\*A taxpayer that has an average monthly liability that is over \$1,000 must file and pay all returns and schedules electronically. For more information please see **MyTax Illinois** or **Tax-Prep Software**.

Return **Form RT-2**, Telecommunications Tax Return is due either monthly, quarterly, or annually based on the taxpayer's average monthly liability. The department determines how often a return must be filed.

- A monthly return is due on or before the last day of the month following the month for which the return is filed.
- A quarterly return is due on or before the last day of the month following the quarter for which the return is filed.
- An annual return is due January 31st of the year following the year for which the return

is filed.

## **Form RT-2-X, Amended Telecommunications Tax Return**

**Quarter-monthly payments** - Companies (other than a unit of local government) that have an average monthly liability of \$25,000 or more must make quarter-monthly payments by Electronic Funds Transfer (EFT). Payments are due on the 7th, 15th, 22nd, and the last day of the month. Payments can be made using **MyTax Illinois**.

## **Allowable Deductions and Nontaxable Sales**

The following telecommunication messages are not subject to this tax:

- Sales for resale;
- Sales in interstate commerce;
- Sales to businesses certified by the Illinois Department of Commerce and Economic Opportunity and located in an enterprise zone;
- Sales to federal and state governments and to state universities for their use and not for resale;
- Sales between a parent corporation and its subsidiaries provided there is no markup and the parent paid the tax to the provider.

Prepaid telephone calling arrangements (prepaid calling cards) are not subject to Telecommunications Excise Tax but are subject to sales tax.

## **Local Taxes**

The rate, which can be imposed in quarter-percent increments, cannot exceed 6%. The department collects the municipal tax for all municipalities that have an ordinance in effect other than the city of Chicago. For the most current tax rate information, use the **Tax Rate Database**.

- **Simplified Municipal Telecommunications Tax**

## **Questions?**

- Call us at: 1 217 782-5906
- Mail Form RT-2 and Form RT-2-X to:

ATTN: TELECOMMUNICATIONS TAX  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19019  
SPRINGFIELD IL 62794-9019



## Stormwater Utility Fee FAQ

### Why was the Stormwater Utility Fee created?

The Village of Buffalo Grove has changed the way we cover the cost of owning, maintaining and improving the Stormwater Management System. Instead of property tax revenues, the Village will now use a bi-monthly Stormwater Utility Fee, which will be based on the property type and its proportional use of the system.

This change is designed to accomplish the following:

- Fund the stormwater system as a utility, where properties are charged based on their portion of use to fund improvements and operating expenses.
- Encourage onsite stormwater management and reduction of stormwater runoff.
- Provide a predictable and sustainable funding source to maintain and improve the system.
- Increase overall awareness about the Village's Stormwater Management System.

Many communities in the United States have opted for a Stormwater Utility Fee to fund their stormwater programs. Since every property generates runoff and benefits from the infrastructure in place, the utility model represents an equitable method to collect revenue from those who place a higher demand on the stormwater management system. Local communities in Illinois who have adopted stormwater utilities include Downers Grove, Highland Park, Hoffman Estates, Northbrook and Rolling Meadows.

### Why is a Stormwater Utility Fee appropriate?

A stormwater fee is appropriate for the Village for a number of reasons. The fee is:

- **Fair** – All properties that contribute runoff to the stormwater system will pay to fund the system, including tax-exempt and properties inhabited by not-for-profits.
- **Equitable** – The amount a property owner pays is based on how much their property type contributes to stormwater runoff.
- **Transparent** – The fees collected are used solely for stormwater activities and accounted for separately.
- **Dependable** – Provides a dependable revenue stream to provide sufficient revenues for stormwater improvements, and allow for proactive management of the system resulting in the lowest cost over time.

### What do the fees fund?

The stormwater fees fund all aspects of the Village Stormwater Management System, including current operating and maintenance expenditures (previously funded via property taxes) and any current or anticipated debt service associated with funding of Capital Projects. It should be noted that the Village has also funded some capital improvements for the Stormwater Management System from General Fund reserves, but the reserves will not be repaid by the stormwater fees.

### How are the fees determined?

The base rate is determined using the total parcel square footage of all parcels that contain impervious surfaces such as buildings, driveways and parking lots (182,2087,589 square feet), and the funds required to maintain and update the stormwater system.

The adopted budget for the Stormwater Management System in 2016 is \$1,265,876. This includes both an operating budget component (\$484,000) and a capital budget component (\$781,501). The base rate is \$0.006950 per square foot of lot area.

**What is considered an impervious surface?**

An impervious surface is an area within a parcel which prevents or significantly impedes the infiltration of stormwater into the soil. Common impervious areas include, but are not limited to, buildings, driveways (including paving, concrete, stone, gravel and dirt), parking lots, paved walkways, pools, patios, tennis and basketball courts, and other similar non-porous areas.

**Why is there a focus on impervious areas?**

Impervious areas have been determined to be the single most significant factor influencing the volume and rate of runoff generated on a property. The use of impervious area is the industry standard approach to developing stormwater fees.

**What is not considered an impervious surface?**

Semi-pervious areas within the Village such as gravel, dirt or stone walkways that are not compacted by vehicular traffic are not considered impervious areas.

**How does the Village determine how much impervious surface is located on each property?**

The impervious area for each parcel in the Village was determined using high resolution aerial photography (photos were taken in the fall of 2014) and Geographical Information System (GIS) measurements. The information was also cross-referenced with existing Cook and Lake County property tax records.

**What are the stormwater fees?**

The base fee is \$.006950 per square feet of parcel area and is calculated as outlined below.

| Tier   | Type of Structure                                     | Fee Calculation                             | Monthly Fee*  |
|--------|---|---|---------------|
| Tier 1 | Single Family Residence Attached & Detached Base Rate | Base Rate x Median Lot Size (8,771.66 S.F.) | \$5.08        |
| Tier 2 | Multi-Family  | Base Fee x Property Square Footage          | \$2.07-3.99   |
|        | Commercial / Industrial/ Non-Profit                   | Base Fee x Property Square Footage          | \$13.39-\$808 |

\*Tier 1 fees are constant and apply to all single family residential properties. Tier 2 fees will vary because of property size and the number of tenants sharing in the cost. The fee values shown for Tier 2 parcels are for illustrative purposes only.

**Who pays the fees?**

All parcels within the Village of Buffalo Grove are subject to the stormwater fees.

**When did the stormwater utility start?**

The stormwater utility became effective on January 1, 2016. The fee will first appear on bills received in February 2016.

**How are the bills sent?**

Generally, bills for the stormwater utility fee are billed on a common utility bill and collected along with the Village water utility charges. In some cases, billing will go directly to the property owner of record.

**To whom are the bills sent?**

Since all parcels in the Village are subject to the fees, there is a bill for each parcel in the Village. Generally speaking, stormwater bills are sent to existing water bill customers. For those parcels that do not have water service or the occupant is different than the property owner, the bills are sent to the property owner of record..

### **I live in a condominium and don't receive a water bill. Will I receive a stormwater bill?**

The stormwater fee is billed with the monthly water bill for properties such as condominiums and apartments. The condominium association will be responsible for paying the stormwater bill and collecting the necessary funds from the individual condominium owners.

### **What if a property owner believes their stormwater fee is not correct?**

Once stormwater bills have been sent out and received, a property owner can file an appeal. The property owner will be able to appeal their stormwater bill only for the following reasons:

- Billing Errors: The bill has been sent to the wrong owner or address.
- Miscalculation of the Bill: The stormwater bill has been miscalculated.
- Incorrect Classification of Property: The property has been misclassified for stormwater billing.

### **Is the Village offering a stormwater credit program?**

No, at this time there are no opportunities for stormwater fee credits.

### **Am I being charged for rain falling on my property?**

While the stormwater program is in place to manage the effects of runoff carried by rainwater, the fee is in no way related to the amount of rain that falls. Users are charged a fee for runoff discharged from their property to the Village's stormwater management system, not the amount of rain falling on their property. Property owners control the level of development (impervious area) on their properties, which directly impacts the runoff characteristics of their site.

### **Why do I have to pay if I don't have a drainage problem?**

If you own property with impervious areas such as rooftops, sidewalks, driveways, etc., you contribute to stormwater runoff. While you may not have drainage problems on your particular property, runoff generated from your property may be contributing to problems downstream. The approach being taken through the stormwater utility recognizes that everyone contributes to the runoff problem, and everyone will share in the results of the program (improved water quality, reduce flooding, unimpaired access to roads, etc.).

### **I live in a subdivision with a storm drain that drains into a ditch. Why do I pay a stormwater fee if the Village isn't collecting the rainwater?**

The Village's stormwater conveyance system includes much more than storm drains. Ditches, curbs, gutters, culverts and open stream channels all make up the Village-wide drainage system. This system conveys stormwater runoff away from structures and sites in a manner that minimizes the potential for flooding and erosion to properties. The Village is responsible for maintaining the entire manmade and natural public conveyance system.

### **How is the Stormwater Utility Fee different from a tax?**


The Stormwater Utility Fee is not a tax, but rather a user fee. This fee is generated to maintain the stormwater utility system and necessary capital improvements much like the fee that you pay for your water utility or sewer service. Users of these services are charged based on the demand they place on the system. The stormwater that flows off of your property places demand on a vast system of infrastructure which is costly to operate, maintain and improve. Stormwater must be channeled through a system of pipes and other devices before it can be safely discharged into local rivers, streams and lakes. A property's value does not affect runoff, so property taxes are not the most equitable way to pay for stormwater services.

### **Is the Stormwater Utility Fee billed to tax-exempt entities?**

Properties within the Village which are tax-exempt such as other taxing bodies, schools and places of worship are assessed stormwater fees.

### **Does everyone pay the same rate?**

All Property owners pay the same base rate (\$.006950 per square foot of parcel size). The fee is applied through a tiered system which is described above. Though property owners (Single Family, Multi-Family, and Commercial) ultimately have

 [Enable Google Translate](#)

different bill amounts as determined by their respective tier, the basis of the fee is consistent for all.

### **Why should stormwater be paid for through a separate fee?**

Separating the cost of stormwater improvements from the general tax levy and from the General Fund is becoming an increasingly common approach, because the practice creates an equitable system in which property owners pay based on their corresponding stormwater impact. Further, a utility fosters accountability, as fees are driven by the level of service and system needs and accounted for in a separate enterprise fund. Finally, the utility helps the Village proactively manage the Stormwater Management System and plan for long-term needs with a dependable revenue stream.

### **What does the Village use as the rate base for the stormwater fee?**

After consideration of the three main types of rate bases employed by various utilities, the Village determined to use "impervious surface" as the rate base for Buffalo Grove's stormwater fee. Impervious surface is defined as any surface that does not allow for the penetration of water, such as driveways, roofs, and sidewalks. It directly correlates with the amount of stormwater runoff a property generates, and therefore a property owner's impact on the stormwater system. The Village has data on the actual impervious area for each parcel within Buffalo Grove, and establishing fees based on impervious area is generally accepted as an industry best practice.

**Municipal Sales Tax Comparisons**

| <b>Municipality</b> | <b>Home Rule or Non HR Sales Tax</b>            | <b>Other Sales Tax</b>                      | <b>Total Sales Tax %</b> | <b>MFT Local Gas Tax</b> |
|---------------------|---|---|--------------------------|--------------------------|
| Belvidere           |   | Public Safety .50%<br>School District 1.00% | 7.75%                    | No                       |
| Rochelle (Lee)      | .75% Non-Home Rule                              | Public Safety .50%<br>School District 1.00% | 7.00%                    |                          |
| Sycamore            | 1.75% Home Rule                                 |   | 8.00%                    | .02 per gallon           |
| Dekalb              | 1.75% Home Rule                                 |   | 8.00%                    | .035 per gallon          |
| Woodstock           | 1.00% Home Rule                                 | 0.75% RTA Tax                               | 8.00%                    | County<br>.04 per gallon |
| Harvard             |   | 0.75% RTA Tax                               | 7.00%                    | County<br>.04 per gallon |
| Loves Park          | 1.00% Non- Home Rule<br>1.00% Business District | Public Safety 1.00%                         | 8.25%<br>9.25%           |                          |
| Machesney Park      | 1.00% Non- Home Rule<br>1.00% Business District | Public Safety 1.00%                         | 8.25%<br>9.25%           |                          |
| Rockton             | 1.00% Business District                         | Public Safety 1.00%                         | 7.25%<br>8.25%           |                          |
| Marengo             |   | 0.75% RTA Tax                               | 7.00%                    | County<br>.04 per gallon |
| Crystal Lake        | .75% Home Rule                                  | 0.75% RTA Tax                               | 7.75%                    | County<br>.04 per gallon |
| Rockford            | 1.00% Non-Home Rule                             | Public Safety 1.00%                         | 8.25%                    |                          |
| Freeport            | 1.25% Home Rule                                 | Public Safety .50%                          | 8.00%                    | .02 per gallon           |
| Dixon               | .50% Non-Home Rule                              | Public Safety .50%<br>School District 1.00% | 8.25%                    |                          |
| St. Charles         | 1.00% Home Rule                                 | 0.75% RTA Tax                               | 8.00%                    | County<br>.04 per gallon |
| Geneva              | .50% Non-Home Rule                              | 0.75% RTA Tax                               | 7.50%                    | County<br>.04 per gallon |
| Byron               | 1.00% Non-Home Rule                             |   | 7.25%                    |                          |
| Sterling            | 1.00% Non Home Rule                             | School District 1.00%                       | 8.25%                    |                          |
| Burlington          |   | 0.75% RTA Tax                               | 7.00%                    | County<br>.04 per gallon |
| Sandwich            | 1.00% Non-Home Rule                             |   | 7.25%                    |                          |
| Monroe Center       | 1.00% Non-Home Rule                             |   | 7.25%                    |                          |
| Huntley             |   | 0.75% RTA Tax                               | 7.00%                    | County<br>.04 per gallon |
| Rock Island         | 1.25% Home Rule                                 | School District 1.00%                       | 8.50%                    |                          |
| Oregon              | 1.00% Non-Home Rule                             |   | 7.25%                    |                          |
| Cherry Valley       | 1.00% Non-Home Rule                             | Public Safety 1.00%                         | 8.25%                    |                          |

# Locally Imposed Sales Taxes Administered by the Department of Revenue

- Home Rule
- Non-Home Rule
- County Public Safety, Public Facilities, or Transportation
- Metro-East Park and Recreation District
- County School Facility
- County Flood Prevention District
- Metro-East Mass Transit District

**Note:** This publication lists the most current rates for sales taxes the Department is required by statute to administer. Rate changes generally occur on January 1 or July 1 of each year. Local governments may impose additional taxes that are not administered by the state. For information regarding a locally imposed and administered tax, you must directly contact the local government.

# Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

## Counties

| Home Rule<br>Sales Tax Rate<br>as of January 1, 2018 |        |
|--|--------|
| Cook County  | 1.75%* |

## Municipalities

| Home Rule<br>Sales Tax Rate<br>as of January 1, 2018 |  |
|--|--|
|--|--|

|                      |       |
|----------------------|-------|
| Addison              | 1.00% |
| Algonquin (Kane)     | 0.75% |
| Algonquin (McHenry)  | 0.75% |
| Alsip                | 1.00% |
| Alton                | 1.00% |
| Arlington Heights    | 1.00% |
| Aurora (DuPage)      | 1.25% |
| Aurora (Kane)        | 1.25% |
| Aurora (Kendall)     | 1.25% |
| Aurora (Will)        | 1.25% |
| Bannockburn          | 0.50% |
| Bartonville          | 1.00% |
| Batavia (DuPage)     | 1.00% |
| Batavia (Kane)       | 1.00% |
| Bedford Park         | 0.75% |
| Belleville           | 0.75% |
| Bellwood             | 1.50% |
| Benton               | 1.25% |
| Berkeley             | 1.00% |
| Berwyn               | 1.00% |
| Bloomingtondale      | 0.50% |
| Bloomington          | 2.50% |
| Bolingbrook (DuPage) | 1.50% |
| Bolingbrook (Will)   | 1.50% |
| Bridgeview           | 1.00% |
| Buffalo Grove (Cook) | 1.00% |
| Buffalo Grove (Lake) | 1.00% |
| Burbank              | 0.75% |
| Burnham              | 1.00% |
| Cahokia              | 0.75% |
| Calumet City         | 1.00% |
| Calumet Park         | 1.00% |
| Carbon Cliff         | 0.75% |

\* Cook County imposes a 1.75% county home rule sales tax. For unincorporated areas in Cook County, the ST-1/ST-2 combined rate is 9.00%. For municipalities within Cook County that impose a local sales tax administered by the Illinois Department of Revenue, the ST-1/ST-2 combined rate varies (see the entries in the Tax Rate Database for each municipality).

# Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

## Home Rule Sales Tax Rate as of January 1, 2018

|                            |       |
|----------------------------|-------|
| Carbondale (Jackson)       | 2.50% |
| Carbondale (Williamson)    | 2.50% |
| Carlock                    | 1.00% |
| Carol Stream               | 0.75% |
| Carpentersville            | 2.00% |
| Cartersville               | 1.50% |
| Champaign                  | 1.50% |
| Channahon (Grundy)         | 1.00% |
| Channahon (Will)           | 1.00% |
| Chicago (Cook)             | 1.25% |
| Chicago (DuPage)           | 1.25% |
| Chicago Heights            | 1.00% |
| Chicago Ridge              | 1.00% |
| Christopher                | 1.00% |
| Cicero                     | 1.75% |
| Collinsville (Madison)     | 1.25% |
| Collinsville (St. Clair)   | 1.25% |
| Country Club Hills         | 1.25% |
| Countryside                | 0.75% |
| Crainville                 | 1.00% |
| Crystal Lake               | 0.75% |
| Danville                   | 2.25% |
| Darien                     | 1.00% |
| Decatur                    | 1.50% |
| Deerfield (Cook)           | 1.00% |
| Deerfield (Lake)           | 1.00% |
| DeKalb                     | 1.75% |
| Des Plaines                | 1.00% |
| Dolton                     | 0.75% |
| Downers Grove              | 1.00% |
| Du Quoin                   | 1.50% |
| East Dundee (Cook)         | 2.00% |
| East Dundee (Kane)         | 2.00% |
| East Hazel Crest           | 0.50% |
| East St. Louis             | 1.50% |
| Edwardsville               | 0.25% |
| Elgin (Cook)               | 1.25% |
| Elgin (Kane)               | 1.25% |
| Elk Grove Village (Cook)   | 1.00% |
| Elk Grove Village (DuPage) | 1.00% |
| Elmhurst (Cook)            | 1.00% |
| Elmhurst (DuPage)          | 1.00% |
| Elmwood Park               | 1.00% |



# Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

## Home Rule Sales Tax Rate as of January 1, 2018

|                        |       |
|------------------------|-------|
| Elwood                 | 1.00% |
| Evanston               | 1.00% |
| Evergreen Park         | 0.75% |
| Fairview Heights       | 1.00% |
| Flora                  | 0.50% |
| Forest View            | 1.00% |
| Freeport               | 1.25% |
| Galesburg              | 1.00% |
| Glen Ellyn             | 1.00% |
| Glendale Heights       | 1.25% |
| Glenview (Cook)        | 0.75% |
| Glenwood               | 1.00% |
| Granite City           | 1.50% |
| Gurnee                 | 1.00% |
| Hanover Park (Cook)    | 0.75% |
| Hanover Park (DuPage)  | 0.75% |
| Harvey                 | 1.00% |
| Harwood Heights        | 1.25% |
| Hazel Crest            | 1.00% |
| Herrin                 | 1.50% |
| Highland Park (Lake)   | 1.00% |
| Highwood               | 1.75% |
| Hillside               | 1.00% |
| Hoffman Estates (Cook) | 1.00% |
| Hoffman Estates (Kane) | 1.00% |
| Homer Glen             | 1.00% |
| Hopkins Park           | 2.00% |
| Jacksonville           | 0.75% |
| Johnston City          | 1.50% |
| Joliet (Kendall)       | 1.75% |
| Joliet (Will)          | 1.75% |
| Lake Bluff             | 1.00% |
| Lake Forest            | 0.50% |
| Lake In The Hills      | 1.00% |
| Lansing                | 0.50% |
| Lincolnshire           | 1.00% |
| Lincolnwood            | 1.00% |
| Manhattan              | 1.00% |
| Marion (Johnson)       | 1.50% |
| Marion (Williamson)    | 1.50% |
| Markham (Cook)         | 1.00% |
| Mascoutah              | 0.25% |
| Maywood                | 1.00% |

# Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

## Home Rule Sales Tax Rate as of January 1, 2018

|                             |       |
|-----------------------------|-------|
| McCook                      | 1.00% |
| McHenry                     | 0.50% |
| Melrose Park                | 1.50% |
| Midlothian                  | 1.00% |
| Moline                      | 1.25% |
| Monee                       | 1.00% |
| Monmouth                    | 2.00% |
| Morton Grove                | 1.25% |
| Mount Prospect              | 1.00% |
| Mount Vernon                | 2.50% |
| Mundelein                   | 1.00% |
| Murphysboro                 | 2.00% |
| Naperville (Du Page County) | 0.50% |
| Naperville (Will County)    | 0.50% |
| Nauvoo                      | 0.75% |
| New Lenox                   | 2.00% |
| Niles                       | 1.25% |
| Normal                      | 2.50% |
| Norridge                    | 1.25% |
| Northbrook (Cook)           | 0.75% |
| Northbrook (Lake)           | 0.75% |
| Northfield                  | 0.75% |
| Northlake (Cook)            | 1.00% |
| Northlake (DuPage)          | 1.00% |
| Oak Forest                  | 1.00% |
| Oak Lawn                    | 0.75% |
| Oak Park                    | 1.00% |
| Oakbrook Terrace            | 1.00% |
| Orland Park (Cook)          | 0.75% |
| Orland Park (Will)          | 0.75% |
| Oswego (Kendall County)     | 1.25% |
| Oswego (Will County)        | 1.25% |
| Palatine                    | 1.00% |
| Park City                   | 1.00% |
| Park Ridge                  | 1.00% |
| Park Ridge Manor            | 1.00% |
| Pekin (Peoria)              | 1.75% |
| Pekin (Tazewell)            | 1.75% |
| Peoria                      | 1.75% |
| Peoria Heights (Peoria)     | 1.50% |
| Peoria Heights (Tazewell)   | 1.50% |
| Peoria Heights (Woodford)   | 1.50% |
| Peru                        | 1.00% |

# Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

## Home Rule Sales Tax Rate as of January 1, 2018

|                        |       |
|------------------------|-------|
| Phoenix                | 1.00% |
| Plainfield (Kendall)   | 1.50% |
| Plainfield (Will)      | 1.50% |
| Posen (Cook)           | 1.00% |
| Quincy                 | 1.50% |
| Rantoul                | 1.50% |
| River Grove            | 2.00% |
| Riverdale              | 1.00% |
| Riverwoods             | 1.00% |
| Rock Island            | 1.25% |
| Rolling Meadows        | 1.00% |
| Romeoville             | 1.50% |
| Rosemont (Cook)        | 1.25% |
| Round Lake Beach       | 0.50% |
| Sauget                 | 0.25% |
| Schaumburg (Cook)      | 1.00% |
| Schaumburg (DuPage)    | 1.00% |
| Schiller Park          | 0.75% |
| Sesser                 | 1.25% |
| Sherman                | 0.50% |
| Shorewood              | 1.75% |
| Skokie                 | 1.25% |
| South Barrington       | 1.00% |
| South Holland          | 0.50% |
| Sparta                 | 1.00% |
| Springfield            | 2.25% |
| St. Charles (DuPage)   | 1.00% |
| St. Charles (Kane)     | 1.00% |
| Stickney               | 1.25% |
| Stone Park             | 1.25% |
| Streamwood             | 1.00% |
| Summit (Cook)          | 0.50% |
| Sycamore               | 1.75% |
| Thornton               | 0.50% |
| Tilton                 | 2.00% |
| Tinley Park (Cook)     | 0.75% |
| Tinley Park (Will)     | 0.75% |
| Tuscola                | 0.50% |
| University Park (Cook) | 1.00% |
| University Park (Will) | 1.00% |
| Urbana                 | 1.50% |
| Vernon Hills           | 0.25% |
| Volo                   | 1.00% |

# Sales Tax Rates in Home Rule Units of Local Government

The following table outlines the sales tax rates for general merchandise for each of the home rule units in Illinois that impose home rule sales tax. You will find the combined rate pre-populated on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

## Home Rule Sales Tax Rate as of January 1, 2018

|                    |       |
|--------------------|-------|
| Warrenville        | 1.25% |
| Washington         | 1.25% |
| Watseka            | 0.75% |
| Waukegan           | 1.25% |
| West Chicago       | 0.75% |
| West City          | 1.00% |
| West Dundee        | 1.50% |
| West Frankfort     | 1.00% |
| Wheaton            | 1.00% |
| Wheeling (Cook)    | 1.00% |
| Wheeling (Lake)    | 1.00% |
| Williamsville      | 1.00% |
| Wilmette           | 1.00% |
| Woodridge (Cook)   | 0.75% |
| Woodridge (DuPage) | 0.75% |
| Woodridge (Will)   | 0.75% |
| Woodstock          | 1.00% |

## Sales Tax Rates in Non-Home Rule Municipalities

The following table outlines the sales tax rates for general merchandise for each of the non-home rule municipalities in Illinois that impose non-home rule sales tax. You will find the combined rate pre-populated on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

|                            | <b>Non-Home Rule<br/>Sales Tax Rate<br/>as of January 1, 2018</b> |
|----------------------------|---|
| Arcola                     | 0.50%   |
| Assumption                 | 1.00%   |
| Beecher                    | 1.00%   |
| Bensenville (Cook)         | 1.00%   |
| Bensenville (DuPage)       | 1.00%   |
| Broadview                  | 1.00%   |
| Brookfield                 | 1.00%   |
| Byron                      | 1.00%   |
| Burr Ridge (Cook)          | 0.25%   |
| Burr Ridge (DuPage)        | 0.25%   |
| Bushnell                   | 0.50%   |
| Canton                     | 0.50%   |
| Carlinville                | 1.00%   |
| Carlyle                    | 0.50%   |
| Carmi                      | 0.75%   |
| Carthage (Hancock)         | 0.50%   |
| Central City (Marion)      | 0.50%   |
| Charleston                 | 0.50%   |
| Chenoa                     | 1.00%   |
| Cherry Valley (Boone)      | 1.00%   |
| Cherry Valley (Winnebago)  | 1.00%   |
| Chillicothe                | 0.50%   |
| Clinton                    | 0.50%   |
| Colona (Henry)             | 0.50%   |
| Cortland                   | 1.00%   |
| Coulterville               | 0.50%   |
| Crest Hill                 | 1.00%   |
| Crestwood                  | 1.00%   |
| Creve Coeur                | 1.00%   |
| Crete                      | 0.50%   |
| Deland                     | 1.00%   |
| Deer Park (Cook)           | 0.25%   |
| Deer Park (Lake)           | 0.25%   |
| Dwight (Grundy County)     | 1.00%   |
| Dwight (Livingston County) | 1.00%   |
| Dix                        | 1.00%   |
| Dixon                      | 0.50%   |
| East Dubuque               | 0.50%   |
| East Moline                | 0.50%   |
| East Peoria                | 1.25%   |
| Elkville                   | 1.00%   |
| Elsah                      | 1.00%   |
| Farmersville               | 1.00%   |
| Forest Park                | 1.00%   |

## Sales Tax Rates in Non-Home Rule Municipalities

The following table outlines the sales tax rates for general merchandise for each of the non-home rule municipalities in Illinois that impose non-home rule sales tax. You will find the combined rate pre-populated on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

### Non-Home Rule Sales Tax Rate as of January 1, 2018

|                        |       |
|------------------------|-------|
| Franklin Park          | 1.00% |
| Forsyth                | 1.00% |
| Fulton                 | 0.75% |
| Galena                 | 1.00% |
| Geneseo                | 0.50% |
| Geneva                 | 0.50% |
| Glen Carbon            | 0.25% |
| Gilberts               | 1.00% |
| Grafton                | 0.50% |
| Greenup                | 0.50% |
| Greenville             | 0.50% |
| Hampton                | 0.50% |
| Havana                 | 0.50% |
| Highland               | 1.00% |
| Hillcrest              | 0.50% |
| Hinsdale (Cook)        | 1.00% |
| Hinsdale (DuPage)      | 1.00% |
| Hurst                  | 1.00% |
| Indian Head Park       | 1.00% |
| Itasca                 | 0.50% |
| Jerseyville            | 0.50% |
| Jerome                 | 1.00% |
| Johnsburg              | 0.50% |
| Kewanee                | 0.50% |
| Keyesport (Bond)       | 0.50% |
| Keyesport (Clinton)    | 0.50% |
| Kildeer                | 0.50% |
| LaSalle                | 0.50% |
| LaGrange               | 1.00% |
| Lakewood (McHenry)     | 1.00% |
| Lake Zurich            | 0.50% |
| Lebanon                | 0.50% |
| Leroy                  | 0.50% |
| Lexington              | 0.50% |
| Lincoln                | 0.50% |
| Litchfield             | 1.00% |
| Lockport               | 1.00% |
| Lombard                | 1.00% |
| Long Grove             | 1.00% |
| Loves Park (Boone)     | 1.00% |
| Loves Park (Winnebago) | 1.00% |
| Lyons                  | 1.00% |
| Machesney Park         | 1.00% |
| Macomb                 | 1.00% |

## Sales Tax Rates in Non-Home Rule Municipalities

The following table outlines the sales tax rates for general merchandise for each of the non-home rule municipalities in Illinois that impose non-home rule sales tax. You will find the combined rate pre-populated on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

