

VILLAGE OF FOREST VIEW

ORDINANCE NO. 26-10

**AN ORDINANCE AMENDING THE FOREST VIEW VILLAGE CODE
TO IMPLEMENT THE REAL ESTATE TRANSFER TAX APPROVED BY
THE VOTERS AT THE MARCH 17, 2026, PRIMARY ELECTION**

**PASSED AND APPROVED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF FOREST VIEW,
COOK COUNTY, ILLINOIS this
12th day of May, 2026**

**Published in pamphlet form by authority
Of the President and Board of Trustees
Of the Village of Forest View, Cook County,
Illinois this 12th day of May, 2026.**

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WHEREAS, pursuant to Resolution 26-10, passed on May 12, 2025, the President and Board of Trustees placed the following binding referendum question of public policy on the ballot at the March 17, 2026, General Primary Election for the Village of Forest View:

Shall the Village of Forest View impose a Real Estate Transfer Tax at a Rate of \$3.00 per \$1,000.00 of Purchase Price To Be Paid By the Buyer of Non-Residential Real Estate Transferred, With The Revenue of the Proposed Transfer Tax To Be Used For Infrastructure Maintenance Purposes?

and;

WHEREAS, a majority of the voters voted in favor of the proposed real estate transfer tax;

and

WHEREAS, attached hereto as Exhibit 1 and made a part hereof is a true and correct copy of the official Certificate of Results from the Cook County Clerk certifying the passage of the Referendum; and

WHEREAS, it is the purpose of this Ordinance to implement the results of the Referendum;

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF FOREST VIEW AS FOLLOWS:

SECTION 1: Incorporation of Recitals. The Recitals set forth above are incorporated as

if set forth herein.

SECTION 2: Amendment. Title 3 of the Forest View Village Code, “Business Regulations,” is hereby amended by adding the following Chapter 28, “Real Estate Transfer Tax”:

CHAPTER 28. REAL ESTATE TRANSFER TAX

3-28-1. Transfer Tax Imposed.

- A. A transfer tax is imposed on the privilege of transferring title to non-residential real estate located within the Village of Forest View at the rate of three dollars (\$3.00) per \$1,000 of value or fraction thereof. The administrative fee for processing exempt tax stamps shall be fifty dollars (\$50.00).
- B. Such tax shall be collected by the Village through the sale of transfer stamps whose design, denominations and form shall be prescribed by the Village. No deed shall be recorded unless a transfer stamp in the required amount has been purchased from the Village Clerk and affixed to the deed before recording. The transfer stamp shall be available for sale at, and during regular hours (Monday through Friday) of Village Hall. A person using or affixing a transfer stamp shall cancel it and so deface it as to render it unfit for reuse by marking it with his initials and the day, month, and year when the affixing occurs. Such markings shall be made by writing or stamping in indelible ink or by perforating with a machine or punch. However, the revenue stamp shall not be so defaced as to prevent ready determination of its denomination and genuineness.
- C. In the event that there is a dispute as to whether any of the exemptions set forth in section 3-28-5 apply to the transaction, or if there is a dispute as to the amount of tax imposed, the person required to pay the tax shall nevertheless remit the amount of the tax to the Village Clerk's office under protest. If, after investigation by the Village Attorney, it is determined that an exemption applies or the amount of the tax in dispute shall be refunded in whole to such person.

3-28-2. Definitions.

- A. The term "conveyance" or "transferring title to non-residential real estate" includes the making, delivery and recording of a deed involving title to non-residential real estate or non-residential real property located within the Village of Forest View.
- B. The term "deed" shall mean all documents transferring or reflecting the transfer of legal title, equitable title, both legal and equitable title to real property, or the beneficial interest in a land trust. Delivery of any deed shall be deemed to have occurred when the purchaser receives possession of the deed or in the case of a land trust when the trustee receives possession of an assignment of beneficial interest.
- C. The term "person" shall mean any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, land trust, trust, estate, firm, co-partnership, joint venture, club company, joint stock company, business trust, municipal corporation, political subdivision of the state of Illinois, domestic or foreign corporation, association, syndicate, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise, and the united States or any instrumentality thereof.
- D. The term "purchaser" includes grantee and assignee.
- E. The term "Recorder of Deeds" means that office division of the Cook County Clerk.
- F. The term "recording" shall mean the recording or registration of a deed with the Recorder of Deeds, or the transfer of the beneficial interest, in a land trust for real property.

- G. The term "seller" includes grantor and assignor.
- H. The word "value" means the amount of the full actual consideration for any transfer covered hereunder, including the amount of any lien or liens assumed by the grantee or purchaser.

3-28-3. Declaration of Transfer.

At such time as the tax levied by this Article is paid, there shall be filed with the Village Clerk, on a form prescribed by the Village, a fully executed and completed copy of a declaration signed by at least one of the grantors and one of the grantees (or their agents) stating the full consideration for the property so transferred, the permanent index number; common address, grantor, grantee, and such other information as requested by the Village Clerk. Each form shall be accompanied by an original or copy of the applicant's State and County Real Estate Transfer Declarations which shall be retained by the Village Clerk.

3-28-4. Liability for Tax.

- A. The ultimate incidence of and liability for payment of said tax shall be borne by the Purchaser involved in any such transaction. It shall be unlawful for any Purchaser to complete a conveyance if the transfer tax has not been paid.
- B. If the tax has not been paid and a stamp is affixed to the deed or assignment, then the grantees' title shall be subject to a lien for the amount set forth in Section 3-28-1, and the grantee shall be liable for payment of the tax. In addition, no such deeds shall be accepted for recording by the Recorder of Deeds.

3-28-5. Exemptions.

