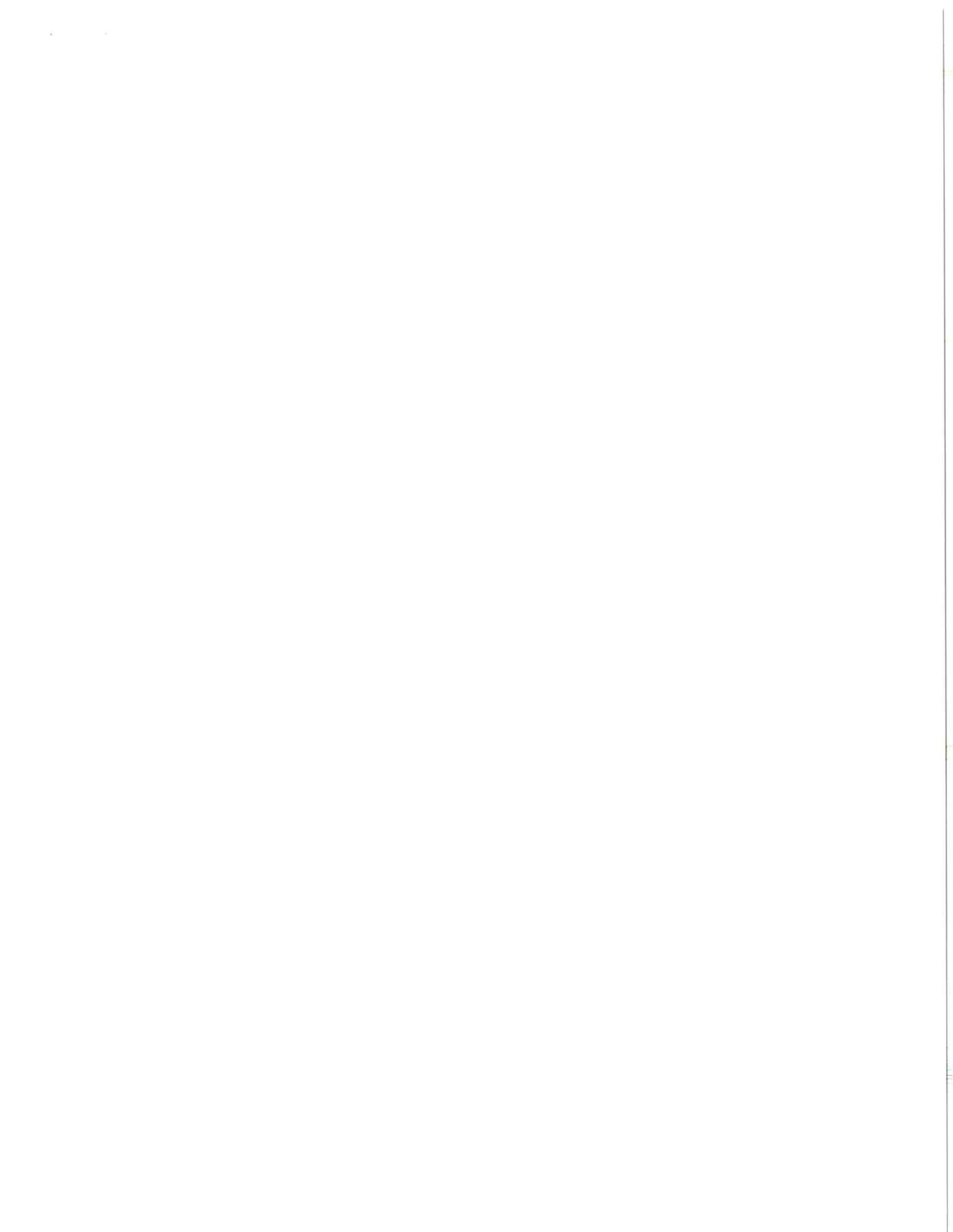


Item #7:
Ordinance Imposing IL 83 Business District Occupation Taxes



VILLAGE OF LONG GROVE

ORDINANCE NO. 2010-____

**AN ORDINANCE IMPOSING
A RETAILERS' OCCUPATION TAX AND SERVICE OCCUPATION TAX
IN THE IL RTE. 83 BUSINESS DISTRICT—PHASE I PURSUANT TO THE
ILLINOIS BUSINESS DISTRICT DEVELOPMENT AND REDEVELOPMENT ACT**

Adopted by the
President and Board of Trustees
of
the Village of Long Grove
this ____ day of March, 2010

Published in pamphlet form by direction
and authority of the Village of Long Grove,
Lake County, Illinois
this ____ day of March, 2010

VILLAGE OF LONG GROVE

ORDINANCE NO. 2010-____

AN ORDINANCE IMPOSING
A RETAILERS' OCCUPATION TAX AND SERVICE OCCUPATION TAX
IN THE IL RTE. 83 BUSINESS DISTRICT—PHASE I PURSUANT TO THE
ILLINOIS BUSINESS DISTRICT DEVELOPMENT AND REDEVELOPMENT ACT

WHEREAS, on March __, 2010, the President and Board of Trustees of the Village of Long Grove ("**Corporate Authorities**") adopted Ordinance No. 2010-____ designating the IL Rte. 83 Business District—Phase I (the "**Business District—Phase I**") and approving a development plan and project (the "**Development Plan**") for the Business District—Phase I, pursuant to the Illinois Business District Development and Redevelopment Act, 65 ILCS 5/11-74.3-1 *et seq.* (the "**Act**"); and

WHEREAS, the Corporate Authorities have determined that the use of proceeds from a sales tax in the Business District—Phase I to fund the planning, execution, and implementation of the Development Plan and to pay for project costs relating to the Business District—Phase I as set forth in the Development Plan is in the best interests of the Village and its residents;

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Long Grove, County of Lake, State of Illinois as follows:

SECTION ONE: Recitals. The foregoing recitals are by this reference incorporated into and made a part of this Ordinance as if fully set forth.

