

VILLAGE OF FOREST VIEW

ORDINANCE NO. 22-11

**AN ORDINANCE AMENDING TITLE 3, CHAPTER 16 A,
OF THE FOREST VIEW VILLAGE CODE**

**PASSED AND APPROVED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF FOREST VIEW,
COOK COUNTY, ILLINOIS, this 22nd
day of March, 2022.**

**Published in pamphlet form
by authority of the President
and Board of Trustees of the
Village of Forest View, Cook
County, Illinois, this 22nd day
of March, 2022.**

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**AN ORDINANCE AMENDING TITLE 3, CHAPTER 16 A,
OF THE FOREST VIEW VILLAGE CODE**

WHEREAS, the Village of Forest View is a home rule unit under subsection (a) of Section 6 of Article VII of the Illinois Constitution of 1970; 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, in furtherance of its home rule powers, it is necessary and desirable for the Village of Forest View to amend its ordinances regarding taxation by creating a municipal gas use tax.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Forest View, Illinois as follows:

SECTION 1: Title 3, Chapter 16A of the Village of Forest View Code is hereby amended by deleting Sections 3-16A-7, 3-16A-8, and 3-16A-9 in their entirety and replacing them with the following:

3-16A-7: CREDITS AND REFUNDS:

Taxpayers seeking credits and refunds under this Chapter 16A shall have those rights and responsibilities as set forth in Title 1, Chapter 33, Locally Imposed and Administered Taxpayer Rights and Responsibilities.

3-16A-8: FAILURE TO MAKE RETURN, PAY TAX:

An taxpayer who fails to file a return and remit payment of the tax imposed pursuant to subsection 3-16A-2(A) of this Chapter required by Section 3-16A-4 of this Chapter or who makes

a fraudulent return, shall have those rights and responsibilities as set forth in Title 1, Chapter 33, Locally Imposed and Administered Taxpayer Rights and Responsibilities.

3-16A-9: ACTION TO RECOVER:

Taxpayers seeking to recover any amount due under this Chapter 16A shall have those rights and responsibilities as set forth in Title 1, Chapter 33, Locally Imposed and Administered Taxpayer Rights and Responsibilities.

SECTION 2: Title 3 Chapter 16 of the Village of Forest View Code is hereby amended by deleting Sections 3-16-6, 3-16-7, and 3-16-8 in their entirety and replacing them with the following:

3-16-6: TAX PAID IN ERROR, RECOVERY:

Taxpayers seeking credits and refunds under this Chapter 16 shall have those rights and responsibilities as set forth in Title 1, Chapter 33, Locally Imposed and Administered Taxpayer Rights and Responsibilities

3-16-7: FAILURE TO MAKE RETURN, PAY TAX:

Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this Chapter 16 shall have those rights and responsibilities as set forth in Title 1, Chapter 33, Locally Imposed and Administered Taxpayer Rights and Responsibilities.

3-16-8: ACTION TO RECOVER DUE:

Taxpayers seeking to recover any amount due under this Chapter 16A shall have those rights and responsibilities as set forth in Title 1, Chapter 33, Locally Imposed and Administered Taxpayer Rights and Responsibilities.

SECTION 3: Section 1-33-7 of the Village of Forest View Code is hereby amended by deleting Section 1-33-7(B) and by replacing the language with as follows:

1-33-7: CERTAIN CREDITS AND REFUNDS:

(B) The statute of limitations on a claim for credit or refund shall be one (1) year after the end of the calendar year in which payment in error was made. The village shall not grant a credit or refund of locally imposed and administered taxes, interest, or penalties to a person who has not paid the amounts directly to the village.

SECTION 4: Section 3-16-1 of Title 3 Chapter 16 of the Village of Forest View Code is hereby amended by deleting it in its entirety and replacing it with the language as follows:

3-16-1: TAX IMPOSED:

A tax is imposed on all persons engaged in the following occupations or privileges:

(A) Persons engaged in the business of distributing, supplying, furnishing or selling gas for use or consumption within the corporate limits of the Village, and not for resale, at the rate of two percent (2%) of the gross receipts therefrom. The rate shall increase to three and a half percent (3.5%) of the gross receipts therefrom with respect to bills issued on or after May 1, 2022 through and including December 31, 2022, provided, however, that any amounts due or payable for any tax periods ending prior to May 1, 2022 are nevertheless to remain payable as if the rate had not been increased. The rate shall increase to four percent (4.0%) of the gross receipts therefrom with respect to bills issued on or after January 1, 2023, through and including December 31, 2023, provided, however, that any amounts due or payable for any tax periods ending prior to January 1, 2023 are nevertheless to remain payable as if the rate had not been increased. The rate shall increase to four and a half percent (4.5%) of the gross receipts therefrom with respect to bills issued on or after January 1, 2024, through and including December 31, 2024, provided, however, that any amounts due or payable for any tax periods ending prior to January 1, 2024 are nevertheless to remain payable as if the rate had not been increased. The rate shall increase to five percent (5.0%) of the gross receipts therefrom with respect to bills issued on or after January 1, 2025, provided, however, that any amounts due or payable for any tax periods ending prior to January 1, 2025 are nevertheless to remain payable as if the rate had not been increased.

