

**VILLAGE OF FOREST VIEW**

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**ORDINANCE NO. 22-29**

**AN ORDINANCE AMENDING THE FOREST VIEW VILLAGE CODE  
CHAPTER 19, "PARKING LOT TAX"**

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**PASSED AND APPROVED BY THE  
PRESIDENT AND BOARD OF TRUSTEES  
OF THE VILLAGE OF FOREST VIEW,  
COOK COUNTY, ILLINOIS, this 8<sup>th</sup>  
day of November, 2022.**

**Published in pamphlet form  
by authority of the President  
and Board of Trustees of the  
Village of Forest View, Cook  
County, Illinois, this 8<sup>th</sup> day  
of November, 2022.**

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CHAPTER 19, "PARKING LOT TAX"

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

**SECTION 1: Amendment:** The Forest View Municipal Code is hereby amended by amending Chapter 19, "Parking Lot Tax," to provide as follows:

CHAPTER 19  
PARKING LOT TAX  
SECTION:

- 3-19-1: Definitions
- 3-19-2: Tax Imposed; Rate; Payment; Collection
- 3-19-3: Tickets And Tags
- 3-19-4: Tax Remittance And Returns
- 3-19-5: Maintenance Of Records
- 3-19-6: Inspection
- 3-19-7: Tax To Be Paid Into Village Treasury
- 3-19-8: Action By Village Attorney; Suspension Of License
- 3-19-9: Penalty For Violation
- 3-19-10: Severability

3-19-1: DEFINITIONS:

For the purposes of this chapter, whenever any of the following words, terms or definitions are used, they shall have the meaning ascribed to them in this section:

**CONTRACTUAL CUSTOMER:** A corporation, organization, group or agency that enters into a contract with the owner or operator of a parking lot or garage for the parking of a motor vehicle in or upon the parking lot or garage. Examples of a contractual customer include, but are not limited to, corporations, AAA, senior group or organization, tour operator.

**MOTOR VEHICLE:** Any vehicle which is self-propelled.

**NET LEASABLE AREA:** The area of an outdoor oversized vehicle parking area exclusive of building footprint or other areas not designated for the parking of oversized vehicles.

**OPERATOR:** Any person conducting the operation of a "parking lot or garage" or "outdoor oversized vehicle area" as defined herein or receiving the consideration for parking or storage of motor vehicles at such parking place.

**OUTDOOR OVERSIZED VEHICLE PARKING AREA:** An outdoor area within the Village of Forest View being used for the parking of oversized vehicles, including but not limited to trucks, semi-trailers, and similar vehicles.

**PARKING LOT OR GARAGE:** Any building, structure, premises, enclosure or other place, whether enclosed or not, except a public way, within the village of Forest View, where two (2) or more motor vehicles are stored, housed, or parked for hire, charge, fee or other valuable consideration in a condition ready for use, or where rent or compensation is paid to the owner, manager or lessor of the premises for the housing, storage, sheltering, keeping or maintaining of such motor vehicles; provided, however, that said terms shall not include residential parking provided for single-family homes or multi-family dwelling units, wherein an arrangement for such parking is provided on a rental basis, the consideration therefor being set forth in the house or apartment lease, or in a separate writing between the landlord and tenant, or if in a condominium between the condominium association and the owner, occupant or guest of a unit, whether the parking charge is payable to the landlord, condominium association, or to the operator of the parking lot or garage; and provided further, however, that said terms shall not include motor vehicle dead storage lots.

**PERSON:** Any natural person, trustee, court appointed representative, syndicate, association, partnership, limited liability company, firm, club, company, corporation, business trust, institution, agency, government corporation, municipal corporation, district or other political subdivision, contractor, supplier, vendor, vendee, operator, user or owner, or any officers, agents, employees or other representatives, acting either for him/herself or for any other person in any capacity or any other entity recognized by law as the subject of rights and duties. The masculine, feminine, singular or plural is included in any circumstances. (Ord. 04-09, 6-22-2004)

**3-19-2: TAX IMPOSED; RATE; PAYMENT; COLLECTION:**

(A) There is imposed upon the use and privilege of parking a motor vehicle in or upon any parking lot or garage in the Village of Forest View a tax for each motor vehicle parked in or upon each parking lot or garage for every 24-hour period or fraction thereof, at the following rates:

1. Tax of eighty-five cents (\$0.85) for every 24-hour period or fraction thereof.

2. As of September 1, 2021, a tax of one dollar (\$1.00) for every 24-hour period or fraction thereof.

(B) There is imposed upon the use and privilege of operating an outdoor oversized vehicle parking area at the following rates:

1. For properties with less than 100,000 square feet of Net Leasable Area: \$500.00 per month.

2. For properties with 100,000 or more square feet of Net Leasable Area: \$750.00 per month.

(C) The ultimate incidence of and liability for payment of said tax is on the person who seeks the privilege of occupying space within said parking lot or garage (said person hereinafter referred to as the "recipient").