### Non-Home Rule Sales Tax Rate as of January 1, 2018

|                             |       |
|-----------------------------|-------|
| Mattoon                     | 0.50% |
| McLean                      | 0.50% |
| Merrionette Park            | 1.00% |
| Milan                       | 0.50% |
| Mokena                      | 0.50% |
| Monroe Center               | 1.00% |
| Montgomery (Kane County)    | 1.00% |
| Montgomery (Kendall County) | 1.00% |
| Morrison                    | 1.00% |
| New Baden (Clinton)         | 0.50% |
| New Baden (St. Clair)       | 0.50% |
| North Aurora                | 0.50% |
| North Riverside             | 1.00% |
| O'Fallon                    | 0.50% |
| Oak Brook (Cook)            | 0.50% |
| Oak Brook (DuPage)          | 0.50% |
| Oakwood                     | 1.00% |
| Ogden                       | 1.00% |
| Oglesby                     | 0.50% |
| Olympia Fields              | 1.00% |
| Oregon                      | 1.00% |
| Orland Hills                | 1.00% |
| Ottawa                      | 0.50% |
| Palos Park                  | 0.50% |
| Paris                       | 0.50% |
| Pittsburg (Williamson)      | 1.00% |
| Pleasant Plains             | 1.00% |
| Princeton                   | 0.50% |
| Prospect Heights            | 0.50% |
| Richton Park                | 0.50% |
| River Forest                | 1.00% |
| Riverside                   | 1.00% |
| Rochelle (Lee)              | 0.75% |
| Rochelle (Ogle)             | 0.75% |
| Rock Falls                  | 1.00% |
| Rockford                    | 1.00% |
| Salem                       | 1.00% |
| Sandwich (DeKalb)           | 1.00% |
| Sandwich (Kendall)          | 1.00% |
| Savoy                       | 0.50% |
| Silvis                      | 0.50% |
| Sleepy Hollow               | 0.50% |
| South Chicago Heights       | 1.00% |
| South Elgin                 | 0.50% |

## Sales Tax Rates in Non-Home Rule Municipalities

The following table outlines the sales tax rates for general merchandise for each of the non-home rule municipalities in Illinois that impose non-home rule sales tax. You will find the combined rate pre-populated on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

### Non-Home Rule Sales Tax Rate as of January 1, 2018

|                         |       |
|-------------------------|-------|
| South Pekin             | 0.25% |
| Spring Valley           | 0.50% |
| St. Joseph              | 0.50% |
| Sterling                | 1.00% |
| Streator (LaSalle)      | 1.00% |
| Streator (Livingston)   | 1.00% |
| Stillman Valley         | 1.00% |
| Sugar Grove             | 1.00% |
| Swansea                 | 0.50% |
| Tamaroa                 | 0.50% |
| Taylorville             | 0.75% |
| Toledo                  | 0.50% |
| Trenton                 | 0.25% |
| Vandalia                | 0.50% |
| Villa Grove             | 1.00% |
| Villa Park              | 1.00% |
| Wadsworth               | 1.00% |
| Waterman                | 1.00% |
| Westchester             | 1.00% |
| Westmont                | 0.50% |
| West Peoria             | 0.50% |
| Willow Springs (Cook)   | 1.00% |
| Willow Springs (DuPage) | 1.00% |
| Winfield                | 0.50% |
| Winnebago               | 1.00% |
| Wood Dale               | 1.00% |
| Worth                   | 1.00% |
| Yorkville               | 1.00% |



## County Public Safety, Public Facilities, or Transportation Sales Tax Rates

The following table outlines the County Public Safety, Public Facilities, or Transportation sales tax rates for general merchandise. Excluded from this tax are qualifying food, drugs, and medical appliances and items that are titled or registered with an agency of Illinois state government. Rates for this tax are included in the combined sales tax rates for general merchandise on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

|                   | <b>Public Safety<br/>Sales Tax Rate<br/>as of January 1, 2018</b> | <b>Public Facilities<br/>Sales Tax Rate<br/>as of January 1, 2018</b> | <b>Transportation<br/>Sales Tax Rate<br/>as of January 1, 2018</b> | <b>Combined Total<br/>Sales Tax Rate<br/>as of January 1, 2018</b> |
|-------------------|---|---|--|--|
| Adams County      | 0.25%   | -   | -  | 0.25%  |
| Boone County      | 0.50%   | -   | -  | 0.50%  |
| Brown County      | 0.25%   | -   | -  | 0.25%  |
| Bureau County     | 0.50%   | -   | -  | 0.50%  |
| Calhoun County    | 0.75%   | -   | -  | 0.75%  |
| Carroll County    | 0.25%   | -   | -  | 0.25%  |
| Cass County       | 1.00%   | -   | -  | 1.00%  |
| Champaign County  | 0.25%   | -   | -  | 0.25%  |
| Clark County      | 1.00%   | -   | -  | 1.00%  |
| Clay County       | 0.50%   | -   | -  | 0.50%  |
| Effingham County  | 0.25%   | -   | -  | 0.25%  |
| Fulton County     | 0.50%   | -   | -  | 0.50%  |
| Gallatin County   | 1.00%   | -   | -  | 1.00%  |
| Hardin County     | 1.00%   | -   | -  | 1.00%  |
| Henderson County  | 1.00%   | -   | -  | 1.00%  |
| Iroquois County   | 0.25%   | -   | -  | 0.25%  |
| Jefferson County  | 0.50%   | -   | -  | 0.50%  |
| Jersey County     | 0.75%   | -   | -  | 0.75%  |
| Johnson County    | 0.50%   | 1.00%   | -  | 1.50%  |
| Kendall County    | 0.50%   | -   | 0.50%  | 1.00%  |
| Knox County       | 0.50%   | -   | -  | 0.50%  |
| LaSalle County    | 0.25%   | -   | -  | 0.25%  |
| Lee County        | 0.50%   | -   | -  | 0.50%  |
| Logan County      | 0.50%   | -   | -  | 0.50%  |
| Macon County      | 0.50%   | -   | -  | 0.50%  |
| Marion County     | 0.25%   | -   | -  | 0.25%  |
| McDonough County  | 0.50%   | -   | 0.25%  | 0.75%  |
| Menard County     | 1.00%   | -   | -  | 1.00%  |
| Moultrie County   | 0.50%   | -   | -  | 0.50%  |
| Peoria County     | 0.25%   | 0.25%   | -  | 0.50%  |
| Perry County      | 0.50%   | -   | -  | 0.50%  |
| Pike County       | 0.50%   | -   | -  | 0.50%  |
| Richland County   | 0.50%   | -   | -  | 0.50%  |
| Saline County     | 0.75%   | -   | -  | 0.75%  |
| Stark County      | 0.50%   | -   | -  | 0.50%  |
| Stephenson County | 0.50%   | -   | -  | 0.50%  |
| Tazewell County   | 0.50%   | -   | -  | 0.50%  |
| Union County      | 1.25%   | -   | -  | 1.25%  |
| Vermilion County  | 0.25%   | -   | -  | 0.25%  |
| Wayne County      | 0.75%   | -   | -  | 0.75%  |
| Winnebago County  | 1.00%   | -   | -  | 1.00%  |
| Woodford County   | 1.00%   | -   | -  | 1.00%  |

# Metro-East Park and Recreation District Tax

The following table outlines the Metro-East Park and Recreation District tax rates for general merchandise. Excluded from this tax are qualifying food, drugs, and medical appliances and items that are titled or registered with an agency of Illinois state government. Rates for this tax are included in the combined sales tax rates for general merchandise on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

## Metro-East Park and Recreation District Sales Tax Rate as of January 1, 2018

|                  |       |
|------------------|-------|
| Madison County   | 0.10% |
| St. Clair County | 0.10% |

## County School Facility Tax

The following table outlines the County School Facility sales tax rates for general merchandise. Excluded from this tax are qualifying food, drugs, and medical appliances and items that are titled or registered with an agency of Illinois state government. Rates for this tax are included in the combined sales tax rates for general merchandise on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

### County School Facility Tax Rate as of January 1, 2018

|                    |       |
|--------------------|-------|
| Bond County        | 1.00% |
| Boone County       | 1.00% |
| Brown County       | 1.00% |
| Calhoun County     | 1.00% |
| Cass County        | 1.00% |
| Champaign County   | 1.00% |
| Christian County   | 1.00% |
| Coles County       | 1.00% |
| Cumberland County  | 1.00% |
| Douglas County     | 1.00% |
| Edgar County       | 1.00% |
| Edwards County     | 1.00% |
| Franklin County    | 1.00% |
| Fulton County      | 1.00% |
| Greene County      | 1.00% |
| Hamilton County    | 1.00% |
| Hardin County      | 1.00% |
| Henry County       | 1.00% |
| Jackson County     | 1.00% |
| Jersey County      | 1.00% |
| Jo Daviess County  | 1.00% |
| Knox County        | 1.00% |
| Lawrence County    | 1.00% |
| Lee County         | 1.00% |
| Livingston County  | 1.00% |
| Logan County       | 1.00% |
| Macon County       | 1.00% |
| Macoupin County    | 1.00% |
| Mason County       | 1.00% |
| McDonough County   | 1.00% |
| Mercer County      | 1.00% |
| Montgomery County  | 1.00% |
| Morgan County      | 1.00% |
| Monroe County      | 1.00% |
| Peoria County      | 0.50% |
| Perry County       | 1.00% |
| Piatt County       | 1.00% |
| Pike County        | 1.00% |
| Randolph County    | 1.00% |
| Rock Island County | 1.00% |
| Saline County      | 1.00% |
| Scott County       | 1.00% |
| Shelby County      | 1.00% |

## County School Facility Tax

The following table outlines the County School Facility sales tax rates for general merchandise. Excluded from this tax are qualifying food, drugs, and medical appliances and items that are titled or registered with an agency of Illinois state government. Rates for this tax are included in the combined sales tax rates for general merchandise on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

### County School Facility Tax Rate as of January 1, 2018

|                   |       |
|-------------------|-------|
| Schuyler County   | 1.00% |
| Wabash County     | 1.00% |
| Warren County     | 1.00% |
| White County      | 1.00% |
| Whiteside County  | 1.00% |
| Williamson County | 1.00% |

## County Flood Prevention District Tax

The following table outlines the County Flood Prevention District tax rates for general merchandise. Excluded from this tax are qualifying food, drugs, and medical appliances and items that are titled or registered with an agency of Illinois state government. Rates for this tax are included in the combined sales tax rates for general merchandise on the Department's electronic filing system, MyTax Illinois, for each reporting period. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to verify all tax rates using the **Tax Rate Database**. These rates are subject to change January 1 and July 1 of each year.

### County Flood Prevention District Tax Rate as of January 1, 2018

|                  |       |
|------------------|-------|
| Madison County   | 0.25% |
| Monroe County    | 0.25% |
| St. Clair County | 0.25% |

# Sales Tax Rates — Metro-East Mass Transit District

## Madison County

The Madison County Metro-East Mass Transit District includes some — but not all — townships in Madison County. Therefore, the general merchandise rate, the qualifying food, drugs, and medical appliances rate, and the vehicle rate for items reported on Form ST-556 or Form ST-556-LSE depend upon the township in which the taxable transaction takes place. **If the taxable transaction takes place outside the municipal limits, refer to this township list for the correct tax rate.** For vehicles reported on Form RUT-25 or Form RUT-25-LSE, the vehicle's registration address determines the rate. If the vehicle's registration address is outside the municipal limits, use this township list for the correct rate.

| Township                                   | Location code | Combined General<br>Merchandise<br>Rate | Qualifying<br>Food/drugs/<br>Medical Appliances<br>Rate | Vehicle<br>Rate |
|--|---------------|---|---|-----------------|
| Metro-East Mass Transit District Townships |               |   |   |                 |
| Alton Twp                                  | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Chouteau Twp                               | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Collinsville Twp                           | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Edwardsville Twp                           | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Fort Russell Twp                           | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Foster Twp                                 | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Godfrey Twp                                | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Granite City Twp                           | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Helvetia Twp                               | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Jarvis Twp                                 | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Moro Twp                                   | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Nameoki Twp                                | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Saline Twp                                 | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| St. Jacob Twp                              | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Venice Twp                                 | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |
| Wood River Twp                             | 060-5000-2    | 6.85%                                   | 1.25%   | 6.50%           |

## Non-Mass-Transit District Townships

|                 |            |       |       |       |
|-----------------|------------|-------|-------|-------|
| Alhambra Twp    | 060-5000-2 | 6.60% | 1.00% | 6.25% |
| Hamel Twp       | 060-5000-2 | 6.60% | 1.00% | 6.25% |
| Leef Twp        | 060-5000-2 | 6.60% | 1.00% | 6.25% |
| Marine Twp      | 060-5000-2 | 6.60% | 1.00% | 6.25% |
| New Douglas Twp | 060-5000-2 | 6.60% | 1.00% | 6.25% |
| Olive Twp       | 060-5000-2 | 6.60% | 1.00% | 6.25% |
| Omphghent Twp   | 060-5000-2 | 6.60% | 1.00% | 6.25% |
| Pin Oak Twp     | 060-5000-2 | 6.60% | 1.00% | 6.25% |

# Sales Tax Rates — Metro-East Mass Transit District

## St. Clair County

The St. Clair County Metro-East Mass Transit District includes some — but not all — townships in St. Clair County. Therefore, the general merchandise rate, the qualifying food, drugs, and medical appliances rate, and the vehicle rate for items reported on Form ST-556 or Form ST-556-LSE depend upon the township in which the taxable transaction takes place. **If the taxable transaction takes place outside the municipal limits, refer to this township list for the correct tax rate.** For vehicles reported on Form RUT-25 or Form RUT-25-LSE, the vehicle's registration address determines the rate. If the vehicle's registration address is outside the municipal limits, use this township list for the correct rate.

| Township                                   | Location code | Combined General Merchandise Rate | Qualifying Food/drugs/ Medical Appliances Rate | Vehicle Rate |
|--|---------------|-----------------------------------|--|--------------|
| Metro-East Mass Transit District Townships |               |                                   |  |              |
| Belleville Twp                             | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| Canteen Twp                                | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| Caseyville Twp                             | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| Centreville Twp                            | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| East Saint Louis Twp                       | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| Engelmann Twp                              | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| Lebanon Twp                                | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| Mascoutah Twp                              | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| O'Fallon Twp                               | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| Shiloh Valley Twp                          | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| Smithton Twp                               | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| St. Clair Twp                              | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| Stites Twp                                 | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| Stookey Twp                                | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |
| Sugar Loaf Twp                             | 082-5000-9    | 7.35%                             | 1.75%  | 6.50%        |

**Note:** The Metro-East Mass Transit District imposes an additional fee of 0.50 percent or \$20, whichever is less, on vehicle sales for the MED townships in St. Clair County. When applicable, we will print this fee (separate from the vehicle rate) on Form ST-556 or Form ST-556-LSE. For more information, see Informational Bulletin FY 2004-23.

