

Chapter 270

TAXATION

[HISTORY: Adopted by the Board of Trustees of the Village of Port Byron as indicated in article histories. Amendments noted where applicable.]

GENERAL REFERENCES

Telecommunications infrastructure maintenance fee — See Ch. 155, Art. I.

ARTICLE I

Municipal Retailers Occupation Tax

[Derived from Title 2, Ch. 3, Art. 1, of the 1993 Code]

§ 270-1. Tax imposed.¹

A tax is imposed on all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this state's government, at retail in the Village at the rate of 1% of all gross receipts from such sales made in the course of such business while this article is in effect in accordance with the provisions of 65 ILCS 5/8-11-1, as amended. The tax imposed under this article and all civil penalties that may be assessed as an incident of this tax shall be collected and enforced by the State Department of Revenue.²

ARTICLE II

Municipal Service Occupation Tax

[Derived from Title 2, Ch. 3, Art. 2, of the 1993 Code]

§ 270-2. Tax imposed.³

A tax is imposed upon all persons engaged in the Village in the business of making sales of service at the rate of 1% of the cost price of all tangible personal property or in the form of real estate as an incident to a sale of service, in accordance with the provisions of 65 ILCS 5/8-11-5. On and after September 1, 1991, this additional tax may not be imposed on 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 nonprescription medicines, drugs, medical appliances and insulin, urine-testing materials, syringes and needles used by diabetics. The tax imposed under this article and all civil penalties that

¹. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. VI).

². Editor's Note: Original article Sections 2, Reports filed, and 3, Payment, which immediately followed this section, were repealed at time of adoption of Code (see Ch. 1, General Provisions, Art. VI).

³. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. VI).

may be assessed as an incident of this tax shall be collected and enforced by the State Department of Revenue.⁴

ARTICLE III

Municipal Utility Tax

[Adopted 8-12-1985 by Ord. No. 85-8-12A; amended in its entirety 6-7-1999 by Ord. No. 99-7-6A (Title 2, Ch. 3, Art. 3, of the 1993 Code)]

§ 270-3. Tax.

- A. A tax is imposed on all persons engaged in the following occupations or privileges:
 - (1) Pursuant to Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2) and any and all other applicable authority, a tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the Village at rates set by the Board of Trustees within statutory maximums and calculated on a monthly basis for each purchaser.⁵
- B. The tax is in addition to all taxes, fees and other revenue measures imposed by the Village, the State of Illinois or any other political subdivision of the state.
- C. Notwithstanding any other provision of this article, the tax shall not be imposed if and to the extent that imposition or collection of the tax would violate the Constitution or statutes of the United States or the Constitution of the State of Illinois.
- D. The tax shall be imposed with respect to the use or consumption of electricity by residential customers beginning with the first bill issued on or after August 1, 1999; and with respect to the use or consumption of electricity by nonresidential customers, beginning with the first bill issued to such customers for delivery services in accordance with Section 16-104 of the Public Utilities Act (220 ILCS 5/16-104) or the first bill issued to such customers on or after January 1, 2001, whichever issuance occurs sooner.

§ 270-4. Regulation.

- A. No tax is imposed by this article with respect to any transaction in interstate commerce or otherwise to the extent of which such business may not, under the Constitution and statutes of the United States, be made subject to taxation by this state or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing or selling gas or electricity, or engaged in the business of transmitting messages, be subject to taxation by this state or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing or selling gas or electricity, or engaged in the business of transmitting messages, be subject to taxation under the provisions of

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this article for such transactions as are or may become subject to taxation under the provisions of the Municipal Retailers' Occupation Tax Act authorized by statute and this Code.

- B. Such tax shall be in addition to the payment of money or value of products or services furnished to the municipality by the taxpayer as compensation from the use of its streets, alleys or other public places, or installation and maintenance therein, thereon or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayer's business.

§ 270-5. Collection of tax.

