

**AN ORDINANCE AMENDING CHAPTER 102 ENTITLED "TAXATION" OF THE  
CODE OF ORDINANCES, CITY OF ROLLING MEADOWS  
(Self-Storage Facility Rental Tax)**

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**WHEREAS**, the City of Rolling Meadows ("City") is a home rule municipality pursuant to Article VII Section 6(a) of the Constitution of the State of Illinois of 1970; and

**WHEREAS**, pursuant to its home rule power, the City may exercise any power and perform any function relating to its government and affairs; and

**WHEREAS**, this Ordinance is adopted pursuant to the City's home rule authority; and

**WHEREAS**, as a home rule municipality, the City has the authority to adopt a tax on the gross rental charges imposed for the rental or lease of space within self-storage facilities within the City, all as more fully set forth hereinafter; and

**WHEREAS**, self-storage facilities are distinguishable from other types of real property rentals insofar as such use neither generates significant sales tax revenues for the City nor provides a significant source of employment for City residents; and

**WHEREAS**, imposing the tax herein described will have a minimal effect on lessees and owners of such storage space in light of relatively small base rental charges for such property; and

**WHEREAS**, the corporate authorities of the City have further determined that the tax herein contemplated is in the best interest of the health, safety, morals and welfare of the City and its residents in that it provides the City with an additional source of revenue to fund public services while at the same time imposing a relatively minimal economic burden on the users of self-storage facilities.

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and City Council of the City of Rolling Meadows, Cook County, Illinois, as follows:

**Section 1. Recitals.** The facts and statements contained in the preambles to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

**Section 2. Adoption of Article XIV of Chapter 102 of the City Code of Ordinances.** Chapter 102 entitled “Taxation”, of the Code of Ordinances, City of Rolling Meadows is hereby amended by adding a new Article XIV to read as follows:

“ARTICLE XIV. SELF-STORAGE FACILITY TAX

Sec. 102-550. – Definitions.

*City* means the City of Rolling Meadows, Cook County, Illinois.

*Gross Rental Charge* means any amount of consideration imposed by the owner of a self-storage facility upon any person for the privilege of renting individual storage space at a self-storage facility in the City. Gross rental charge can be periodic (daily, monthly, quarterly, etc.) or a single lump-sum charge required prior to, during, or after the rental of the individual storage space.

*Individual Storage Space* means any space rented or leased by a person for the purpose of storing personal property within the self-storage facility.

*Long Term Storage* means any space rented or leased by a person storing personal property within a self-storage facility for a period of thirty (30) days or more.

*Occupant* means a person, his/her or its sublessee, successor or assigns, entitled to the use of the storage space at a self-storage facility under rental agreement to the exclusion of others.

*Owner* means the owner, operator, lessor or sublessor of a self-storage facility, his/her agent, or any other person authorized by him/her to manage the facility, or to receive rent from all occupants under a rental agreement.

*Person* means any individual, firm or corporation, partnership, trust its or their representative or other entity.

*Personal Property* means movable property not affixed to land and includes, but is not limited to, goods, merchandise, household items, tools, machinery and equipment.

*Rental Agreement* means any agreement or lease, written or oral that establishes or modifies the terms, conditions, rules or any other provisions concerning the use and occupancy of a self-storage facility.

*Self-Storage Facility* means any real property designed, held out and used for the purpose of renting or leasing individual storage space to occupants who are to have access to such for the purpose of storing and removing personal property, which is improved with a building, structure or any other form of improvement designed or intended to provide shelter from the elements and security from theft, whether such improvement is permanently attached to the real property or not. A self-storage facility, as defined in this Section, is not a warehouse for the purpose of Article 7 of the Uniform Commercial Code. In the event an owner issues any warehouse receipt, bill of lading or other document of title for the personal property stored, the provisions of the Uniform Commercial Code do not apply.

Sec. 102-551 – Tax imposed; rate.

