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**ORDINANCE NO. 2015-16-34**

*An Ordinance Imposing a Non-Home Rule Municipal Occupation Tax,  
a Non-Home Rule Municipal Service Tax and a Non-Home Municipal Rule Use Tax,  
Each in the Amount of 1/2 Percent,  
Pursuant to the March 15, 2016 Referendum Results*



AN ORDINANCE PASSED BY THE  
PRESIDENT AND BOARD OF TRUSTEES  
OF THE VILLAGE OF JOHNSBURG

AT A SPECIAL MEETING ON APRIL 19, 2016

PUBLISHED IN PAMPHLET FORM BY AUTHORITY OF THE  
PRESIDENT AND BOARD OF TRUSTEES  
OF THE VILLAGE OF JOHNSBURG

President

Edwin P. Hettermann

Board of Trustees

Tom Curry  
Kyle Frost  
John Huemann  
Mary Lou Hutchinson  
Greg Klemstein  
Kevin McEvoy

Village Administrator

Claudett E. Peters

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WHEREAS, the Illinois Municipal Code, specifically 65 ILCS 5/8-11.1-1 *et seq.*, allows non-home rule municipalities to increase certain taxes not more than 1 percent upon approval of the electors of the municipality; and

WHEREAS, on November 17, 2015, the President and Board of Trustees of the Village of Johnsburg, McHenry County, passed Ordinance No. 2015-16-14, *An Ordinance Calling for a Referendum to Implement Non-Home Rule Municipal Retailers= Occupation, Non-Home Rule Municipal Service Occupation and Non-Home Rule Municipal Use Taxes in the Village of Johnsburg, McHenry County, Illinois, at the General Primary Election to be held on March 15, 2016,* which was filed with the McHenry County Clerk on December 4, 2015, for placement on the ballot of the March 15, 2016 general primary election; and

WHEREAS, on March 15, 2016, the registered voters in the Village of Johnsburg, McHenry County, Illinois, were asked to cast their ballots for or against the following proposition:

*Shall the corporate authorities of the Village of Johnsburg be authorized to levy a tax at a rate of 1/2 % for expenditures on municipal operations, expenditures on public infrastructure, or property tax relief?*

WHEREAS, the registered voters in the Village of Johnsburg, McHenry County, Illinois, cast 1,241 votes in favor of the proposition and 941 votes against the proposition; and

WHEREAS, 65 ILCS 5/8-11-1.1(b) states that if a majority of the electors voting upon the question vote in the affirmative, such tax shall be imposed with the adoption of an ordinance or resolution imposing the tax; and

WHEREAS, 65 ILCS 5/8-11-1.1(b) requires that a certified copy of such ordinance or resolution be filed with the Department of Revenue on or before the first day of May, whereupon the Department of Revenue "shall proceed to administer and enforce the tax as of the first day of July next following the adoption and filing."

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Johnsburg, McHenry County, Illinois, as follows:

SECTION 1: The foregoing recitals are found to be true and correct and are incorporated into this Ordinance by reference.

**SECTION 2: Tax Imposed.** A tax is hereby imposed: i) upon the privilege of using, in the Village, any item of tangible personal property which is purchased at retail from a retailer, and which is titled or registered with an agency of this State's government, based on the selling price of such tangible personal property, as "selling price" is defined in the Use Tax Act, 35 ILCS 105/1 *et seq.*, at the rate of 0.5% while this Ordinance is in effect; and ii) upon all persons engaged, in the Village, in the business of selling tangible personal property, other than on an item of tangible personal property which is titled and registered by an agency of this State's government, at retail in the Village at the rate of 0.5% of the gross receipts from such sales made in the course of such business while this Ordinance is in effect; and iii) upon all persons engaged, in the Village, in the business of making sales of service, at the rate of 0.5% of the selling price of all tangible personal property transferred by such servicemen either in the form of tangible personal property or in the form of real estate as an incident to a sale of service. This "Non-Home Rule Municipal Retailers' Occupation Tax," "Non-Home Rule Municipal Service Occupation Tax" and "Non-Home Rule Municipal Use Tax" shall not be applicable to the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food that has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.