- A. Subject to the provision of this article regarding the delivery of electricity to resellers, the tax imposed under this chapter shall be collected from purchasers by the person maintaining a place of business in this state who delivers electricity to such purchasers. This tax shall constitute a debt of the purchaser to the person who delivers the electricity to the purchaser and is recoverable at the same time and in the same manner as the original charge for delivering the electricity.
- B. Any tax required to be collected by this article and any tax in fact collected shall constitute a debt owed to the Village by the person delivering the electricity, provided that the person delivering electricity shall be allowed credit for such tax related to deliveries of electricity the charges for which are written off as uncollectible; and provided, further, that if such charges are thereafter collected the delivering supplier shall be obligated to remit such tax.
- C. Persons delivering electricity shall collect the tax from the purchaser by adding such tax to the gross charge for delivering the electricity and shall also be authorized to add to such gross charge an amount equal to 3% of the tax they collect to reimburse them for their expense incurred in keeping records, billing customers, preparing the filing returns, remitting the tax and supplying data to the Village upon request.

§ 270-6. Tax remittance and return.

- A. Every tax collector shall, on a monthly basis, file a return on a form prescribed by the Village. The return and accompanying remittance shall be due on or before the last day of the month following the month during which the tax is collected of or is required to be collected of or is required to be collected under § 270-5.
- B. If the person delivering electricity fails to collect the tax from the purchaser or is excused from collecting the tax under § 270-7, then the purchaser shall file a return in a form prescribed by the Village and pay the tax directly to the Village on or before the last day of the month following the month during which the electricity is used or consumed.

§ 270-7. Resales.

- A. Electricity that is delivered to a person in the Village shall be considered to be for use and consumption by that person unless the person receiving the electricity has an active resale number issued by the Director of Finance and furnishes that number to the person who delivers the electricity and certifies to that person that the sale is either entirely or partially nontaxable as a sale for resale.
- B. If a person who receives electricity in the municipality claims to be an authorized reseller of electricity, that person shall apply to the Municipal Clerk for a resale number. The application shall state facts showing why it is not liable for the tax imposed by this article on any purchases of electricity and shall furnish such additional information as the Director of Finance may reasonably require.
- C. Upon approval of the application, the Director of Finance shall assign a resale number to the applicant and shall certify the number to the applicant.
- D. The Director of Finance may cancel the resale number of any person if the person fails to pay any tax payable under this article for electricity used or consumed by the person, or if the number was obtained through misrepresentation or is no longer necessary because the person has discontinued making resales.
- E. Partial exemption from tax.
 - (1) If a reseller has acquired electricity partly for use or consumption and partly for resale, the reseller shall pay the tax imposed by this article directly to the Village pursuant to § 270-5 on the amount of electricity that the reseller uses or consumes and shall collect the tax pursuant to § 270-3 and remit the tax pursuant to § 270-7A on the amount of electricity delivered by the reseller to a purchaser.
 - (2) Any person who delivers electricity to a reseller having an active resale number and complying with all other conditions of the section shall be excused from collecting and remitting the tax on any portion of the electricity delivered to the reseller, provided that the person reports to the Municipality the total amount of electricity delivered to the reseller, and such other information that the city may reasonable require.

§ 270-8. Books and records.

Every tax collector and every taxpayer required to pay the tax imposed by this amendment shall keep accurate books and records of its business or activity, including contemporaneous books and records denoting the transactions that gave rise, or may have given rise, to any tax liability under this article. The books and records shall be subject to and available for inspection at all times during business hours of the day.

§ 270-9. Definitions.

For the purpose of this article, the following definitions shall apply:

GROSS RECEIPTS — The consideration received for the transmission of messages, or for distributing, supplying, furnishing or selling gas or electricity for use or consumption

and not for resale, as the case may be; and for all services rendered in connection therewith valued in money, whether received in money or otherwise, including cash, credit, services and property of every kind and material, and for all services rendered therewith; and shall be determined without any deduction on account of the cost of transmitting said messages, without any deduction on account of the cost of the service, product or commodity supplied, or the cost of materials used, labor or service cost or any other expenses whatsoever.

