

ORDINANCE NO. 2012-08-083

AN ORDINANCE AMENDING URBANA CITY CODE CHAPTER 22, SECTION 22-123

(Multifamily recycling tax)

WHEREAS, the City of Urbana ("City") is a home rule unit of local government pursuant to Article VII, Section 6, of the Illinois Constitution, 1970, and may exercise any power and perform any function pertaining to its government and affairs, including the power to regulate for the protection of the public health, safety, and welfare and to tax; and

WHEREAS, the City Council heretofore has enacted Urbana City Code Section 22-123 concerning collection of a multifamily dwelling recycling fee; and

WHEREAS, the City Council finds that the best interests of the City are served by amending said section.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Urbana, Champaign County, Illinois, as follows:

Section 1.

Urbana City Code Chapter 22, "Taxation," Article VIII, "Recycling Tax," Division 3, "Multifamily Dwellings," Section 22-123, "Collection of tax," is hereby amended with the underlined text indicating new language and the strikethrough text indicating deletions as follows:

- (a) The owner shall file a tax return and remit the tax due on a quarterly basis. The initial quarter shall end on the thirty-first day of October, 1999. The tax return and payment of taxes due shall be made on or before the last day of the month following the end of the quarter.
- (b) If for any reason any tax is not remitted to the city when due, a penalty at the rate of two (2) percent per month or part thereof, from the day of delinquency shall be added and shall be paid by the owner.

~~(c) With respect to any multifamily dwelling, for those entire month(s) in which the following circumstances occur, no tax shall be due:~~

~~(1) Where a certificate of occupancy has been issued, but no dwelling unit in the multifamily dwelling has been occupied by any tenants;~~

~~(2) Where a certificate of occupancy has been issued, but revoked, and no new certificate of occupancy has been issued.~~

~~The comptroller is directed to issue regulations implementing the provisions of this section.~~

(c) Every dwelling unit in a multifamily dwelling shall be presumed to be occupied except:

(1) Where a certificate of occupancy has been issued, but no dwelling unit in the multifamily dwelling has been occupied by

any tenants;

(2) Where a certificate of occupancy has been issued, but revoked, and no new certificate of occupancy has been issued.

The owner of the multifamily dwelling may rebut this presumption by filing with the tax return required under section (a) above, a written statement signed by the owner stating that during the period covered by the tax return that no dwelling units were occupied under the conditions described in (c)(1) and (c)(2) above. No tax is due respecting multifamily dwellings that are totally unoccupied during the reporting period.

(d) The comptroller is directed to issue regulations implementing the provisions of this section.

Section 2.

Those sections, paragraphs, and provisions of the Urbana City Code that are not expressly amended or repealed by this Ordinance are hereby re-enacted, and it is expressly declared to be the intention of this Ordinance not to repeal or amend any portions of the Urbana City Code other than those expressly set forth as amended or repealed in this Ordinance. The invalidity of any section or provision of this Ordinance hereby passed and approved shall not invalidate other sections or provisions thereof.

Section 3.

This Ordinance shall not be construed to affect any suit or proceeding pending in any court, or any rights acquired, or a liability incurred, or any cause or causes of action acquired or existing prior to the effective date of this Ordinance; nor shall any right or remedy of any character be lost, impaired, or affected by this Ordinance.

Section 4.

The City Clerk is directed to publish this Ordinance in pamphlet form by authority of the corporate authorities, and this Ordinance shall be in full force and effect from and after its passage.

This Ordinance is hereby passed by the affirmative vote, the "ayes" and "nays" being called, of a majority of the members of the Council of the City of Urbana, Illinois, at a meeting of said Council.

PASSED BY THE CITY COUNCIL this ____ day of _____, _____.

AYES:

NAYS:

ABSENT:

ABSTAINED:

Phyllis D. Clark, City Clerk

APPROVED BY THE MAYOR this ____ day of _____, _____.

Laurel Lunt Prussing, Mayor