## Non-Mass-Transit District Townships

|                     |            |       |       |       |
|---------------------|------------|-------|-------|-------|
| Fayetteville Twp    | 082-5000-9 | 6.60% | 1.00% | 6.25% |
| Freeburg Twp        | 082-5000-9 | 6.60% | 1.00% | 6.25% |
| Lenzburg Twp        | 082-5000-9 | 6.60% | 1.00% | 6.25% |
| Marissa Twp         | 082-5000-9 | 6.60% | 1.00% | 6.25% |
| Millstadt Twp       | 082-5000-9 | 6.60% | 1.00% | 6.25% |
| New Athens Twp      | 082-5000-9 | 6.60% | 1.00% | 6.25% |
| Prairie Du Long Twp | 082-5000-9 | 6.60% | 1.00% | 6.25% |

# Breakdown of Tax Rates

- State rate: Retailers' Occupation Tax and Service Occupation Tax
- State rate: Use Tax and Service Use Tax
- Additional tax rates that are combined with the state rate:
  - Local rate: Municipalities That Impose Home Rule, Non-Home Rule, or Business District Tax
  - Local rate: Counties That Impose Home Rule, County Public Safety/Public Facilities/Transportation, or County School Facility Tax
  - Local rate: Regional Transportation Authority (RTA) Tax
  - Local rate: Metro-East Mass Transit District (MED) Tax
  - Local rate: Metro-East Park and Recreation District Tax



## Breakdown of Tax Rates

### State rate: Retailers' Occupation Tax and Service Occupation Tax

General merchandise: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Retailers' Occupation Tax and Service Occupation Tax follows:

5 percent: state portion (equivalent to 80 percent of tax collections)

1 percent: local portion (equivalent to 16 percent of tax collections)

0.25 percent: county\* portion (equivalent to 4 percent of tax collections)

Titled or registered items: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Retailers' Occupation Tax follows:

5 percent: state portion (equivalent to 80 percent of tax collections)

1 percent: local portion (equivalent to 16 percent of tax collections)

0.25 percent: county\* portion (equivalent to 4 percent of tax collections)

Qualifying food, drugs, and medical appliances: 1 percent

A tax allocation breakdown of the 1 percent state rate for Retailers' Occupation Tax and Service Occupation Tax follows:

1 percent: local portion (equivalent to 100 percent of tax collections)

### State rate: Use Tax and Service Use Tax

General merchandise: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Use Tax and Service Use Tax follows:

5 percent: state portion (equivalent to 80 percent of tax collections)

1.25 percent: State and Local Sales Tax Reform Fund portion  
(equivalent to 20 percent of tax collections)

Titled or registered items: 6.25 percent

A tax allocation breakdown of the 6.25 percent state rate for Use Tax follows:

5 percent: state portion (equivalent to 80 percent of tax collections)

1 percent: local portion (equivalent to 16 percent of tax collections)

0.25 percent: county\* portion (equivalent to 4 percent of tax collections)

Qualifying food, drugs, and medical appliances: 1 percent

A tax allocation breakdown of the 1 percent state rate for Use Tax and Service Use Tax follows:

1 percent: State and Local Sales Tax Reform Fund portion  
(equivalent to 100 percent of tax collections)

\*In Cook County, this portion of tax collections is allocated to the Regional Transportation Authority (RTA), rather than to the county.

## **Additional tax rates that are combined with the state rate:**

Actual tax rates throughout the state vary because, in addition to state taxes, the local taxing bodies listed below have imposed other taxes that are administered by the state. The rates for each unit of local government found on the Tax Rate Database are combined rates that include the state rate and may include rates for one or more of the following local taxing bodies:

### **Local rate: Municipalities That Impose Home Rule, Non-Home Rule, or Business District Tax**

Imposed by ordinance at the local level and administered by the state

General merchandise: Imposed in increments of 0.25 percent with no maximum rate limit for the home rule tax, and a 1 percent limit for the non-home rule tax (except for those covered by 65 ILCS 5/8-11-1.6 and 5/8-11-1.7) and the business district tax

Titled or registered items: Does not apply

Qualifying food, drugs, and medical appliances: Does not apply

### **Local rate: Counties That Impose Home Rule, County Public Safety/ Public Facilities/Transportation, or County School Facility Tax**

Imposed by ordinance or referendum at the local level and administered by the state

General merchandise: Imposed in increments of 0.25 percent with no maximum rate limit for the home rule tax or the county public safety, public facilities, or transportation tax and a 1 percent limit for the county school facility tax

Titled or registered items: Does not apply

Qualifying food, drugs, and medical appliances: Does not apply

### **Local rate: Regional Transportation Authority (RTA) Tax**

Imposed in Cook County:

General merchandise: 1.00 percent

Titled or registered items: 1.00 percent

Qualifying food, drugs, and medical appliances: 1.25 percent

Imposed in the counties of DuPage, Kane, Lake, McHenry, and Will:

General merchandise: 0.75 percent

Titled or registered items: 0.75 percent

Qualifying food, drugs, and medical appliances: 0.75 percent

### **Local rate: Metro-East Mass Transit District (MED) Tax**

Imposed in certain townships in Madison County:

General merchandise: 0.25 percent

Titled or registered items: 0.25 percent

Qualifying food, drugs, and medical appliances: 0.25 percent

Imposed in certain townships in St. Clair County:

General merchandise: 0.75 percent

Titled or registered items: 0.25 percent plus an additional Metro-East Mass Transit District Fee of 0.50 percent or \$20, whichever is less

Qualifying food, drugs, and medical appliances: 0.75 percent

### **Local rate: Metro-East Park and Recreation District Tax**

Imposed by ordinance at the local level and administered by the state

General merchandise: May only be imposed at the rate of 0.10 percent

Titled or registered items: Does not apply

Qualifying food, drugs, and medical appliances: Does not apply

**Note:** Local governments may impose additional taxes that are not administered by the state. For information regarding a locally imposed and administered tax, you must directly contact the local government.

## City of Belvidere Gas Stations

- 1 Casey's
- 2 Quick Stop
- 3 Fas Fuel (N State St.)
- 4 Appleton/Newburg
- 5 Shell (State St.)
- 6 Marathon
- 7 Citgo
- 8 Mobile by Pacemaker
- 9 Fas Fuel (Mr. Quick)
- 10 BP on Logan
- 11 Mobile at Logan Ave.
- 12 Fas Fuel (Belvidere Rd.)
- 13 Speedway (Hwy 20)
- 14 Walmart
- 15 Tollway (East)
- 16 Tollway (West)

Motor Fuel Tax Collections By Municipality

| Community        | 2010 Population | Rate of MFT | When Enacted | 1 Yr Gallons | 1 Yr Tax \$ | # Stations | Locations of Stations Near Interstate | \$ per station | gal per station |
|------------------|-----------------|-------------|--------------|--------------|-------------|------------|---------------------------------------|----------------|-----------------|
| Alsip            | 19,725          | 0.05        |              |              |             |            |                                       |                |                 |
| Berwyn           | 54,016          | 0.01        | 1998         | 13,838,400   | 138,384     | 14         | none near interstate                  | 9,885          | 988,457         |
| Bolingbrook      | 70,977          | 0.05        | 1982         | 32,334,260   | 1,616,713   | 14         |                                       | 115,480        | 2,309,590       |
| Burbank          | 27,902          | 0.02        | 1993         | 26,208,948   | 524,179     | 14         | none near interstate                  | 37,441         | 1,872,068       |
| Carbon Cliff     | 1,689           | 0.01        | 2011         |              |             | 2          | near interstate                       |                |                 |
| Carbondale       | 25,597          | 0.03        | 1986         | 14,531,367   | 435,941     | 12         | none near interstate                  | 36,328         | 1,210,947       |
| Channahon        | 12,683          | 0.01        | 1992         | 7,500,000    | 75,000      | 4          | near interstate                       | 18,750         | 1,875,000       |
| Cicero           | 85,616          | 0.02        | 1993         | 33,000,000   | 660,000     | 11         | 4 near interstate                     | 60,000         | 3,000,000       |
| Danville- gas    | 33,904          | 0.059       | 2004         | 14,721,864   | 868,590     | 20         | 6 near interstate                     | 43,430         | 736,093         |
| Danville- diesel |                 | 0.03        | 2004         | 2,301,467    | 69,044      | 20         | 6 near interstate                     | 3,452          | 115,073         |
| DeKalb           | 43,862          | 0.035       | 2006         | 11,266,343   | 394,322     | 17         | 1 near interstate                     | 23,195         | 662,726         |
| Des Plaines      | 58,710          | 0.04        | 1994         | 42,087,576   | 1,683,503   | 24         | 2 at Tollway Oasis                    | 70,146         | 1,753,649       |
| Downers Grove    | 48,724          | 0.025       | 1998         | 13,675,960   | 341,899     | 10         | none near interstate                  | 34,190         | 1,367,596       |
| Evanston         | 74,239          | 0.04        | 1998         | 13,950,600   | 558,024     | 13         | none near interstate                  | 42,925         | 1,073,123       |
| Evergreen Park   | 20,821          | 0.03        | 1995         | 17,276,767   | 518,303     | 10         | none near interstate                  | 51,830         | 1,727,677       |
| Freeport         | 26,443          | 0.02        | 2003         | 12,323,150   | 246,463     | 10         | none near interstate                  | 24,646         | 1,232,315       |
| Galesburg        | 33,706          | 0.04        | 1985         | 17,651,371   | 441,284     | 12         | 1 near interstate                     | 36,774         | 1,470,948       |
| Highland Park    | 30,262          | 0.02        | 2005         | 23,223,050   | 464,461     | 9          | 3 near interstate                     | 51,607         | 2,580,339       |
| Joliet           | 152,812         | 0.01        | 1982         | 55,574,268   | 555,743     | 34         |                                       | 16,345         | 1,634,537       |
| Lincolnwood      | 12,359          | 0.02        | 2005         | 17,889,010   | 357,780     | 9          | 2 near interstate                     | 39,753         | 1,987,668       |
| Moline           | 43,768          | 0.01        | 1998         | 13,783,700   | 137,837     | 26         | 4 near interstate                     | 5,301          | 530,142         |
| Morton Grove     | 22,451          | 0.02        |              |              |             |            |                                       |                |                 |
| Mount Prospect   | 56,265          | 0.02        | 1997         | 15,677,150   | 313,543     | 13         | none near interstate                  | 24,119         | 1,205,935       |
| Naperville       | 144,560         | 0.02        | 1995         | 76,695,800   | 1,533,916   | 27         |                                       | 56,812         | 2,840,585       |
| Niles            | 30,068          | 0.025       | 2010         | 13,721,600   | 343,040     | 11         | none near interstate                  | 31,185         | 1,247,418       |
| Oak Forest       | 28,051          | 0.03        | 2003         | 12,433,339   | 373,000     | 9          | 1 near interstate                     | 41,444         | 1,381,482       |
| Oak Park         | 52,524          | 0.03        |              |              |             |            |                                       |                |                 |
| Park Ridge       | 37,775          | 0.03        | incr 2006    | 11,900,000   | 357,000     | 9          |                                       | 39,667         | 1,322,222       |
| Pekin            | 33,857          | 0.04        | 1996         | 10,586,525   | 423,461     | 14         | none near interstate                  | 30,247         | 756,180         |
| Peoria           | 121,170         | 0.05        | 1995         | 17,451,360   | 872,568     | 38         |                                       | 22,962         | 459,246         |
| Rock Island      | 39,684          | 0.02        | 1987         | 12,989,815   | 259,796     | 16         | none near interstate                  | 16,237         | 811,863         |
| Rolling Meadows  | 24,604          | 0.02        | 2006         | 11,876,950   | 237,539     | 11         | 2 near interstate                     | 21,594         | 1,079,723       |
| Rosemont         | 4,224           | 0.02        |              | 2,107,594    | 40,570      | 1          | 1 near interstate                     | 40,570         | 2,107,594       |
| Sycamore         | 17,500          | 0.02        | 2008         | 11,214,285   | 224,286     | 9          | none near interstate                  | 24,921         | 1,246,032       |

Motor Fuel Tax Collections By Municipality

| Community                                      | 2010 Population | Rate of MFT | When Enacted | 1 Yr Gallons | 1 Yr Tax \$ | # Stations | Locations of Stations Near Interstate | \$ per station | gal per station |
|--|-----------------|-------------|--------------|--------------|-------------|------------|---------------------------------------|----------------|-----------------|
| Urbana   | 40,550          | 0.024       | 2010         | 15,378,389   | 369,081     | 27         | 4 near interstate                     | 13,670         | 569,570         |
| Woodridge                                      | 35,968          | 0.025       | 1997         | 21,249,615   | 531,240     | 11         | 5 near interstate                     | 48,295         | 1,931,783       |
| Chicago  | 2,896,016       | 0.05        |              |              |             |            |                                       |                |                 |
| Cook County                                    |                 | 0.06        |              |              |             |            |                                       |                |                 |
| Will County                                    |                 |             |              |              |             |            |                                       |                |                 |
| DuPage County                                  |                 | 0.04        |              |              |             |            |                                       |                |                 |
| Kane County                                    |                 | 0.04        |              |              |             |            |                                       |                |                 |
| McHenry County                                 |                 | 0.04        |              |              |             |            |                                       |                |                 |
| <u>Projections if implement in Tinley Park</u> |                 |             |              |              |             |            |                                       |                |                 |
| Tinley Park                                    | 58,323          | 0.01        |              | 13,000,000   | 130,000     | 10         | 1 near interstate                     | 13,000         | 1,300,000       |
|  |                 | 0.02        |              | 13,000,000   | 260,000     | 10         | 1 near interstate                     | 26,000         | 1,300,000       |
|  |                 | 0.03        |              | 13,000,000   | 390,000     | 10         | 1 near interstate                     | 39,000         | 1,300,000       |

**FIDELITY NATIONAL TITLE INSURANCE COMPANY  
TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| Taxing District | Primary Liability | Amount of Tax | Address | Telephone | Comments | Link to Website |
|-----------------|-------------------|---------------|---------|-----------|----------|-----------------|
|-----------------|-------------------|---------------|---------|-----------|----------|-----------------|

**State Level**

|          |        |          |                                      |              |   |   |
|----------|--------|----------|--------------------------------------|--------------|---|---|
| Illinois | Seller | \$1/1000 | 101 W Jefferson St, Springfield, IL. | 217-782-2135 | State declaration form - complete online:<br><a href="http://www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm">www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm</a> | <a href="https://www.revenue.state.il.us/app/rtidi/">https://www.revenue.state.il.us/app/rtidi/</a> |
|----------|--------|----------|--------------------------------------|--------------|---|---|

**ALL Transactions in Cook and DuPage (eff 2015) County should use MyDec for submitting and paying transfer taxes. Go to <https://mytax.illinois.gov/MyDec/>**

**County Level**

|                     |                                    |         |   |                |  |  |
|---------------------|------------------------------------|---------|---|----------------|--|--|
| Cook<br>Amd 3-23-15 | Seller                             | .25/500 | 118 N. Clark St.<br>#120<br>Chicago IL 60602      | (312) 603-5050 | Has its own declaration form:<br><a href="http://www.ccrd.info/CCRD/1031/forms/CookCountyRealEstateTransfer.PDF">www.ccrd.info/CCRD/1031/forms/CookCountyRealEstateTransfer.PDF</a><br>Uncorporated Cook County Land requires a Zoning Certificate Eff. 3-21-15<br><a href="http://www.cookcountyil.gov/wp-content/uploads/2014/06/ZONING-COMPLIANCE-APPLICATION-TEXT-INPUT_March_2015.pdf">http://www.cookcountyil.gov/wp-content/uploads/2014/06/ZONING-COMPLIANCE-APPLICATION-TEXT-INPUT_March_2015.pdf</a> | <a href="http://www.co.cook.il.us">www.co.cook.il.us</a>       |
| DeKalb              | Either Party / Seller<br>Customary | .25/500 | 110 E. Sycamore St<br>Sycamore, IL 60178          | (815) 896-7156 | Use state declaration form:<br><a href="http://www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm">www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm</a>  | <a href="http://www.dekalbcounty.org">www.dekalbcounty.org</a> |
| DuPage              | Either Party / Seller<br>Customary | .25/500 | 421 N. County Farm Road<br>Wheaton IL 60134       | (630) 682-7200 | Use state declaration form:<br><a href="http://www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm">www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm</a>  | <a href="http://www.dupageco.org">www.dupageco.org</a>         |
| Kane                | Either Party / Seller<br>Customary | .25/500 | 719 S. Batavia Ave.<br>Bldg. C<br>Geneva IL 60134 | (630) 232-5935 | Use state declaration form:<br><a href="http://www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm">www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm</a>  | <a href="http://www.co.kane.il.us">www.co.kane.il.us</a>       |
| Kendall             | Either Party / Seller<br>Customary | .25/500 | 111 W. Fox St.<br>Yorkville IL 60560              | (630) 553-4112 | Use state declaration form:<br><a href="http://www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm">www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm</a>  | <a href="http://www.co.kendall.il.us">www.co.kendall.il.us</a> |
| Lake                | Either Party / Seller<br>Customary | .25/500 | 18 N. County St.<br>Waukegan IL 60085             | (847) 377-2575 | Use state declaration form:<br><a href="http://www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm">www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm</a>  | <a href="http://www.co.lake.il.us">www.co.lake.il.us</a>       |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