A tax of five percent (5%) is hereby imposed upon the gross rental charge for the rental or leasing of any individual self-storage space in the City of Rolling Meadows. The ultimate incidence of any liability for payment of the tax imposed by this Section shall be borne by the occupant, lessee or renter of any such

individual storage space. This tax shall be in addition to any and all other surcharges or taxes due in connection with the rental or lease in question.

Sec. 102-552. – Collection of tax by owner.

The owner of any self-storage facility within the City shall have the duty to collect the municipal self-storage tax from each occupant, renter or lessee of individual storage space at the time when gross rental charges are collected.

Sec. 102-553 – Administration and Enforcement.

The City Manager or his/her designee is hereby designated as the administration and enforcement officer of the tax imposed by this Article on behalf of the City. It shall be the responsibility and duty of the City Manager or his/her designee, to collect all amounts due to the City as a result of the imposition of the tax under this Article.

Sec. 102-554. – Duty to maintain books and records.

The owner of any self-storage facility shall maintain complete and accurate books, records, and accounts showing the gross receipts from rental charges and the tax collected each month, which shall be made available to the City for examination and for audit by the City upon reasonable notice and during customary business hours.

Sec. 102-555. – Tax return form.

A monthly self-storage tax return form, made available by the City, shall be filed by each owner of a self-storage facility in the City and shall be made in such form as the City shall from time to time require. Each monthly return shall include the gross rental charges and the amount of tax collected. Each return shall be accompanied by payment to the City of all taxes due and owing for the month

covered by the return. All returns required by this Article shall be due by the 20<sup>th</sup> of each month following the month described in the return. If the owner of a self-storage facility is required to file Illinois Sales and Use Tax from with the Illinois Department of Revenue (form ST-1 inclusive of multi-location form ST-2), a copy of said form must be filed with the City at the same time the monthly return is filed. For tax returns not received by the City when due, a late fee of 3% of the monies due and owing for a monthly return shall be assessed on the last day of the month that the return is due, and for every month thereafter until any and all outstanding amounts are paid in full.

Sec. 102-556. – Collection of unpaid tax.

Whenever any person fails to pay any taxes and fees provided for in this Article or when any owner of a self-storage facility fails to collect the tax imposed by this Article from any person who has the ultimate liability for payment of the tax, the attorney for the City shall, upon request of the City Manager, bring or cause to be brought an action against the owner to enforce the payment of the tax on behalf of the City, in the Circuit Court of Cook County, Illinois, or pursuant to the City's system of administrative adjudication as set forth Chapter 3 of this Code.

Sec. 102-557. – Penalties.

Any person who fails to make and file a return as required by this Article, or who makes a fraudulent return, or who willfully violates any other provision of this Article shall be subject to the general penalty provisions set forth in Appendix B to this Code, in addition to any late fee or other penalty specifically provided for, and in addition shall be liable in a civil action for the amount of tax due and any other penalties provided for by law.

**Section 3. Severability.** If any provision of this Ordinance or application thereof to any person or circumstance is ruled unconstitutional or otherwise invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid application or provision, and each invalid provision or invalid application of this Ordinance is severable.

**Section 4. Repeal of Conflicting Provisions.** All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of the conflict, expressly repealed on the effective date of this Ordinance.

**Section 5. Effective Date.** This Ordinance and the taxes imposed by the Ordinance shall take effect on January 1, 2026, subject to the passage, approval and publication in pamphlet form of this Ordinance in accordance with law.

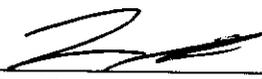
ADOPTED this 25<sup>th</sup> day of November, 2025.

AYES: Reyez, Koehler, McHale, Budmats, O'Brien, Boucher

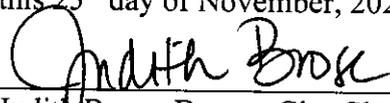
NAYS: 0

ABSENT: Vinezeano

APPROVED by me this 25<sup>th</sup> day of November, 2025.

  
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Lara Sanoica, Mayor

ATTESTED and filed in my office,  
this 25<sup>th</sup> day of November, 2025.

  
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Judith Brose, Deputy City Clerk