



AGENDA

Village Board of Trustees

Regular Meeting

January 2, 2024 – 7:00 pm
Location: 1 Park Drive, Shiloh, IL 62269

CALL TO ORDER

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS \ ANNOUNCEMENTS

MINUTES – DECEMBER 4, 2023

TREASURER'S REPORT – NOVEMBER 2023

MAYOR'S REPORT

COMMITTEE REPORTS: **ADMINISTRATION & PERSONNEL (NORTHWAY)**

FINANCE & BUDGET (WILKE)

PLANNING & DEVELOPMENT (HOLZUM)

1. ORDINANCE 2024-01-02 A: AN ORDINANCE ANNEXING CERTAIN TERRITORY TO THE VILLAGE OF SHILOH, IL (3435 CARLYE AVENUE)
2. ORDINANCE 2024-01-02 B: AN ORDINANCE AMENDING THE SHILOH MUNICIPAL CODE (CHAPTER 113) TO ADD SHORT-TERM RENTALS TO HOTEL/MOTEL TAX (5%)

PUBLIC PARKS & FACILITIES (WARCHOL)

1. AUTHORIZE FUNDS FOR THE CLEAN-UP OF NEW PARK – \$100,000.00
2. AUTHORIZE PURCHASE OF EQUIPMENT FOR YORKTOWN GOLF COURSE (1995 JOHN DEERE 1070 TRACTOR-\$4,500.00; 2013 BOBCAT SKID STEER-\$15,000.00; AND DAKOTA 410 TOPDRESSER-\$5,500.00) - \$25,000.00

PUBLIC SAFETY (VERNIER)

STREETS (MCCULLOUGH)

1. AUTHORIZE THE MAYOR TO SIGN THE LOCAL PUBLIC AGENCY ENGINEERING SERVICES AGREEMENT WITH TWM (SOUTH SECOND STREET IMPROVEMENTS TO INCLUDE THE END OF THE STREET) - \$22,700.00

OTHER BUSINESS

1. EXECUTIVE (CLOSED) SESSION
(65 ILCS – SECTION 2)
(MAY BE HELD TO DISCUSS PERSONNEL MATTERS (C) 1, COLLECTIVE BARGAINING (C) 2, PURCHASE OR LEASE OF REAL ESTATE (C) 5, SALE OR LEASE OF REAL ESTATE (C) 6, LITIGATION (C) 11, AND DISCUSSION OF CLOSED SESSION MINUTES (C) 21)
2. ACTION TAKEN ON EXECUTIVE SESSION ITEMS (IF ANY)

BILLS – JANUARY 2024

ADJOURNMENT

CHAPTER 113: HOTEL/MOTEL/SHORT-TERM RENTAL TAX

§ 113.01 DEFINITIONS.

For the purpose of this chapter, the following definitions apply unless the context clearly indicates or requires a different meaning.

HOTEL/MOTEL/SHORT-TERM RENTAL. Any building or buildings in which the public may, for consideration, obtain living quarters, sleeping, or housekeeping accommodations. The term includes INNS, MOTELS, TOURISTS HOMES, TOURISTS COURTS, LODGING HOUSES, ROOMING HOUSES and APARTMENT HOUSES.

OCCUPANCY. The use or possession, or the right to the use or possession, of any room or rooms in a hotel, motel room, or short-term rental for any purpose, or the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the rooms or short-term rental.

OPERATOR. Any person operating a hotel\motel\short-term rental.

PERMANENT RESIDENT. Any person who has occupied or has the right to occupy any room or rooms in a hotel/motel or short-term rental for at least 30 consecutive days, pursuant to a written agreement between the operator and the resident.

PERSON. Any natural individual, firm, partnership, association, joint stock company, joint adventure, public or private corporation, or a receiver, executor, trustee, guardian or other representative appointed by any court order.

RENT or RENTAL. The consideration received for occupancy, valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature.

ROOM\ROOMS\HOME. Any living quarters, sleeping or housekeeping accommodations.

VILLAGE. The Village of Shiloh, Illinois.

§ 113.02 TAX IMPOSED.