**FIDELITY NATIONAL TITLE INSURANCE COMPANY  
TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| <b>Taxing District</b> | <b>Primary Liability</b>        | <b>Amount of Tax</b>     | <b>Address</b>                           | <b>Telephone</b> | <b>Comments</b>  | <b>Link to Website</b>  |
|------------------------|---------------------------------|--------------------------|--|------------------|--|---|
| McHenry                | Either Party / Seller Customary | .25/500                  | 2200 N. Seminary Ave. Woodstock IL 60098 | (815) 334-4110   | Use state declaration form: <a href="http://www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm">www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm</a>                             | <a href="http://www.co.mchenry.il.us">www.co.mchenry.il.us</a>  |
| Peoria                 | Either Party / Seller Customary | .25/500                  | 324 Main St. Peoria IL 61602             | (309) 672-6090   | Use state declaration form: <a href="http://www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm">www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm</a>                             | <a href="http://www.co.peoria.il.us">www.co.peoria.il.us</a>  |
| Will                   | Either Party / Seller Customary | .25/500                  | 58 E. Clinton Suite 100 Joliet IL 60432  | (815) 740-4637   | Use state declaration form: <a href="http://www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm">www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm</a>                             | <a href="http://www.willcountyvillinois.com">www.willcountyvillinois.com</a>  |
| Winnebago              | Either Party / Seller Customary | .25/500                  | 404 Elm St. Rockford IL 61101            | (815) 987-3100   | Use state declaration form: <a href="http://www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm">www.revenue.state.il.us/LocalGovernment/PropertyTax/rett.htm</a>                             | <a href="http://www.co.winnebago.il.us">www.co.winnebago.il.us</a>  |
| <b>Municipal Level</b> |                                 |                          |  |                  |  |   |
| Addison                | Buyer                           | 2.50/1000                | 1 Friendship Plaza Addison IL 60101      | (630) 693-7564   | Water bill must be paid; sewer inspection required; copy of state declaration and deed required if exempt. \$50 Fee for Exempt Stamp as of 7-1-11 Rev 6-11   | <a href="http://www.addisonadvantage.org">www.addisonadvantage.org</a>  |
| Alsip                  | Seller                          | 3.50/1000 (min. of 1000) | 4500 W. 123 St. Alsip IL 60803           | (708) 385-6902   | Final water reading and bill must be paid; copy of sales contract required; has local form; \$15 charge for exempt stamp; no personal checks   | <a href="http://www.villageofalsip.org">www.villageofalsip.org</a><br><b>Local Form:</b> <a href="http://www.villageofalsip.org/Reports/Real%20Property%20Transfer%20Tax%20Declaration%20Form.pdf">www.villageofalsip.org/Reports/Real%20Property%20Transfer%20Tax%20Declaration%20Form.pdf</a> |
| Aurora                 | Seller                          | 3.00/1000                | 44. E Downer Place Aurora IL 60507       | (630) 906-7414   | Final water reading and bill must be paid; has local form; state declaration (original or copy) signed by at least one party required with legal attached; Has \$30 Fee for Exempt Stamp as of 11-1-17 | <a href="http://www.aurora-il.org">www.aurora-il.org</a><br><b>Local Form:</b> <a href="http://www.aurora-il.org/finance/revenue/realstatetax/index.php">www.aurora-il.org/finance/revenue/realstatetax/index.php</a>   |
| Bartlett               | Seller                          | 3.00/1000                | 228 S. Main Bartlett IL 60103            | (630) 837-0800   | Sums due must be paid; final water reading; copy of deed and state declaration or contract required; has local form  | <a href="http://www.village.bartlett.il.us">www.village.bartlett.il.us</a><br><b>Local Form:</b> <a href="http://www.village.bartlett.il.us/assets/pdfs/transtax.pdf">www.village.bartlett.il.us/assets/pdfs/transtax.pdf</a>   |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

**FIDELITY NATIONAL TITLE INSURANCE COMPANY**  
**TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| <b>Taxing District</b>     | <b>Primary Liability</b> | <b>Amount of Tax</b>                    | <b>Address</b>                                       | <b>Telephone</b>                      | <b>Comments</b>  | <b>Link to Website</b>   |
|----------------------------|--------------------------|---|--|---------------------------------------|--|--|
| Bedford Park               | Seller                   | No Transfer Tax – See Comments for fees | 6701 Archer Rd.<br>Bedford Park IL 60501             | (708) 458-2067                        | 50.00 per transaction<br>Water bills must be paid; inspection required; has local form   | <a href="http://www.villageofbedfordpark.com">www.villageofbedfordpark.com</a><br><b>Local Form:</b><br><a href="http://www.villageofbedfordpark.com/pif.htm">www.villageofbedfordpark.com/pif.htm</a>           |
| Bellwood                   | Seller                   | 5.00/1000                               | 3200 Washington Blvd.<br>Bellwood IL 60104           | (708) 547-3500                        | Final water reading; home inspection required; has local form; original or copy of deed and state declaration required; \$10 fee for exempt stamp  | <a href="http://www.villageofbellwood.com">www.villageofbellwood.com</a>   |
| Berkley                    | Seller                   | No Transfer Tax – See Comments for fees | 5819 Electric Ave.<br>Berkley IL 60163               | (708) 449-8840                        | 253.00 per transaction. Original deeds required; water bills, fines, etc. must be paid; sump pump inspection; compliance stamp   | <a href="http://www.berkeley.il.us">www.berkeley.il.us</a>   |
| Berwyn                     | Seller                   | 10.00/1000                              | 6700 W. 26th St.<br>Berwyn IL 60402                  | (708) 788-2660                        | Final water reading; inspection required; has local form; \$25 fee for exempt stamp; original deed; Dec for Cook and Illinois  | <a href="http://www.berwyn-il.gov">www.berwyn-il.gov</a>   |
| Bolingbrook                | Split Equally            | 3.75/500                                | 375 West Briarcliff<br>Bolingbrook IL 60440          | (630) 226-8455                        | Final meter reading; surms due must be paid; state declaration required; has local form; \$50 fee for exempt stamp   | <a href="http://www.bolingbrook.com">www.bolingbrook.com</a><br><b>Local Form:</b><br><a href="http://www.bolingbrook.com/munigov/vob_forms/res-xfer.pdf">www.bolingbrook.com/munigov/vob_forms/res-xfer.pdf</a> |
| Broadview<br>Added 8-12-10 | Seller                   | \$175 Stamp                             | 2350 S. 25 <sup>th</sup> Ave.<br>Broadview, IL 60155 | (708)345-8174                         | NOT A TRANSFER TAX<br>Inspection required to obtain Certificate of Occupancy (Fee \$100)   | <a href="http://www.broadview-il.gov/">http://www.broadview-il.gov/</a>  |
| Brookfield                 | Buyer and Seller         | No Transfer Tax                         | 8820 Brookfield Ave<br>Brookfield, IL 60513          | 708-485-7344 x3                       | Buyer-obtained home inspection required for all single family and any 2-3 unit multifamily residential buildings and certificate of compliance form must be submitted prior to the transfer of ownership; A final water read request must be submitted to the water billing dept. prior to transfer of ownership | <a href="http://www.brookfieldil.gov">www.brookfieldil.gov</a>   |
| Buffalo Grove              | Seller                   | 3.00/1000                               | 50 Raupp Blvd<br>Buffalo Grove IL 60089              | (847) 459-2500                        | Water bill, tickets, invoices must be paid; has local form   | <a href="http://www.vbg.org">www.vbg.org</a>   |
| Burbank                    | Seller                   | 5.00/1000                               | 6530 W. 79th St.<br>Burbank IL 60459                 | (708) 599-5500<br>City Clerk's Office | Has local form; original deed required if exempt; no personal checks   | <a href="http://www.burbankil.gov">www.burbankil.gov</a>   |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.



**FIDELITY NATIONAL TITLE INSURANCE COMPANY  
TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| <b>Taxing District</b> | <b>Primary Liability</b> | <b>Amount of Tax</b> | <b>Address</b>  | <b>Telephone</b> | <b>Comments</b>   | <b>Link to Website</b>   |
|------------------------|--------------------------|----------------------|---|------------------|---|--|
| Burnham                | Buyer                    | 5.00/1000            | 14450 Mainstee<br>Burnham IL 60633  | (708) 862-9150   | Final water reading; has local form; cash or money order required   |  |
| Calumet City           | Split Equally            | 8.00/1000            | 204 Pulaski Rd.<br>Calumet City IL 60409<br>Inspection Services:<br>687 Wentworth | (708) 891-8120   | Water bill must be paid; inspection required; state declaration form required; has local form; need plat of survey; \$50 fee for exempt stamps  | <a href="http://www.calumetcity.org">www.calumetcity.org</a><br><b>Local Form:</b><br><a href="http://www.calumetcity.org/links/pdf/RealEstate.pdf">www.calumetcity.org/links/pdf/RealEstate.pdf</a>   |
| Calumet Park           | Buyer                    | 5.00/1000            | 12409 S. Throop St.<br>Calumet Park IL 60827                                      | (708) 389-0851   | Final water reading required; inspection required (\$100); has local form; no personal checks   | <a href="http://www.calumetparkvillage.org">www.calumetparkvillage.org</a>   |
| Carol Stream           | Seller                   | 3.00/1000            | 500 N. Gary Ave.<br>Carol Stream IL 60188   | (630) 665-7050   | Water meter reading, water, sewer and sums due must be paid; has local form; copy of sales contract required  | <a href="http://www.carolstream.org">www.carolstream.org</a><br><b>Local Form:</b><br><a href="http://www.carolstream.org/reference/forms/finance/realestatetransfertaxstampapp.pdf">www.carolstream.org/reference/forms/finance/realestatetransfertaxstampapp.pdf</a>   |
| Channahon              | Buyer                    | 3.00/1000            | 24441 W. Earnes<br>Channahon IL 60410   | (815) 467-5311   | Water reading; sums due must be paid; has local form; original deed required  | <a href="http://www.channahon.org">www.channahon.org</a>   |
| Chicago                | Buyer                    | 3.75/500             | 121 N. LaSalle St.<br>Room 107<br>Chicago IL 60602                                | (312) 747-9723   | Water/Sewer bills must be paid; compliance w/ building registration ordinance; has local form; applicable to some leaseholds; certificate of zoning compliance required as of 12/1/97 for non-condo residential resales   | <a href="http://egov.cityofchicago.org/city/webportal/home.do">http://egov.cityofchicago.org/city/webportal/home.do</a><br><b>Local Form:</b><br><a href="http://egov.cityofchicago.org/webportal/COCWebPortal/COC_ATTACH/RPPTFillable42508_1.pdf">http://egov.cityofchicago.org/webportal/COCWebPortal/COC_ATTACH/RPPTFillable42508_1.pdf</a> |
|                        | Seller                   | 1.50/500             |   |                  |   |  |
| Chicago Heights        | Seller                   | 4.00/1000            | 1601 Chicago Road<br>Chicago Heights, IL 60411                                    | (708) 756-5300   | Water bill must be paid; inspections required; has local form; copy of deed   | <a href="http://www.chicagoneights.net">www.chicagoneights.net</a>   |
| Cicero                 | Seller                   | 10.00/1000           | 4937 W. 25th St<br>Cicero IL 60804  | (312) 565-3100   | Water bill must be paid. Original deed, state and county declarations, and "basement/attic affidavit" required. Certificate of compliance & inspection required for many types of transactions, including (according to the ordinance) a mortgage refinancing. Has local form. \$50 fee for exempt stamp. No cash accepted. | <a href="http://www.thetownofcicero.com">www.thetownofcicero.com</a>   |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

**FIDELITY NATIONAL TITLE INSURANCE COMPANY  
TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| <b>Taxing District</b>                    | <b>Primary Liability</b> | <b>Amount of Tax</b>                    | <b>Address</b>                                 | <b>Telephone</b> | <b>Comments</b>  | <b>Link to Website</b>   |
|---|--------------------------|---|--|------------------|--|--|
| Elmhurst                                  | Seller                   | 1.50/1000<br>(see<br>Comments)          | 209 N. York St<br>Elmhurst IL 60126            | (630) 530-3000   | Tax exemption basis must be stated on face of deed; no other doc. need be submitted to the city. Sums due must be paid; final water reading; inspection required; copy of signed sales contract required; has local form   | <a href="http://www.elmhurst.org">www.elmhurst.org</a><br><b>Local Form:</b><br><a href="http://www.elmhurst.org/index.asp?NID=592">www.elmhurst.org/index.asp?NID=592</a>   |
| Elmwood Park                              | Seller                   | 5.00/1000                               | 11 Conti Parkway<br>Elmwood Park IL 60707      | (708) 452-7300   | Water, sewer, other bills must be paid; deed and water reading required; two inspections required; copy of deed and declaration required; has local form; \$35 fee for exempt stamp  | <a href="http://www.elmwoodpark.org">www.elmwoodpark.org</a><br><b>Local Forms:</b><br><a href="http://www.elmwoodpark.org/forms/Default.htm">www.elmwoodpark.org/forms/Default.htm</a>  |
| Evanston                                  | Seller                   | 5.00/1000                               | 2100 Ridge<br>Evanston IL 60201                | (847) 866-2925   | Water bill must be paid, has local form; exempt stamp incurs fee of \$100  | <a href="http://www.cityofevanston.org">www.cityofevanston.org</a>   |
| Evergreen Park                            | Seller                   | 5.00/1000<br>(min. of \$100)            | 9418 S. Kedzie<br>Evergreen Park IL 60805      | (708) 229-8215   | Final water reading: \$50.00 housing inspection before stamps may issue; has local form; <a href="#">see exemptions information</a>  | <a href="http://www.evergreenpark-ill.com">www.evergreenpark-ill.com</a><br><b>Local Form:</b><br><a href="http://www.evergreenpark-ill.com/LinkClick.aspx?fileticket= PFOVTANNts%3d&amp;tabid=111">www.evergreenpark-ill.com/LinkClick.aspx?fileticket= PFOVTANNts%3d&amp;tabid=111</a> |
| Forest Park<br><small>Rev 9-27-10</small> | Seller                   | No Transfer Tax – See Comments for fees | 517 Des Plaines Ave<br>Forest Park IL 60130    | (708) 366-2323   | Compliance stamp required (fee) - Stamp required for exempt transactions – contact Village – no fee for Exempt stamp   | <a href="http://www.forestpark.net">www.forestpark.net</a><br><b>Certificate of Compliance:</b><br><a href="http://www.forestpark.net/pdf/PropertyInspection.pdf">www.forestpark.net/pdf/PropertyInspection.pdf</a>  |
| Franklin Park                             | Seller                   | No Transfer Tax – See Comments for fees | 9500 W. Belmont Ave.<br>Franklin Park IL 60131 | (847) 671-8795   | Zoning administrator's approval and inspection required for multi-family, commercial and industrial properties; violations disclosed must be corrected; order final water bill (547-671-8292) at least 5 days in advance; submit current survey and original deed to building dept. At least 3 days prior to closing. Fee for Seal on Deed | <a href="http://www.vofp.com">www.vofp.com</a><br><b>Pre-Sale Inspection Info/Forms:</b><br><a href="http://www.vofp.com/index.php?module=article&amp;view=106">www.vofp.com/index.php?module=article&amp;view=106</a>   |
| Glencoe<br><small>Added 3-20-14</small>   | Seller                   | No Transfer Tax (No fee for Exemption)  | 675 Village Court,<br>Glencoe, IL 60022-1609   | (847) 835-4113   | Certificate and Final Water Bill payment required for exemption. Certificate not attached to deed.   | <a href="http://www.villageofglencoe.org/default.aspx">http://www.villageofglencoe.org/default.aspx</a>  |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

