

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ADMINISTRATION**

ARTICLE ONE ADMINISTRATION

Chapter One	Office of Village President.....	1-1
Section 1	Creation of the Office	1-1
Section 2	Duties	1-1
Section 3	President Pro-Tem	1-1
Chapter Two	Board of Trustees.....	1-2
Section 1	Election of Trustees.....	1-2
Section 2	Meetings.....	1-2
Section 3	Rules of Procedure and Order of Business	1-2
Chapter Three	Appointed Officers	1-3
Section 1	Power of Appointment	1-3
Section 2	Terms of Office	1-3
Section 3	Village Clerk	1-4
Section 4	Village Treasurer	1-4
Section 5	Village Attorney	1-5
Section 6	Zoning Enforcement Officer.....	1-5
Section 7	Building Enforcement Officer.....	1-5
Section 8	Superintendent of Public Works	1-6
Section 9	Police Department.....	1-6
Section 10	Zoning Board of Appeals	1-6
Chapter Four	Other Provisions Relating to Village Affairs.....	1-8
Section 1	Salaries of Village Officer	1-8
Section 2	Bonds for Village Officers	1-8
Section 3	Oaths of Office	1-9
Section 4	Corporate Seal	1-9
Section 5	Fiscal Year	1-9
Section 6	Elections.....	1-9
Chapter Five	Public Access to Records-Freedom of Information Act.....	1-10
Section 1	Interpretation	1-11
Section 2	Requests for Inspection, Copying, or Certification.....	1-13
Section 3	Responses to Requests	1-15
Section 4	Fees	1-20
Section 5	Village Obligations.....	1-22
Chapter Six	State Gift Ban Act.....	1-24
Section 1	Adoption of Act	1-24
Section 2	Ethics Officer	1-25
Section 3	Local Ethics Commission and Complaints.....	1-25
Section 4	Future Amendments to State Gift Ban Act.....	1-25
Section 5	Future Declaration of Unconstitutionality of Act.....	1-26

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ADMINISTRATION**

Chapter Seven	Locally Imposed and Administered Tax Rights & Responsibility.....	1-26
Section 1	Title	1-26
Section 2	Scope	1-26
Section 3	Definitions.....	1-27
Section 4	Notices	1-28
Section 5	Late Payment	1-28
Section 6	Payment	1-28
Section 7	Certain Credits and Refunds	1-28
Section 8	Audit Procedure.....	1-30
Section 9	Appeal	1-31
Section 10	Hearing.....	1-32
Section 11	Interest and Penalties.....	1-32
Section 12	Abatement.....	1-33
Section 13	Installment Contracts.....	1-33
Section 14	Statue of Limitations	1-34
Section 15	Voluntary Disclosure	1-34
Section 16	Publication of Tax Ordinance	1-35
Section 17	Liens.....	1-35
Section 18	Application.....	1-35
Section 19	Severability.....	1-35
Chapter Eight	Village Policy with Regard to the Collection, Use and Communication of Individual’s Social Security Numbers	
Section 1	Definitions.....	1-36
Section 2	Prohibited Activities	1-36
Section 3	Public Inspection and Copying of Documents	1-38
Section 4	Applicability	1-38
Section 5	Compliance with Federal Law	1-39
Section 6	Embedded Social Security Numbers.....	1-39
Section 7	Identity—Protection Requirements.....	1-39
Section 8	Violation.....	1-40
Section 9	Supersede	1-40

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

ARTICLE ONE ADMINISTRATION

Chapter One Office of Village President

Section 1 Creation of the Office

- A. The Village President shall be elected for a term of four years and shall be the President of the Board of Trustees.

Section 2 Duties

- A. The Village President shall be the chief executive officer of the Village and the President shall perform all duties that may be required of the President by statute or ordinance.
- B. The President shall supervise all the executive officers of the Village, and the President shall have the power and authority to inspect all books and records maintained by any Village officer or employee.
- C. The Village President shall have the power to delegate duties to appointed officers of the Village when no specific officer has been directed to perform such duties and shall determine disputes or questions relating to the respective powers and duties of appointed officers.
- D. The Village President of the Village of Pecatonica will be paid the sum of \$5,200.00/Annually, payable in monthly increments of \$433.33 with the twelfth payment being \$433.37. (Ord. 95-1-2)

Section 3 President Pro-Tem

- A. During a temporary absence or disability of the Village President and the Village President is unable to perform the duties of office, the Board of Trustees shall elect one of its number to act as President Pro-Tem, who, during the absence or disability of the Village President, shall perform the duties of that office.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

Chapter Two Board of Trustees

Section 1 Election of Trustees

- A. The Board of Trustees shall consist of six (6) members who shall be elected to office for a four (4) year term, as provided by statute.
- B. The Board of Trustees shall perform such duties and have such powers as may be delegated to it by statute.

Section 2 Meetings (revised: Ord. 99-8-3)

- A. The regular meeting of the Board of Trustees shall be held on the first Tuesday of each month beginning at 7:00 P.M., provided that if such meeting date should fall on a legal holiday the meeting shall be held at the same hour of the following day.(Revised: Ord. 2010-17)
- B. The meeting place of the Board of Trustees shall be at the Village Hall, unless otherwise ordered by the Board.
- C. Special meetings may be called by the Village President or any three (3) Trustees upon at least twenty-four (24) hours notice to the Village President and all members of the Board of Trustees.
- D. Public notice of all regular and special meetings of the Board of Trustees shall be as provided in Chapter 102 of the Illinois Revised Statutes entitled "Illinois Open Meetings Act" and amendments thereto.
- E. The Trustees elected in the 1995 and any future Village Trustees elected in a Consolidated Election to the Village Board of Pecatonica will be paid the sum of \$150.00/monthly. (Ord. 95-1-1)

Section 3 Rules of Procedure and Order of Business

- A. A quorum for the transaction of business shall consist of a majority of all the Trustees required by law to be elected; and no ordinance shall be passed without a favorable vote of a majority of the elected Trustees.
- B. The order of business of the Board of Trustees shall be as follows:
 - 1. Silent moment and pledge to the American Flag.
 - 2. Call to Order by Presiding Officer.
 - 3. Roll Call.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

4. Establishment of a quorum.
 5. Approval of the minutes of the last meeting.
 6. Call to the Public.
 7. Approval of the Agenda.
- C. No vote or action of the Board of Trustees shall be rescinded at any special meeting unless there are present at the special meeting as many Trustees as were present at the meeting when such vote or action was taken.
- D. No person, other than the Village President or a member of the Board of Trustees, shall address the Board at any meeting except upon consent of a majority of the Trustees present.
- E. The Rules of Order, other than those prescribed by statute, may be suspended at any time by the consent of a majority of the Trustees present at any meeting.
- F. Robert's Rules of Order shall govern the deliberation of the Board of Trustees except when in conflict with any of the foregoing rules.

