

Village of East Dundee  
PRESIDENT AND BOARD OF TRUSTEES  
Committee of the Whole  
Monday, October 12, 2015  
06:00 PM

Call to Order

Roll Call

Public Comment: Agenda items only - Please keep comments to 5 minutes or less

Old Business

New Business

[A. Ordinance of the Village of East Dundee, Illinois, Establishing a Parking Lot and Garage Lease Tax](#)  
[B. Gas Cards for Cars](#)

Executive Session

Recess to Executive Session Executive Session, closed to the public and media under the provisions of the Illinois Open Meetings Act, 5ILCS, 120/2, (2) (21), Discussion of Minutes, (C) (6), Pending Litigation, 2 (C) (1), Personnel and 2 (C) (5) Acquisition of Property.

Public Comment - Please keep comments to 5 minutes or less

Adjournment

**Draft 9/21/15**  
**Ordinance No. \_\_\_\_\_**

**AN ORDINANCE OF THE VILLAGE OF EAST DUNDEE, ILLINOIS, ESTABLISHING  
A PARKING LOT AND GARAGE LEASE TAX**

**WHEREAS**, the Village of East Dundee (the “Village”) is a duly organized and validly existing home-rule municipality created in accordance with the Constitution of the State of Illinois of 1970 and the laws of the State; and,

**WHEREAS**, pursuant to Section 6 of Article VII of the constitution of 1970 a home rule unit may exercise any power and perform any function pertaining to its government and affairs including the power to tax; and,

**WHEREAS**, section 8-11-6a of the Illinois Municipal Code (65 ILCS 5/8-11-6a) provides that a home rule municipality may impose, “(5) a tax, however measured, on lease receipts;” and,

**WHEREAS**, the corporate authorities of the Village hereby find that imposing a home rule tax on the lease receipts of parking garages and lots is in the best interest of the Village and hereby adopts this ordinance pursuant to its home rule authority.

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of East Dundee, Kane and Cook Counties, Illinois, as follows:

**Section 1:** That the Code of the Village of East Dundee, as amended, be and is hereby amended by adding Section 35-13 of Chapter 35, TAXATION, of Title III, Administration, to read as follows:

**35-13 Parking Lot and Garage Lease Tax**

A. **Definitions.** For the purpose of this section, whenever any of the following words, terms or definitions are used, they shall have the meaning ascribed to them as follows:

“Charge or fee paid for parking” means the gross amount of consideration for the use or privilege of parking a motor vehicle in or upon any parking lot or garage in the Village of East Dundee, valued in money, whether received in money or otherwise, including cash, credits, property and services, determined without any deduction for costs or expenses whatsoever, but not including charges that are added to the charge or fee on account of the tax imposed by this section or on account of any other tax imposed on the charge or fee. The term “charge or fee for parking” shall exclude separately stated charges not for the use or privilege of parking.

“Motor vehicle” means any vehicle which is self- propelled.

“Operator” means any person conducting the operation of a parking lot or garage, as defined by this section, or receiving the consideration for parking or storage of motor vehicles at such parking place.

“Parking lot” or “garage” means any building, structure, premises, enclosure or other place, whether enclosed or not, except a public way, within the Village of East Dundee, where four or more motor vehicles are stored, housed or parked for hire, charge, fee or other valuable consideration in a condition ready for use, or where rent or compensation is paid to the owner, manager, operator or lessee of the premises for the housing, storing, sheltering, keeping or maintaining of such motor vehicles.

“Person” means any natural person, trustee, court-appointed representative, syndicate, association, partnership, limited liability company, firm, club, company, corporation, business trust, institution, agency, government corporation, municipal corporation, district or other political subdivision, or any other entity recognized by law as the subject of rights and duties.

## **B. Tax Imposed**

(1) Except as otherwise provided by this Subsection, there is imposed upon the use and privilege of parking a motor vehicle in or upon any parking lot or garage in the Village of East Dundee a tax at the applicable rate set forth in subsection (4).

(2) The ultimate incidence of and liability for payment of the tax is on the person who seeks the privilege of occupying space in or upon the parking lot or garage (such person hereinafter referred to as the “recipient”).

(3) The tax imposed by this section shall not apply to residential off-street parking of house or apartment tenants or condominiums, wherein an arrangement for such parking is provided in the house or apartment lease or in a separate writing between the landlord and tenant, or if in a condominium between the condominium association and the owner, occupant or guest of a unit, whether the parking charge is payable to the landlord, condominium association, or to the operator of the parking lot or garage.

(4) (a) The tax imposed by this section shall not apply if the charge or fee imposed for the privilege of parking does not exceed \$2.00 for a 24-hour period or less, or \$10.00 for a weekly period or \$40.00 for a monthly period.

(b) The tax imposed by this section for the privilege of parking shall be ten percent (10%) of the charge or fee paid for parking.

(c) The tax rates set forth in subsections (b) shall be deemed to apply to the privilege of parking a motor vehicle in a parking lot or garage unless the taxpayer or tax collector keeps accurate and complete books and records as required by this section showing that no tax applies.