**FIDELITY NATIONAL TITLE INSURANCE COMPANY  
TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| <b>Taxing District</b> | <b>Primary Liability</b> | <b>Amount of Tax</b>                    | <b>Address</b>   | <b>Telephone</b> | <b>Comments</b>   | <b>Link to Website</b>   |
|------------------------|--------------------------|---|--|------------------|---|--|
| Country Club Hills     | Seller                   | 5.00/1000<br>(min. of \$50)             | 4200 W. 183rd St.<br>Country Club Hills IL<br>60478    | (708) 798-2616   | Final water reading; sums due must be paid; no personal checks; copy of contract and declaration required; has local form   | <a href="http://www.countryclubhills.org">www.countryclubhills.org</a>   |
| Countryside            | Seller                   | No Transfer Tax – See Comments for fees | 5550 East Ave.<br>Countryside IL<br>60525              | (708) 354-7270   | \$50.00 per transaction<br>Water, sewer, and weed cutting charges must be paid; receipts required; has local form; no personal checks; final \$20 reading   | <a href="http://www.countryside-il.org">www.countryside-il.org</a><br><b>Local Form:</b><br><a href="http://www.countryside-il.org/inforesources/Forms/RET%20Declaration%20Form%2010-25-05%20(3).pdf">www.countryside-il.org/inforesources/Forms/RET%20Declaration%20Form%2010-25-05%20(3).pdf</a> |
| Des Plaines            | Seller                   | 2.00/1000                               | 1420 Miner St.<br>Suite 301<br>Des Plaines IL<br>60016 | (847) 391-5366   | Final water reading; code violations must be cured; inspection required if residential rental; has local form; need IL PTAX form and county declaration; \$10 fee for exempt stamp; plat of survey required | <a href="http://www.desplaines.org">www.desplaines.org</a><br><b>Local Form:</b><br><a href="http://www.desplaines.org/ReferenceDesk/FormsandPermits/RealEstateTransferForm.pdf">www.desplaines.org/ReferenceDesk/FormsandPermits/RealEstateTransferForm.pdf</a>                                   |
| Dolton                 | Seller                   | 5.00/1000<br>Added 5-20-10              | 14014 Park Ave.<br>Dolton IL 60419                     | (708) 849-4000   | Water bill must be paid; \$150 housing inspection fee before stamps may issue; has local form; \$10 fee even if exempt  | <a href="http://www.villageofdolton.com">www.villageofdolton.com</a>   |
| East Hazel Crest       | Buyer                    | No Transfer Tax – See Comments for fees | 1904 W. 174th St.<br>East Hazel Crest IL<br>60429      | (708) 798-0213   | \$25.00 per transaction<br>Water bill and other sums due must be paid; has local form; final water reading  | <a href="http://easthazelcrest.com">http://easthazelcrest.com</a>  |
| Elgin                  | Seller                   | No Transfer Tax – See Comments for fees | 150 Dexter Court<br>Elgin, IL 60120                    | (847) 931-5639   | Final water reading sums due must be paid; inspection required if violations exist; stamp required; includes exempt transactions; has local form  | <a href="http://www.cityofelgin.org">www.cityofelgin.org</a><br><b>Local Form:</b><br><a href="http://www.cityofelgin.org/index.asp?NID=428">www.cityofelgin.org/index.asp?NID=428</a>   |
| Elk Grove Village      | Seller                   | 3.00/1000                               | 901 Wellington Ave.<br>Elk Grove Village IL<br>60007   | (847) 439-3900   | Water and sewer bills must be paid; final water reading 2-3 days prior to closing; \$10 fee for exempt stamp; has local form; copy of deed and state declaration required                                   | <a href="http://www.elkgrove.org">www.elkgrove.org</a><br><b>Local Form:</b><br><a href="http://www.elkgrove.org/finance/rett.htm">www.elkgrove.org/finance/rett.htm</a>   |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

**FIDELITY NATIONAL TITLE INSURANCE COMPANY**  
**TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| Taxing District       | Primary Liability  | Amount of Tax  | Address   | Telephone           | Comments   | Link to Website  |
|-----------------------|--------------------|--|---|---------------------|--|--|
| Glen Ellyn            | Seller             | 3.00/1000<br>(Payment of tax may be waived but stamp required) | 535 Duane St.<br>Glen Ellyn IL 60137              | (630) 469-5000      | Water, sewer, parking tickets and other sums due must be paid; sales contract or deed required; has local form; clearwater inspection must be conducted on homes prior to obtaining transfer tax stamp.    | <a href="http://www.glenellyn.org">www.glenellyn.org</a><br><b>Local Form:</b><br><a href="http://www.glenellyn.org/2009_Finance/Real_Estate_Transfer_Stamps.html">www.glenellyn.org/2009_Finance/Real Estate Transfer Stamps.html</a>                                 |
| Glendale Heights      | Seller             | 3.00/1000  | 300 E. Fullerton<br>Glendale Heights IL 60139     | (630) 260-6000 x333 | Water and sewer bills must be paid; has local form; \$25 fee for exempt stamp; copy of deed and declaration required; need plat of survey; certificate of compliance by building dept.; no personal checks | <a href="http://www.glendaleheights.org">www.glendaleheights.org</a>   |
| Glenwood              | Seller             | 5.00/1000  | 1 Asselborn Way<br>Glenwood IL 60425              | (708) 753-2400      | Occupancy inspection required (s35.0c); water bill must be paid; has local form; copy of contract required; no personal checks   | <a href="http://www.glenwood-il.com">www.glenwood-il.com</a><br><b>Local Form:</b><br><a href="http://www.glenwood-il.com/pdf/real_estate_transfer_declaration.pdf">www.glenwood-il.com/pdf/real estate transfer declaration.pdf</a>                                   |
| Golf<br>Added 9-15-10 | Seller/<br>Grantor | 4.50/1000  | 1 Briar Road<br>Golf, IL 60029                    | 847-998-8852        | Note: Ordinance recorded in Cook County as document # 0041043860<br><u>ORDINANCE REPEALED MAY 19, 2003</u>   | <a href="http://villageofgolf.us/">http://villageofgolf.us/</a>  |
| Hanover Park          | Seller             | \$3.00/1000  | 2121 W. Lake St.<br>Hanover Park IL 60103         | (630) 372-4200      | Sums due must be paid; has local form; \$10 fee for exempt stamp   | <a href="http://www.hanoverparkillinois.org">www.hanoverparkillinois.org</a>   |
| Harvey                | Split Equally      | 5.00/1000<br>(See Comments)                                    | 15320 Broadway<br>Harvey IL 60426                 | (708) 210-5300      | Tax due plus \$60 Buyer's Expense for Administrative Processing Fee<br>Water bill must be paid; inspection required; copy of deed required; charge for exempt stamp; has local form                        | <a href="http://www.cityofharvey.org">www.cityofharvey.org</a><br><b>Local Forms:</b><br><a href="http://cityofharvey.org/site2/forms/Exempt_Transfer_Stamp_Requirements.pdf">http://cityofharvey.org/site2/forms/Exempt Transfer Stamp Requirements.pdf</a>           |
| Harwood Heights       | Buyer              | 10.00/1000   | 7343 W. Lawrence Ave.<br>Harwood Heights IL 60706 | (708) 867-7200      | Water bill must be paid; inspection required (\$50); has local form; deed and Illinois declaration required; \$50 fee for exempt stamp   | <a href="http://www.harwoodheights.org">www.harwoodheights.org</a><br><b>Local Form:</b><br><a href="http://www.harwoodheights.org/UserFiles/File/real_estate_transfer_declaration.pdf">www.harwoodheights.org/UserFiles/File/real estate transfer declaration.pdf</a> |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

**FIDELITY NATIONAL TITLE INSURANCE COMPANY  
TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| Taxing District                           | Primary Liability | Amount of Tax                           | Address   | Telephone      | Comments  | Link to Website  |
|---|-------------------|---|---|----------------|---|--|
| Highland Park                             | Seller            | 5.00/1000                               | 1707 St. John's Ave<br>Highland Park, IL<br>60035 | (847) 432-0800 | Water bill must be paid; original deed required for exempt only; has local form; no personal checks   | <a href="http://www.cityvhpil.com">www.cityvhpil.com</a><br><b>Local Form:</b><br><a href="http://www.cityvhpil.com/pdf/finance/rett_declaration.pdf">www.cityvhpil.com/pdf/finance/rett_declaration.pdf</a>   |
| Highwood<br>(SEE COMMENTS)<br>Rev 8-20-14 | Seller            | 5.00/1000                               | 1707 Highwood Ave<br>Highwood, IL 60040           | (847) 432-1924 | The transfer fee is applicable for town of Fort Sheridan Subdivision; has local form; copy of deed required, no personal checks<br>Moratorium on transfer tax issues on January 1, 2012.  | <a href="http://www.cityofhighwood.com">www.cityofhighwood.com</a>   |
| Hillside                                  | Buyer             | 3.75/500                                | 425 N. Hillside Ave.<br>Hillside, IL 60162        | (708) 449-6450 | Final water reading and inspection required (\$20); original Illinois declaration required; has local form  | <a href="http://www.hillside-il.org">www.hillside-il.org</a><br><b>Local Form:</b><br><a href="http://www.hillside-il.org/downloads/forms/realestatetransferdeclarationform.pdf">www.hillside-il.org/downloads/forms/realestatetransferdeclarationform.pdf</a> |
| Hoffman Estates                           | Seller            | 3.00/1000                               | 1900 Hassell Rd<br>Hoffman Estates IL<br>60195    | (847) 862-9100 | Water bill must be paid; has local form; Illinois declaration required; \$10 fee and copy of deed for exempt stamp  | <a href="http://www.hoffmanestates.com">www.hoffmanestates.com</a><br><b>Local Form:</b><br><a href="http://www.hoffmanestates.com/Modules/ShowDocument.aspx?documentid=501">www.hoffmanestates.com/Modules/ShowDocument.aspx?documentid=501</a>               |
| Indian Head Park<br>Added 3-20-14         | Seller            | No Transfer Tax                         | 201 Acacia Dr.,<br>Indian Head Park, IL<br>60525  | (708) 246-3080 | Inspection Sticker Required   | <a href="http://www.indianheadpark-il.gov/">http://www.indianheadpark-il.gov/</a>  |
| Island Lake                               | Seller            | No Transfer Tax – See Comments for fees | 3720 Greenleaf Ave<br>Island Lake IL 60042        | (847) 526-8764 | Village has enacted 3 ordinances affecting property per email to Doug Karien July 2004 from Village Attorney Danielle Diamond, Diamond & LeSueur, 3431 W. Elm St., McHenry, IL 63050 (615) 385-6840<br>\$50 fee to seller for electrical compliance inspection. | <a href="http://www.villageofislandlake.com">www.villageofislandlake.com</a>   |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

**FIDELITY NATIONAL TITLE INSURANCE COMPANY**  
**TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| <b>Taxing District</b> | <b>Primary Liability</b> | <b>Amount of Tax</b>                    | <b>Address</b>                               | <b>Telephone</b>                         | <b>Comments</b>   | <b>Link to Website</b>  |
|------------------------|--------------------------|---|--|--|---|---|
| Joliet                 | Seller                   | 3.00/1000                               | 150 W. Jefferson<br>Joliet IL 60432          | (815) 724-3902                           | Residential transfer information and disclosure form required before contract entered into if residential (single family, condominium or townhome); signed form required for purchase of stamps; sums due must be paid; final water reading; original deed required; has local forms. Water/Lien Letter required as of July 2016 to purchase stamp. Letter good for 4 business dates for the date of the final meter reading. | <a href="http://www.cityofjoliet.info">www.cityofjoliet.info</a>  |
| Lake Forest            | Buyer                    | 4.00/1000                               | 220 E. Deerpath<br>Lake Forest IL 60045      | (847) 234-2600                           | Deeds or other transfers executed and delivered pursuant to contracts dated prior to 5/1/06 are exempt - even if recorded on or after 7-5-06 but only if recorded on or before 12-31-06; has local forms.   | <a href="http://www.cityoflakeforest.com">www.cityoflakeforest.com</a><br><b>Local Forms:</b><br><a href="http://www.cityoflakeforest.com/pdf/cq/rett_app.pdf">www.cityoflakeforest.com/pdf/cq/rett_app.pdf</a> |
| Lansing                | N/A                      | N/A                                     | 3141 Ridge Rd.<br>Lansing, IL 60438          | (708) 895-7200                           | Must obtain transfer certificate upon proof of payment water charges, grass cutting charges, ambulance charges, property maintenance charges, and judgments. Applies to all transfers of real property and beneficial interests in real property.   | <a href="http://www.lansingmunicipal.com">www.lansingmunicipal.com</a>  |
| Lincolnshire           | Buyer                    | 3.00/1000                               | 1 Olde Half Day Rd.<br>Lincolnshire IL 60069 | (847) 883-8600                           | Water bill must be paid; copy of Illinois declaration required  | <a href="http://www.village.lincolnshire.il.us">www.village.lincolnshire.il.us</a>  |
| Lincolnwood            | Seller                   | No Transfer Tax - See Comments for fees | 6900 Lincoln Ave.<br>Lincolnwood IL 60712    | (847) 677-7378                           | Ordinance 2006-2711 DOC #0616716038 \$20 Certificate of Payment - Expires if not recd within 20 days of issue   | <a href="http://www.lincolnwoodil.org">www.lincolnwoodil.org</a>  |
| Lyons                  | Seller                   | No Transfer Tax - See Comments for fees | 7801 W. Ogden Ave<br>Lyons, IL 60134         | (708) 442-4506                           | Inspection required (\$100 fee to Seller)<br>Water bill must be paid  | <a href="http://www.villageoflyons-il.net">www.villageoflyons-il.net</a>  |
| Lynwood                | Seller                   | No Transfer Tax - See Comments for fees | 21460 Lincoln Hwy<br>Lynwood, IL 60411       | (708) 758-6101<br>(708) 758-5434 (water) | Certificate of Compliance required and water must be paid; Application available on the Village website; Inspection fee of \$100 shall be paid prior to inspection; contact public works at 708-758-8434 to schedule final reading on water meter 48 hours prior to moving  | <a href="http://www.lynwoodil.us">www.lynwoodil.us</a>  |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