Chapter Three Appointed Officers

Section 1 Power of Appointment (revised: Ord. 2000-3-4)

- A. The Village President with the advice and consent of the Board of Trustees shall appoint officers and hire all employees to all non-elective offices of the Village. The Village Board President shall, no later than the first meeting of June of each year, submit the name of each appointed officer (including, but not limited to, the Chief of Police) for an appointment or re-appointment approval by the Village Board. Any vacancies occurring in an appointed office shall be filled in the same manner.

Section 2 Terms of Office

- A. Every appointed officer of the Village shall hold office for a term of one year or until a successor is appointed and qualified.

VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION

Section 3 Village Clerk (revised: Ord. 94-7-3) (Ord. 2005-11-1)

- A. There is hereby created the office of the Village Clerk, who shall be appointed by the Village President with the advice and consent of the Board of Trustees.

- B. Duties
 - 1. The Clerk shall be the custodian of the Village seal and shall seal and attest all contracts involving the Village, all licenses, permits and other documents that require this formality.
 - 2. The Clerk shall promptly deposit all money received on behalf of the Village and make necessary reports for the Treasurer.
 - 3. The Clerk shall keep accounts of all the money received by the Clerk, and the source and disposition thereof; and such other accounts as may be required by Statute.
 - 4. The Clerk shall attend all meetings of the Board of Trustees and keep a full record of its proceedings in the journal, as well as a record of all ordinances and resolutions approved by the Board of Trustees.
 - 5. The Clerk shall keep a register of all licenses and permits issued and the payments thereof; a record of all the officers and regular employees of the Village and such other records as may be required by the Board of Trustees.

Section 4 Village Treasurer

- A. There is hereby created the office of Village Treasurer, who shall be appointed by the Village President with the advice and consent of the Board of Trustees.

- B. Duties
 - 1. The Treasurer shall perform such duties as may be prescribed by statute or ordinance; receive all reports on deposits made by the Clerk and pay out money only on Board approval.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

2. The Treasurer shall deposit the Village funds in such depositories as may be determined by the Board of Trustees; and shall keep the Village money separate and distinct from any other fund and shall not make private or personal use of any Village money.
3. The Treasurer shall keep accurate records of all money received showing the source from which it is received, the purpose for which it is paid; and the Treasurer shall keep records at all times showing the financial status of the Village and report such facts to the Board of Trustees.

Section 5 Village Attorney

- A. There is hereby created the office of Village Attorney who shall be appointed by the Village President with the advice and consent of the Board of Trustees.
- B. The Attorney shall be the legal advisor to the Village and shall render advice on all legal questions affecting it, whenever requested to do so by any Village officer.
- C. Upon request by the Village President or the Board of Trustees, the Village Attorney shall reduce any opinion to writing.
- D. The Village President, with the advice and consent of the Board of Trustees, may from time to time, upon the recommendation of the Village Attorney, appoint assistant Village Attorneys to serve at the pleasure of the Village Attorney.

Section 6 Zoning Enforcement Officer

- A. There is hereby created the position of Zoning Enforcement Officer who shall be hired to enforce all ordinances relating to zoning in order to insure compliance with these ordinances.

Section 7 Building Enforcement Officer

- A. There is hereby created the position of Building Enforcement Officer who shall be hired to enforce all ordinances relating to building and to inspect all buildings or structures being erected or altered in order to insure compliance with all set back regulations. (Ord. 2001-6-3)

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

Section 8 Superintendent of Public Works

- A. There is hereby created the position of Superintendent of Public Works who shall be hired by the Village President with the advice and consent of the Board of Trustees.

Section 9 Police Department

- A. There is hereby created a Police Department, an executive department of the Village.
- B. The Police Department shall consist of the office of the Chief of Police and such other police officers as may be authorized from time to time by the Board of Trustees.
- C. It shall be the duty of the Chief of Police and the members of the Police Department to see to the enforcement of all the ordinances of the Village.
- D. The Chief of Police shall also act as Health Officer and shall be the enforcing officer for all matters concerning the health of the Village residents.

Section 10 Zoning Board of Appeals

- A. A Zoning Board of Appeals is hereby established and for the purposes of the Ordinance be referred to as the "Zoning Board".
- B. The Zoning Board shall consist of seven members appointed by the President of the Board of Trustees and confirmed by the Village Board of Trustees, and shall be appointed for terms of 1, 2, 3, 4, 5, 6, and 7 years respectively.
 - 1. At the expiration of the term of office of any Zoning Board Member, his successor shall be appointed for a term of five (5) years.
 - 2. Any vacancy shall be filled in the same manner for the unexpired term.
 - 3. Compensation to the Zoning Board members shall be thirteen dollars (\$13.00) for each meeting that they attend, to be paid annually at the end of the fiscal year.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

- C. One member of the Zoning Board, at the time of his appointment, shall be named Chairperson for the term of his appointment.
- D. A Secretary shall be appointed by the Zoning Board.
 - 1. In the absence of the Secretary, the Chairperson of the Zoning Board may appoint one of the members of the Zoning Board as Secretary Pro-tem for the meeting.
- E. The Zoning Board shall adopt, from time to time, subject to the approval of the Board of Trustees, such rules and regulations as it may deem necessary to carry into effect the provisions of the Zoning Ordinances.
- F. There shall be a fixed place of meeting and all meetings shall be open to the public.
 - 1. Four (4) members of the Zoning Board shall constitute a quorum for the enactment of official business.
 - 2. The Secretary of the Zoning Board shall keep accurate minutes of its proceedings, showing the vote of each member on each question.
 - 3. If a member is absent or fails to vote, the minutes shall show such facts.
 - 4. The Zoning Board shall keep records of its examinations, and other official actions which shall be on file in the office of the Village Clerk as a public record.
- G. Powers of the Zoning Board of Appeals
 - 1. The Zoning Board shall act as an advisor to the Village Board of Trustees in all matters relating to building and zoning.
 - 2. The Zoning Board shall hear appeals from and review any order, requirement, decision or determination by the Zoning Enforcing Officer.
 - 3. It shall hear and decide all matters referred to it or upon which it is required to pass under the Zoning Ordinance.
 - 4. The concurring vote of four (4) members of the Zoning Board is

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

necessary to reverse any order, requirement, decision or determination of the Zoning Enforcing Officer, or decide in favor of the applicant any matter upon which it is required to pass under the Zoning Ordinance or to effect any variation from the Zoning Ordinance, or to recommend any special use or amendment of the Zoning Ordinance to the Corporate Authorities.

