



Office of the Chicago City
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Office of the City Clerk

City Council Document Tracking Sheet

Meeting Date:	9/8/2011
Sponsor(s):	Tunney, Thomas (44)
Type:	Ordinance
Title:	Amendment of Section 3-33-040 of Municipal Code regarding taxes on transfer of non-residential real property
Committee(s) Assignment:	Joint Committee on Finance, Budget and Government Operations and Transportation and Public Way

Budget
Transportation
Finance

ORDINANCE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO:

SECTION I. Section 3-33-040 of the Municipal Code of Chicago is hereby amended by inserting the language underscored, as follows:

3-33-040 Payment of the tax.

(Omitted text is unaffected by this ordinance)

F. Neither the director of revenue nor any agent of the director shall issue tax stamps in connection with the transfer of a parcel of non-residential real property located in the city unless (1) the director of revenue issues a certificate indicating that, as of the most current billing, all public way assessments relating to the parcel have been paid in full, or (2) a waiver has been issued in accordance with applicable law.

The owner or owner's agent may apply for a certificate of full payment of public way assessments by submitting to the director of revenue an application in a form prescribed by the director of revenue and payment of the application fee of fifty (50) dollars.

Upon receipt of an application for such a certificate, the director of revenue shall conduct a review of city records for all public way assessments relating to the parcel. For purposes of this subsection, public way assessments include driveway permit fees assessed pursuant to Section 10-20-420, public way use permit fees assessed pursuant to Section 10-28-017, and dumpster placement fees assessed pursuant to Section 10-28-799.

Within ten (10) business days after receipt of an application for a certificate of full payment of public way assessments, the director of revenue shall either: (1) issue the certificate, if the director of revenue determines that there are no unpaid public way assessments that relate to the parcel; or (2) deny the application for the certificate by issuance of a written statement setting forth the reason for such denial. If no request for reconsideration is made pursuant to this subsection, the decision of the director of revenue shall become a final decision within ten (10) business days after its issuance. The failure of the director of revenue to act within the time period prescribed in this subsection shall be deemed to be a waiver of the requirement for the issuance of a certificate of full payment of public way assessments.

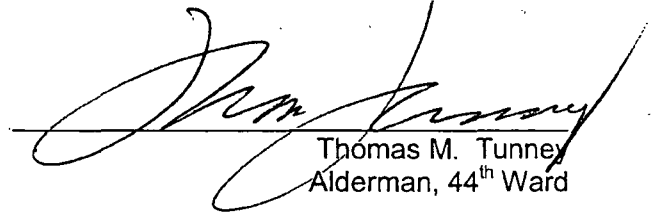
Any person whose application for a certificate of full payment of public way assessments is denied may request the director of revenue to reconsider his or her determination. If such a request for reconsideration is made, the director of revenue shall review any additional information presented to him or her by the applicant with such request. Within ten (10) business days after the request for reconsideration is made, the director of revenue shall render a final decision which shall consist of either: (1) issuance of the certificate; or (2) issuance of a written statement setting forth the reasons for denial of the application. The failure of the director of revenue to act within the time period prescribed in this subsection shall be deemed to be a waiver of the requirement for the issuance of a certificate of full payment of public way assessments.

Any final decision of the director of revenue under this subsection may be appealed to the department of administrative hearings by filing a request for hearing within 30 days of the issuance of the final decision on a form prescribed by the director of revenue.

A certificate of full payment of public way assessments issued under this subsection shall be valid for sixty (60) days following the date of its issuance.

Nothing herein shall be deemed or interpreted as precluding the director of revenue from initiating otherwise authorized and lawful enforcement and collection procedures relating to any property at any time.

SECTION II. This ordinance shall take effect upon its passage and approval.



Thomas M. Tunney
Alderman, 44th Ward