PERSON — Any natural individual, firm, trust, estate, partnership, association, joint-stock company, joint venture, corporation, municipal corporation or political subdivision of the state, or a receiver, trustee conservator or the representative appointed by order of court. Notwithstanding the foregoing, no municipal utility tax shall be assessed upon bills for utility service rendered to the municipality itself.⁶

PERSON MAINTAINING A PLACE OF BUSINESS IN THIS STATE — Any person having or maintaining within this state, directly or by a subsidiary or other affiliate, an office, generation facility, distribution facility, transmission facility, sales office or other place of business, or any employee, agent or other representative operating within this state under the authority of the person or its subsidiary or other affiliate, irrespective of whether such place of business or agent or other representative is located in this state permanently or temporarily, or whether such person, subsidiary or other affiliate is licensed or qualified to do business in this state.

PURCHASE AT RETAIL — Any acquisition of electricity by a purchaser for purposes of use or consumption and not for resale, but shall not include the use of electricity by a public utility, as defined in Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2), directly in the generation, production, transmission, delivery or sale of electricity.

PURCHASER — Any person who uses or consumes, within the corporate limits of the Village, electricity acquired in a purchase at retail other than from an exempt purchaser.

TRANSMITTING MESSAGES — In addition to the usual and popular meaning of a person-to-person communication, shall include the furnishing, for a consideration, of services or facilities (whether owned or leased), or both, to persons in connection with the transmission of messages where such persons do not, in turn, receive any consideration in connection therewith, but shall not include such furnishing of services or facilities to persons or the transmission of messages to the extent that any such services or facilities for the transmission of messages are furnished for a consideration by such persons to other persons for the transmission of messages.

§ 270-10. Credit for overpayment.

If it shall appear that an amount of tax has been paid which was not due under the provisions of this article, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this article from the taxpayer who make the erroneous payment, provided that no amounts erroneously paid more than three years prior to the filing of a claim therefor shall be so

⁶. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. VI).

credited. If a taxpayer under this article is unable to use a credit authorized by this article solely because the tax imposed by this article has been replaced by the tax imposed under § 270-3A then the taxpayer may apply such credit against any tax due under § 270-3A.

§ 270-11. Statute of limitations.

No action to recover any amount of tax due under the provisions of this article shall be commenced more than three years after the due date of such amount.

§ 270-12. Violations and penalties.

Any taxpayer who fails to make a return, or who makes a fraudulent return, or who willfully violates any other provision of this article is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than \$100 nor more than \$500 and, in addition, shall be liable in a civil action for the amount of tax due.

§ 270-13. Construal.

Nothing in this article shall be construed as limiting any addition or further remedies that the municipality may have for enforcement of this article.

ARTICLE IV

Taxpayers Bill of Rights

[Adopted 12-4-2000 by Ord. No. 000412 (Title 2, Ch. 3, Art. 4, of the 1993 Code)]

§ 270-14. Title.

This article shall be known as, and may be cited as, the "Locally Imposed and Administered Tax Rights and Responsibility Ordinance."

§ 270-15. Scope.

The provisions of this article shall apply to the Village's procedures in connection with all of the Village's locally imposed and administered taxes.

§ 270-16. Definitions.

Certain words or terms used herein shall have the meaning ascribed to them as follows:

ACT — The Local Government Taxpayers' Bill of Rights Act (50 ILCS 45/1 et seq.).

CORPORATE AUTHORITIES — The Village's President and Board of Trustees.

HEARING OFFICER — An administrative individual appointed by the Village President with the advice and consent of the corporate authorities to conduct hearings and to issue final determinations regarding the collection of all locally imposed and administered taxes.

LOCAL TAX ADMINISTRATOR — The Village's Collector is charged with the administration and collection of the locally imposed and administered taxes, including staff, employees or agents to the extent they are authorized by the local tax administrator

to act in the local tax administrator's stead. The local tax administrator shall have the authority to implement the terms of this article to give full effect to this article. The exercise of such authority by the local tax administrator shall not be inconsistent with this article and the Act.

LOCALLY IMPOSED AND ADMINISTERED TAX OR TAX — Each tax imposed by the Village that is collected or administered by the Village not an agency or department of the state. It does not include any taxes imposed upon real property under the Property Tax Code or fees collected by the Village other than infrastructure maintenance fees.

NOTICE — Each audit notice, collection notice or other similar notice or communication in connection with each of the Village's locally imposed and administered taxes.

TAX ORDINANCE — Each ordinance adopted by the Village that imposes any locally imposed and administered tax.

