

Effective Date: August 24, 2011

62-O-11

AN ORDINANCE

Amending Title 4, Chapter 22 of the City Code

WHEREAS, the City of Evanston is a home rule unit of government under Article VII of the 1970 Illinois Constitution; and

WHEREAS, Article VII, Section 6a of the 1970 Illinois Constitution confers certain powers upon home rule units, among which are the powers to regulate for the protection of the public health, safety, morals and welfare, and to tax; and

WHEREAS, legislation designed to provide for decent, safe, and sanitary housing for all citizens of the municipality is within the powers of the City as a home rule unit of government; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EVANSTON, COOK COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1: The foregoing recitals are incorporated herein as facts and made a part hereof.

SECTION 2: That Title 4, Chapter 22, of the Evanston City Code, 1979, as amended, be further amended to read as follows:

4-22-4: TAX DEFERRAL OPTION:

(A) Application for deferral. A person who has been the record title holder or beneficiary of a land trust (collectively, "record title holder") and occupant of a residential structure for three (3) consecutive years, and who files or causes to be filed an application for a demolition permit for that structure, may opt for deferral of the tax, as provided in this Subsection 4-22-4(A) or (B). In the event the demolition permit is for a multi-unit structure, the person may only defer that

portion of the demolition tax attributable to his own dwelling unit. The demolition permit fee must be paid at the time of application. The person shall make application for deferral of the tax to the Director on a form provided for that purpose and available from the Building Permit Desk. To qualify for the deferral, the person shall provide documentation to establish that all real estate taxes on the subject property have been paid in full as of the date of application for the permit; that any and all City liens and judgments recorded on the subject property have been satisfied; and that the person has been the record title holder and occupant of the subject structure for three (3) consecutive years prior to the date of application for the permit. Documentation the Director may require to establish the person's qualification for the tax deferral option may include, but shall not be limited to, income tax records and proof of voter registration. If the Director determines that the person qualifies for the deferral option, he/she shall cause a lien to be recorded against the property with the Cook County Recorder in the amount of the tax to be deferred, to which shall be added the applicable recordation fee. Except as provided in Section 4-22-4(C), the lien shall not bear interest. The Director may, upon written request of the person, subordinate the lien to any mortgage the person may have or seek on the property. Among the factors the Director may consider in determining whether or not to grant the subordination request is whether the value of the property is adequate to assure payment of the City's lien, and that all real estate taxes have been paid.

(B) Deferral of the Tax in the case of Recycling/Reuse of Materials. Any applicant who applies for a demolition permit and seeks to defer the demolition tax by reason that the materials generated by the demolition of a structure will be recycled and/or reused, may apply for a deferral of the tax. Evidence of such recycling/reuse shall be furnished to the Director in writing, and the Director shall determine if the applicant qualifies for this deferral option. All requirements for the application for the deferral and the release of lien as provided for in this Section 4-22-4 of this chapter shall apply.

(C) Deferral of the Tax in the case that the subject property is no longer a buildable parcel.

Any applicant who applies for a demolition permit and seeks to defer the demolition tax by reason that the lot/parcel in question is no longer buildable under the City's ordinance may apply for a deferral of the tax. Evidence of such change in property characteristics must be furnished to the Director in writing and the Director shall determine if the applicant qualifies for this deferral option. All requirements for the application for the deferral and the release of lien as provided for in this Section 4-22-4 of this chapter shall apply.

(D) Release of lien.

(1) A person who exercised the tax deferral option provided for in Section 4-22-4(A), (B), or (C) and who has been the record title holder and

occupant for three (3) consecutive years after issuance of a Final Certificate of Occupancy for the replacement structure may apply for release of the lien by making application therefor to the Director on a form provided for that purpose and available from the Building Permit Desk. Documentation the Director may require to establish the person's qualification for the release of lien may include, but shall not be limited to, income tax records and proof of voter registration for the years in question. If the Director determines that the person qualifies for the release, he/she shall provide the person with a recordable release of lien no later than thirty (30) days after he determines that the person qualifies for the release.

(2) A person who exercised the tax deferral option provided for in Section 4-22-4(A), (B) or (C) who sells the subject property prior to the expiration of the three (3)-consecutive-year period after issuance of the Final Certificate of Occupancy shall, as a condition to the City's release of the lien, pay the tax due, to which shall be added interest at the annualized Money Market Index rate published by the Government Finance Officers Association.

SECTION 3: That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 4: That this ordinance shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

Introduced: July 25, 2011 Approved:
Adopted: August 8, 2011 August 10, 2011

Elizabeth B Tisdahl
Elizabeth B. Tisdahl, Mayor

Attest:
Rodney Greene
Rodney Greene, City Clerk

Approved as to form:
W. Grant Farrar
W. Grant Farrar, Corporation Counsel