H. Public Hearings

1. No variation, special use permit or amendment to the Zoning Ordinance shall be recommended by the Zoning Board unless there is a public hearing before the Zoning Board, of which there shall be notice of the time and place of the hearing published at least once not more than thirty (30) days nor less than fifteen (15) days before the hearing in a newspaper of general circulation within the Village.
2. Every action on a variation, special use permit or amendment to the Zoning Ordinance by the Zoning Board shall be submitted to the Village Board of Trustees accompanied by a findings of fact specifying the reason for recommending or failing to recommend such variation, special use permit or amendment.

Chapter Four Other Provisions Relating to Village Affairs

Section 1 Salaries of Village Officers

- A. The Village President, the members of the Board of Trustees and all other appointed officers of the Village shall receive such compensation as shall be determined from time to time by the Board of Trustees by ordinance or resolution.

Section 2 Bonds for Village Officers

- A. Before entering upon the duties of office, the Village President and the Village Clerk shall each execute a bond with surety, in a sum to be determined by the Board of Trustees, and such bonds shall be conditioned upon the faithful performance of their duties of office.
- B. The Village Treasurer shall execute a bond, with surety, in a sum to be determined by the Board of Trustees, conditioned upon the faithful performance of the Treasurer's duties and shall indemnify the Village for

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

any loss sustained by reason of any neglect of duty or any act of the Treasurer.

1. The surety on the bond shall be no lower than that prescribed by statute.

Section 3 Oaths of Office

- A. Before entering upon the duties of office, all elected Village officers shall take and subscribe to an oath of office as prescribed by statute.

Section 4 Corporate Seal

- A. The corporate seal of the Village shall be the seal used by the Village, a circular disk containing the words "Village Seal" within a circle formed by the words "Village of Pecatonica, Winnebago County" or a rectangular stamp containing the words "Village of Pecatonica, Village Seal, Winnebago Co. ILL".

Section 5 Fiscal Year

- A. The fiscal year of the Village shall begin on the first day of May of each year and end on the 30th day of April of the next year.

Section 6 Elections

- A. Elections for Village offices shall be held as provided by Statute.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

Chapter Five Freedom of Information Act (Adopted Ordinance 2009-17)

The Village of Pecatonica (the "Village") maintains comprehensive Rules and Regulations Implementing the Illinois Freedom of Information Act (the "FOIA Rules"), which provide procedures, instructions, and forms for obtaining Village public records.

This document provides a brief summary of the Village's FOIA Rules.

All requests to inspect, copy, or certify public records must be submitted to the Village in writing. The Village encourages Requestors to submit their requests on the convenient form provided by the Village, which is available at the Village Hall. The Village will review all written requests in any form. The Village will respond to each written request to inspect, copy, or certify public records in a manner consistent with the Illinois Freedom of Information Act.

Copies of public records will be provided upon payment of a copying fee, if applicable, as provided in Section IV of the FOIA Rules. If requested, copies of public records will be mailed after the Village receives payment of the actual cost of postage and copying.

Requests and other communications regarding Village records relating to a request to inspect, copy, or certify public records, all requests for copies of the FOIA Rules, and all requests for any other information relating to the Village's implementation of the Illinois Freedom of Information Act must be directed to:

Freedom of Information Coordinator
Village of Pecatonica
405 Main Street
P.O. Box 730
Pecatonica, IL 61063-0730
Phone: (815) 239-2310
Facsimile: (815) 239-1060
E-mail: cdevlieger@villageofpecatonica.com

The foregoing information is provided pursuant to Section 4(b)
of the Illinois Freedom of Information Act, 5 ILCS 140/4(b).

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

Rules and Regulations Implementing Illinois Freedom of Information Act

These Rules and Regulations (the "Rules") include the procedures, instructions, and forms for requesting public records from The Village of Pecatonica (the "Village") under the Illinois Freedom of Information Act (the "Act").

The Village will respond to written requests for inspection, copying, or certification of public records in accordance with the Act, these Rules, and any other applicable law. Generally, under the Act, the Village will provide public records for inspection or copying as requested except for records (1) that would, if disclosed, violate individual privacy, or (2) whose production would disrupt the duly undertaken work of the Village, or (3) that are specifically exempted from disclosure by the Act or other applicable law.

Requests and other communications relating to public records must be sent to the Village's Freedom of Information Coordinator:

Christine DeVlieger
Village of Pecatonica
405 Main Street
Pecatonica, IL 61063
Phone: (815) 239-2310
Facsimile: (815) 239-1060

Section 1 Interpretation

A. Conflicts

These Rules do not supersede the provisions of the Act. If a provision of these Rules conflicts with the Act, then the provisions of the Act will govern.

B. Definitions

In addition to the definitions provided in the Act or elsewhere in these Rules, the following definitions apply:

1. Business Hours: 9:00 a.m. to 5:00 p.m. on a Business Day.
2. Business Day: Any day on which general offices of the Village at the Village Hall are open and staffed for regular public business. Business Days generally are Monday through Friday, except federal and state legal holidays.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

3. Freedom of Information Coordinator: The Freedom of Information Coordinator of the Village identified above and designated under Section 3.5 of the Act.
4. Public Access Counselor: The Public Access Counselor of the Office of the Illinois Attorney General.
5. Request: A request to inspect, copy, or certify public records.
6. Request Made for Commercial Purposes: A Request made with the intent to use the requested records (or the information derived from those records), in whole or in part, for sale, resale, or solicitation or advertisement for sales or services. However, a Request submitted by news media or by non-profit, scientific, or academic organizations will not be deemed to be made for commercial purposes if the principal purpose of the Request is (a) to access and disseminate information concerning news and current or passing events, (b) for articles of opinion or features of interest to the public, or (c) for the purpose of academic, scientific, or public research or education.
7. Requestor: A person, firm, or corporation that files a Request with the Village.
8. Response Time: The time for response by the Village to a request for public records, as calculated pursuant to Subsection III.A of these Rules.

C. Days; Measurement of Time

1. Days. In counting the number of days allowed for a response or a decision to be given by the Village under the Act and these Rules, the Village will not include the day on which the request or notice requiring the response or decision was first received.
2. Supplemental Requests. Supplemental, amended, or additional Requests will not relate back to the time of receipt of the initial Request. Supplemental, amended, or additional Requests will be considered new Requests for purposes of determining the applicable Response Time.
3. Response Date. All responses and decisions to be issued by the Village under the Act and these Rules will be deemed to have been given on the date of personal delivery to the person or to the residence of the person entitled to the response or decision or, if mailed, on the date of mailing, regardless of the date of actual receipt by that person. Each response

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

and decision will include proof of service evidencing the method by which, and time at which, the response of decision was delivered.

Section 2 Requests for Inspection, Copying, or Certification of Public Records

A. Officials Responsible for Responding to Requests

The Freedom of Information Coordinator is the person administratively responsible for receiving and processing Requests.

The Freedom of Information Coordinator is the person with authority on behalf of the Village to grant or deny Requests, to extend the Response Time, and to issue the appropriate notices with respect to all related matters. The Freedom of Information Coordinator may consult with Village staff, officials, and others as appropriate before responding to a Request.

The Village may, from time to time, appoint Deputy Freedom of Information Coordinators to assist the Freedom of Information Coordinator in the performance of his or her duties under the Act and these Rules. In the absence of the Freedom of Information Coordinator, , the Deputy Freedom of Information Coordinators are authorized to grant or deny Requests, to extend the Response Time, and to issue the appropriate notices with respect to all related matters.

B. Form of Request

1. Required Information. A Request must be filed with the Village in writing and in English. The Village encourages Requestors to submit requests on the convenient form attached to these Rules ("Official Request Form") or in a similar form that contains, at a minimum, the following information:

- a. The Requestor's name;
- b. Either the Requestor's mailing address, e-mail address, or telephone number;
- c. A description of the public records requested;
- d. A statement of purpose, indicating whether the Requestor intends to use the records, or the information derived from those records, for sale, resale, solicitation, or advertisement for sales or services;
- e. A statement of whether the Requestor is, or represents, news media or a non-profit, scientific or academic organization; and

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

- f. A statement of whether the principal purpose of the Request is either (i) to access and disseminate information concerning news and current or passing events, (ii) for articles of opinion or features of interest to the public, or (iii) academic, scientific or public research or education.

Use of the Official Request Form is the most effective way to obtain a prompt, full, and complete response by the Village to a Request.

2. Supplemental Information. If a Requestor submits a Request on a form other than the Official Request Form, and the Request does not contain all of the information required pursuant to Paragraph II.B.1 of these Rules, then the Requestor must complete a Supplemental Information form or similar writing.
3. Requests Must Be Complete. No Request will be deemed complete unless it contains, at a minimum, all of the information required pursuant to Paragraph II.B.1 of these Rules.
4. Subpoenas. Except as provided in Section 9.5(c) of the Act, these Rules will not apply to any subpoena for records received by the Village and issued by, or in accordance with the rules of, a court or agency of competent jurisdiction.

C. Submittal of Request

Completed Requests must be filed with the Village Freedom of Information Coordinator by mail, facsimile, overnight courier service, or in person, in accordance with the following:

1. In-Person Submissions. Requests submitted in person must be given to the Freedom of Information Coordinator or filed in the office of the Village Clerk.
2. Electronic Mail Submissions. Requests submitted by electronic mail must be sent directly to the Freedom of Information Coordinator at cdevlieger@villageofpecatonica.com and will be deemed received only upon actual receipt by the Freedom of Information Coordinator on a Business Day during Business Hours, regardless of date or time of submission.
3. All Other Submissions. Requests submitted by mail or other means must be addressed to the Freedom of Information Coordinator at the Village

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

Hall and will be deemed received only upon actual receipt by the Village on a Business Day, regardless of date of submission.

All Village officials and employees who receive a Request must immediately forward that Request to the Freedom of Information Coordinator.

D. Processing of Request

1. The Freedom of Information Coordinator must complete the Checklist immediately upon receipt of the Request. If the Freedom of Information Coordinator determines that the Request is not complete, as provided in Section II of the Checklist, the Freedom of Information Coordinator must mail a Notice of Incomplete Request form and a Supplemental Information form to the Requestor within five Business Days after receipt by the Village of the Request. If the Freedom of Information Coordinator determines that the Request is complete, the Freedom of Information Coordinator must stamp or otherwise indicate on each completed Request, the date and time of receipt and, if known, the date on which the Village must respond to the Request.
2. The Freedom of Information Coordinator must maintain an electronic or paper copy of the Request, including all documents submitted with the Request, until all matters related to the Request have been completed.
3. The Freedom of Information Coordinator must create an electronic or paper file for the retention of the original Request, a copy of the response by the Village, a record of all written communications with the Requestor regarding the Request, and a copy of other communications related to the Request.
4. The Freedom of Information Coordinator must keep all Notices of Denial in a single central office file, indexed according to the type of exemption asserted, and, to the extent feasible, according to the types of records requested.

Section 3 Responses to Requests

A. Time for Response

1. Requests Made for Commercial Purposes. The Village will respond within 21 Business Days after a completed Request Made for Commercial Purposes is received by the Village.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

2. Arrest Reports. For completed Requests for chronologically maintained arrest and criminal history information, the Village will respond within 72 hours after the later to occur of (a) the arrest that is the subject of the Request, and (b) the time of receipt of the Request.
3. All Other Requests. For all Requests other than those set forth in Paragraph III.A.1 or III.A.2 of these Rules, the Village will respond within five Business Days after a completed Request is received by the Village, unless the Village has extended the Response Time pursuant to Paragraph III.A.4 of these Rules.
4. Extension of Time
 - a. If the Freedom of Information Coordinator determines that additional time is needed and allowed under the Act to respond to a Request, then the Freedom of Information Coordinator, using a Notice of Extension form attached to these Rules or a similar written form, will notify the Requestor within the applicable Response Time of the determination, of the reasons requiring the extension, and of the length of the extension (which may not exceed five additional Business Days). The Freedom of Information Coordinator may not issue a Notice of Extension for Requests Made for Commercial Purposes.
 - b. The Requestor and the Village, using an Extension Agreement form attached to these Rules or a similar written form, may agree in writing to extend the time for compliance for a period to be mutually determined. In his or her discretion, the Freedom of Information Coordinator may deliver to the Requestor a Request for Extension Agreement form and an Extension Agreement form. The Freedom of Information Coordinator is authorized to execute, in his or her discretion, an Extension Agreement after it has been executed by the Requestor. The Freedom of Information Coordinator must respond to the Request within the applicable Response Time, unless and until the Requestor and the Village have executed the Extension Agreement.

B. Disclosure of Public Records

1. Notice of Approval. If the Freedom of Information Coordinator determines that the Act requires disclosure of all or any part or portion of the requested public records, then the Freedom of Information Coordinator will

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

notify the Requestor in writing of his or her determination, using the Notice of Approval form attached to these Rules or a similar written form.

2. Approval of Requests Made for Commercial Purposes. If the Request is a Request Made for Commercial Purposes, and the requested records are not immediately available for inspection or pick-up, then the Notice of Approval will specify a reasonable date on which the requested records will be available for inspection or pick-up, based on the size and complexity of the Request.
3. Search of Village Files and Use of Village Equipment. Except as otherwise specifically authorized by the Freedom of Information Coordinator, only Village employees, the Village Attorney, and Village contractors are permitted to search Village files, records, or storage areas, or to use Village equipment in connection with any Request.
4. Removal of Original Records. Original public records may not be removed from any Village building at any time, except as authorized by the Village Manager.
5. Inspection of Public Records. Public records approved by the Freedom of Information Coordinator for disclosure may be inspected, or copies of public records obtained, during Business Hours at the Village Hall or another location designated by the Freedom of Information Coordinator. Requestors must make an appointment with the Freedom of Information Coordinator for a date and time to inspect public records at the Village Hall (or another location designated by the Freedom of Information Coordinator) approved by the Freedom of Information Coordinator for disclosure.
6. Copies of Public Records. Copies of public records approved by the Freedom of Information Coordinator for disclosure may be obtained during Business Hours at the Village Hall or another location designated by the Freedom of Information Coordinator, provided that the Requestor had requested copies in the Request and has paid any applicable fees.
7. Mailing of Requested Public Records. Copies of public records will be mailed to the Requestor only if the Freedom of Information Coordinator reasonably determines that it is unduly burdensome for the Requestor to arrange for inspection of the original public records, or for pick up of copies of the public records, at the Village Hall.
8. Audio and Video Recordings. Requests for reproduction of any public records that are audio or video recordings will be honored in accordance

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

with the provisions of the Act, the Illinois Open Meetings Act, any other applicable State law, and these Rules.

9. Records Maintained in Electronic Format. If the requested public records are maintained by the Village in an electronic format, then the Village will reproduce copies of the requested public records in the electronic format specified by the Requestor, if feasible. The Village may charge to the Requestor the actual cost of the medium necessary for that format.
10. Payment of Fees. The Requestor must pay all copying, certification, and postage fees in advance of receiving copies of any public records.
11. Acknowledgment of Inspection. When the copies of the requested public records have been delivered or inspected, the Freedom of Information Coordinator and the Requestor must acknowledge delivery or inspection by execution of the Acknowledgment of Inspection form attached to these Rules or a similar written form.

C. Categorical Requests

1. Notice to Meet and Confer. If the Freedom of Information Coordinator determines that a Request for all records falling within a category will unduly burden the Village, and that the burden to the Village outweighs the public interest in production of the public records sought, then the Freedom of Information Coordinator, using a Notice for Meeting form attached to these Rules or a similar written form, will notify the Requestor in writing of the determination, of the reasons supporting the determination, and of the right of the Requestor to meet with the Freedom of Information Coordinator in an effort to narrow the Request.
2. Failure to Respond by Village. The Freedom of Information Coordinator may neither determine that a Request is unduly burdensome, nor issue a Notice for Meeting, if the Village has previously failed to respond to that Request within the applicable Response Time.
3. Agreement to Narrow Request. If the Requestor agrees to meet and confer with the Freedom of Information Coordinator regarding the Request, then the Freedom of Information Coordinator will respond to the Request, or to the Request as narrowed at the meeting, within the applicable Response Time, calculated from the date of adjournment of the meeting. That response may take any form specified in this Section III. If the Requestor agrees to narrow the scope of the Request, the Freedom of Information Coordinator will deliver an Acknowledgment of Narrowed

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

Request to the Requestor at the conclusion of the meeting, using the form attached to these Rules or a similar written form.

4. Failure to Meet and Confer. If the Requestor does not agree to meet and confer with the Freedom of Information Coordinator regarding the request, then the Freedom of Information Coordinator will deny the Request on the fifth Business Day after the date of the Notice for Meeting, using the General Notice of Denial/Partial Denial of Request form attached to these Rules or a similar written form.

D. Denial

1. Denials Under Section 7(1)(c) and 7(1)(f). If the Freedom of Information Coordinator determines that all, or some, or a portion of any requested public records are not subject to disclosure under Sections 7(1)(c) or 7(1)(f) of the Act, then the Freedom of Information Coordinator must send notice to the Public Access Counselor of the Village's intent to deny the Request, using the Notice of Intent to Deny form attached to these Rules or a similar written form. The Notice of Intent to Deny must include a copy of the Request and the proposed Section 7(1)(c)/7(1)(f) Notice of Denial. A copy of the Notice of Intent to Deny must be sent to the Requestor. If the Public Access Counselor determines that further inquiry into the Request is not warranted, then the Freedom of Information Coordinator will deliver the Section 7(1)(c)/7(1)(f) Notice of Denial to the Requestor as provided in these Rules.
2. Other Denials. If the Freedom of Information Coordinator determines that all, or some, or a portion of any requested public records are not subject to disclosure under any other provision of the Act or under these Rules, then, except as provided in this Subsection D, the Freedom of Information Coordinator must deliver a notice of denial to the Requestor, using the General Notice of Denial/Partial Denial of Request form attached to these Rules or a similar written form. The Freedom of Information Coordinator may not deliver the General Notice of Denial/Partial Denial of Request to the Public Access Counselor, except upon receipt of a request therefore from the Public Access Counselor pursuant to Section 9.5(c) of the Act.
3. Contents of Denials. Each Section 7(1)(c)/7(1)(f) Notice of Denial and General Notice of Denial/Partial Denial of Request must set forth the reason(s) for the denial, and must notify the Requestor of his or her rights to (a) seek review of the denial by the Public Access Counselor, and (b) seek judicial review under Section 11 of the Act.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

4. Denials on Multiple Grounds. If the Freedom of Information Coordinator also determines that all, or some, or a portion of any requested public records are not subject to disclosure pursuant to both Paragraph III.D.1 and Paragraph III.D.2 of these Rules, the Freedom of Information Coordinator must prepare both a Section 7(1)(c)/7(1)(f) Notice of Denial and a General Notice of Denial, as provided in Paragraphs III.D.1 and III.D.2 of these rules.
5. Denials in Writing. Except as otherwise provided by the Act, all denials of Requests will be in writing.
6. Cooperation with Public Access Counselor. If the Public Access Counselor determines that further inquiry into any denied Request is warranted, the Freedom of Information Coordinator will comply with the directives of the Public Access Counselor, or seek appropriate review of those directives, in accordance with the Act.

E. No Obligation to Create New Records

Except as provided in Section V of these Rules, the Act and these Rules do not require the Village, in the course of responding to Requests, to create records that the Village does not already maintain in record form.

F. No Obligation to Interpret or Advise

Neither the Act nor these Rules require the Village to interpret, or advise Requestors as to the meaning or significance of, any public records.

Section 4 Fees

A. Fees Established

Unless fees are waived or reduced under to Subsection IV.C of these Rules, each Requestor must pay the following fees for copying, certification, and mailing of public records:

1. Copies – 8½ x 11 or 8½ x 14, Black and White

First 50 pages	Free
Additional pages	\$ 0.15 per side
2. ***[Other types of records with set fees]*** Village’s actual cost

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

- | | | |
|----|-------------------|--------------------------------------|
| 3. | Electronic medium | Cost of the medium |
| 4. | Certification | \$1.00 per record,
plus copy cost |
| 5. | Mailing | Cost of Postage |

If the requested records are of a type not listed above, or when the services of an outside vendor are required to copy any public record that are not 8½ x 11 or 8½ x 14, Black and White, then the fees charged for copying the records will be the actual charges incurred by the Village, and the fees stated in items 1 through _ above will not apply. The fees stated in items 1 through _ will also not apply if the fee for the requested records is otherwise fixed by statute. If the requested records are produced on an electronic medium, then the Requestor must pay the actual cost of the medium.

The Village has determined that the fees in this Subsection A are no more than necessary to reimburse the Village for the actual cost of reproducing, certifying, and mailing public records requested pursuant to the Act and these Rules.

B. Method and Time of Payment

Payment of all required fees must be made in cash, by cashier's or certified check, or by money order prior to the examination, copying, certification or mailing of any public record.

C. Waiver of Fees

The fees provided in Subsection IV.A of these Rules may be waived or reduced by the Freedom of Information Coordinator if the Requestor includes in the Request the specific purpose of the Request and establishes to the reasonable satisfaction of the Freedom of Information Coordinator that a fee waiver or reduction is in the public interest. Any request for a fee waiver or reduction must be indicated in the Request at the time the Request is filed. A subsequent request will not be considered.

A fee waiver or reduction will be considered to be in the public interest only if the principal purpose of the Request is to disseminate information regarding the public health, safety, and welfare or the legal rights of the general public. No fee waiver will be granted if the Request is for the principal purpose of personal or commercial benefit to the Requestor. The Freedom of Information Coordinator may consider the number of requested public records and the cost and necessity of copying them in setting the fee waiver or reduction amount.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

D. Waiver for Failure to Respond

If the Freedom of Information Coordinator does not respond to a Request properly submitted pursuant to Section II of these Rules within the applicable Response Time, then the Village will not require the payment of fees for any copies of records produced in response to that Request.

Section 5 Village Obligations

A. Organizational Description

The Freedom of Information Coordinator, at least once each fiscal year, will produce and make available for inspection, copying, and mailing to any person requesting it, a brief description of the Village. The description must identify and describe the membership of the Village's Board of Trustees and of all of its standing and special committees and other advisory bodies and also must include:

- a short summary of the Village's purpose,
- a block diagram of the Village's functional subdivisions,
- the approximate number of the Village's full and part-time employees,
- the total amount of the Village's operating budget, and
- the number and location of each of the Village's offices.

If the Village maintains a website, the Freedom of Information Coordinator must post the description required pursuant to this Subsection V.A to the website.

B. Index of Public Records

The Freedom of Information Coordinator must create, maintain current, and make available for inspection, copying, and mailing, a current index of all types or categories of public records prepared or received, and maintained, by the Village after July 1, 1984. The index must be reasonably detailed in order to aid persons in obtaining access to the public records of the Village.

VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION

C. Records Stored by Electronic Data Processing

The Freedom of Information Coordinator must prepare and furnish, to any person requesting it, a description of the manner in which public records of the Village stored by means of electronic data processing may be obtained in a form comprehensible to persons lacking knowledge of computer language or printout format.

D. Summary of Procedures

The Freedom of Information Coordinator must create, maintain current, and make available for inspection, copying, and mailing, a brief summary of the procedures established by these Rules. If the Village maintains a website, the Freedom of Information Coordinator must post the summary required pursuant to this Subsection V.D to the website.

E. Posting and Mailing of Information

The Freedom of Information Coordinator must keep posted at the Village Hall, and will mail to any person making a request therefore, copies of the Organizational Description prepared pursuant to Subsection V.A of these Rules, the Index of Public Records prepared pursuant to Subsection V.B of these Rules, and the Summary of Procedures prepared pursuant to Subsection V.D of these Rules.

F. Filing of Notices of Denial

The Freedom of Information Coordinator must retain copies of all Notices of Denial and Notices of Intent to Deny in a single file at the Village Hall that is open to the public and indexed according to the type of exemption asserted and, to the extent that categorization is feasible, the type of records requested.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

authorities of the Village.

- I. If the Illinois Supreme Court declares the Act unconstitutional in its entirety, then this Section shall be repealed as of the date that the Illinois Supreme Court's decision becomes final and not subject to any further appeals or rehearings. This Section shall be deemed repealed without further action by the Corporate Authorities of the Village if the Act is found unconstitutional by the Illinois Supreme Court.

- J. If the Illinois Supreme Court declares part of the Act unconstitutional but upholds the constitutionality of the remainder of the Act, or does not address the remainder of the Act, then the remainder of the Act as adopted by this Section shall remain in full force and effect, however, that part of the Section relating to the part of the Act found unconstitutional shall be deemed repealed without further action by the Corporate Authorities of the Village.

Section 2 Ethics Officer

- A. Deleted: Ord. 2004-7-4

Section 3 Local Ethics Commission and Complaints (Ord. 99-10-1)

- A. To the extent authorized by law and to the extent required by the Act, the President shall appoint three persons to a Local Ethics Commission with the advice and consent of the Board of Trustees.

- B. The Local Ethics Commission shall have the power and duties set forth in Section 55 of the Act.

- C. To the extent that any of its provisions may be applicable, Section 45 of the Act shall be applicable to the Local Ethics Commission.

- D. The complaint procedure and the enforcement and penalty provisions of the Act and this Ordinance shall be as are provided in Sections 60, 65, and 70 of the Act.

Section 4 Future Amendments to State Gift Ban Act

- A. Any amendment to the State Gift Ban Act (5 ILCS 430/10 et seq.) that becomes effective after the passage of this Ordinance shall be incorporated into this Ordinance by reference and shall be applicable to the solicitation and acceptance of gifts.

VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION

- B. Any amendment that makes its provisions optional for adoption by municipalities shall not be incorporated into this Ordinance by reference without formal action by the corporate authorities of the Village.

Section 5 Future Declaration of Unconstitutionality of State Gift Ban Act

- A. If the Illinois Supreme Court declares the State Gift Ban Act (5 ILCS 430/10 et seq.) unconstitutional in its entirety, then this Ordinance shall be repealed as of the date that the Supreme Court's decision becomes final and not subject to any further appeals or rehearings.
- B. The Ordinance shall be deemed repealed without further action by the corporate authorities of the Village if the Act is found unconstitutional by the Illinois Supreme Court.
- C. If the Illinois Supreme Court declares part of the State Gift Ban Act (5 ILCS 430/10 et seq.) unconstitutional but upholds the constitutionality of the remainder of the Act or does not address the remainder of the Act, then the remainder of the Act adopted by this Ordinance shall remain in full force and effect, however, that part of this Ordinance relating to the part of the Act found unconstitutional shall be deemed repealed without further action by the corporate authorities of the Village.

Chapter Seven Locally Imposed and Administered Tax Rights and Responsibility (Ord. 2000-12-4)

Section 1 Title

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

Section 2 Scope

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

VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION

Section 3 Definitions

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

1. “Act” means the “Local Government Taxpayers’ Bill of Rights Act.”
2. “Corporate Authorities” means the Village’s President and Board of Trustees.
3. “Locally imposed and administered tax” or “tax” means 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.
4. “Local tax administrator,” the Village Clerk, 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 ordinance to give full effect to this ordinance. The exercise of such authority by the local tax administrator shall not be inconsistent with this ordinance and the Act.
5. “Village” means the Village of Pecatonica, Illinois.
6. “Notice” means each audit notice, collection notice or other similar notice or communication in connection with each of the Village’s locally imposed and administered taxes.
7. “Tax Ordinance” means each ordinance adopted by the Village that imposes any locally imposed and administered tax.
8. “Taxpayer” means 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 OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

Section 4 Notices

- A. Unless otherwise provided, whenever notice is required to be given, the notice is to be in writing mailed not less than seven (7) 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:
1. First class or express mail, or overnight mail, addressed to the persons concerned at the persons' last known address, or
 2. Personal service or delivery.

Section 5 Late Payments

- A. 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 U.S. Postmark dated on or before the due date, properly addressed to the Village, with adequate postage prepaid.

Section 6 Payment

- A. 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.

Section 7 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

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

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 (4) 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 canceled 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 ten (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.

VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION

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 nine percent (9%) 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.

Section 8 Audit Procedure

- A. Any request for proposed audit pursuant to any local administered tax shall comply with the notice requirements of this ordinance.
 1. Each notice of audit shall contain the following information:
 - a. the tax;
 - b. the time period of the audit; and
 - c. 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 thirty (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 (7) day nor more than thirty (30) days from the date the notice is given, unless the taxpayer and the local tax administrator agreed 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 thirty (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

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

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 thirty (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 government entity, the local tax administrator shall notify the local governmental entity imposing such tax.

Section 9 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 forty-five (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 Village President 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 fourteen (14) days of receipt of the written protest and

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

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 (45) 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 date of the tax, the Village President 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 ninety (90) days after the expiration of the forty-five-day period.

Section 10 Hearing

- A. Whenever a taxpayer or a tax collector has filed a timely written protest and petition for hearing under section nine, above, the Village President shall conduct a hearing regarding any appeal.
- 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 fourteen (14) days.
- C. At the hearing the Village President 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 Village President 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.

Section 11 Interest and Penalties

- A. 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.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

1. 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 nine percent (9%) per annum, based on a year of 365 days and the number of days elapsed.

2. 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, or five percent (5%) of the amount of tax required to be shown as due on a return shall be imposed; and a late payment penalty of five percent (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 twenty-five percent (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.

Section 12 Abatement

- A. 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.

Section 13 Installment Contracts

- A. 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 thirty (30) days delinquent, the taxpayer shall have fourteen (14) working days to cure any delinquency. If the taxpayer fails to cure the delinquency within the fourteen (14) 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.

VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION

Section 14 Statute of Limitations

- A. 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 shall have forty-five (45) days after receiving notice of the reviewed tax returns to make any request for refund or provide any tax still due and owing.
1. No determination of tax due and owing may be issued more than four (4) 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.
 2. If any tax return is not filed or if during any 4-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 (6) 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.
 3. No statute of limitations shall not apply if a fraudulent tax return was filed by the taxpayer.

Section 15 Voluntary Disclosure

- A. 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 one percent (1%) per month, for all periods prior to the filing of the application but not more than four (4) years before the date of filing 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

VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION

than ninety (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 Section must be paid within ninety (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.

Section 16 Publication of Tax Ordinance

- A. 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.

Section 17 Liens

- A. 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:
 - 1. timely remove the lien at the Village's expense;
 - 2. correct the taxpayer's credit record; and
 - 3. correct any public disclosure of the improperly imposed lien.

Section 18 Application

- A. This ordinance 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 ordinance, this ordinance shall be controlling.

Section 19 Severability

- A. If any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

Chapter Eight: Village Policy with Regard to the Collection, Use and Communication of Individual's Social Security Numbers

This policy is to comply with Public Act 096-0874 of the State of Illinois, cited as the Identity Protection Act.

Section1 Definitions

"Person" means any individual in the employ of the Village of Pecatonica ("Village").

"Publicly post" or "publicly display" means to intentionally communicate or otherwise intentionally make available to the general public.

Section 2 Prohibited Activities

- A. No officer or employee of the Village shall do any of the following:
1. Publicly post or publicly display in any manner an individual's social security number.
 2. Print an individual's social security number on any card required for the individual to access products or services provided by the person or entity.
 3. Require an individual to transmit his or her social security number over the Internet, unless the connection is secure or the social security number is encrypted.
 4. Print an individuals social security number on any materials that are mailed to the individual, through the U.S. Postal Service, any private mail service, electronic mail, or any similar method of delivery, unless State or federal law requires the social security number to be on the document to be mailed.. Notwithstanding any provision in this Section to the contrary, social security numbers may be included in applications and forms sent by mail, including, but not limited to, any material mailed in connection with the administration of the Unemployment Insurance Act, any material mailed in connection with any tax administered by the Department of Revenue, and documents sent as part of an application or enrollment process or to establish, amend, or terminate an account, contract, or policy or to confirm the accuracy of the social security number. A social security number that may

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

permissibly be mailed under this Section may not be printed, in whole or in part, on a postcard or other mailer that does not require an envelope or be visible on an envelope without the envelope having been opened.

- B. Except as otherwise provided in this policy, beginning July 1, 2010, no officer or employee of the 'Village shall do any of the following:
1. Collect, use, or disclose a social security number from an individual, unless (i) required to do so under State or federal law, rules, or regulations, or the collection, use, Or disclosure of the social security number is otherwise necessary for the performance of that agency's duties and responsibilities; (ii) the need and purpose for the social security number is documented before collection of the social security number; and (iii) the social security number collected is relevant to the documented need and purpose.
 2. Require an individual to use his or her social security number to access an Internet website,
 3. Use the social security number for any purpose other than the purpose for which it was collected.
- C. The prohibitions in subsection (b) do not apply in the following circumstances:
1. The disclosure of social security numbers to agents, employees, contractors, or subcontractors of the Village or disclosure to another governmental entity or its agents, employees, contractors, or subcontractors if disclosure is necessary in order for the entity to perform its duties and responsibilities; and, if disclosing to a contractor or subcontractor, prior to such disclosure, the officer or employee of the Village must first receive from the contractor or subcontractor a copy of the contractor's or subcontractors policy that sets forth how the requirements imposed under this Policy on the Village to protect an individual's social security number will be achieved.
 2. The disclosure of social security numbers pursuant to a court order, warrant, or subpoena.

VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION

3. The collection, use, or disclosure of social security numbers in order to ensure the safety of: Village employees; persons committed to correctional facilities, local jails, and other law enforcement facilities or retention centers; wards of the State; and all persons working in or visiting a Village facility.
 4. The collection, use, or disclosure of social security numbers for internal verification or administrative purposes.
 5. The collection or use of social security numbers to investigate or prevent fraud, to conduct background checks, to collect a debt, to obtain a credit report from a consumer reporting agency under the federal Fair Credit Reporting Act, to undertake any permissible purpose that is enumerated under the federal Gramm Leach Bliley Act, or to locate a missing person, a lost relative, or a person who is due a benefit such as a pension benefit or an unclaimed property benefit.
- D. Any standards of the Village for the collection, use, or disclosure of social security numbers that are stricter than the standards under this policy with respect to the protection of those social security numbers, then, in the event of any conflict with the provisions of this policy, the stricter standards adopted by the Village shall control.

Section 3 Public Inspection and Copying of Documents

Notwithstanding any other provision of this policy to the contrary, all officers and employees of the Village must comply with the provisions of any other State law with respect to allowing the public inspection and copying of information or documents containing all or any portion of an individual's social security number. All officers and employees of the Village must redact social security numbers from the information or documents before allowing the public inspection or copying of the information or documents.

Section 4 Applicability

- A. This policy does not apply to the collection, use, or disclosure of a social security number as required by State or federal law, rule, or regulation.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

- B. This policy does not apply to documents that are required to be open to the public under any State or federal law, rule, or regulation, applicable case law, Supreme Court Rule, or the Constitution of the State of Illinois.

Section 5 Compliance with Federal Law

If a federal law takes effect requiring any federal agency to establish a national unique patient health identifier program, the Village shall follow that law.

Section 6 Embedded Social Security Numbers

Beginning December 31, 2009, no officer or employee of the Village may encode or embed a social security number in or on a card or document, including, but not limited to, using a bar code, chip, magnetic strip, RFID technology, or other technology, in place of removing the social security number as required by this policy.

Section 7 Identity--Protection Requirements

- A. All officers, employees and agents of the Village identified as having access to social security numbers in the course of performing their duties to be trained to protect the confidentiality of social security numbers. Training shall include instructions on the proper handling of information that contains social security numbers from the time of collection through the destruction of the information.
- B. Only employees who are required to use or handle information or documents that contain social security numbers have access to such information or documents.
- C. Social security numbers requested from an individual shall be provided in a manner that makes the social security number easily redacted if required to be released as part of a public records request.
- D. When collecting a social security number or upon request by the individual, a statement of the purpose or purposes for which the Village is collecting and using the social security number be provided.

**VILLAGE OF PECATONICA, ILLINOIS
MUNICIPAL CODE
ARTICLE ONE
ADMINISTRATION**

- E. A written copy of this privacy policy and any amendment thereto, shall be filed with the Village Board within 30 days after approval of this policy or any amendment thereto.

- F. The Village shall advise its employees of the existence of the policy and make a copy of the policy available to each employee, and shall also make this privacy policy available to any member of the public, upon request. If the Village amends this privacy policy, then the Village shall also advise its employees of the existence of the amended policy and make a copy of the amended policy available to each employee.

Section 8 Violation

Any person who intentionally violates the prohibitions in Section 10 of the identity Protection Act (Paragraph 2 of this policy) is guilty of a Class B misdemeanor.

Section 9 Supersede

This policy does not supersede any more restrictive law, rule, or regulation regarding the collection, use, or disclosure of social security numbers.