TAXPAYER — Any person required to pay any locally imposed and administered tax, and generally includes the person upon whom the legal incidence of such tax is placed and, with respect to consumer taxes, includes the business or entity required to collect and pay the locally imposed and administered tax to the Village.

VILLAGE — The Village of Port Byron, Illinois.

§ 270-17. Notices.

Unless otherwise provided, whenever notice is required to be given the notice is to be in writing, mailed not less than seven calendar days prior to the day fixed for any applicable hearing, audit or other scheduled act of the local tax administrator. The notice shall be sent by the local tax administrator as follows:

- A. First class or express mail or overnight mail, addressed to the persons concerned at the persons' last known address; or
- B. Personal service or delivery.

§ 270-18. Late payment.

Any notice, payment, remittance or other filing required to be made to the Village pursuant to any tax ordinance shall be considered late unless it is: a) physically received by the Village on or before the due date, or b) received in an envelope or other container displaying a valid, readable United States postmark dated on or before the due date, properly addressed to the Village, with adequate postage prepaid.

§ 270-19. Payment.

Any payment or remittance received for a tax period shall be applied in the following order: 1) first to the tax due for the applicable period; 2) second to the interest due for the applicable period; and 3) third to the penalty for the applicable period.

§ 270-20. Certain credits and refunds.

- A. The Village shall not refund or credit any taxes voluntarily paid without written protest at the time of payment in the event that a locally imposed and administered tax is declared invalidly enacted or unconstitutional by a court of competent jurisdiction. However, a taxpayer shall not be deemed to have paid the tax voluntarily if the taxpayer lacked knowledge of the facts upon which to protest the taxes at the time of payment or if the taxpayer paid the taxes under duress.
- B. The statute of limitations on a claim for credit or refund shall be four or less years after the end of the calendar year in which payment in error was made. The Village shall not grant a credit or refund of locally imposed and administered taxes, interest or penalties to a person who has not paid the amounts directly to the Village.
- C. The procedure for claiming a credit or refund of locally imposed and administered taxes, interest or penalties paid in error shall be as follows:
 - (1) The taxpayer shall submit to the local tax administrator in writing a claim for credit or refund, together with a statement specifying:
 - (a) The name of the locally imposed and administered tax subject to the claim;
 - (b) The tax period for the locally imposed and administered tax subject to the claim;
 - (c) The date of the tax payment subject to the claim and the cancelled check or receipt for the payment;
 - (d) The taxpayer's recalculation, accompanied by an amended or revised tax return, in connection with the claim; and
 - (e) A request for either a refund or a credit in connection with the claim to be applied to the amount of tax, interest and penalties overpaid and, as applicable, related interest on the amount overpaid; provided, however, that there shall be no refund and only a credit given in the event the taxpayer owes any monies to the Village.
 - (2) Within 10 days of the receipt by the local tax administrator of any claim for a refund or credit, the local tax administrator shall either:
 - (a) Grant the claim; or
 - (b) Deny the claim, in whole or in part, together with a statement as to the reason for the denial or the partial grant and denial.
 - (3) In the event the local tax administrator grants, in whole or in part, a claim for refund or credit, the amount of the grant for refund or credit shall bear interest at the rate of 3% per annum, based on a year of 365 days and the number of days elapsed, from the date of the overpayment to the date of mailing of a refund check or the grant of a credit.⁷

⁷. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. VI).

§ 270-21. Audit procedure.

Any request for proposed audit pursuant to any local administered tax shall comply with the notice requirements of this article.

