

## CHAPTER 36 – TAXATION

## Article I – Retailer’s Occupation Tax

36-1-1 Established – Rate. A tax is imposed on all persons engaged in the unincorporated areas of Jefferson County, Illinois, in the business of selling tangible personal property at retail, at the rate of one percent (1%) of the gross receipts from such sales made in the course of such business in accordance with Section 25. 05-2 of “An Act to Revise the Law in Relation to Counties”.

36-1-2 Report. Every such person engaged in such business in the unincorporated areas of Jefferson County shall file on or before the last calendar day of each calendar month with the Department of Revenue of the State of Illinois, the report required by Section 3 of the “Retailer’s Occupation Tax Act”, approved June 28, 1933, as amended.

36-1-3 Payment. At the time such report is filed, there shall be paid to the said Department of Revenue, the amount of tax hereby imposed on account of the receipt of sales of tangible personal property during the preceding month.

36-1-4 Amendment. The exclusion contained in Section 2(d) of the “Retailers Occupational Tax Act” approved June 28, 1933, as amended, shall not apply to property within the County of Jefferson.

**Article II - Special County Retailer's Occupation Tax for Public Safety**

36-2-1 Established – Rate. A tax is imposed upon all persons engaged in the business of selling tangible personal property at retail in the County, at the rate of one-half of one (.5) percent on gross receipts from their sales made in the course of their business in accordance with Chapter 55 Article 5 Section 5-1006.5 of the Illinois Compiled Statutes. This tax shall be reduced by one-quarter of one (.25) percent in three (3) years and by the remaining one-quarter of one (.25) percent in eighteen (18) years. (55 ILCS 5/5-1006.5)(Ordinance No. 2005.2)

### Article III – Service Occupation Tax

36-3-1 Established – Rate. A tax is hereby imposed on all persons engaged in the unincorporated area of Jefferson County, Illinois, in the business of making sales of services at the rate of one (1) percent of the cost price of all tangible personal property, transferred by said serviceman either in the form of tangible personal property or real estate as an incident to a sale of service, in accordance with Section 25.05.3 of “An Act to Revise the Law in Relation to Counties”.

**Article IV - Special County Service Occupation Tax for Public Safety**

36-4-1 Established – Rate. A tax is hereby imposed upon all persons engaged in the business of making sales of service, at the rate of one-half (1/2) percent of the selling price of all tangible personal property, transferred by such serviceman as an incident to a sale of service, in accordance with the provisions of Sections 5-1006.5(a) and 5-1006.5(b) of Chapter 55 of the Illinois Compiled Statutes (55 ILCS 5/5-1006.5) (Ordinance No. 2005-3)

## Article V – Use Tax

36-5-1 Use Tax Levied. Pursuant to the provisions of Public Act 78-1142 of the Seventy-Eighth General Assembly, there is hereby imposed a county use tax, payable at the rate of one (1%) percent upon all persons purchasing certain tangible personal property, as defined by such act, for use within the county.

Such use tax shall be applicable to the selling price of tangible personal property purchased at retail from retailers located outside the state and which property shall, by state law, be required to be titled or registered by an agency of the state; and further such tax shall be collected from persons whose state residence for such titling and registration purposes is given in the application therefor as being located in the unincorporated areas of the county.

Article VI – Privilege Tax: Mobile Homes

36-6-1 Reduction of Privilege Tax; Sixty-Five (65) Years Old. The following rules and guidelines shall be established for anyone seeking a reduction in the privilege tax for their mobile homes:

36-6-2 Application Form. Application for reduction shall be made upon blanks substantially in the form:

“State of Illinois  
Jefferson County”

Application for Reduction of Mobile Home Privilege Tax  
to the Supervisor of Assessments of Jefferson County:

I hereby make application for a reduction to 80% of the total tax imposed under “An Act to Provide for a Privilege Tax on Mobile Homes”.

I, the undersigned, owner of the mobile home described in the registration form to which this application is attached, state that:

- (A) I actually reside in said mobile home.
- (B) I hold title to said mobile home as provided in the Illinois Vehicle Code.
- (C) I reached the age of 65 prior to July 1 of the year in which this statement is filled.  
My date of birth is \_\_\_\_\_.
- (D) I have an annual net income of \_\_\_\_\_ or less; the amount shown on the line titled, “Net Income” of my Illinois Income Tax Return form last filed was \_\_\_\_\_ or less.

The undersigned declares under the penalty of perjury that the above statements are true and correct.

