

ORDINANCE NO. 19-01

**AN ORDINANCE REPEALING THE WHEEL TAX
(ELIMINATION OF VEHICLE STICKERS)**

BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF ROLLING MEADOWS, ILLINOIS, AS FOLLOWS:

SECTION ONE: Chapter 102, Article V. Wheel Taxes:

Sections 102-176 to 102-200 are hereby repealed.

SECTION TWO: Appendix B - XIX. - Taxation.

Section A. Wheel taxes (chapter 102) is hereby repealed.

SECTION THREE: Chapter 3 – Code Hearing Unit Adjudication:

Section 3-37 is hereby amended to read as follows:

Sec. 3-37. - Creation of code hearing unit; jurisdiction.

There is hereby created within the city a code hearing unit, which is authorized to provide for and operate a "system of administrative adjudication," which shall be defined as the adjudication of a violation of any ordinance of the City of Rolling Meadows, including any and all violations of city vehicular standing, parking and condition of vehicle regulation (compliance) violations, and solid waste disposal fees as provided in chapter 90, "solid waste," section 90-77, within the city as may be allowed by law. Violations of vehicular standing, parking, condition of vehicle regulations shall be adjudicated in accord with the provisions set forth in chapter 3, sections 3-47 through 3-66, of this Code. Notwithstanding the foregoing, proceedings not within the statutory or home rule authority of the city, offenses under the Illinois Vehicle Code (625 ILCS 5/1-100 et seq.) or similar City of Rolling Meadows offenses that are traffic regulations governing the movement of vehicles, reportable offenses under sections 6-204 and 15-111 of the Illinois Vehicle Code, and violations of city ordinances which, upon conviction or finding of guilt are punishable by a fine and a period of incarceration, shall not be subject to adjudication under this article II. In addition, actions brought pursuant to authority granted by section 5/7-5 of the Illinois Liquor Control Act (235 ILCS 5/7-5) shall be heard and adjudicated exclusively by the local liquor control commissioner of the City of Rolling Meadows.

SECTION FOUR: Chapter 3 – Code Hearing Unit Adjudication:

Section 3-47 is hereby amended to read as follows:

The stated purpose of this article is to provide a fair and efficient enforcement of municipal vehicular standing, parking, and condition of vehicle regulation (compliance) violations within the city, as may be allowed by law, through an administrative adjudication of violations of city ordinances regulating the standing, parking, and

condition of vehicles within the geographic boundaries of the City of Rolling Meadows and authority and procedures for collection of unpaid fines and penalties, and procedure for vehicle immobilization which shall be in addition to any other system for administrative adjudication of ordinance violations.

SECTION FIVE: Chapter 3 – Code Hearing Unit Adjudication:

Section 3-48 is hereby amended to read as follows:

Sec. 3-48. - Definitions.

For purposes of this article:

- (a) *Compliance violation* means a violation of a City of Rolling Meadows regulation governing the condition or use of equipment on a vehicle.
- (b) *Nonresident* means a person that does not reside on a permanent or temporary basis within the corporate limits of the City of Rolling Meadows, Cook County, Illinois or a business or corporation that does not have an office in or license to do business within the City of Rolling Meadows, Cook County, Illinois.

SECTION SIX: Chapter 102 – Taxation, Article III. Real Property Transfer Tax

Section 102-95 is hereby amended to read as follows:

Sec. 102-95. - Exempt transfers and transactions; refunds for certain transfers.

- (a) Subject to the requirement contained in subsection 102-96(c) of this article, the following transactions are exempt from the tax imposed by this article:
 - (1) Transfers of real property made prior to July 1, 1988, where the deed was recorded after that date, or assignments of beneficial interest in real property dated prior to July 1, 1988, where the assignment was delivered on or after July 1, 1988.
 - (2) Transfers involving real property acquired by or from any governmental body.
 - (3) Transfers in which the deed, assignment, or other instrument of transfer secures debt or other obligations.
 - (4) Transfers in which the deed, assignment, or other instrument of transfer, without additional consideration, confirms, corrects, modifies, or supplements a deed, assignment, or other instrument of transfer previously recorded or delivered.
 - (5) Transfers in which the transfer price is less than \$500.00.
 - (6) Transfers in which the deed is a tax deed.
 - (7) Transfers in which the deed, assignment, or other instrument of transfer releases property which secures debt or other obligations.
 - (8) Transfers in which the deed is pursuant to a court decree.
 - (9) Transfers between a subsidiary corporation and its parent or between subsidiary corporations of a common parent either pursuant to a plan of merger or consolidation or

pursuant to a plan of reorganization providing for the sale of substantially all of the seller's assets.