- A. Each notice of audit shall contain the following information:
 - (1) The tax;
 - (2) The time period of the audit; and
 - (3) A brief description of the books and records to be made available for the auditor.
- B. Any audit shall be conducted during normal business hours, and if the date and time selected by the local tax administrator is not agreeable to the taxpayer, another date and time may be requested by the taxpayer within 30 days after the originally designated audit and during normal business hours.
- C. The taxpayer may request an extension of time to have an audit conducted. The audit shall be conducted not less than seven days nor more than 30 days from the date the notice is given, unless the taxpayer and the local tax administrator agree to some other convenient time. In the event taxpayer is unable to comply with the audit on the date in question, the taxpayer may request another date within the 30 days, approved in writing, that is convenient to the taxpayer and the local tax administrator.
- D. Every taxpayer shall keep accurate books and records of the taxpayer's business or activities, including original source documents and books of entry denoting the transactions which had given rise or may have given rise to any tax liability, exemption or deduction. All books shall be kept in the English language and shall be subject to and available for inspection by the Village.
- E. It is the duty and responsibility of every taxpayer to make available its books and records for inspection by the Village. If the taxpayer or Tax Collector fails to provide the documents necessary for audit within the time provided, the local tax administrator may issue a tax determination and assessment based on the tax administrator's determination of the best estimate of the taxpayer's tax liability.
- F. If an audit determines there has been an overpayment of a locally imposed and administered tax as a result of the audit, written notice of the amount of overpayment shall be given to the taxpayer within 30 days of the Village's determination of the amount of overpayment.
- G. In the event a tax payment was submitted to the incorrect local governmental entity, the local tax administrator shall notify the local governmental entity imposing such tax.

§ 270-22. Appeal.

- A. The local tax administrator shall send written notice to a taxpayer upon the local tax administrator's issuance of a protestable notice of tax due, a bill, a claim denial, or a

notice of claim reduction regarding any tax. The notice shall include the following information:

- (1) The reason for the assessment;
 - (2) The amount of the tax liability proposed;
 - (3) The procedure for appealing the assessment; and
 - (4) The obligations of the Village during the audit, appeal, refund and collection process.
- B. A taxpayer who receives written notice from the local tax administrator of a determination of tax due or assessment may file with the local tax administrator a written protest and petition for hearing, setting forth the basis of the taxpayer's request for a hearing. The written protest and petition for hearing must be filed with the local tax administrator within 45 days of receipt of the written notice of the tax determination and assessment.
- C. If a timely written notice and petition for hearing is filed, the local tax administrator shall fix the time and place for hearing and shall give written notice to the taxpayer. The hearing shall be scheduled for a date within 14 days of receipt of the written protest and petition for hearing, unless the taxpayer requests a later date convenient to all parties.
- D. If a written protest and petition for hearing is not filed within the forty-five-day period, the tax determination, audit or assessment shall become a final bill due and owing without further notice.
- E. Upon the showing of reasonable cause by the taxpayer and the full payment of the contested tax liability along with interest accrued as of the due date of the tax, the local tax administrator may reopen or extend the time for filing a written protest and petition for hearing. In no event shall the time for filing a written protest and petition for hearing be reopened or extended for more than 90 days after the expiration of the forty-five-day period.

§ 270-23. Hearing.

- A. Whenever a taxpayer or a tax collector has filed a timely written protest and petition for hearing under § 270-26, above, the local tax administrator shall conduct a hearing regarding any appeal. The taxpayer may request that a hearing officer conduct the hearing rather than the local tax administrator.
- B. No continuances shall be granted except in cases where a continuance is absolutely necessary to protect the rights of the taxpayer. Lack of preparation shall not be grounds for a continuance. Any continuance granted shall not exceed 14 days.
- C. At the hearing, the local tax administrator/hearing officer shall preside and shall hear testimony and accept any evidence relevant to the tax determination, audit or assessment. The strict rules of evidence applicable to judicial proceedings shall not apply.

- D. At the conclusion of the hearing, the local tax administrator/hearing officer shall make a written determination on the basis of the evidence presented at the hearing. The taxpayer or tax collector shall be provided with a copy of the written decision.

§ 270-24. Interest and penalties. ⁸

In the event a determination has been made that a tax is due and owing, through audit, assessment or other bill sent, the tax must be paid within the time frame otherwise indicated.

- A. Interest. The Village hereby provides for the amount of interest to be assessed on a late payment, underpayment or nonpayment of the tax to be 5% per annum, based on a year of 365 days and the number of days elapsed.
- B. Late filing and payment penalties. If a tax return is not filed within the time and manner provided by the controlling tax ordinance, a late filing penalty of 5% of the amount of tax required to be shown as due on a return shall be imposed, and a late payment penalty of 5% of the tax due shall be imposed. If no return is filed within the time or manner provided by the controlling tax ordinance and prior to the Village issuing a notice of tax delinquency or notice of tax liability, then a failure to file penalty shall be assessed equal to a rate percentage [not to exceed 25%] of the total tax due for the applicable reporting period for which the return was required to be filed. A late filing or payment penalty shall not apply if a failure to file penalty is imposed by the controlling ordinance.