The tax shall not apply to the following conveyances, provided said conveyance in each case is accompanied by a certificate setting forth the facts or such other information as Building Department may require:

- A. Transactions representing real property transfers closed and made thirty days following the adoption of this ordinance;
- B. Transactions involving property acquired by or from any governmental body or educational institution;
- C. Transactions in which the deeds or assignments of beneficial interest secure debt or other obligation;
- D. Transactions in which the deeds or assignments of beneficial interest, without additional consideration, confirm, correct, modify, or supplement deeds or assignments of beneficial interest previously recorded or delivered;
- E. Transactions in which the deeds or assignments of beneficial interest are releases of property which is security for a debt or other obligation;
- F. Transactions in which the deeds are made pursuant to court decree;
- G. Transactions made pursuant to mergers, consolidations or transfers or sales of substantially all of the assets of a corporation pursuant to plans of reorganization;
- H. Transactions between subsidiary corporations and their parents for no consideration other than the cancellation or surrender of the subsidiary corporation's stock;
- I. A transfer by lease;
- J. Transactions made between an executor or administrator and the heirs of an estate;
- K. Transactions made between any person acting in a fiduciary capacity to a successor fiduciary;
- L. Transactions made without consideration;
- M. Transactions made upon the death of a joint tenant or tenant by the entirety to the survivor;

N. Transactions which the Village Attorney determines may not be lawfully be taxed.

Exempt conveyances shall have a stamp duly noted placed on the deed before recording.

3-28-6. Sale of Stamps.

- A. Stamps for the purpose of paying the tax provided for by this Article shall be prepared by the Village Clerk.
- B. No person, other than the Village Clerk, shall sell or expose for sale, traffic in, trade, barter or exchange any stamp issued pursuant to this Article.
- C. No person shall sell or offer for sale any stamps purchased or acquired for a sum less than their face value.
- D. No person shall sell, offer for sale, or use a stamp which has been purchased for another transaction, even if that stamp has not been used or cancelled.
- E. Refunds shall be issued by the Village Clerk for unused stamps under conditions imposed by the Village Clerk.

3-28-7. Enforcement.

- A. *Compliance Obligations.* The Village Clerk shall issue no transfer stamps unless the water/sewer consumption to date, as well as any outstanding weed and/or debris liens or Housing Court judgement liens are paid in full. In addition, the Village Clerk shall issue no stamps for any property unless the seller presents a "Certificate of Occupancy" form, signed by the Village's Building Department, and certifying that the property has been inspected by the Village and is found to be in compliance with all applicable building and housing laws and ordinances of the Village.
- B. *Lien.* In the event a deed is recorded without the transfer stamp required by this Article, a lien is declared against said real estate conveyed in the amount of the tax. The fact that the deed does not contain a Village of Forest View transfer stamp shall constitute constructive notice of the lien. The lien may be enforced by proceedings to foreclose, as in cases of mortgages or mechanics liens. Suit to foreclose this lien must be commenced within three (3) years after the date of recording the deed. Nothing herein shall be construed as preventing the Village from bringing a civil action to collect the tax imposed in this Article from any person who has the ultimate liability for payment of the same, including interest and penalties as provided.
- C. *Interest and Penalties.* In the event of failure by any person to pay the tax required, interest shall accumulate and be due upon said tax at the rate of 1 percent (1%) per month, or part thereof, commencing as of the day when the tax became due. In addition, a penalty of 10 percent (10%) of the tax and interest due shall be assessed and collected against any person who shall fail to pay the tax imposed by this Article.
- D. *Violation; Penalty.* Any person found guilty of violating any provision of this ordinance shall be guilty of an offense punishable by a fine of not less than five hundred dollars (\$500) nor more than one thousand five hundred dollars (\$1,500) per violation.

3-28-8. Proceeds of Tax.

All proceeds resulting from the imposition of the tax under this Section, including interest and penalties, shall be paid into the Village Treasury and shall be credited to and deposited in the General Fund of the Village and used for infrastructure maintenance purposes.

SECTION 3: Home Rule. This resolution and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such resolution should (a)

contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the Village of Forest View that to the extent of the terms of this resolution should be inconsistent with any non-preemptive state law, that this resolution shall supersede state law in that regard within its jurisdiction.

SECTION 4: Effective Date. This Ordinance shall be in full force and effect from and after its adoption and approval in the manner provided by law.

PASSED BY THE FOLLOWING ROLL CALL this 12th day of May, 2026.

AYES: Trustees Hubacek, Grossi, Castanuela, Nitka, Nevarez

NAYS: NA

ABSENT: Trustee Sudkamp

APPROVED this 12th day of May, 2026.

David Liska
Village President

ATTEST:

Laura D. McGuffey
Village Clerk

EXHIBIT 1

OFFICIAL CERTIFICATE OF REFERENDUM VOTING RESULTS

Cook County Clerk's Office
Suburban Cook County Election Results
Official Certificate of Results

March 17, 2026 Gubernatorial Primary Election

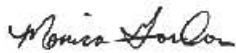
The Cook County Clerk, having completed a canvass of all votes cast for Village of Forest View, Real Estate Transfer Tax, hereby certifies the following vote totals:

Candidates	Percentage	Votes
Yes	74.77%	80
No	25.23%	27
Total:	100%	107

There being more Yes votes than No votes, the referendum succeeds.

Below is the abstract of votes by precinct.

Dated this April 07, 2026.



Monica Gordon, Cook County Clerk

Township - Village of Forest View, Real Estate Transfer Tax

Township	Registered Voters	Ballots Cast	Yes	No	Total Votes
Stickney	527	113	80	27	107
Suburban Cook County Total	527	113	80	27	107

Precinct - Village of Forest View, Real Estate Transfer Tax

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