ORDINANCE NO. O-25-21

AN ORDINANCE AMENDING THE CAMPTON HILLS VILLAGE CODE REGARDING COMPLIANCE WITH THE LOCAL GOVERNMENT TAXPAYERS' BILL OF RIGHTS ACT

WHEREAS, the Illinois General Assembly enacted, and the Governor signed into law, Public Act 91-920, which is the Local Government Taxpayers' Bill of Rights Act (hereinafter referred to as the "Act"); and

WHEREAS, the Act requires that all Illinois municipalities that collect or administer a tax that is not collected or administered by an agency or department of the State and that is not a tax on real property under the Property Tax Code of Illinois, adopt an ordinance outlining certain procedures regarding said collection and administration;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF CAMPTON HILLS, ILLINOIS AS FOLLOWS:

Section 1. The foregoing recitals shall be and are hereby incorporated as findings of fact as if said recitals were fully set forth herein.

Section 2. Code Amendments. Title 3 ("Finance Regulations") of the Village Code of Campton Hills shall be amended by the addition of Chapter 5 that will read in its entirety as follows:

CHAPTER 5 - Local Government Taxpayers' Bill of Rights Act

3-5-1: DEFINITIONS: As used in this Chapter, the following terms shall have the following meanings:

A. "Code" means the Campton Hills Village Code.
B. "Tax" means any pecuniary burden imposed by the Village on individuals or entities to support Village government that is not a permit or other fee (excepting the Municipal Telecommunications Infrastructure Maintenance Fee), is not collected or administered by a department or agency of the State of Illinois, and is not a tax on real property under the Illinois Property Tax Code (35 ILCS 200/1-1 et seq.), including, but not limited to, any of the following taxes that may now, or in the future be collected or administered by the Village :

    1. Amusement Tax (Title 3, Chapter 7 of the Code)
    2. Electric Utility Tax (Title 3, Chapter 8 of the Code)

C. "Tax Administrator" means the Village Administrator of the Village or the Village Administrator's designee.

3-5-2: APPLICATION OF PAYMENTS:

Notwithstanding any provision in this Code to the contrary, any payment designated by a taxpayer as payment of a particular tax liability shall be applied to that taxpayer's liabilities pertaining to the particular tax as follows: first to the interest accrued on outstanding tax liabilities; second to the outstanding tax liability; third to any penalties due on outstanding tax liabilities; and fourth to current tax liabilities.

3-5-3: INTEREST ON OVERDUE PAYMENTS:

Notwithstanding any provision in this Code to the contrary, any tax not paid on the date due shall accrue interest at the rate of 2.0% of the amount due for each month or part of a month the tax remains unpaid.

3-5-4: DETERMINATION OF TAX LIABILITY:

To collect overdue taxes, a determination of tax liability notice shall be sent to the taxpayer by registered or certified mail no more than four (4) years after the end of the calendar year when the tax was due; however, if less than 75% of the tax due was paid, a determination of tax liability notice may be sent no more than six (6) years after the end of the calendar year when the tax was due. All determination of tax liability notices shall include the following information:

A. the reason for the tax liability;

B. the amount of tax, interest and penalty due on the date of the determination and information on how interest and penalties accrue;

C. the procedure for appeal; and

D. information regarding the right of the Village to audit the taxpayer's books and records for a particular period and the Village's obligation to refund overpayments.

3-5-5: APPEALS:

Any taxpayer may, within forty-five (45) days of the date of receipt of a determination of tax liability notice or at any time before a current tax becomes due, seek a hearing before the Tax Administrator to appeal the tax liability. For reasonable cause shown in writing by the taxpayer and full payment of the amount of tax protested plus accrued interest due, the Tax Administrator shall extend the forty-five (45) day period for appeal after a determination has been issued for up to an additional forty-five (45) days.

3-5-6: CREDITS AND REFUNDS:

Notwithstanding any provision in this Code to the contrary, taxpayers may, in writing, claim a credit or refund for payment of taxes, interest or penalties paid in error for up to four (4) years after the end of the calendar year in which the payment was made. Claims must include dates, amount paid, and an explanation of the error that occurred. The Tax Administrator shall determine whether a credit or refund is justified and shall respond to the taxpayer in writing within thirty (30) days of receipt of the claim. Tax amounts paid in error shall be returned plus interest at the annual rate of 5%.

