

**ORDINANCE 2017 –O - 3**

**AN ORDINANCE REPEALING AND REPLACING CHAPTER 102  
OF THE MUNICIPAL CODE OF WINTHROP HARBOR**

**WHEREAS**, the Village has had a boat slip tax ordinance in place since 1992, codified as Chapter 102 of the Winthrop Harbor Municipal Code, and

**WHEREAS**, while the North Point Marina was under the direct control and management of the Illinois Department of Natural Resources, the Village lacked jurisdiction to impose that tax, and

**WHEREAS**, the Boats and Harbor Control Act, 65 ILCS 5/11-44-1, et. seq., gives specific authority to all municipalities within the State of Illinois to regulate, control and charge slip taxes for boats, wharfage and dockage, and

**WHEREAS**, the Village Board wishes to clarify and simplify the procedures necessary to ensure collection of the Village’s slip tax now that the North Point Marina is being operated by a private company, and

**NOW THEREFORE, BE IT ORDAINED** by the Village of Winthrop Harbor, Lake County, Illinois, as follows:

**SECTION ONE:** Chapter 102 of the Winthrop Harbor Municipal Code is hereby repealed and replaced and it shall hereafter read as follows:

**CHAPTER 102. BOAT SLIP TAX.**

**§ 102.01 DEFINITIONS.**

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

**BOARD.** The Village Harbor Board of Trustees which is the governing and administrating body for this chapter.

**GROSS RENTAL REVENUE.** All income derived from the annual renting of boat slips, piers, wharfs and docks without deductions for any expenses or taxes of any kind.

**MARINA.** The North Point Marina.

**OPERATOR.** The harbor master and any affiliated company that is in actual control of the leasing, operations and maintenance of the docks located at the Marina.

**§ 102.02 ANNUAL TAX IMPOSED.**

The Operator shall pay an annual tax as a condition for the renting of a slip or dock at the Marina pursuant to the schedule set forth in this Chapter. As the tax is imposed on a percentage basis after the year 2017, the Operator shall maintain a complete record of all

rental fees paid to it from boat owners and shall remit payments to the Village Treasurer not less than monthly following receipt of payments. The Village Treasurer shall have the right to audit the books of the Operator for the sole and limited purpose of ensuring compliance with this provision. Any information received by the Treasurer shall be kept confidential as it constitutes protected trade information of the Operator.

**§ 102.03 EXEMPTIONS.**

The following are exempt from the provisions of this Chapter:

- A) Any boat owned or operated by U.S. Government or any state;
- B) Any vessels or watercraft engaged in the business of the North Point Marina;
- C) Any vessels or watercraft on official business to the North Point Marina or carrying official visitors to the village or the North Point Marina;
- D) Any vessel or watercraft docking at the Marina for a period of less than 5 days during any calendar year.

**§ 102.04 FEE SCHEDULE.**

The tax imposed hereunder shall be as follows:

YEAR	TAX
2017	\$25,000.00
2018	1% of Gross Rental Revenue
2019	2% of Gross Rental Revenue
2020	3% of Gross Rental Revenue
2021	4% of Gross Rental Revenue
2022 and thereafter	4% of Gross Rental Revenue

**SECTION TWO:** This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

PASSED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF WINTHROP HARBOR, ILLINOIS, ON THIS 7th DAY OF MARCH, 2017.

ATTEST:

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ROBERT D. LOY, MAYOR

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JULIE RITTENHOUSE, VILLAGE CLERK