**FIDELITY NATIONAL TITLE INSURANCE COMPANY  
TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| <b>Taxing District</b> | <b>Primary Liability</b> | <b>Amount of Tax</b>                    | <b>Address</b>   | <b>Telephone</b>                          | <b>Comments</b>   | <b>Link to Website</b>   |
|------------------------|--------------------------|---|--|---|---|--|
| Markham                | Seller                   | No Transfer Tax – See Comments for fees | 16313 Kedzie Pkwy.<br>Markham IL 60426                         | (708) 331-4905                            | TITLE 15 SS 151.22 requires inspections to get occupancy permit - inspection fee \$400 as of 7-1-06   | <a href="http://www.cityofmarkham.net">www.cityofmarkham.net</a>   |
| Matteson               | Seller                   | No Transfer Tax                         | 4900 Village Commons<br>Matteson, IL                           | (708) 283-4900                            | Village inspection requirement upon sale  | <a href="http://www.villageofmatteson.org">http://www.villageofmatteson.org</a>  |
| Maywood                | Seller                   | 4.00/1000                               | 40 E. Madison Plaza<br>Maywood IL 60153                        | (708) 450-6313                            | Water bill must be paid; inspection and original deed required; has local form  | <a href="http://www.maywood-il.org">www.maywood-il.org</a>   |
| McCook                 | Seller                   | 5.00/1000 (min. of 1000)                | 5000 Glencoe Ave.<br>McCook IL 60525                           | (708) 447-9030                            | Water bill must be paid; charge for some exemptions; applicable to some leaseholds; has local form; original deed; residential building inspection  | <a href="http://www.villageofmccook.org">www.villageofmccook.org</a><br><b>Local Form:</b><br><a href="http://www.villageofmccook.org/forms/TransferTax.pdf">www.villageofmccook.org/forms/TransferTax.pdf</a> |
| Melrose Park           | Seller                   | No Transfer Tax – See Comments for fees | 1000 N. 25th<br>Melrose Park IL 60160                          | (708) 343-4000                            | Village inspection required; fees: \$75 and up, allow two weeks \$150 – residential inspection with no violations - \$250 inspection with violation corrections – to the seller             | <a href="http://www.melrosepark.org">www.melrosepark.org</a>   |
| Mettawa                | Buyer                    | 5.00/1000                               | 26225 N.<br>Riverwoods Blvd<br>(PO Box M),<br>Mettawa IL 60045 | Ph: (847) 573-1460<br>Fax: (224) 218-2242 | Original deed or facsimile ABI required; has local form   | <a href="http://www.mettawa.org">www.mettawa.org</a>   |
| Midlothian             |                          | No Transfer Tax – See Comments for fees | 14801 S. Pulaski<br>Midlothian Illinois 60445                  | (708) 389-0200                            | Payment stamp ordinance effective 6-1-07  | <a href="http://www.villageofmidlothian.net">www.villageofmidlothian.net</a>   |
| Monee                  | Seller                   | No Transfer Tax – See Comments for fees | 5130 W. Court St.<br>Monee, IL 60449                           | (708) 534-8301                            | Payment Stamp requires transferor to notify village 14 days prior to transfer. Ordinance is not clear if this applies to all properties or just residential. See Will City Doc #R2007095327 | <a href="http://www.villageofmonee.org">www.villageofmonee.org</a>   |
| Montgomery             | Seller                   | No Transfer Tax – See Comments          | 200 N. River Street<br>Montgomery, IL 60538                    | (630) 896-8080                            | Final water bill from village and final sewer bill from Fox Valley Metro  | <a href="http://www.ci.montgomery.il.us">www.ci.montgomery.il.us</a>   |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

**FIDELITY NATIONAL TITLE INSURANCE COMPANY  
TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| <b>Taxing District</b>           | <b>Primary Liability</b> | <b>Amount of Tax</b>                    | <b>Address</b>   | <b>Telephone</b> | <b>Comments</b>   | <b>Link to Website</b>   |
|----------------------------------|--------------------------|---|--|------------------|---|--|
| Morton Grove                     | Seller                   | 3.00/1000                               | 6101 Capulina St.<br>Morton Grove IL<br>60053              | (847) 965-4100   | Water and sewer bills must be paid; has local form; copy of Illinois declarations and sales contract required; no personal checks; warranty deed                                    | <a href="http://www.mortongroveil.org">www.mortongroveil.org</a><br><b>Local Form:</b><br><a href="http://www.mortongroveil.org/assets/forms/AF2ABA3A11DF4E31BB5688CFC5C16BA9.pdf">www.mortongroveil.org/assets/forms/AF2ABA3A11DF4E31BB5688CFC5C16BA9.pdf</a>   |
| Mount Prospect                   | Buyer                    | 3.00/1000                               | 100 S. Emerson Mt.<br>Prospect IL 60056                    | (847) 392-6000   | Water and sewer bills must be paid; violations of property maintenance code must be resolved; has local form, copy of Illinois declaration required; \$15 fee for exempt stamp      | <a href="http://www.mountprospect.org">www.mountprospect.org</a><br><b>Local Form:</b><br><a href="http://www.mountprospect.org/services/finance_department/taxes/transfer_tax.pdf">www.mountprospect.org/services/finance_department/taxes/transfer_tax.pdf</a> |
| Naperville<br><i>Rev 8-10-10</i> | Buyer                    | 1.50/500                                | 400 S. Eagle St.<br>P.O. Box 3020<br>Naperville IL 60566   | (630) 420-6059   | Has local form; certificate required for exemption; copy of contract Ord amended 7-21-10 requiring all fees, debt etc. owed to village must be paid prior to village issuing stamp. | <a href="http://www.naperville.il.us">www.naperville.il.us</a><br><b>Local Form:</b><br><a href="http://www.naperville.il.us/employment/TransferTaxForm.pdf">www.naperville.il.us/employment/TransferTaxForm.pdf</a>   |
| Niles                            | Buyer                    | 3.00/1000                               | 1000 Civic Ctr. Dr.<br>Niles IL 60714                      | (847) 588-8000   | Water bill must be paid; inspection required; real estate contract required; has local form   | <a href="http://www.vniles.com">www.vniles.com</a><br><b>Local Form:</b><br><a href="http://www.vniles.com/content/articlefiles/1580-TransferTaxForm.pdf">www.vniles.com/content/articlefiles/1580-TransferTaxForm.pdf</a>                                       |
| Norridge                         | Seller                   | No Transfer Tax – See Comments for fees | 4000 N. Alcott<br>Norridge, IL 60706                       | (708) 453-0800   | \$25 fee and inspection required before "Transfer Certificate" may issue  | <a href="http://www.villageofnorridge.com">www.villageofnorridge.com</a>   |
| North Chicago                    | Buyer                    | 5.00/1000                               | 1850 Lewis Ave.<br>North Chicago IL<br>60064               | (847) 596-8625   | Water bill must be paid; certificate from building commissioner required; copy of contract required; has local form; no personal checks   | <a href="http://www.northchicago.org">www.northchicago.org</a>   |
| North Riverside                  | Seller                   | No Transfer Tax                         | 2401 S. Desplaines<br>Avenue, North<br>Riverside, IL 60546 | (708) 447-4211   | Presale inspection required (cost is \$405.00) and Deed must be stamped after inspection.   | <a href="http://www.northriverside-il.org">www.northriverside-il.org</a>   |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.



**FIDELITY NATIONAL TITLE INSURANCE COMPANY**  
**TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| <b>Taxing District</b> | <b>Primary Liability</b> | <b>Amount of Tax</b>                    | <b>Address</b>                                | <b>Telephone</b> | <b>Comments</b>   | <b>Link to Website</b>   |
|------------------------|--------------------------|---|---|------------------|---|--|
| Northlake              | Seller                   | No Transfer Tax – See Comments for fees | 55 E. North Ave.<br>Northlake IL 60164        | (708) 343-8700   | Ordinance No. 0-35-3005 enacted 12-19-05 requires inspection for all Real Estate transfers of assignments of beneficial interests. Local Stamp to be issued at no cost, fees may be imposed for inspection. | <a href="http://www.northlakecity.com">www.northlakecity.com</a>   |
| Oak Forest             | N/A                      | No Transfer Tax – See Comments for fees | 15440 S. Central Ave.<br>Oak Forest IL 60452  | (708) 687-4050   | Requirement that Seller provide proof to Buyer that all water bills are paid. No Transfer Tax or stamp imposed as of 6-27-07  | <a href="http://www.oak-forest.org">www.oak-forest.org</a>   |
| Oak Lawn               | Seller                   | 5.00/1000                               | 9446 Raymond<br>Oak Lawn IL 60453             | (708) 499-7761   | Water bill must be paid; has local form; no personal checks   | <a href="http://www.oaklawn-il.gov">www.oaklawn-il.gov</a><br><b>Local Form:</b><br><a href="http://www.oaklawn-il.gov/forms/real%20estate%20transfer%20tax%20form.pdf">www.oaklawn-il.gov/forms/real%20estate%20transfer%20tax%20form.pdf</a>   |
| Oak Park               | Seller                   | 8.00/1000                               | 123 Madison St.<br>Oak Park IL 60302          | (708) 358-5675   | Final water and sewer reading; inspection required if 4+ units; has local form; copy of contract or Illinois declaration required   | <a href="http://www.oak-park.us">www.oak-park.us</a><br><b>Local Form:</b><br><a href="http://www.oak-park.us/public/pdfs/forms/Real%20Estate%20Transfer%20Tax%20Form%2005%20revision.pdf">www.oak-park.us/public/pdfs/forms/Real%20Estate%20Transfer%20Tax%20Form%2005%20revision.pdf</a> |
| Park Forest            | Seller                   | 5.00/1000                               | 350 Victory Drive<br>Park Forest IL 60466     | (708) 748-1112   | Sums due must be paid; inspection required; as local form; \$15 fee for exemptions  | <a href="http://www.villageofparkforest.com">www.villageofparkforest.com</a>   |
| Park Ridge             | Seller                   | 2.00/1000                               | 505 Butler Place<br>Park Ridge IL 60068       | (847) 318-5289   | Water bill must be paid; zoning inspection required; has local form<br>City requiring stamps for Sheriff's deeds coming out of a foreclosure (added 7-1-10)   | <a href="http://www.parkridge.us">www.parkridge.us</a><br><b>Local Form:</b><br><a href="http://www.parkridge.us/assets/propranform.pdf">www.parkridge.us/assets/propranform.pdf</a>   |
| Peoria                 | Seller<br>Customary      | 2.50/1000                               | 419 Fulton<br>Room 100<br>Peoria IL 61602     | (309) 494-8545   | Original notarized deed must be submitted   | <a href="http://www.ci.peoria.il.us">www.ci.peoria.il.us</a><br><b>Local Form:</b><br><a href="http://www.ci.peoria.il.us/city-treasurer-forms">www.ci.peoria.il.us/city-treasurer-forms</a>   |
| Posen                  | Seller                   | No Transfer Tax – See Comments for fees | 2440 W. Walter<br>Zimny Dr.<br>Posen IL 60469 | (708) 385-0139   | Ordinance requires notice to village clerk of intent to sell any residential property; village inspection and certificate of compliance \$150 inspection fee to Seller                                      |  |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

**FIDELITY NATIONAL TITLE INSURANCE COMPANY**  
**TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| <b>Taxing District</b> | <b>Primary Liability</b> | <b>Amount of Tax</b>   | <b>Address</b>                               | <b>Telephone</b> | <b>Comments</b>   | <b>Link to Website</b>  |
|------------------------|--------------------------|--|--|------------------|---|---|
| Riverdale              | Seller                   | No Transfer Tax – See Comments for fees                        | 157 W. 144TH St.<br>Riverdale IL 60827       | (708) 841-2200   | Requires inspection for \$200 and original deed; water bill needs to be paid  | <a href="http://www.villageofriverdale.org">www.villageofriverdale.org</a>  |
| River Forest           | Seller                   | 1.00/1000  | 400 Park Avenue<br>River Forest IL 60305     | (708) 366-8500   | Water reading required; inspection required; has local form; zoning inspection  | <a href="http://www.river-forest.us">www.river-forest.us</a><br><b>Local Form:</b> <a href="http://www.river-forest.us/departments/finance/transferTax.php">www.river-forest.us/departments/finance/transferTax.php</a>                                 |
| River Grove            | Seller                   | No Transfer Tax – See Comments for fees                        | 2621 N.Thatcher Ave.<br>River Grove IL 60171 | (708) 453-8000   | \$50.00/trans if single family; \$25 plus \$25 for each unit if apt. bldg; \$100 other properties<br>Water bill and other obligations must be paid; copy of deed required   | <a href="http://www.villageofrivergrove.org">www.villageofrivergrove.org</a>  |
| Riverside              | Seller                   | No Transfer Tax – See Comments                                 | 27 Riverside Rd.<br>Riverside, IL 60546      | (708) 447-2700   | Must provide updated survey (within 6 mos.), final inspection and water reading. Cert of Compliance w/Zoning Code and deed must be stamped prior to close. Cost is \$175  | <a href="http://www.riverside.il.us">www.riverside.il.us</a>  |
| Robbins                | Seller                   | No Transfer Tax – See Comments for fees                        | 3327 W. 137th St.<br>Robbins IL 60472        | (708) 385-8940   | Inspection required - \$25 stamp fee and \$80 inspection fee – both Seller fees   | <a href="http://www.robbsins-il.com">www.robbsins-il.com</a>  |
| Rolling Meadows        | Seller                   | 3.0/1000   | 3600 Kirchoff<br>Rolling Meadows IL 60008    | (847) 394-8500   | Water and sewer bills must be paid; copy of deed and Illinois declaration required; has local form; fee for exempt stamp  | <a href="http://www.ci.rolling-meadows.il.us">www.ci.rolling-meadows.il.us</a><br><b>Local Form:</b> <a href="http://www.ci.rolling-meadows.il.us/PDFs/Real%20Estate%20Transfer.pdf">www.ci.rolling-meadows.il.us/PDFs/Real%20Estate%20Transfer.pdf</a> |
| Romeoville             | Buyer                    | 3.5/1000 or 1.75/500 (buyers charge) \$40 fee for Exempt Stamp | 13 Montrose Dr.<br>Romeoville IL 60446       | (815) 886-7200   | Effective 6-1-05 fee for exempt stamp \$40. Water and Sewer bills must be paid, local clearance letter issued by Village, copy of deed and Illinois Transfer Declarations all must be provided to obtain stamp(s) | <a href="http://www.romeoville.org">www.romeoville.org</a>  |
| Schaumburg             | Seller                   | 1.00/1000  | 101 Schaumburg Ct.<br>Schaumburg IL 60193    | (847) 895-4500   | Water bill must be paid; copy of Illinois declaration required, has local form; \$10 fee for exempt stamp   | <a href="http://www.ci.schaumburg.il.us">www.ci.schaumburg.il.us</a>  |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