3-5-7: VOLUNTARY DISCLOSURE:

A taxpayer who has not received a written notice of an audit or determination of tax liability may seek disclosure of tax liability by applying to the Tax Administrator in writing for voluntary disclosure of the taxpayer's liability pertaining to a particular tax and agreeing to pay, within ninety (90) days of the date of the application, the tax due plus 1% interest per month for all periods prior to filing the application, but not more than four (4) years prior thereto. The taxpayer shall be liable for any underpaid taxes and accrued interest during the four (4) year time period but, except for the taxes and interest due under this Section, the taxpayer shall not be liable for any taxes imposed prior to the date of the application for voluntary disclosure.

3-5-8: LIENS:

In the first month of each calendar year, the Tax Administrator shall cause all liens against taxpayers to be reviewed. The Village shall, in regard to liens found to be improper, at its sole expense, release said liens, correct the taxpayer's credit record and correct any public disclosure of said liens.

3-5-9: PENALTIES:

A. A penalty of 5% of the amount of tax due shall be charged against any taxpayer whose tax payment is not made on or before the date the tax is due.

B. A penalty of 5% of the amount of tax due shall be charged against any taxpayer whose tax report or return is not filed on or before the date said tax report or return is due.

C. A penalty of 25% of the amount of tax due for the period in relation to which a tax report or return is required to be filed shall be charged against any taxpayer who fails to file, before the date that a determination of tax liability notice is issued, a report or return for that period.

D. The penalties set forth in subsections A and B above shall not apply in the event the Village imposes the penalty set forth in subsection C above.

E. Any penalty may be abated by the Tax Administrator if reasonable cause for nonpayment or failure to file is shown."

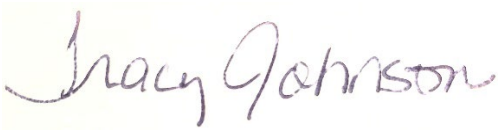
Section 3. This Ordinance shall be in full force and effect immediately upon its adoption, approval and publication in pamphlet form as provided by law.

	AYES	NAYES	ABSENT	ABSTAIN
Trustee Frank Binetti	x	_____	_____	_____
Trustee Nicolas Boatner	x	_____	_____	_____
Trustee Janet Burson	x	_____	_____	_____

Trustee Terese Hopfensperger	x	_____	_____	_____
Trustee Mike Millette	x	_____	_____	_____
Trustee Kim Muhr	x	_____	_____	_____
President Barbara Wojnicki	_____	_____	_____	_____

_____
Barbara Wojnicki, Village President

ATTEST:



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Tracy Johnson, Village Clerk

STATE OF ILLINOIS)
) SS
COUNTY OF KANE)

CLERK'S CERTIFICATE

I, Tracy Johnson, Clerk of the Village of Campton Hills, in the County of Kane and State of Illinois, certify that the attached document is a true and correct copy of that certain Ordinance now on file in my office, entitled:

ORDINANCE NO. O-25-21

AN ORDINANCE AMENDING THE CAMPTON HILLS VILLAGE CODE REGARDING COMPLIANCE WITH THE LOCAL GOVERNMENT TAXPAYERS' BILL OF RIGHTS ACT

which Ordinance was passed by a roll call vote of the Board of Trustees of the Village of Campton Hills at a Regular Village Board Meeting on the 20th day of May 2025, at which meeting a quorum was present, and approved by the President of the Village of Campton Hills on the 20th day of May 2025.

I further certify that the vote on the question of the passage of said Ordinance by the Board of Trustees of the Village of Campton Hills was taken by Ayes and Nays and recorded in the minutes of the Board of Trustees of the Village of Campton Hills, and that the result of said vote was as follows, to-wit:

AYES: TRUSTEE BINETTI, BOATNER, BURSON, MILLETTE, MUHR, HOPFENSPERGER,

NAYS:_____

ABSENT:_____

I do further certify that the original Ordinance, of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Village of Campton Hills, this 20TH day of May 2025.

Tracy Johnson

_____
Tracy Johnson, Village Clerk

[SEAL]