(D) The tax imposed by this chapter shall not apply to residential off street parking for single-family homes, multi-family dwelling units, apartment tenants or condominiums, wherein an arrangement for such parking is provided in the lease or a separate writing between the landlord and tenant, or if in a condominium, between the condominium association and the owner, occupant or guest of a unit, whether the parking charge is payable to the landlord, condominium association, or to the operator of the parking lot or garage.

(E) The tax herein levied and imposed by this chapter shall be paid in addition to any and all other taxes. It shall be the duty of the operator of every parking lot or garage to secure the tax from the recipient of the parking privilege and to remit the tax to the Village Treasurer under procedures prescribed by the Village Treasurer, and/or as otherwise provided in this chapter.

(F) Every person required to collect the tax herein levied and imposed by this chapter shall secure the tax from the recipient at the time the price, charge or rent to which it applies is collected. If the recipient is given any invoice, receipt or other statement of the price, charge or rent paid or payable, the tax shall be stated, charged and shown separately on the document.

### 3-19-3: TICKETS AND TAGS IN CONNECTION WITH SECTION 13-9-2(A) TAX:

(A) It shall be the duty of every operator to issue to all persons seeking the privilege of parking a motor vehicle on a daily basis a distinctive ticket in the form and manner provided by this section. Tickets shall be issued by the operator in numerical sequence.

(B) Each ticket issued by an operator shall indicate the name of the operator and the address of the parking lot or garage upon or in which the motor vehicle is parked. Unless the parking lot is equipped with an automated ticket dispenser which triggers the opening of a gate, tickets shall consist of three (3) parts, one part shall be issued by the operator to the recipient; one part shall be retained by the operator, who shall indicate on the back thereof the time of arrival and departure of the motor vehicle; and one part shall be attached to the parked motor vehicle for the purpose of

identification. All three (3) part tickets shall contain the same serial number on each part of the ticket.

(C) It shall be the duty of every operator to issue to all persons seeking the privilege of parking a motor vehicle on a daily basis a receipt showing the parking charge paid by the recipient and the amount of tax paid. Unless a cash register is used which produces daily summary tapes showing the number of motor vehicles parked, the total charge paid and the amount of tax collected as described in section 3-19-2 of this chapter, and the tapes are maintained as required by section 3-19-5 of this chapter, the receipt shall be in the form of a two (2) part numerical receipt and the operator shall retain one part and issue one part to the recipient. Each part shall show the parking charge and the amount of tax paid.

(D) Every operator shall require a tag to be attached to each motor vehicle that is permitted to park on a weekly or monthly basis, or other basis longer than one day. Each tag shall show the name of the operator and address of the parking lot or garage upon which or in which the motor vehicle is parked; an identification number; the number and issuing state of the license plate of the parked motor vehicle; and whether the motor vehicle is parked on a weekly or monthly or other basis longer than one day, indicating starting and ending dates of the week, month or other period. Tags shall be issued by the operator in numerical sequence.

(E) The operator shall keep a book record of all tags issued, showing each tag's date of issuance, identification number and parking charge imposed. The operator shall remove, or cause to be removed, and shall void each tag at the end of the week, month or other applicable period, and shall cause a new tag to be attached to the motor vehicle at the beginning of each new period.

(F) Any operator that fails to issue or attach one or more tickets, tags or receipts in the form or manner provided by this chapter shall be subject to a fine of not less than fifty dollars (\$50.00) nor more than two hundred dollars (\$200.00) for each motor vehicle to which a ticket, tag or receipt in the proper form was not issued or upon which a ticket or tag was not attached.

(G) In order to ensure the sound and efficient administration and enforcement of the tax imposed by this chapter, the village treasurer by rule may impose record keeping, ticket or tag requirements in addition to the requirements contained in this chapter. (Ord. 04-09, 6-22-2004)

#### 3-19-4: TAX REMITTANCE AND RETURNS:

(A) On or before the last day of each calendar month, every operator shall file with the village treasurer a remittance return showing tax receipts with respect to each parking lot or garage and remit all tax due for the preceding calendar month. In the case of an outdoor oversized parking area operator, the monthly return shall be based on the net leasable area. The return shall be filed on a form prescribed by the village treasurer, containing such information as the village treasurer may reasonably require.

(B) In addition to any other information required by the village treasurer, every operator shall report on the remittance return the total amount of charges collected

from recipients during the preceding calendar month for the privilege of parking a motor vehicle in or upon a parking lot or garage located in the village of Forest View.

