File #: O2016-6450, **Version:** 1

September 14 ,2016 Chicago City Council
Referred to FINANCE COMMITTEE

Ordinance
Amending the Uniform Revenue Procedures Ordinance to Deliver a Residential Real Estate Tax Rebate for Veterans, Peace Corp Volunteers, and Others

WHEREAS, the City of Chicago and its residents, taxpayers, and visitors are grateful for the years of service and dedication given by those who served with honor and distinction in our nation's military and non-military forces; and

WHEREAS, many of those who served honorably in our nation's military and non-military forces forewent opportunities for professional and financial advancement in serving our nation, and at times incurred pain, suffering, and disability while in service; and

WHEREAS, those who served honorably in our nation's military and non-military forces merit palpable demonstration of the gratitude and honor bestowed upon them by the city and its residents, taxpayers, and visitors; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHICAGO that Chapter 3-4 ofthe Municipal Code is hereby amended by added the underscored text and deleting the struck-through text as follows:

3-4-151 Additional duties of the department.

In addition to all other rights, duties and responsibilities imposed by this Code, the department shall have the following duties and responsibilities:

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 ofthe 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

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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 (\) 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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Type: Ordinance

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

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Chicago City Council Co-Sponsor Addition/Change

Document No.

Subject:,

Please Add OrXhange The Co-Sponsor As Shown Below

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j Ward) 2-1 Ward)

I Mr Ward) Ward)

Final copies to be filed with:
o Chairman of Committee to which legislation was referred • City Clerk

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