(d) The tax imposed by this section shall be paid in addition to any and all other taxes. It shall be the duty of the operator of every parking lot or garage to secure the tax from the recipient of the parking privilege and to remit the tax to the department of finance under procedures prescribed by the Finance Director or as otherwise provided in this section.

(e) Every person required to collect the tax imposed by this section shall secure the tax from the recipient at the time the price, charge or rent to which it applies is collected. If the recipient is given any invoice, receipt or other statement of the price, charge or rent paid or payable, the tax shall be stated, charged and shown separately on the document.

### **C. Rules and regulations**

The Finance Director is authorized to adopt, promulgate and enforce rules and regulations pertaining to the administration and enforcement of this section.

### **D. Maintenance of records**

(1) It shall be the duty of every operator to keep accurate and complete books and records to which the Finance Director shall at all times have full access. These books and records shall include all cash register or other receipts and all cash register tapes required by Subsection E. of this section, all tickets and voided tags required by Subsection E. and a daily sheet for each location showing (i) the number of motor vehicles parked in or on each lot or garage, segregated on a daily, weekly, monthly, or other basis, and also segregated by the amount of the charge or fee imposed for parking and (ii) the actual parking lot or garage tax receipts collected from all parking transactions.

(2) All books and records required by this section shall be retained for at least four years after the end of the calendar year in which they are created; provided, however, that an operator on an annual basis may request approval from the Finance Director to discard tickets or tags that were issued more than one year earlier and the Finance Director shall grant such approval if he or she determines that the operator's books and records satisfy the requirements of this section.

### **E. Tickets, tags and receipts**

(1) It shall be the duty of every operator to issue to all persons seeking the privilege of parking a motor vehicle on a daily basis a distinctive ticket in the form and manner provided by this section. Tickets shall be issued by the operator in numerical sequence.

(2) Each ticket issued by an operator shall indicate the name of the operator and the address of the parking lot or garage upon or in which the motor vehicle is parked. Unless the parking lot or garage is equipped with an automated ticket dispenser which triggers the opening of a gate, tickets shall consist of three parts, one part shall be issued by the operator to the recipient; one part shall be retained by the operator, who shall indicate on the back thereof the time of arrival and departure of the motor vehicle; and one part shall be attached to the parked motor vehicle for the purpose of identification. All three-part tickets shall contain the same serial number on each part of the ticket.

(3) It shall be the duty of every operator to issue to all persons seeking the privilege of parking a motor vehicle on a daily basis a receipt showing the parking charge paid by the recipient and the amount of tax paid. Unless a cash register is used which produces daily summary tapes showing the number of motor vehicles parked, the total charges paid and the amount of tax collected as described in Subsection B., and the tapes are maintained as required by Subsection D., the receipt shall be in the form of a two-part numerical receipt and the operator shall retain one part and issue one part to the recipient. Each part shall show the parking charge and the amount of tax paid.

(4) Every operator shall require a tag to be attached to each motor vehicle that is permitted to park on a weekly or monthly basis, or other basis longer than one day. Each tag shall show the name of the operator and address of the parking lot or garage upon or in which the motor vehicle is parked; an identification number; the number and issuing state of the license plate of the

parked motor vehicle; and whether the motor vehicle is parked on a weekly or monthly or other basis longer than one day, indicating starting and ending dates of the week, month or other period. Tags shall be issued by the operator in numerical sequence.

(5) The operator shall keep a book record of all tags issued, showing each tag's date of issuance, identification number and parking charge imposed. The operator shall remove, or cause to be removed, and shall void each tag at the end of the week, month or other applicable period, and shall cause a new tag to be attached to the motor vehicle at the beginning of each new period.

(6) Any operator that fails to issue or attach one or more tickets, tags or receipts in the form or manner provided by this section shall be subject to a fine of not less than \$50.00 nor more than \$200.00 for each motor vehicle to which a ticket, tag or receipt in the proper form was not issued or upon which a ticket or tag was not attached.

(7) In order to ensure the sound and efficient administration and enforcement of the tax imposed by this section, the Finance Director by rule may impose recordkeeping, ticket or tag requirements in addition to the requirements contained in this section.

**F. Tax remittance and returns**

(1) On or before the last day of each calendar month, every operator shall file with the department of finance a remittance return and remit all tax due for the preceding calendar month. The return shall be filed on a form prescribed by the Finance Director, containing such information as the Finance Director may reasonably require.

(2) In the event of a failure by any taxpayer to pay to the Finance director the tax required hereunder within ten days after the same shall be due, interest shall accumulate and be due upon the tax at the rate of 1% per month commencing as of the first day of the month following the month for which the tax was to have been collected. In addition, a penalty of 10% of the tax and interest due shall be assessed and collected against any taxpayer who shall fail to pay the tax imposed by this section.

(3) In addition to any other information required by the Finance Director, every operator shall report on the remittance return the total amount of charges collected from recipients during the preceding calendar month for the privilege of parking a motor vehicle in or upon a parking lot or garage located in the Village of East Dundee.”