SECTION TWO: Establishment of Taxes.

A tax is hereby imposed upon:

- A. All persons engaged in the business of selling tangible personal property, other than an item titled or registered with an agency of the government of the State of Illinois, at retail in the Business District—Phase I, at a rate of 1% of the gross receipts of the sales made in the course of such business ("**Business District Retailers' Occupation Tax**"), in accordance with Section 11-74.3-6(b) of the Act; and

B. All persons engaged, in the Business District—Phase I, in the business of making sales of service who, as an incident to making those sales of service, transfer tangible personal property within the business district, either in the form of tangible personal property or in the form of real estate as an incident to a sale of service, at a rate of 1% of the selling price of the tangible personal property so transferred within the Business District—Phase I ("***Business District Service Occupation Tax***"), in accordance with the provisions of Section 11-74.3-6(c) of the Act.

SECTION THREE: Exemptions. The Business District Retailers' Occupation Tax and Business District Service Occupation Tax (collectively, the "***Sales Taxes***") imposed by this Ordinance shall not apply to the sale 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); prescription and nonprescription medicines, drugs, or medical appliances; modifications to a motor vehicle for the purpose of rendering it usable by a disabled person; and insulin, urine testing materials, syringes, and needles used by diabetics, for human use.

SECTION FOUR: Application and Duration of Taxes. The Sales Taxes shall apply in the Business District—Phase I, pursuant to this Ordinance and Section 11-74.3-6 of the Act. The Business District—Phase I is legally described in ***Exhibit A***, attached to and, by this reference, incorporated into and made a part of this Ordinance as if fully set forth herein. A map depicting the Business District—Phase I is attached as ***Exhibit B*** and, by this reference, incorporated into and made a part of this Ordinance as if full set forth herein. The Sales Taxes shall be imposed until all project costs and all municipal obligations financing project costs for the Business District—Phase I have been paid in accordance with the Development Plan, but in no event longer than 23 years after the date of adoption of this Ordinance.

SECTION FIVE: Collection and Enforcement by Department of Revenue. The taxes hereby imposed, and all civil penalties that may be assessed as an incident thereto, shall

be collected and enforced by the Department of Revenue of the State of Illinois. The Department of Revenue shall have full power to administer and enforce the provisions of this Ordinance.

SECTION SIX: Filing of Ordinance and Approval. The President and Board of Trustees hereby authorize and direct the Village Manager to file a certified copy of this Ordinance with the Department of Revenue on or before the first day of April, 2010, in accordance with Section 11-74.3-6 of the Act.

SECTION SEVEN: Effective Date. This Ordinance shall be in full force and effect after its passage, approval, and publication in pamphlet form in the manner provided by law, and the taxes imposed in this ordinance shall take effect on the first day of July, 2010, in accordance with Section 11-74.3-6 of the Act.

PASSED this ___ day of March, 2010.

AYES:

NAYS:

ABSENT:

APPROVED this ___ day of March, 2010.

Village President

ATTEST:

Village Clerk

EXHIBIT A

LEGAL DESCRIPTION OF THE IL RTE. 83 BUSINESS DISTRICT AREA—PHASE I

PARCEL 15-30-200-030:

THE SOUTH 389.18 FEET OF THE NORTH 718.31 FEET (AS MEASURED ON THE EAST AND WEST LINES THEREOF) OF THE NORTH HALF OF THE WEST HALF OF THE EAST HALF OF THE NORTHEAST QUARTER OF SECTION 30, TOWNSHIP 43 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING EAST OF THE EAST LINE OF ROUTE 83 (EXCEPT THAT PART TAKEN FOR ROAD PURPOSES IN CASE NUMBER 91 ED 43) IN LAKE COUNTY, ILLINOIS.

PARCEL 15-30-200-031:

THE SOUTH 389.17 FEET OF THE NORTH 1107.48 FEET (AS MEASURED ON THE EAST AND WEST LINES THEREOF) OF THAT PART OF THE NORTH HALF OF THE WEST HALF OF THE EAST HALF OF THE NORTHEAST QUARTER OF SECTION 30, TOWNSHIP 43 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, LYING EAST OF THE EAST LINE OF ROUTE 83 (EXCEPT THAT PART TAKEN FOR ROAD PURPOSES IN CASE NUMBER 91 ED 42) IN LAKE COUNTY, ILLINOIS.

PARCEL 15-30-200-032:

THE WEST 2 1/2 ACRES OF THE NORTH 5 ACRES OF THE EAST HALF OF THE EAST HALF OF THE NORTHEAST QUARTER OF SECTION 30, TOWNSHIP 43 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN LAKE COUNTY, ILLINOIS.

EXHIBIT B

MAP OF IL RTE. 83 BUSINESS DISTRICT AREA—PHASE I

Lake County Tax Parcel Map





Lake County
Geographic Information System

Lake County Department of
Information Technology
18 N County St
Waukegan IL 60085

Map Printed on 2/10/2010
Parcel 153020030 is shaded.



N

- Major Roads
- Railroads
- Major Water
- Parcels
- Municipalities

Disclaimer: This map is for general information purposes only. A Registered Land Surveyor should be consulted to determine the precise location of property boundaries on the ground. This map does not constitute a regulatory determination and is not a base for engineering design. This map is intended to be viewed and printed in color.