§ 270-25. Abatement.

The local tax administrator shall have the authority to waive or abate any late filing penalty, late payment penalty or failure to file penalty if the local tax administrator shall determine reasonable cause exists for delay or failure to make a filing.

§ 270-26. Installment contracts.

The Village may enter into an installment contract with the taxpayer for the payment of taxes under the controlling tax ordinance. The local tax administrator may not cancel any installment contract so entered unless the taxpayer fails to pay any amount due and owing. Upon written notice by the local tax administrator that the payment is 30 days' delinquent, the taxpayer shall have 14 working days to cure any delinquency. If the taxpayer fails to cure the delinquency within the fourteen-day period or fails to demonstrate good faith in restructuring the installment contract with the local administrator, the installment contract shall be canceled without further notice to the taxpayer.

§ 270-27. Statute of limitations.

The Village, through the local tax administrator, shall review all tax returns in a prompt and timely manner and inform taxpayers of any amounts due and owing. The taxpayer

⁸. Editor's Note: Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. VI).

shall have 45 days after receiving notice of the reviewed tax returns to make any request for refund or provide any tax still due and owing.

- A. No determination of tax due and owing may be issued more than four years maximum after the end of the calendar year for which the return for the applicable period was filed or for the calendar year in which the return for the applicable period was due, whichever occurs later.
- B. If any tax return is not filed or if during any four-year period for which a notice of tax determination or assessment may be issued by the Village, the tax paid was less than 75% of the tax due, the statute of limitations shall be six years maximum after the end of the calendar year in which return for the applicable period was due or end of the calendar year in which the return for the applicable period was filed.
- C. No statute of limitations shall apply if a fraudulent tax return was filed by the taxpayer.

§ 270-28. Voluntary disclosure.

For any locally imposed and administered tax for which a taxpayer has not received a written notice of an audit, investigation or assessment from the local tax administrator, a taxpayer is entitled to file an application with the local tax administrator for a voluntary disclosure of the tax due. A taxpayer filing a voluntary disclosure application must agree to pay the amount of tax due, along with interest of 1% per month, for all periods prior to the filing of the application but not more than four years before the date of filing the application. A taxpayer filing a valid voluntary disclosure application may not be liable for any additional tax, interest or penalty for any period before the date the application was filed. However, if the taxpayer incorrectly determined and underpaid the amount of tax due, the taxpayer is liable for the underpaid tax along with applicable interest on the underpaid tax, unless the underpayment was the result of fraud on the part of the taxpayer, in which case the application shall be deemed invalid and void. The payment of tax and interest must be made by no later than 90 days after the filing of the voluntary disclosure application or the date agreed to by the local tax administrator. However, any additional amounts owed as a result of an underpayment of tax and interest previously paid under this article must be paid within 90 days after a final determination and the exhaustion of all appeals of the additional amount owed or the date agreed to by the local tax administrator, whichever is longer.

§ 270-29. Publication of tax ordinances.

Any locally administered tax ordinance shall be published via normal or standard publishing requirements. The posting of a tax ordinance on the Internet shall satisfy the publication requirements. Copies of all tax ordinances shall be made available to the public upon request at the Village Clerk's office.

§ 270-30. Internal review of liens filed.

The local tax administrator shall establish an internal review procedure regarding any liens filed against any taxpayers for unpaid taxes. Upon a determination by the local tax

administrator that the lien is valid, the lien shall remain in full force and effect. If the lien is determined to be improper, the local tax administrator shall:

- A. Timely remove the lien at the Village's expense;
- B. Correct the taxpayer's credit record; and
- C. Correct any public disclosure of the improperly imposed lien.

§ 270-31. Application.

This article shall be liberally construed and administered to supplement all of the Village's tax ordinances. To the extent that any tax ordinance is in conflict with or inconsistent with this article, this article shall be controlling.