There is hereby levied and imposed a tax of 5% of the rent charged for the privilege and use of renting a hotel, motel room, or short-term rental within the village for each 24-hour period or any portion thereof for which a daily room charge is made; provided, however, that, the tax shall not be levied and imposed upon any permanent resident.

(A) Duties.

(1) The ultimate incidence of, and liability for, payment of the tax is to be borne by the person who seeks the privilege of occupying the hotel, motel room, or short-term rental, the person hereinafter referred to as "renter".

(2) The tax herein levied shall be paid in addition to any and all other taxes and charges. It shall be the duty of the operator of every hotel, motel room, or short-term

rental to secure the tax from the renter of the hotel, motel room, or short-term rental and to payover to village staff or any authorized representative of the village the tax under procedures prescribed by village staff, or as otherwise provided in this chapter.

(3) Every person required to collect the tax levied by this chapter shall secure the tax from the renter at the time he or she collects the rental payment for the hotel, motel room, or short-term rental. Upon the invoice receipt or other statement or memorandum of the rent given to the renter at the time of payment, the amount due under the tax provided in this chapter shall be stated separately on the document.

(4) Each operator shall register with village staff. This will be done when operators apply for a business license. Every operator shall renew and update the registration at the time of renewal or application for a business license. Every application for a business license shall be reviewed by village staff or authorized agent to determine whether the provisions of this chapter shall apply.

(B) Books and records. Village staff may enter the premises of any hotel, motel room, or short-term rental for inspection and examination of records in order to effectuate the proper administration of this chapter, and to assure the enforcement of the collection of the tax imposed. It shall be unlawful for any person to prevent, hinder or interfere with village staff or authorized representative in the discharge of their duties in the enforcement of this chapter. It shall be the duty of every operator to keep accurate and complete books and records to which village staff shall at all times have full access, which records shall include a daily sheet showing:

(1) The number of hotel, motel room, or short-term rental rented during the 24-hour period, including multiple rentals of the hotel, motel room, or short-term rental where such shall occur;

(2) The actual hotel, motel room, or short-term rental receipts collected for the date in question; and

(3) The actual hotel, motel room, or short-term rental receipts attributable to permanent residents. Further, the accurate and complete records shall include, but not be limited to, written agreements and other evidence showing operator is properly claiming exemptions for permanent residents.

(C) Monthly returns filed.

(1) Every operator shall file monthly with village staff a return, with payment of the taxes due for the period covered by the return. The return shall be due on or before last day of the calendar month succeeding the end of the monthly filing period. A separate return shall be filed for each place of business within the village.

(2) The operator of each hotel, motel room, or short-term rental within the village shall file tax returns showing tax receipts for each hotel/motel during each return period commencing on January 1, on forms prescribed by village staff. The returns shall be due on or before the fifteenth day of the calendar month succeeding the end of the monthly filing period.

(3) If, for any reason, any tax is not paid when due, a penalty of 1-1/2% per month or portion thereof from the date of delinquency shall be added and collected. In addition, a penalty of 10% of the tax and interest due shall be assessed and collected against any hotel, motel room, or short-term rental operator who shall fail to collect and/or remit the tax imposed by this chapter.

(4) Each operator shall file a return with the following information stated:

- (a) Name of hotel, motel room, or short-term rental;
- (b) Name of operator;
- (c) Address of hotel, motel room, or short-term rental location;
- (d) Receipts for the period covered by the return as a total for the period and for each month covered by the period;
- (e) Receipts attributable to permanent residents by month and as a total for the period;
- (f) The difference between divisions (C)(4)(d) and (e) above for each month and as a total for the period;
- (g) The tax collected for the period;
- (h) The tax paid with the return for the period;
- (i) A statement, under oath, by the operator, or its agent, that the return is true and accurate and that the tax due and owing for the period is correct as shown on the return; and
- (j) Such other reasonable and related information as village staff may require.

(D) Collection and enforcement. Whenever any operator fails to pay any tax, interest or penalty as herein provided, village staff shall, upon request of the Village Board, bring suit on behalf of the village in a court of competent jurisdiction for the tax, interest, penalty and costs of collection including a reasonable attorney's fee.