

## CERTIFICATION

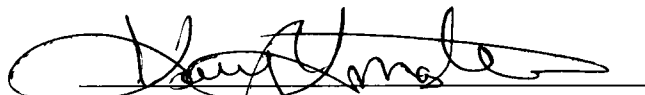
I, Kelly Mastera, do hereby certify that I am the duly appointed, acting and qualified Clerk of the Village of Carpentersville, Kane County, Illinois, and that as such Clerk, I am the keeper of the records and minutes and proceedings of the President and Board of Trustees of said Village of Carpentersville.

I do further certify that at a regular meeting of the President and Board of Trustees of the Village of Carpentersville, held on the 5<sup>th</sup> day of October 2021, the foregoing Ordinance entitled, ***An Ordinance Creating a New Chapter 3.28 Imposing a New Tax on the Tenant's Privilege of Leasing Non-Residential Real Property for Storage of Personal Property (Self-Storage Facility Rental Tax), and Renumbering Existing Chapter 3.28, Locally Imposed and Administered Tax Rights and Responsibility, as Chapter 3.29***, as duly passed by the President and Board of Trustees of the Village of Carpentersville.

The pamphlet form of Ordinance No. 21- 28, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was available in the Village Hall, commencing on the 26<sup>th</sup> day of October, 2021, and will continue for at least 10 days thereafter. Copies of such Ordinance are also available for public inspection upon request in the office of the Village Clerk.

I do further certify that the original, of which the attached is a true and correct copy, is entrusted to me as the Clerk of said Village for safekeeping, and that I am the lawful custodian and keeper of the same.

Given under my hand and seal of the Village of Carpentersville this 26<sup>th</sup> day of October, 2021.



Kelly Mastera, Village Clerk  
Village of Carpentersville,  
Kane County, Illinois





## **ORDINANCE NO. 21-28**

### **AN ORDINANCE CREATING A NEW CHAPTER 3.28 IMPOSING A NEW TAX ON THE TENANT'S PRIVILEGE OF RENTING NON-RESIDENTIAL REAL PROPERTY FOR STORAGE OF PERSONAL PROPERTY (SELF-STORAGE FACILITY RENTAL TAX), AND RENUMBERING EXISTING CHAPTER 3.28, LOCALLY IMPOSED AND ADMINISTERED TAX RIGHTS AND RESPONSIBILITY, AS CHAPTER 3.29**

**WHEREAS**, the Village of Carpentersville, Kane County, Illinois (the "Village") is a home rule municipality as contemplated under Article VII, Section 6, of the Constitution of the State of Illinois, and the passage of this Ordinance constitutes an exercise of the Village's home rule powers and functions as granted in the Constitution of the State of Illinois; and

**WHEREAS**, subject to said Section, a home rule unit may exercise any power and perform any function pertaining to its government and affairs for the protection of the public health, safety, morals, and welfare; and

**WHEREAS**, the rental from Self-Storage facilities within the Village boundaries imposes costs on the Village associated with their operations, and unlike retail businesses in the community, Self-Storage facilities contribute only marginal sales tax revenue to the Village to help defray those costs; and

**WHEREAS**, the Village Board finds that it is in the interests of the health, safety and welfare of the Village and its residents to impose a tax on the privilege of leasing Self-Storage units.

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Carpentersville, Kane County, Illinois, pursuant to its home rule authority, as follows:

**SECTION 1:** The foregoing recitals shall be and are hereby incorporated herewith.

**SECTION 2:** The Village Code shall be amended by renumbering all of Chapter 3.28, "LOCALLY IMPOSED AND ADMINISTERED TAX RIGHTS AND RESPONSIBILITY", as new Chapter 3.29.

**SECTION 3:** The Village Code shall be amended by inserting a new Chapter 3.28, entitled "SELF-STORAGE FACILITY RENTAL TAX" which shall read as follows:

3.28.010: Tax Imposed

3.28.020: Definition of Self-Storage Facility

3.28.030: Tax to Be Borne by Tenant

3.28.040: Self-Storage Facility to Secure Tax from Tenant

3.28.050: Registration and Records to Be Kept; Payment of Tax to Village

3.28.060: Payment of Tax to Village

3.28.070: Enforcement, Penalties, Fines and Interest, Suspension of License

**3.28.010: TAX IMPOSED:**

There is hereby imposed upon the rental or leasing of any Self-Storage Facility accommodations in the Village of Carpentersville, a "Self-Storage Facility Rental Tax," at the rate of five percent (5%) of the gross rental or leasing charge. This tax shall be in addition to all other taxes.

**3.28.020: DEFINITION OF SELF-STORAGE FACILITY:**

A "Self-Storage Facility" is a building or structure containing separately divided storage rooms offered for lease or rent to members of the public for the storage of a) personal property, or b) motor vehicles, boats, RVs and other vehicles.

**3.28.030: TAX TO BE BORNE BY TENANT:**

The ultimate incidence of and liability for payment of the Self-Storage Facility Rental Tax shall be borne by the lessee or tenant of any Self-Storage Facility accommodation. Nothing herein shall be construed to impose a tax upon the occupation of leasing or operating Self-Storage Facilities.