**FIDELITY NATIONAL TITLE INSURANCE COMPANY  
TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| Taxing District                   | Primary Liability | Amount of Tax                       | Address   | Telephone                                    | Comments  | Link to Website   |
|-----------------------------------|-------------------|-------------------------------------|---|--|---|---|
| Skokie                            | Seller            | 3.00/1000                           | 5127 Oakton<br>Skokie IL 60077                  | (847) 673-0500                               | Water bill must be paid; has local form, \$15 fee for exempt stamp  | <a href="http://www.skokie.org">www.skokie.org</a><br><b>Sample Local Form:</b><br><a href="http://www.egovlink.com/public_documents/300/skokie/published_documents/Clerk/realstate.pdf">www.egovlink.com/public_documents/300/skokie/published_documents/Clerk/realstate.pdf</a> |
| Stickney                          | Seller            | 5.00/1000                           | 6533 W. Pershing Rd.<br>Stickney IL 60402-4018  | (708) 749-4400                               | Final water reading 3 days before closing; original deed and state and county declarations and copy of contract required; has local form; no personal checks; \$25 fee for exempt stamp | <a href="http://www.villageofstickney.com">www.villageofstickney.com</a>  |
| South Holland                     | Seller            | None                                | 16226 Wausau Ave.<br>South Holland, IL 60473    | (708) 210-2900<br>Fax: (708) 210-1019        | Transfer Certificate required prior to any transfer of property. Village requires 3 days to process certification.  | <a href="http://www.southholland.org/">http://www.southholland.org/</a>   |
| Stone Park                        | Seller            | 2.00/500                            | 1629 N. Manheim<br>Stone Park IL 60165          | (708) 345-5550                               | required (\$50 per residence); Illinois   |   |
| Streamwood                        | Seller            | 3.00/1000                           | 301 E. Irving Park<br>Streamwood IL 60107       | (630) 837-0200                               | Water bill must be paid; has local form. Copy of Illinois declaration required; \$10 fee for exempt stamp   | <a href="http://www.streamwood.org">www.streamwood.org</a><br><b>Local Form:</b><br><a href="http://www.streamwood.org/ReferenceDesk/Forms/RealEstateTransferTax.pdf">www.streamwood.org/ReferenceDesk/Forms/RealEstateTransferTax.pdf</a>  |
| Sycamore                          | Buyer             | 5.00/1000                           | 308 W. State St.<br>Sycamore IL 60178           | (815) 895-4515                               | Copy of sales contract or Illinois declaration required; has local form   | <a href="http://www.cityofsycamore.com">www.cityofsycamore.com</a><br><b>Local Form:</b><br><a href="http://www.cityofsycamore.com/real_estate_transfer_tax.htm">www.cityofsycamore.com/real_estate_transfer_tax.htm</a>  |
| University Park                   | Seller            | 1.00/1000                           | 698 Burnham Drive<br>University Park IL 60486   | (708) 534-6451                               | All sums due must be paid; inspection required (\$250, no personal checks), has local form  | <a href="http://www.university-park-il.com">www.university-park-il.com</a>  |
| Villa Park                        | Seller            | No Transfer Tax - must pay \$50 fee | 20 S. Ardmore Ave.<br>Villa Park, IL 60181-2696 | 630-834-8500<br>Public Works<br>630-834-8505 | Must obtain Certificate of Compliance, have inspection performed and prepare Closing Bill Request form  | <a href="http://www.invillapark.com/174/Cancel-Service">http://www.invillapark.com/174/Cancel-Service</a>   |
| Wauconda (Lake)<br>Added 03-24-14 | Seller            | No Transfer Tax                     | 123 Main St.,<br>Wauconda, IL 60084             | (847) 526-9600                               | Requires property Inspection (\$75.00 fee)  | <a href="http://wauconda-il.gov/">http://wauconda-il.gov/</a>   |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements. 14

**FIDELITY NATIONAL TITLE INSURANCE COMPANY  
TRANSFER TAXES - CHICAGO METROPOLITAN AREA**

As of January 1, 2017

| <b>Taxing District</b>                | <b>Primary Liability</b> | <b>Amount of Tax</b>                    | <b>Address</b>                                    | <b>Telephone</b> | <b>Comments</b>   | <b>Link to Website</b>  |
|---------------------------------------|--------------------------|---|---|------------------|---|---|
| Waukegan                              | Seller                   | No Transfer Tax                         | 100 N. Martin L. King Jr. Ave. Waukegan, IL 60085 | (847) 625-6878   | Application for Closing required  | <a href="https://il-waukegan.civicplus.com/index.aspx?NID=257#">https://il-waukegan.civicplus.com/index.aspx?NID=257#</a>   |
| Westchester                           | Seller                   | No Transfer Tax – See Comments for fees | 10300 Roosevelt Rd Westchester IL 60154           | (708) 345-0020   | \$150.00/trans as of 8-8-05<br>Final water reading; \$75.00 home inspection; original deed required; stamp. Also required by the recorder's office to record deed                         | <a href="http://www.westchester-il.org">www.westchester-il.org</a>  |
| West Chicago                          | Seller                   | No Transfer Tax – See Comments for fees | 475 Main Street West Chicago IL 60185             | (630) 293-2200   | No Transfer Tax but there is Inspection Fee for a Deed Certification Stamp that is 11 cents per square foot or \$10 if the property is vacant – to the seller<br><small>rev 10-09</small> | <a href="http://www.westchicago.org">www.westchicago.org</a><br><b>Inspection Form:</b><br><a href="http://www.westchicago.org/transferstampform.htm">www.westchicago.org/transferstampform.htm</a>             |
| Wheaton<br><small>Rev 8-13-13</small> | Buyer                    | 2.50/1000                               | 303 W. Wesley Wheaton IL 60187                    | (630) 260-2027   | Water bill must be paid; need copy of Illinois declaration; has local form; Buyer must complete application for utility services  | <a href="http://www.wheaton.il.us">www.wheaton.il.us</a>  |
| Wheeling                              |                          | No Transfer Tax – See Comments for fees | 255 W. Dundee Rd. Wheeling IL 60009               | (847) 459-2600   | Real estate transfer certificate required; must allow 7 business days to issue  | <a href="http://vi.wheeling.il.us">http://vi.wheeling.il.us</a>   |
| Wilmette                              | Buyer                    | 3.00/1000                               | 1200 Wilmette Ave. Wilmette IL 60091              | (847) 251-2700   | Water bill and other invoices must be paid; has local form; ORD #88-0-27  | <a href="http://www.wilmette.com">www.wilmette.com</a>  |
| Woodridge                             | Seller                   | 2.50/1000                               | 5 Plaza Drive Woodridge IL 60517                  | (630) 852-7000   | Water reading required; \$75 or average of last 2 bills deposit towards final water bill; deed and state declaration required; has local form; \$10 fee for exempt stamps                 | <a href="http://www.vil.woodridge.il.us">www.vil.woodridge.il.us</a><br>Local Form:<br><a href="http://www.vil.woodridge.il.us/pdf/RE-TransferTaxDec.pdf">www.vil.woodridge.il.us/pdf/RE-TransferTaxDec.pdf</a> |
| Worth                                 | Seller                   | No Transfer Tax – See Comments for fees | 7112 W. 111th St. Worth IL 60482                  | (708) 448-1181   | No fee; need certificate of payment for water and sewer - \$20.00 fee   | <a href="http://www.villageofworth.com">www.villageofworth.com</a>  |

NOTE: While every effort has been made to ensure the accuracy of this chart, the information contained herein is subject to change at any time. The appropriate county or municipality should be contacted for the most current information and requirements.

## ROAD RECONSTRUCTION PROJECTS – 2018 UPDATE

| Street  | From      | To              | Estimated Cost |
|---|-----------|-----------------|----------------|
| 1. West Harrison Street & Storm Basin M-1       | State     | Jackson         | \$2,441,005    |
| 2. West Jackson Street                          | Appleton  | Berylan         | \$2,034,417    |
| 3. East Perry Street                            | State     | McKinley        | \$1,435,998    |
| 4. Webster Street                               | Boone     | Perry           | \$279,167      |
| 5. East Boone Street                            | Webster   | McKinley        | \$593,563      |
| 6. East Menomonie Street                        | State     | McKinley        | \$1,707,314    |
| 7. Hancock Street                               | Perry     | Menomonie       | \$444,262      |
| 8. East Madison Street                          | Bennett   | Bonus           | \$957,372      |
| 9. North Main Street                            | Menomonie | West            | \$1,053,111    |
| 10. East Harrison Street                        | State     | Main            | \$446,773      |
| 11. Meadow Street                               | Main      | Gilman          | \$1,003,639    |
| 12. Gilman Street                               | Meadow    | Pleasant        | \$469,534      |
| 13. Allen Street                                | Columbia  | Maple           | \$1,965,799    |
| 14. Prospect Street                             | Logan     | 5 <sup>th</sup> | \$817,756      |
| 15. East 2 <sup>nd</sup> Street                 | Prospect  | Genoa           | \$880,813      |
| 16. 5 <sup>th</sup> Avenue                      | Locust    | 6 <sup>th</sup> | \$1,994,525    |
| 17. West Perry Street                           | State     | Carpenter       | \$3,058,856    |
| 18. McKinley Avenue                             | Madison   | Jackson         | \$1,834,963    |
| 19. 3 <sup>rd</sup> Street                      | East      | Adams           | \$466,111      |
| 20. 4 <sup>th</sup> Street and Concordia Avenue | East 2nd  | Concordia 4th   | \$1,423,097    |

|                            |                 |                 |                      |
|----------------------------|-----------------|-----------------|----------------------|
| 21. 5 <sup>th</sup> Street | East            | Adams           | \$473,395            |
| 22. Washington Street      | 2 <sup>nd</sup> | 5 <sup>th</sup> | \$588,465            |
| 23. Adams Street           | 3 <sup>rd</sup> | 5 <sup>th</sup> | \$400,565            |
| 24. Newburg Road           | Appleton        | Landmark        | \$6,308,588          |
| 25. Newburg Road           | Landmark        | Ipsen           | <u>\$5,484,171</u>   |
|                            |                 |                 | \$38,563,259         |
|                            |                 |                 | \$1,542,530 per year |

# MEMO

**FROM:** Alderman Mark Sanderson  
5<sup>th</sup> Ward, City of Belvidere, IL

**TO:** Mayor & City Council

**DATE:** April 8, 2018

**Re:** Rules Pertaining to Video Gaming (also known as Slot Establishments)

Recently, the Council has acted on the Mayors desire to increase Video Gaming Fees, hopefully (as we were told), with the majority of the cost coming from the big vendors that supply the slot machines to the businesses.

As I stated previously, gambling has many negative consequences. I believe the largest concern that citizens have asked us to address is the number of establishments springing up around the city. I also think if we limit the number of Slot Establishments, we need to have a fair way to allocate businesses waiting in line to open an establishment (whether we are in favor or not of Slot or Video Gaming Establishments).

I motion to amend our ordinances with the following amendments, in order to address some of the Video Gaming Concerns with fairness. I would like to address each motion separately, as follows:

1. Limit the amount of Video Gaming Establishments to 1 per 1,000 people of the city's population (i.e. 26,000 people would allow 26 establishments). Any amount of establishments can only be increased by a super-majority of the City Council (this may come into play if a large hotel or other lucrative venue wants to open in town).
2. A list will be kept by the City Clerk (in order of date of application), of businesses requesting to open a new establishment, when an opening of a permit becomes available (usually through the closing of a prior establishment). The person at the top of the list must answer notification by the City Clerk within 15 days of notification of an opening of permit which will be sent to the last address on the application of a permit. If there is no reply, the permit goes to the next eligible person on the list. Any special exceptions will not influence awards to people on the waiting list.
3. If the City annexes an area that already has slot machines, they will be allowed to continue their operation if they comply with all fees and requirements by city ordinance.
4. Special Exceptions are defined as establishments by Supermajority and Annexations to the City.

I hope these changes bring fairness and order to the City's handling of Video Gaming.



April 19, 2018

Ms. Becky Tobin  
City of Belvidere  
Belvidere, Illinois

We are pleased to confirm our understanding of the services we are to provide for the City of Belvidere, Illinois for the fiscal years ending April 30, 2018 through April 30, 2021. It is our understanding that Lauterbach & Amen, LLP will prepare the GASB 43/45 and the GASB 74/75 Actuarial Valuations for the City.

You agree to assume all management responsibilities for the actuarial services we provide; you will oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; you will evaluate the adequacy and results of the services; and you will accept responsibility for them.

Lauterbach and Amen, LLP does not assume any management responsibilities for the City. These services cannot be relied upon to detect errors, irregularities, or illegal acts that may exist. However, we will inform you of any such matters that may come to our attention.

Fees for our services are as follows:

| Actuarial Financial Statement Reporting                             | Fiscal Year End<br>April 30, 2018 | Fiscal Year End<br>April 30, 2019 | Fiscal Year End<br>April 30, 2020 | Fiscal Year End<br>April 30, 2021 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| ● Preparation of GASB 43/45 Actuarial Valuation <sup>^</sup>        | \$3,850                           | N/A                               | N/A                               | N/A                               |
| ● Implementation and Preparation of GASB 74/75 Actuarial Valuation* | N/A                               | \$850                             | \$4,000                           | \$860                             |
| ● Preparation of Audit Friendly Exhibits                            | Included                          | Included                          | Included                          | Included                          |
| ● Attendance at Meeting to Present Results                          | Included                          | Included                          | Included                          | Included                          |
| <b>Total Annual Actuarial Services</b>                              | <b>\$3,850</b>                    | <b>\$850</b>                      | <b>\$4,000</b>                    | <b>\$860</b>                      |

<sup>^</sup>We will determine the liability at the end of the Village’s fiscal year ending April 30, 2018, using the most current GO 20-year bond rate, with the intention of developing a starting balance for the GASB 74/75 limited year reporting that will be completed for the Village’s fiscal year ending April 30, 2019.

\*The above fee table assumes implementation of the GASB 74/75 requirements for the City’s fiscal year ending April 30, 2018. After GASB 74/75 implementation year, all OPEB reporting will follow a biennial reporting cycle and for all fiscal year ends where a full-valuation is not required, we will prepare financial statement entries based on a limited actuary’s report. The limited actuary’s report will not require updating of participant or medical information, but will be run at the most recently available





discount rate required by the new GASB 74/75 standards. If, for any reason, the City or auditors require a full-valuation vs. the limited actuary's report, updating of all participant and medical information will be required and a full-valuation fee will be charged.

We appreciate the opportunity to be of service to the City of Belvidere, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Cordially,

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

RESPONSE:

This letter correctly sets forth the understanding of the City of Belvidere, Illinois:

Accepted by: \_\_\_\_\_

Title: \_\_\_\_\_





Resolution for Improvement Under the Illinois Highway Code



Resolution Number: 2074-2018, Resolution Type: Supplemental, Section Number: 12-00110-00-BR

BE IT RESOLVED, by the Council of the City of Belvidere, Illinois that the following described street(s)/road(s)/structure be improved under the Illinois Highway Code. Work shall be done by Contract

For Roadway/Street improvements:

Table with 5 columns: Name of Street(s)/Road(s), Length (miles), Route, From, To

For Structures:

Table with 5 columns: Name of Street(s)/Road(s), Existing Structure No., Route, Location, Feature Crossed

BE IT FURTHER RESOLVED,

1. That the proposed improvement shall consist of bridge deck repair, joint replacement and painting on existing five span steel girder bridge over the Kishwaukee River.

2. That there is hereby appropriated the sum of five-hundred Twenty-seven thousand Seven-hundred Ninety-four and 22/100 Dollars (\$527,794.22) for the improvement of said section from the Local Public Agency's allotment of Motor Fuel Tax funds.

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

I, Shauna Arco, Clerk in and for said City of Belvidere, do hereby certify the foregoing to be a true, perfect and complete original of a resolution adopted by Council of Belvidere at a meeting held on

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this day of Month, Year

(SEAL)

Clerk Signature box

Approved

Regional Engineer Department of Transportation and Date boxes