(10) Transfers from a subsidiary corporation to its parent for no consideration other than the cancellation or surrender of the subsidiary's stock and transfers from a parent corporation to its subsidiary for no consideration other than the issuance or delivery to the parent of the subsidiary's stock.

(11) Transfers made pursuant to a confirmed plan of reorganization as provided under section 1146(c) of chapter 11 of the United States Bankruptcy Code of 1978, as amended.

(12) Transfers in which the deed or other instrument of transfer is issued to the mortgagee or secured creditor pursuant to a mortgage or security interest foreclosure proceeding or sale or pursuant to a transfer in lieu of foreclosure.

(b) The taxes imposed by this article shall not be imposed on a transfer by an executor or administrator to a legatee, heir, or distributee where the transfer is being made pursuant to will or by intestacy. The tax imposed by this article shall further be exempt where the transaction is effected by operation of law or upon delivery or transfer in the following instances; provided, however, that a declaration form is filed:

(1) From a decedent to his executor or administrator.

(2) From a minor to his guardian, or from a guardian to his ward upon attaining majority.

(3) From an incompetent to his conservator or similar legal representative, or from a conservator or similar legal representative to a former incompetent upon removal of disability.

(4) From a bank, trust company, financial institution, insurance company or other similar entity or nominee, custodian or trustee therefor to a public officer or commission or person designated by such officer or commission or by a court in the taking over of its assets, in whole or in part, under state or federal law regulating or supervising such institutions or upon redelivery or retransfer by any such transferee or successor thereto.

(5) From a bankrupt or person in receivership due to insolvency to the trustee in bankruptcy or receiver, from such receiver to such trustee, or from such trustee to such receiver, or upon redelivery or retransfer by any such transferee or successor thereto.

(6) From a transferee under subsections (b)(1) through (5) of this section, inclusive, to his successor acting in the same capacity, or from one such successor to another.

(7) From trustee to surviving, substitute, succeeding, or additional trustees of the same trust.

(8) Upon the death of a joint tenant or tenant by the entirety to the survivor.

(c) Any person who pays the tax imposed by this article may apply for a refund of the tax so paid, less the sum of \$20.00, if within 12 months of the closing of the sale of their principal residence the person closes the purchase of a new residence within the city and each of the following conditions are met:

- (1) The person owned and occupied the property which was sold as his principal residence for a period of one year prior to the closing of the sale;
- (2) The person did not rent or lease any portion of the property sold;
- (3) The person buys or builds a new residence within the city;
- (4) The person owns and occupies the newly acquired property as their principal residence;
- (5) The person shows proof that a water deposit has been paid on the new residence;

SECTION SEVEN: This Ordinance shall be printed and published in pamphlet form by order of the City Council of the City of Rolling Meadows, Illinois.

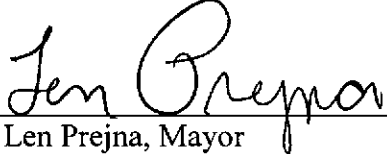
SECTION EIGHT: This Ordinance shall be in full force and effect from and after its passage and approval and publication as provided by law.

AYES: Williams, Cannon, Budmats, Majikes, Gallo, Banger, D'Astice

NAYS: 0

ABSENT: 0

Passed and Approved this 8th day of January, 2019



Len Prejna, Mayor

ATTEST:



Judith Brose, Deputy City Clerk

Published this 9th day of January, 2019.



Judith Brose, Deputy City Clerk