**3.28.040: SELF-STORAGE FACILITY TO SECURE TAX FROM TENANT:**

The Self-Storage Facility Rental Tax shall be collected by the Self-Storage Facility owner, manager or operator from the lessee or tenant when collecting the price, charge or rent for use of the Self-Storage Facility. Every lessee or tenant shall be given a bill, invoice, receipt, or other statement or memorandum of the price, charge or rent payable upon which the Self-Storage Facility Rental Tax shall be stated, charged, and shown separately.

**3.28.050: REGISTRATION AND RECORDS TO BE KEPT**

Every owner, manager, or operator of a Self-Storage Facility in the Village shall register with the Village on forms provided by the Finance Department. Each such owner, manager, or operator shall have the duty to maintain complete and accurate books, records and accounts showing the gross receipts for the lease or rental of any Self-Storage Facility accommodations within the Village of Carpentersville and showing the prices, rents or charges made or charged, and occupancies taxable under this Self-Storage Facility Rental Tax. The Village Manager, or his/her designee, shall at all reasonable times have full access to said books and records.

**3.28.060: PAYMENT OF TAX TO VILLAGE**

(A) On or before the thirtieth day of each calendar month, using tax return forms provided by the Finance Department, each Self-Storage Facility in the Village shall file, with the Finance Department, a tax payment and a monthly tax return showing tax receipts with respect to the Self-Storage Facility Rental Tax from the prior month.

(B) The Village, in its discretion, may request from the Self-Storage Facility evidence documenting reported rentals. Any failure to supply documentation to substantiate correct payment shall be deemed a violation of this Code.

(C) If any Self-Storage Facility owner, manager or operator fails to collect the Self-Storage Facility Rental Tax, the owner shall remain liable for the Self-Storage Facility Rental Tax not collected and shall pay the amount of the Self-Storage Facility Rental Tax due to the Village in accordance with this Chapter.

(D) OPTIONAL: Every owner, manager or operator of a Self-Storage Facility in the Village shall be entitled to retain five percent (5%) of all tax monies collected to defray the administrative burdens and costs associated with serving as tax collector for the Village. The retained percentage shall be shown as a debit on the tax form filed with the Village with the remainder of the tax revenues turned over to the Village together with the corresponding tax return.

### **3.28.070: ENFORCEMENT, PENALTIES, FINES, AND INTEREST, SUSPENSION OF LICENSE**

(A) Any Self-Storage Facility that fails to collect, to timely pay all taxes due pursuant to this Chapter or who files a false tax return with the Village shall be subject to the provisions of Chapter 3.29 of the Village Code regulating locally imposed and administered tax rights and responsibility, including, but not limited to, those provisions related to interests, penalties, late fees, and failure to file.

(B) Any person found guilty of violating any provision of this Chapter may, in addition to any tax or penalty due, be assessed a fine up to seven hundred fifty dollars (\$750.00). Each day a violation continues to exist shall be a separate offense. Citations for violations of this Chapter shall be adjudicated by the Village's administrative adjudication hearing officer, or at the choice of the Village, by any court of competent jurisdiction.

(C) The failure to comply with any obligation imposed by this Chapter shall also be grounds for the suspension or revocation of any license or permit issued by the Village to the Self-Storage facility.

(D) The Village Manager, or his or her designee, may prescribe reasonable rules, definitions and regulations to collect this tax.

**SECTION 4:** Prior to the effective date of this Ordinance, the Village Manager, or his or her designee, shall take appropriate steps to notify Self-Storage Facilities within the City of this new ordinance.

**SECTION 5:** If any section, paragraph, subdivision, clause, sentence, or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate, or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

**SECTION 6:** All ordinances or parts of ordinances in conflict herewith are repealed to the extent of such conflict.


**SECTION 7:** This Ordinance shall be in full force and effect December 1, 2021, following its approval and publication in pamphlet form (which publication is hereby authorized) as provided by law.

Passed this 5<sup>th</sup> day of October, 2021 by roll call vote as follows:

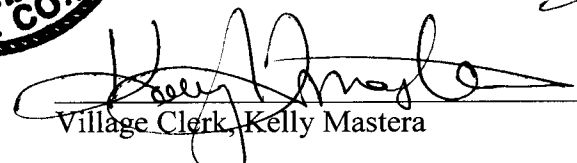
	Ayes	Nays	Absent	Abstain
Trustee Jeff Frost	<u>X</u>			
Trustee John P. O'Sullivan	<u>X</u>			
Trustee Jim Malone	<u>X</u>			
Trustee Maria Vela	<u>X</u>			
Trustee Humberto Garcia	<u>X</u>			
Trustee Brenda G. Sandoval			<u>X</u>	
President John Skillman	<u>X</u>			



APPROVED THIS 5TH DAY OF OCTOBER, 2021.

  
Village President, John Skillman

ATTEST:

  
Village Clerk, Kelly Mastera

Published:

October 26, 2021

