

A. The department shall furnish a written statement of rights to every taxpayer or tax collector that is issued a notice of tax assessment and determination, a tax bill, or a denial of a claim for credit or refund, or that requests a copy of such a written statement of rights. The statement shall describe in summary form the rights of taxpayers and tax collectors, and the obligations of the department, with respect to the administration, enforcement and collection of city taxes.

B. The department shall provide a brief written explanation of all tax liabilities and penalties on or with every tax notice issued.

C. The department shall not cancel any payment agreement unless the taxpayer or tax collector fails to comply with the material terms of the agreement, such as failing to pay any amount due, and fails to cure any breach of the agreement within the time permitted by the agreement or by the department.

D. Except injudicial proceedings, the department shall place any seized taxpayer or tax collector bank accounts in escrow with the bank for 20 calendar days immediately following the seizure to permit the taxpayer or tax collector to correct any department error.

E. In Fiscal Year 2017 and every year thereafter, the department shall establish and administer an Honorable Service Residential Real Estate Tax Rebate Program, under which the Comptroller

**September 14 , 2016 Chicago City Council
Referred to FINANCE COMMITTEE**

shall pay a rebate of \$200, adjusted annually in Fiscal Year 2018 and every year thereafter by the previous year's Consumer Price Index, to each natural person who demonstrates, by proof acceptable to the Chicago Tax Assistance Center, that the person (1) served in and was honorably discharged from the United States military or served in and honorably completed his or her term of service in the United States Peace Corp or the United States AmeriCorp VISTA; (2) was a resident of the city in the previous year; and (3) paid no less than \$200 in residential real estate taxes to the city in Fiscal Year 2016, adjusted annually in Fiscal Year 2017 and every year thereafter.

This Ordinance shall be effective upon becoming law.

Gilbert Villegas Alderman, 36th Ward

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Referred to FINANCE COMMITTEE**

Type: Ordinance

Title: Amending the Chicago Uniform Revenue Procedures Ordinances to provide a rebate on residential real estate taxes for veterans, Peace Corp volunteers, and others.

1
Chicago City Council Co-Sponsor Addition/Change

Document No.

Subject:

Please Add OrXhange The Co-Sponsor As Shown Below

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Final copies to be filed with:

o Chairman of Committee to which legislation was referred • City Clerk