

ORDINANCE NO. _____

AN ORDINANCE AMENDING Chapter 28, Article XIV, Real Estate Transfer Tax, Sections 28-255, 28-258, and 28-261, ORDINANCE OF THE CITY OF JOLIET CODE OF ORDINANCES

(Requiring “No Tax Due” stamp prior to recording tax exempt deeds)

WHEREAS, the Mayor and City Council of the City of Joliet, Illinois (City) has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs and protect the public health, safety, and welfare of its citizens; and

WHEREAS, the Mayor and City Council have seen fit to impose a tax on certain activities, one of them being the transfer of real estate; and

WHEREAS, the Mayor and City Council recognize that the Code of Ordinances must be kept current and consistent with commercial activities in the City of Joliet; and

WHEREAS, the Mayor and City Council recognize that the Code of Ordinances should be suited to protect the interests of the City of Joliet; and

WHEREAS, the City of Joliet is a home rule unit of local government.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF JOLIET, ILLINOIS, PURSUANT TO ITS STATUTORY AND HOME RULE AUTHORITY, AS FOLLOWS:

SECTION 1: The Mayor and City Council hereby find that the recitals contained in the remainder of this Ordinance are true, correct and complete and are hereby incorporated into this Ordinance by reference.

SECTION 2: That Chapter 28, Article XIV, Sections 28-255(b), 28-258, and 28-261 shall be amended to read as follows:

Sec. 28-255(b) Deeds exempt under the State of Illinois Real Estate Transfer Tax Act shall be exempt from the tax levied by this article, provided that the reason for exemption is indicated on the face of the deed. The following deeds are exempt from the transfer tax, but shall require a city tax stamp prior to recordation, which states, “No Tax Due”:

[The remainder to be unchanged]

Sec. 28-258 No deed conveying real property within the corporate limits of the city shall be entitled to recordation by the Recorder of Deeds for Will or Kendall Counties unless such deed shall bear either a City of Joliet Real Estate Transfer Tax Stamp in the amount required by this Article or a duly certified statement of exemption with a City of Joliet “No Tax Due” Stamp affixed to the deed.

Sec. 28-261 No real estate transfer tax stamps, including “No Tax Due” Stamps, shall be issued for any parcel of land located within the city unless any and all debts due the city with respect to such parcel have been paid in full, including, without limitation, water charges, sewer charges, sewer separation charges, license fees, permit fees, application fees, inspection fees, certificate fees, board up fees, weed cutting fees, or demolition fees, whether or not such fees and accounts are secured by liens or other securities and whether or not the city may have other remedies at law or equity.

Any person liable for the payment of the tax imposed herein, or an authorized representative thereof, upon written request may obtain from the city manager or his designee a statement of debts that may be due the city with respect to such parcel.

SECTION 3: In the event that any provision or provisions, or portion or portions of this ordinance shall be declared to be invalid or unenforceable by a Court of competent jurisdiction, such adjudication shall in no way affect or impair the validity or enforceability of any of the remaining provisions or portions of this ordinance that may be given effect without such invalid or unenforceable provision or provisions, portion or portions.

SECTION 4: All ordinances directly in conflict with the terms of this Ordinance are hereby repealed to the extent of such conflict.

SECTION 5: This Ordinance shall be deemed severable and the invalidity of any portion hereof shall not invalidate the remainder.

SECTION 6: This Ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

PASSED this _____ day of _____, 2021.

MAYOR

CITY CLERK

VOTING YES: _____

VOTING NO: _____

NOT VOTING:
