



June 21, 2022

Fish Lake Beach  
32223 N US Highway 12  
Volo IL 60073

**Re: Village of Volo Campsite Tax**

Dear Campground Operator,

On June 7, 2022, the Village Board approved Ordinance No. O-22-07 (enclosed), enacting a Campsite Tax at a rate of 5% of the gross rental charge, effective June 8, 2022; however, rental charges for campsites to be used or occupied before October 31, 2022 are not subject to the campsite tax.

All campground operators in the Village are required to begin collecting the tax immediately (subject to the 2022 Season Exemption) and remit payment monthly by the last day of the month following the month the tax is collected (June's return is due by the last day of July).

The Campground Tax Return (enclosed) must accompany the payment.

As we prepare to implement this tax, please complete and return the enclosed Campsite Tax Registration Form by July 31, 2022.

If you would like fillable .pdf versions of the Registration Form and Return, or have questions about the tax, please contact Christa Rossi at (847) 740-6982 or [crossi@villageofvolo.com](mailto:crossi@villageofvolo.com).

Sincerely,

VILLAGE OF VOLO

Stephen Henley  
Mayor

Mayor: Stephen Henley

Trustees: Michael Wagner – Carol Porter – Kurt Johnson – Dustin Heuser – John Buttita – Lesa Northam

**VILLAGE OF VOLO**  
**ORDINANCE NO. O-22-07**  
**AN ORDINANCE IMPOSING A CAMPSITE TAX**

**Published in Pamphlet Form: June 7, 2022**

**VILLAGE OF VOLO**  
**ORDINANCE NO. O-22-07**

**AN ORDINANCE IMPOSING A CAMPSITE TAX**

**WHEREAS**, the Village of Volo (the "*Village*") is a home rule municipality operating under the authority of Article VII, Section 6 of the Illinois Constitution; and

**WHEREAS**, as a home rule unit, the Village may exercise any power and perform any function pertaining to its government and affairs, including, but not limited to, the power to tax; and

**WHEREAS**, Title 3 of the Village of Volo Municipal Code (the "*Village Code*") provides for rules and regulations governing taxation by the Village; and

**WHEREAS**, the Village Board has determined that it is desirable and in the best interests of the Village and its residents to impose a tax on the rental of campsites;

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Volo, Lake County, Illinois, as follows:

**Section 1. Adoption of Campsite Tax.** Title 3 of the Village Code, entitled "Finance and Taxation", is hereby amended in part to add a new Chapter 3A, which shall hereafter be and read as follows:

**CHAPTER 3A: CAMPSITE TAX**

**3-3A-1. – Campsite Tax.**

**The tax imposed by this Chapter shall be known as the "Campsite Tax" and is imposed in addition to all other taxes imposed by the State of Illinois or any other municipal corporation or political subdivision thereof.**

**3-3A-2. – Definitions.**

**For purposes of this Chapter, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:**

- A. **"Camping" means the temporary use of an area of land for the purpose of overnight occupancy without a permanently fixed structure, including but not limited to a recreational vehicle and/or tent.**

- B. "Campground" means any real property used for the purpose of renting, leasing, or licensing individual Campsites to Renters for the purpose of Camping.
- C. "Campground Owner" means each Person who holds a real property interest in a Campground, whether as owner, operator, lessee, or otherwise; provided, however, that a Campground Owner does not include the Renter of an individual Campsite.
- D. "Campsite" means any space or area made available for rent, lease, or license at a Campground for the purpose of Camping.
- E. "Campsite Tax" means the tax based on the Rental Charge of a Campsite as imposed by this Chapter.
- F. "Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, or a receiver, trustee, conservator, legal representative, or other legally recognized entity.
- G. "Rental Charge" means the total amount of consideration collected by a Campground Owner from any Renter for the privilege of using or occupying a Campsite at a Campground in the Village. Rental Charges may be periodic (daily, monthly, quarterly, etc.) or a single lump-sum charge required prior to, during, or after the use or occupancy of an individual Campsite.
- H. "Renter" means a Person who enjoys the privilege of renting, leasing, or licensing a Campsite within the corporate limits of the Village.

#### 3-3A-3. - Tax Imposed; Rate.

A tax, in addition to all other taxes, is imposed upon the privilege of renting, leasing, or licensing a Campsite within the Village, at a rate of 5% of the Rental Charge. Renters who rent, lease, or license a Campsite for use or occupancy through October 31, 2022 shall be exempt from the tax. Any Rental Charges for Campsites that will be used or occupied after October 31, 2022 shall be subject to the tax. The amount due under the tax levied by this Chapter shall be stated separately upon the bill, invoice, receipt, or statement of the Rental Charge due issued to the Renter. The ultimate incidence of and liability for payment of the tax shall be upon the Renter of the Campsite. The tax shall be in addition to any and all other taxes.

#### 3-3A-4. - Collection of Tax.

The owner and operator of each Campground within the Village shall jointly and severally have the duty to collect the tax from each Renter at the time they collect

the Rental Charge for the Campsite and account for said tax by filing a sworn tax return with the Village Administrator or their designee. Said return shall be prepared and submitted on forms prescribed by the Village and shall be filed with the Village by the last day of the month following the month in which such tax was collected. Said return shall also be accompanied by payment to the Village of all taxes imposed by this Chapter which are due and owing for the period covered in the return.

3-3A-5. – Registration and Maintenance of Books and Records.

The owner and operator of each Campground within the Village shall each register with the Village within thirty (30) days after the commencement of such business, or the enactment of this tax, whichever is later, on forms provided by the Village Administrator or their designee. The owner and operator of each Campground shall have the duty to maintain complete and accurate books, records, and accounts showing the gross receipts for the rental of Campsites and the taxes collected from the Renters thereof, which shall be available for examination and for audit by the Village upon reasonable notice during customary business hours.

3-3A-6. – Penalties.

- A. If any tax imposed by this Chapter is not paid over to the Village when due, a late payment penalty equal to 5% of the unpaid tax is added for each month, or any portion thereof, that such tax remains unpaid and the total of such late payment penalty shall be paid along with the tax imposed hereby. The Village may bring an action to collect any unpaid tax or penalty.
- B. In addition to any late payment penalty, any owner and operator of the Campground violating any provision of this Chapter upon conviction thereof shall be fined not less than one hundred dollars (\$100) nor more than seven hundred fifty dollars (\$750) for each such offense. Each failure to collect the tax imposed hereby or each failure to pay such tax over to the Village shall constitute a separate violation thereof.

3-3A-7. - Transmittal of Excess Tax Collections.

If any Campground Owner collects an amount upon a sale not subject to the tax imposed, but which amount is purported to be the collection of said tax, or if any Campground Owner collects an amount upon a sale greater than the amount of the tax so imposed herein and does not for any reason return the same to the Renter who paid the same before filing the return for the period in which such occurred, said Campground Owner shall account for and pay over those amounts to the Village along with the tax properly collected.

3-3A-8. – Suspension or Revocation of License.

**Payment and collection of the tax and any late payment penalty may be enforced by the Village by action in any court of competent jurisdiction. If, after a hearing, it is found that any Campground Owner has willfully evaded its responsibility to collect, account for, and/or pay over said tax, such finding shall be cause for suspension or revocation of any Village license applicable to the Campground in addition to any other penalty in this Chapter.**

**Section 2: Severability.** Any Section or provision of this Ordinance that is construed to be invalid or void shall not affect the remaining Sections or provisions which shall remain in full force and effect thereafter.

**Section 3: Conflicts.** All ordinances or parts of ordinances that conflict with this Ordinance are hereby repealed to the extent of any such conflict.

**Section 4: Effective Date.** This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law.

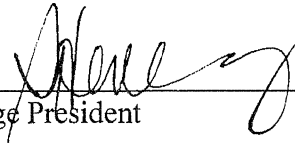
PASSED THIS 7<sup>TH</sup> DAY OF JUNE, 2022

Ayes: (5) Wagner, Porter, Johnson, Buttita, Northam

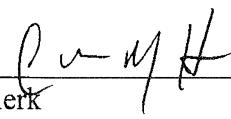
Nays: (0) \_\_\_\_\_

Absent and Not Voting: (1) Heuser

APPROVED THIS 7<sup>TH</sup> DAY OF JUNE, 2022

  
\_\_\_\_\_  
Village President

ATTEST:

  
\_\_\_\_\_  
Village Clerk



Published in Pamphlet Form: June 7, 2022



# Campsite Tax Registration Form

## Business Location Information

Business Name / DBA

Volo

IL

Business Address

City

State

Zip

Manager's Name

Manager's Email

Federal Employer Identification Number (FEIN)

Illinois Business Tax (IBT) Number

Estimated Annual Gross Receipts (Rental Charges)

## Corporate Information (IF DIFFERENT FROM ABOVE)

Company / Corporation Name

Mailing Address

City

State

Zip

Tax Department Contact Name

Tax Department Contact Telephone

## Campsite Tax Return Preparer's Information

Preparer's Name

Preparer's Telephone

Preparer's Email

## Signature

I state that I have examined this information and, to the best of my knowledge, it is true, correct, and complete.

Signature

Printed Name

Date

REGISTRATION FORMS MAY BE EMAILED TO: [crossi@villageofvolo.com](mailto:crossi@villageofvolo.com)





# Campsite Tax Return

Reporting Period (MONTH IN WHICH TAX WAS COLLECTED)

## Business Location Information

Business Name / DBA \_\_\_\_\_

Business Address \_\_\_\_\_ Volo IL \_\_\_\_\_

City State Zip \_\_\_\_\_

Illinois Business Tax (IBT) Number \_\_\_\_\_

## Tax Calculation

1. Gross Receipts	_____	RENTAL CHARGES
2. Campsite Tax	\$0.00	LINE 1 x 0.05
3. Late Payment Penalty	_____	LINE 2 x 0.05 (IF PAID AFTER DUE DATE)
4. Payment Due	\$0.00	ADD LINES 2 AND 3

**PAYMENT IS DUE BY THE LAST DAY OF THE MONTH FOLLOWING THE REPORTING PERIOD**

## Signature

Under penalties of perjury, I state that I have examined this information and, to the best of my knowledge, it is true, correct, and complete. The information in this return is taken from the records of the business for which it is filed.

\_\_\_\_\_  
Taxpayer Signature Printed Name Date

\_\_\_\_\_  
Preparer Signature Printed Name Date

**REMIT PAYMENT TO:** Village of Volo, 500 S Fish Lake Rd, Volo IL 60073

**RETURN FORMS MAY BE EMAILED TO:** [crossi@villageofvolo.com](mailto:crossi@villageofvolo.com)

Frequently Asked Questions

**1. What is the Campsite Tax?**

The Campsite Tax is a local tax on the privilege of renting a campsite at a campground within the Village.

**2. When is the tax effective?**

Immediately, subject to the following:

Any rental charges for campsites to be used **before** October 31, 2022 are not subject to the tax.

Any rental charges for campsites to be used after October 31, 2022 are subject to the tax.

**3. What is the tax rate?**

5% of the rental charge for a campsite.

Any charge or fee collected in conjunction with the rental and/or use of a campsite is considered part of the rental charge.

*Contact the Finance Department to determine what charges and fees are subject to the tax.*

**4. Who is subject to the tax?**

The renter of a campsite is subject to and responsible for payment of the tax.

The tax is not on the campground operator. However, the campground operator is required to collect and remit the tax.

**5. When is the tax collected?**

The campground operator is required to collect the tax from the renter with the rental charge.

**6. What type of receipt must be provided to the renter?**

The amount of tax must be listed separately on the bill, invoice, receipt, or statement provided to the renter.

**Frequently Asked Questions (continued)**

**7. What type of records must be kept?**

Each campground must keep accurate records showing the rental charge and tax collected for all campsite rentals.

The Village has the right to review and audit these records upon reasonable notice during normal business hours.

**8. When is the tax due?**

Payment is due by the last day of the month following the month the tax is collected. For example, taxes collected in July are due by the last day in August.

The Campsite Tax Return must accompany the payment.

*This Frequently Asked Questions is intended as a summary of the requirements of Title 3, Chapter 3A of the Village Code, imposing the Campsite Tax. For complete details, refer to the Village Code.*



June 21, 2022

Fish Lake Beach  
32223 N US Highway 12  
Volo IL 60073

**Re: Village of Volo Storage Unit Tax**

Dear Storage Facility Operator,

On June 7, 2022, the Village Board approved Ordinance No. O-22-08 (enclosed), enacting a Storage Unit Tax at a rate of 5% of the gross rental charge, effective April 1, 2023.

All storage facility operators in the Village are required to begin collecting the tax on April 1, 2023 and remit payment monthly by the last day of the month following the month the tax is collected (April's return is due by the last day of May).

The Storage Unit Tax Return (enclosed) must accompany the payment.

As we prepare to implement this tax, please complete and return the enclosed Storage Unit Tax Registration Form by July 31, 2022.

If you would like fillable .pdf versions of the Registration Form and Return, or have questions about the tax, please contact Christa Rossi at (847) 740-6982 or [crossi@villageofvolo.com](mailto:crossi@villageofvolo.com).

Sincerely,

VILLAGE OF VOLO

Stephen Henley  
Mayor

Mayor: Stephen Henley

Trustees: Michael Wagner – Carol Porter – Kurt Johnson – Dustin Heuser – John Buttita – Lesa Northam

**VILLAGE OF VOLO**  
**ORDINANCE NO. O-22-08**  
**AN ORDINANCE IMPOSING A STORAGE UNIT TAX**

**Published in Pamphlet Form: June 7, 2022**

VILLAGE OF VOLO

ORDINANCE NO. O-22-08

AN ORDINANCE IMPOSING A STORAGE UNIT TAX

WHEREAS, the Village of Volo (the "*Village*") is a home rule municipality operating under the authority of Article VII, Section 6 of the Illinois Constitution; and

WHEREAS, as a home rule unit, the Village may exercise any power and perform any function pertaining to its government and affairs, including, but not limited to, the power to tax; and

WHEREAS, Title 3 of the Village of Volo Municipal Code (the "*Village Code*") provides for rules and regulations governing taxation by the Village; and

WHEREAS, the Village Board has determined that it is desirable and in the best interests of the Village and its residents to impose a tax on the rental of storage units;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Volo, Lake County, Illinois, as follows:

**Section 1. Adoption of Storage Unit Tax.** Title 3 of the Village Code, entitled "Finance and Taxation", is hereby amended in part to add a new Chapter 11, which shall hereafter be and read as follows:

**CHAPTER 11: STORAGE UNIT TAX**

**3-11-1. – Storage Unit Tax.**

**The tax imposed by this Chapter shall be known as the "Storage Unit Tax" and is imposed in addition to all other taxes imposed by the State of Illinois or any other municipal corporation or political subdivision thereof.**

**3-11-2. – Definitions.**

**For purposes of this Chapter, unless the context otherwise requires, the following words or terms shall have the meanings respectively applied to them:**

- A. **"Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, or a receiver, trustee, conservator, legal representative, or other legally recognized entity.**

- B. "Rental Charge" means the total amount of consideration collected by a Storage Facility Owner from any Renter for the privilege of using or occupying a Storage Unit at a Storage Facility in the Village. Rental Charges may be periodic (daily, monthly, quarterly, etc.) or a single lump-sum charge required prior to, during, or after the use or occupancy of an individual Storage Unit.
- C. "Renter" means a Person who enjoys the privilege of leasing, licensing, or renting a Storage Unit within the corporate limits of the Village.
- D. "Storage Facility" means any real property used for the purpose of renting, leasing, or licensing individual Storage Units, whether enclosed, unenclosed, covered, or uncovered to Renters who shall have the right to use or occupy such spaces or units for the purpose of storing, accessing, and removing personal property. A Storage Facility does not include a warehouse as defined by Article 7 of the Uniform Commercial Code.
- E. "Storage Facility Owner" means each Person who holds a real property interest in a Storage Facility, whether as owner, operator, lessee, or otherwise; provided, however, that a Storage Facility Owner does not include the Renter of an individual Storage Unit.
- F. "Storage Unit" means any space or unit made available for rent, lease, or license in a Storage Facility. A Storage Unit shall include parking spaces, or other areas intended for use as vehicular parking, used for the storage of cars, trucks, boats, trailers, recreational vehicles, or other vehicles, whether stored and/or retrieved by the Renter or Storage Facility Owner.
- G. "Storage Unit Tax" means the tax based on the Rental Charge of a Storage Unit as imposed by this Chapter.

3-11-3. - Tax Imposed; Rate.

Commencing on April 1, 2023, a tax, in addition to all other taxes, is imposed upon the privilege of renting, leasing, or licensing a Storage Unit within the Village, at a rate of 5% of the Rental Charge. The amount due under the tax levied by this Chapter shall be stated separately upon the bill, invoice, receipt, or statement of the Rental Charge due issued to the Renter. The ultimate incidence of and liability for payment of the tax shall be upon the Renter of the Storage Unit. The tax shall be in addition to any and all other taxes.

3-11-4. - Collection of Tax.

The owner and operator of each Storage Facility within the Village shall jointly and severally have the duty to collect the tax from each Renter at the time they collect the Rental Charge for the Storage Unit and account for said tax by filing a sworn tax return with the Village Administrator or their designee. Said return shall be prepared and submitted on forms prescribed by the Village and shall be filed with the Village by the last day of the month following the month in which such tax was collected. Said return shall also be accompanied by payment to the Village of all taxes imposed by this Chapter which are due and owing for the period covered in the return.

3-11-5. – Registration and Maintenance of Books and Records.

The owner and operator of each Storage Facility within the Village shall each register with the Village within thirty (30) days after the commencement of such business, or the enactment of this tax, whichever is later, on forms provided by the Village Administrator or their designee. The owner and operator of each Storage Facility shall have the duty to maintain complete and accurate books, records, and accounts showing the gross receipts for the rental, leasing, or licensing of Storage Units and the taxes collected from the Renters thereof, which shall be available for examination and for audit by the Village upon reasonable notice during customary business hours.

3-11-6. – Penalties.

- A. If any tax imposed by this article is not paid over to the Village when due, a late payment penalty equal to 5% of the unpaid tax is added for each month, or any portion thereof, that such tax remains unpaid and the total of such late payment penalty shall be paid along with the tax imposed hereby. The Village may bring an action to collect any unpaid tax or penalty.
- B. In addition to any late payment penalty, any owner and operator of the Storage Facility violating any provision of this Chapter upon conviction thereof shall be fined not less than one hundred dollars (\$100) nor more than seven hundred fifty dollars (\$750) for each such offense. Each failure to collect the tax imposed hereby or each failure to pay such tax over to the Village shall constitute a separate violation thereof.

3-11-7. - Transmittal of Excess Tax Collections.

If any Storage Facility Owner collects an amount upon a sale not subject to the tax imposed, but which amount is purported to be the collection of said tax, or if any Storage Facility Owner collects an amount upon a sale greater than the amount of the tax so imposed herein and does not for any reason return the same to the Renter who paid the same before filing the return for the period in which such occurred, said



**Storage Facility Owner shall account for and pay over those amounts to the Village along with the tax properly collected.**

**3-11-8. – Suspension or Revocation of License.**

**Payment and collection of the tax and any late payment penalty may be enforced by the Village by action in any court of competent jurisdiction. If, after a hearing, it is found that any Storage Facility Owner has willfully evaded its responsibility to collect, account for, and/or pay over said tax, such finding shall be cause for suspension or revocation of any Village license applicable to the Storage Facility in addition to any other penalty in this Chapter.**

**Section 2: Severability.** Any Section or provision of this Ordinance that is construed to be invalid or void shall not affect the remaining Sections or provisions which shall remain in full force and effect thereafter.

**Section 3: Conflicts.** All ordinances or parts of ordinances that conflict with this Ordinance are hereby repealed to the extent of any such conflict.

**Section 4: Effective Date.** This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form in the manner provided by law.

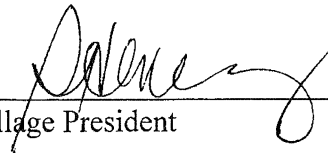
PASSED THIS 7<sup>TH</sup> DAY OF JUNE, 2022

Ayes: (5) Wagner, Porter, Johnson, Buttita, Northam

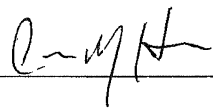
Nays: (0) \_\_\_\_\_

Absent and Not Voting: (1) Heuser

APPROVED THIS 7<sup>TH</sup> DAY OF JUNE, 2022

  
\_\_\_\_\_  
Village President

ATTEST:

  
\_\_\_\_\_  
Village Clerk



Published in Pamphlet Form: June 7, 2022



# Storage Unit Tax Registration Form

## Business Location Information

Business Name / DBA \_\_\_\_\_

Business Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Manager's Name \_\_\_\_\_ Manager's Email \_\_\_\_\_

Federal Employer Identification Number (FEIN) \_\_\_\_\_

Illinois Business Tax (IBT) Number \_\_\_\_\_

Estimates Annual Gross Receipts (Rental Charges) \_\_\_\_\_

## Corporate Information (IF DIFFERENT FROM ABOVE)

Company / Corporation Name \_\_\_\_\_

Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Tax Department Contact Name \_\_\_\_\_ Tax Department Contact Telephone \_\_\_\_\_

## Storage Unit Tax Return Preparer's Information

Preparer's Name \_\_\_\_\_ Preparer's Telephone \_\_\_\_\_

Preparer's Email \_\_\_\_\_

## Signature

I state that I have examined this information and, to the best of my knowledge, it is true, correct, and complete.

Signature \_\_\_\_\_ Printed Name \_\_\_\_\_ Date \_\_\_\_\_

REGISTRATION FORMS MAY BE EMAILED TO: [crossi@villageofvolo.com](mailto:crossi@villageofvolo.com)



# Storage Unit Tax Return

Reporting Period (MONTH IN WHICH TAX WAS COLLECTED)

## Business Location Information

Business Name / DBA \_\_\_\_\_

\_\_\_\_\_ Volo IL

Business Address \_\_\_\_\_ City State Zip

Illinois Business Tax (IBT) Number \_\_\_\_\_

## Tax Calculation

1. Gross Receipts	_____	RENTAL CHARGES
2. Storage Unit Tax	\$0.00	LINE 1 x 0.05
3. Late Payment Penalty	_____	LINE 2 x 0.05 (IF PAID AFTER DUE DATE)
4. Payment Due	\$0.00	ADD LINES 2 AND 3

PAYMENT IS DUE BY THE LAST DAY OF THE MONTH FOLLOWING THE REPORTING PERIOD

## Signature

Under penalties of perjury, I state that I have examined this information and, to the best of my knowledge, it is true, correct, and complete. The information in this return is taken from the records of the business for which it is filed.

\_\_\_\_\_  
Taxpayer Signature Printed Name Date

\_\_\_\_\_  
Preparer Signature Printed Name Date

REMIT PAYMENT TO: Village of Volo, 500 S Fish Lake Rd, Volo IL 60073

RETURN FORMS MAY BE EMAILED TO: [crossi@villageofvolo.com](mailto:crossi@villageofvolo.com)

Frequently Asked Questions

**1. What is the Storage Unit Tax?**

The Storage Unit Tax is a local tax on the privilege of renting a storage unit at a storage facility within the Village.

A storage unit is any space in a storage facility available for rent for the storage of personal property or vehicles (cars, boats, RVs, etc.).

A storage facility is any real property used for the purpose of renting individual storage units.

**2. When is the tax effective?**

April 1, 2023

**3. What is the tax rate?**

5% of the rental charge for a storage unit.

Any charge or fee collected in conjunction with the rental and/or use of a storage unit is considered part of the rental charge.

*Contact the Finance Department to determine what charges and fees are subject to the tax.*

**4. Who is subject to the tax?**

The renter of a storage unit is subject to and responsible for payment of the tax.

The tax is not on the storage facility operator. However, the storage facility operator is required to collect and remit the tax.

**5. When is the tax collected?**

The storage facility operator is required to collect the tax from the renter with the rental charge.

**6. What type of receipt must be provided to the renter?**

The amount of tax must be listed separately on the bill, invoice, receipt, or statement provided to the renter.

**Frequently Asked Questions (continued)**

**7. What type of records must be kept?**

Each storage facility must keep accurate records showing the rental charge and tax collected for all storage unit rentals.

The Village has the right to review and audit these records upon reasonable notice during normal business hours.

**8. When is the tax due?**

Payment is due by the last day of the month following the month the tax is collected. For example, taxes collected in April are due by the last day in May.

The Storage Unit Tax Return must accompany the payment.

*This Frequently Asked Questions is intended as a summary of the requirements of Title 3, Chapter 11 of the Village Code, imposing the Storage Unit Tax. For complete details, refer to the Village Code.*