**Section 2:** This Ordinance shall be in full force and effect upon its passage, approval, and publication in pamphlet form as provided by law.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2015 pursuant to a roll call vote as follows:

AYES:\_\_\_\_\_

NAYS:\_\_\_\_\_

ABSENT:\_\_\_\_\_

**APPROVED** by me this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

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Village President

*Attest:*

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Village Clerk

Published in pamphlet form:

\_\_\_\_\_, 2015



October 7, 2015

Attn:

Robert J. Skurla  
Village Administrator  
120 Barrington Ave.  
Village of East Dundee, IL 60118

Bob, Cucci Ford would like to participate in the "GAS CARD" program for 2015. A repeat of this program will help draw more business to our dealership and increased revenue for the village.

I would however like to talk to the person who advertises the program at the village. We as a car dealer in Illinois are not allowed to advertise the "free" gas card program but the village can do so. I think that would help sales immensely. Please reach out to Nick Cucci at 847-337-7647.

Theodore L Cucci

A handwritten signature in black ink, appearing to read "Theodore L. Cucci".

President & CEO Cucci Ford



**Fwd: JD Byrider**  
Robert Skurla to: Katherine Holt

10/09/2015 06:03 AM

Robert J Skurla  
Village Administrator  
Village of East Dundee  
847-426-6464

Begin forwarded message:

From: "Michael Burgstone" <mburgsto@jdbyrider.com>  
Date: October 7, 2015 at 12:48:48 PM CDT  
To: "Robert Skurla" <RSkurla@eastdundee.net>  
Subject: JD Byrider

Bob,

It has come to my attention that the village will be running the gas card promotions for vehicles sold b/t Thanksgiving and 1/31 as you have done in years past. We would love to participate in this promotion as we feel it has helped us sell vehicles in the past. Please let me know what you need from us. Thanks again for your support.

Thanks,

Mike Burgstone  
President  
JD Byrider  
800 North Ave  
Glendale Heights, IL 60139  
Office: 630-403-3803  
Fax: 630-403-3804  
Mobile: 773-818-8564

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# VILLAGE OF EAST DUNDEE

120 Barrington Avenue, East Dundee, Illinois 60118 847-426-2822 fax: 847-426-9621

## Gas Card Program Summary

The Village of East Dundee approved a gas card program which ran from November 28<sup>th</sup> through January 4<sup>th</sup> and was then extended through January 31<sup>st</sup> 2015. This program gave individuals purchasing a new car four \$25 gas certificates and individuals purchasing used car over \$5,000 two \$25 gas certificates to use at participating gas stations located within East Dundee. Participating gas stations included Shell at 1097 Main Street, Mobil at 421 Main Street and the Marathon at 305 Main Street.

This program enabled the Village to advertise the car dealers in the RT 25 corridor as well as be featured on advertisements put out by the car dealers. Out of town individuals who purchased new and used cars were also encouraged to revisit East Dundee to redeem their gift certificates. In addition to this, the program has helped the Village build a positive relationship with the car dealerships. Attached is a summary of the program.

During this time period the Village received revenue from the sale of 100 new cars and 212 used cars. As part of the program 788 \$25 gas cards were handed out of which 140 went unused. The funding for this program came from the extra sales tax collected from the Business Development District. Overall this program was very successful. After a quick review of the materials submitted to date the Village shows car sales during the programs time frame to be approximately \$6,387,399 and the Village spent \$19,700 for the program.

Dealership	<b>Al Piemonte</b>	<b>Cucci Ford</b>	<b>JD Byrider</b>	<b>Superior Car Credit</b>	<b>Main Street Motors</b>
<i># of New Cars Sold</i>	49	42	0	0	0
<i># of Used Cars Sold</i>	51	58	58	40	5
<i>Total Cars Sold</i>	100	100	58	40	5

Total New Cars sold in East Dundee = 91

Total Used Cars sold in East Dundee = 212

**303 Cars were sold in the Village over approximately 2 months**



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During this time period the Village received revenue from the sale of 114 new cars and 184 used cars. As part of the program 824 \$25 gas cards were handed out of which 102 went unused. The funding for this program came from the extra sales tax collected from the Business Development District. Overall this program was very successful. After a quick review of the materials submitted to date the Village shows car sales during the programs time frame to be approximately \$5,800,000 and the Village spent \$18,050 for the program.

Mobile	Shell	Marathon
252 cards collected	196cards collected	274 cards collected
Reimbursed \$6,300	Reimbursed \$4,900	Reimbursed \$6,850

Please Note: 102 Cards were handed out and went unused (\$2,550)

Dealership	Al Piemonte	Spring Hill Ford	JD Byrider	Miro Motors	Superior Car Credit	Main Street Motors
# of New Cars Sold	67	48	0	0	0	0
# of Used Cars Sold	50	34	59	11	24	5
Total Cars Sold	117	82	59	11	24	5

Total New Cars sold in East Dundee = 114

Total Used Cars sold in East Dundee = 184

**298 Cars were sold in the Village over approximately 2 months**