The imposition of these non-home rule taxes is in accordance with and subject to the provisions of Sections 8-11-1.1, 8-11-1.2, 8-11-1.3, 8-11-1.4 and 8-11-1.5 of the Illinois Municipal Code (65 ILCS 5/8-11-1.1, 8-11-1.2, 8-11-1.3, 8-11-1.4 and 8-11-1.5).

**SECTION 3: Illinois Department of Revenue to Administer.** The Illinois Department of Revenue shall have full power to administer and enforce a Non-Home Rule Municipal Occupation Tax (65 ILCS 5/8-11-1.3) in the amount of 0.5%, a Non-Home Rule Municipal Service Occupation Tax (65 ILCS 5/8-11-1.4) in the amount of 0.5% and a Non-Home Rule Municipal Use Tax (65 ILCS 5/8-11-1.5) in the amount of 0.5% pursuant to 65 ILCS 5/8-11-1.1 *et seq.* as well as the provisions of this Ordinance.

**SECTION 4: Village Attorney to File Ordinance with Illinois Department of Revenue.** A certified copy of this Ordinance shall be filed with the Illinois Department of Revenue on or before the first day of May, 2016 by the Village attorney along with a certification that the Ordinance received referendum approval.

**SECTION 5: Severability.** If any section, paragraph, subdivision, clause, sentence or provision of this Ordinance shall be adjudged by any Court of competent jurisdiction to be invalid, such judgment shall not affect, impair, invalidate or nullify the remainder thereof, which remainder shall remain and continue in full force and effect.

**SECTION 6: Repeal of Conflicting Provisions.** All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

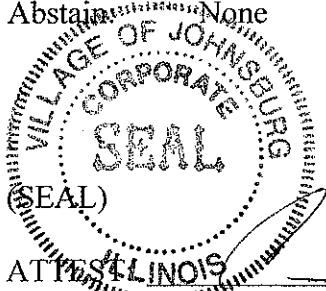
**SECTION 7: Effective Date.** This Ordinance shall take effect on the first day of July next following the adoption and filing of this Ordinance with the Department of Revenue.

Ayes: Trustees McEvoy, Huemann, Curry, Frost and Hutchinson

Nays: None

Absent: Trustee Klemstein

Abstain: None



APPROVED:

A handwritten signature in cursive script, appearing to read "Edwin Hettermann".

Village President Edwin Hettermann

ATTEST

Village Clerk Claudett Peters

Passed: April 19, 2016

Approved: April 19, 2016

Published: April 19, 2016

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## CERTIFICATION

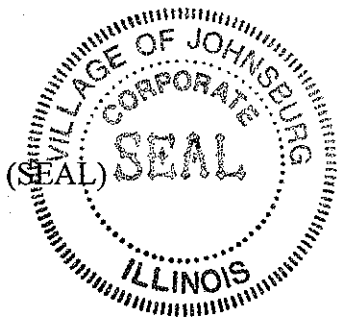
I, CLAUDETT PETERS, do hereby certify that I am the duly appointed, acting and qualified Clerk of the Village of Johnsburg, McHenry County, Illinois, and that as such Clerk, I am the keeper of the records and minutes and proceedings of the President and Board of Trustees of said Village of Johnsburg.


I do hereby further certify that at a regular meeting of the President and Board of Trustees of the Village of Johnsburg, held on the 19th day of April, 2016 the foregoing Ordinance entitled *An Ordinance Imposing a Non-Home Rule Municipal Occupation Tax, a Non-Home Rule Municipal Service Tax and a Non-Home Rule Use Tax, Each in the Amount of 1/2 Percent, Pursuant to the March 15, 2016 Referendum Results* was duly passed by the President and Board of Trustees of the Village of Johnsburg.

The pamphlet form of Ordinance No. 2015-16-34, including the Ordinance and a cover sheet thereof, was prepared, and a copy of such Ordinance was available from the Village Clerk, commencing on the 19<sup>th</sup> day of April, 2016, and will continue for at least 10 days thereafter. Copies of such Ordinance are also available for public inspection upon request in the office of the Village Clerk.

I do further certify that the original, of which the attached is a true and correct copy, is entrusted to me as the Clerk of said Village for safekeeping, and that I am the lawful custodian and keeper of the same.

Given under my hand and the official seal of the Village of Johnsburg this 19<sup>th</sup> day of April, 2016.



  
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Claudett Peters, Village Clerk  
Village of Johnsburg,  
McHenry County, Illinois