**3-19-5: MAINTENANCE OF RECORDS:**

(A) It shall be the duty of every operator to keep accurate and complete books and records to which the village treasurer shall at all times have full access. These books and records shall include all cash register or other receipts and all cash register tapes required by section 3-19-3 of this chapter, all tickets and voided tags required by section 3-19-3 of this chapter and a daily sheet for each location showing: 1) the number of motor vehicles parked in or upon each parking lot or garage, segregated on a daily, weekly, monthly or other basis, and also segregated by the amount of the charge or fee imposed for parking, and 2) the actual parking lot or garage tax receipts collected from all transactions.

(B) All books and records required by this section shall be retained for at least four (4) years after the end of the calendar year in which they are created; provided, however, that an operator on an annual basis may request approval from the village treasurer to discard tickets or tags that were issued more than one year earlier and the village treasurer shall grant such approval if he/she determines that the operator's books and records satisfy the requirements of this chapter. (Ord. 04-09, 6-22-2004)

**3-19-6: INSPECTION:**

The village treasurer, or any person certified by him/her as his/her representative, may enter the premises of any parking lot or garage for inspection and examination of books and records for the proper administration of this chapter and enforcement of the collection of the tax imposed. It is unlawful for any person to prevent, hinder, or interfere with the village treasurer, or his/her duly authorized representative in the discharge of his/her duties in the enforcement of this chapter. (Ord. 04-09, 6-22-2004)

**3-19-7: TAX TO BE PAID INTO VILLAGE TREASURY:**

All proceeds resulting from the imposition of the tax under this chapter, including penalties and interest, shall be paid into the treasury of the Village of Forest View and shall be credited to and deposited in the corporate fund of the village.

**3-19-8: ACTION BY VILLAGE ATTORNEY; SUSPENSION OF LICENSE:**

(A) Whenever any person shall fail to pay any tax as herein provided, the village attorney shall, upon the request of the village treasurer, bring or cause to be brought an action to enforce the payment of said tax in behalf of the village in any court of competent jurisdiction.

(B) If the village president, after hearing held by or for him/her, shall find that any person has willfully avoided payment of the tax imposed by this chapter, he/she may suspend or revoke all village licenses held by such tax evader. The operator shall have an opportunity to be heard at such hearing to be held not less than five (5) days after notice of the time and place of the hearing to be held, addressed to the

operator at his/her last known place of business. Pending notice, hearing and finding, any village business license of which the operator may be possessed shall be temporarily suspended. Any suspension or revocation of any license shall not release or discharge the operator of a parking lot or garage from his/her civil liberty for the repayment of the tax nor from prosecution from such offense. (Ord. 04-09, 6-22-2004)

**3-19-9: PENALTY FOR VIOLATION:**

Any person found guilty of violating, disobeying, omitting, neglecting or refusing to comply with, or resisting or opposing the enforcement of any provisions of this chapter, except when otherwise specifically provided, upon conviction thereof shall be punished by a fine of not less than one hundred dollars (\$50.00) nor more than seven hundred fifty dollars (\$750.00) each offense. Provided, however, that all actions seeking the imposition of fines only shall be filed as quasi-criminal actions subject to the provisions of the Illinois civil practice act, 735 Illinois Compiled Statutes 5/1-101 et seq. Repeated offenses in excess of three (3) within any one hundred eighty (180) day period may also be punishable as a misdemeanor by incarceration in the county jail for a term not to exceed six (6) months under the procedure set forth in the Illinois municipal code, 65 ILCS 5/1-2.1, and under the provisions of the Illinois code of criminal procedure, in a separate proceeding. A separate and distinct offense shall be regarded as committed each day upon which said person shall continue any such violation or permit any such violation to exist after notification thereof. (Ord. 04-09, 6-22-2004)

**3-19-10: SEVERABILITY:**

If any provision of this chapter, or the application thereof to any person or circumstance, is held invalid, the remainder of this chapter and the application of such provisions to other persons or circumstances shall not be affected thereby.

**SECTION 2: Effective Date.** The outdoor oversized vehicle parking area tax shall go into effect January 1, 2023. 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.

PASSED BY THE FOLLOWING ROLL CALL VOTE this 8<sup>th</sup> day of November, 2022.

AYES: Trustees Grossi, Sudkamp, Hubacek, Nevarez, Liska

NAYS: NA

ABSENT: Trustee Nevarez

APPROVED this 8<sup>th</sup> day of November, 2022.

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Nancy L. Miller  
Village President

ATTEST:

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Laura D. McGuffey  
Village Clerk