Dated \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
(Signature of Owner)

Approved by: \_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Supervisor of Assessments) (City or Village) (Zip)

“This Application Must Be attached to the Assessor’s Registration Form”

36-6-3 Assessor’s Approval. The Township Assessor shall attach the application to the registration form for filing with the County Clerk. Prior to computing the tax where application for reduction has been filed, the County Clerk shall receive approval of the reduction from the Supervisor of Assessments. Upon such approval, the County Clerk, when computing the privilege tax on the mobile home on which the reduction is properly claimed, shall reduce said tax to eighty (80) percent of the total tax.

36-6-4 Penalty. Violation of this Article by false statements on the foregoing affidavit shall subject the signer to penalties as prescribed by the Illinois Compiled Statutes for a Class “B” misdemeanor.

36-6-5 Application Filed With Registration. No application for reduction shall be considered unless the application is filed along with the registration and all other foregoing provisions are complied with.

All forms required by this Article shall be furnished by the County Clerk to the Supervisor of Assessments who shall see that all Township Assessors are provided with an adequate supply. (35 ILCS 515/)

## Article VII – Title Transfer Tax

### 36-7-1 Definitions.

(A) “Recordation” means the recording of deeds by the Recorder of Deeds.

(B) “Person” means any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, or a receiver, executor, trustee, conservator or other representative appointed by order of any court.

(C) “Value” means the amount of the full actual consideration thereof, including the amount of any lien or liens assumed by the buyer. (35 ILCS 200/31-5)

36-7-2 Tax Imposed. A tax is imposed on the privilege of transferring title to real estate, as represented by the deed that is filed for recordation, at the rate of twenty-five (25) cents for each five hundred (500) dollar of value or fraction thereof stated in the declaration provided for in this Section. If, however, the real estate is transferred subject to a mortgage, the amount of the mortgage remaining outstanding at the time of transfer shall not be included in the basis of computing the tax. (55 ILCS 5/5-1031)

Such tax shall be collected by the Recorder of Deeds through the sale of revenue stamps whose design, denominations and form shall be prescribed by the Recorder of Deeds. The Recorder of Deeds may sell the revenue stamps at a rate of twenty-five (25) cents per five hundred (500) dollar of value or fraction thereof.

Except as provided in Section 36-5-3 of this Chapter, no deed shall be accepted for filing by the Recorder of Deeds unless County revenue stamps in the required amount have been purchased from the Recorder of Deeds. Such revenue stamp shall be affixed to the deed by the Recorder of Deeds either before or after recording as requested by the grantee. A person using or affixing a revenue stamp shall cancel it and so deface it as to render it unfit for reuse by marking it with his initials and the day, month and year when the affixing occurs. Such markings shall be made by writing or stamping in indelible ink or by perforating with a machine or punch. However, the revenue stamp shall not be so defaced as to prevent ready determination of its denomination and genuineness. (35 ILCS 200/31-15 and 31-20)

At such time as the tax levied by this Ordinance is paid there shall be filed with the Recorder of Deeds a fully executed and completed copy of the “Real Estate Transfer Declaration” required by provisions of 35 ILCS 200/31-25.

36-7-3 Exempt Deeds. The following deeds shall be exempt from the provisions of this Ordinance except as hereinafter provided:

(A) Deeds representing real estate transfers made before the adoption of this Chapter but recorded after that date.

(B) Deeds to property acquired by any governmental body or from any governmental



body or deeds to property between governmental bodies, or by or from any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes.

(C) Deeds which secure debt or other obligation.

(D) Deeds which, without additional consideration, confirm, correct, modify, or supplement a deed previously recorded.

(E) Deeds where the actual consideration is less than one hundred (100) dollars.

(F) Deeds of release of property which is security for a debt or other obligation.

(G) Tax deeds.

(H) Deeds of Partition.

(I) Deeds made pursuant to mergers, consolidations or transfers or sales of substantially all of the assets of corporations pursuant to plans of reorganization.

(J) Deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock.

(K) Deeds wherein there is an actual exchange of real estate except that money difference or money's worth paid from one to the other shall not be exempt from the tax.

(L) Deeds representing transfers subject to the imposition of a documentary's stamp tax imposed by the government of the United States, except that such deeds shall not be exempt from filing the declaration. (35 ILCS 200/31-45)

36-7-4 Proceeds to County Treasurer. All proceeds resulting from the collection of the tax imposed by this Article shall be paid to the County Treasury on a daily basis.

36-7-5 Tax Additional to Others. The tax herein imposed shall be in addition to all other occupation or privilege taxes imposed by the State of Illinois or by any municipal corporation or political subdivision thereof. (35 ILCS 200/31-65)

36-7-6 Penalty. Any person who willfully falsifies the value of transferred real estate on the "real estate transfer declaration value" required by 35 ILCS 200/31-25 shall be fined an amount not to exceed one thousand (1,000) dollars or imprisoned for a period not to exceed six (6) months, or both.