(B) Persons engaged in the business of distributing, supplying, furnishing or selling electricity for use or consumption within the corporate limits of the Village, and not for resale, at the rate of three and a half percent (3.5%) of the gross receipts therefrom, provided that the tax imposed pursuant to this subsection shall not apply with respect to gross receipts from the distribution, supply, furnishing or sale of electricity where the use or consumption of the electricity is subject to the tax imposed pursuant to Chapter 16A of this Title. Said rate shall increase to four percent (4.0%) on January 1, 2023, to four and a half percent (4.5%) on January 1, 2024, and to five percent (5.0%) on January 1, 2025.

SECTION 5: Title 3 Chapter 16A of the Village of Forest View Code is hereby amended by replacing Section 3-16A-2, Paragraph (A) with the following:

(A) Pursuant to section 8-11-2 of the Illinois Municipal Code¹ and any and all other applicable authority, a tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the Village at the following rates, calculated on a monthly basis for each purchaser:

¹ 1.65 ILCS 5/8-11-2.

Starting May 1, 2022

Kilowatt-Hours Consumed In A Month	Tax (Cents Per Kilowatt-Hour)
1. For the first 2,000	\$0.390
2. For the next 48,000	0.255
3. For the next 50,000	0.230
4. For the next 400,000	0.224
5. For the next 500,000	0.217
6. For the next 2,000,000	0.205
7. For the next 2,000,000	0.202
8. For the next 5,000,000	0.198
9. For the next 10,000,000	0.195
10. In excess of 20,000,000	0.192

Starting January 1, 2023

Kilowatt-Hours Consumed In A Month	Tax (Cents Per Kilowatt-Hour)
1. For the first 2,000	\$0.454
2. For the next 48,000	0.298
3. For the next 50,000	0.268
4. For the next 400,000	0.261
5. For the next 500,000	0.253
6. For the next 2,000,000	0.238
7. For the next 2,000,000	0.235
8. For the next 5,000,000	0.231
9. For the next 10,000,000	0.227
10. In excess of 20,000,000	0.224

Starting January 1, 2024

Kilowatt-Hours Consumed In A Month	Tax (Cents Per Kilowatt-Hour)
1. For the first 2,000	\$0.537
2. For the next 48,000	0.352
3. For the next 50,000	0.317
4. For the next 400,000	0.308
5. For the next 500,000	0.299

6. For the next 2,000,000	0.281
7. For the next 2,000,000	0.277
8. For the next 5,000,000	0.273
9. For the next 10,000,000	0.268
10. In excess of 20,000,000	0.264

Starting January 1, 2025

Kilowatt-Hours Consumed In A Month	Tax (Cents Per Kilowatt-Hour)
1. For the first 2,000	\$0.593
2. For the next 48,000	0.389
3. For the next 50,000	0.350
4. For the next 400,000	0.340
5. For the next 500,000	0.331
6. For the next 2,000,000	0.311
7. For the next 2,000,000	0.306
8. For the next 5,000,000	0.301
9. For the next 10,000,000	0.297
10. In excess of 20,000,000	0.282

SECTION 6: Home Rule. This Ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the Village of Forest View that to the extent that the terms of this Ordinance should be inconsistent with any non-preemptive state law, that this Ordinance shall supersede state law in that regard within its jurisdiction.

SECTION 7: Effective Date. This Ordinance shall be in full force and effect from and after its passage and approval and shall subsequently be published in pamphlet form as provided by law.

SECTION 8: Severability. Any Section or provision of this ordinance that is construed to be invalid or void shall not affect the remaining Sections or provisions which shall remain in full force and effect thereafter.

PASSED BY THE FOLLOWING ROLL CALL VOTE this 22nd day of March, 2022.

AYES: Trustees Nevarez, Grossi, Hubacek, Ramirez,

NAYS: None

ABSENT: Trustees Liska, Sudkamp

APPROVED this 22nd day of March, 2022.

Nancy L. Miller
Village President

ATTEST:

Laura D. McGuffey
Village Clerk