

ORDINANCE NO. O-2025-43

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF WHEATON CHAPTER 66
TAXATION, ARTICLE VII REAL ESTATE TRANSFER TAX**

WHEREAS, the City of Wheaton ("City") is an Illinois Home Rule Municipality pursuant to provisions of Article VII, Section 6 of the Illinois Constitution, and as such the City may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, the subject matter of this ordinance pertains to the government and affairs of the City; and

WHEREAS, the City has determined it to be in the best interest of the City to amend certain provisions of the Wheaton Chapter 66 Taxation, Article VII Real Estate Transfer Tax to reflect current practices and procedures.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Wheaton, DuPage County, Illinois, pursuant to its home rule powers, as follows:

SECTION 1: That Chapter 66 Taxation, Article VII Real Estate Transfer Tax of the Wheaton City Code, is hereby repealed and rescinded in its entirety and replaced with the following:

Sec. 66-181. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

City means the City of Wheaton, DuPage County, Illinois.

Person means any natural individual, firm, partnership, association, joint stock company, joint venture, public or private corporation, limited liability company, or a receiver, executor, trustee, conservator, or other representative appointed by order of a court.

Recordation means the act of recording deeds, trusts, or other instruments with the DuPage County Recorder of Deeds.

Transfer stamp means the City of Wheaton Real Estate Transfer Tax stamp.

Trust document means a document required to be recorded under the Illinois Land Trust Recordation and Transfer Act (765 ILCS 420/1 et seq.).

Value means the amount of the full actual consideration for any transfer covered under this article, including the amount of any liens assumed by the grantee or purchaser.

Sec. 66-182. Imposed.

A tax is imposed on the privilege of transferring title to real estate within the corporate limits of the city, as represented by the deed filed for recordation, and on the privilege of transferring a beneficial interest in real property held in trust as represented by the trust document filed for recordation. The tax shall be imposed at a rate of two dollars and fifty cents (\$2.50) for each one thousand dollars (\$1,000.00) of the value rounded to the nearest one thousand dollars, as stated in the declaration provided for in this article. The tax herein levied shall be in addition to any and all other applicable taxes.

Sec. 66-183. Liability for tax.

The ultimate incidence, and liability for payment, of the tax imposed by this article shall be borne by the grantee of any deed and the grantee, assignee, or transferee of any instrument conveying the beneficial interest in real property which is the subject of a land trust subject to this article.

Sec. 66-184. Real estate transfer tax stamps.

The tax levied and imposed by this article shall be collected by the city director of finance or designee through the sale of real estate transfer tax stamps, which shall be caused to be prepared by the director or designee in such quantities as the director of finance may from time to time prescribe. Such Transfer stamps shall be available for sale at, and during the regular business hours of, the City offices and the offices of such agents as the city may designate. For the purpose of reviewing requests for real estate transfer stamps, the city may take up to three (3) business days of receipt of completed application to process the request.

Sec. 66-185. Filing of declaration.

Applications for the City of Wheaton Real Estate Transfer Stamp may be submitted online through the city's website, by mail, email, or in person at the City Hall Finance Department. The application must be fully completed by the applicant and signed by grantee or by an authorized representative of the grantee. Each application for a transfer stamp shall be accompanied by one or more of the following:

- (1) A fully executed and completed copy of the State of Illinois Real Estate Transfer Declaration form, as required under the Illinois Real Estate Transfer Tax Law (35 ILCS 200/31-25), evidencing the full consideration to be paid for the subject property or interest.
- (2) A copy of the deed, assignment, or other instrument of conveyance or transfer involved in the transaction showing the transaction date, the names of the grantor(s) and grantee(s), the legal description, the property index number (PIN), and a common street address of the property to which it relates.
- (3) A completed City of Wheaton Utility Account Application Form.

Sec. 66-186. Recordation of deeds.

No deed conveying real property and no trust document transferring any beneficial interest in real property which is the subject of a land trust within the corporate limits of the city shall be entitled to recordation by the DuPage County Recorder of Deeds, unless such deed shall bear either a city transfer stamp in the amount required by this article, or an exemption mark from the city director of finance.

Sec. 66-187. Lien; enforcement.

If a deed or trust document is filed for recordation without the transfer stamps provided for by this article, a lien is declared against the real property conveyed or transferred in the amount of the tax. The fact that the deed or trust document does not contain a city transfer stamp in an amount equal to the transfer tax imposed pursuant to this article shall constitute constructive notice of the lien. The city may record a lien for the nonpayment of the tax. The lien may be enforced by proceedings to foreclose pursuant to the Illinois Compiled Statutes. Nothing contained in this article shall be interpreted as preventing the city from collecting the tax imposed by this article pursuant to a civil cause of action, including interest and penalties as provided for in this article.

(Code 1968, § 23-46; Code 1996, § 66-187)

Sec. 66-188. Disposition of proceeds.

All proceeds resulting from the collection of the tax imposed by this article, including interest and penalties, shall be paid into the treasury of the city and shall be credited to and deposited in the general fund of the city.

Sec. 66-189. Interest and penalties; action.

In the event of the failure of any person or entity to pay the city the tax required by this article when the tax shall be due, interest shall accumulate and be due upon the tax at the rate of one percent (1%) per month commencing as of the first day following the day when the deed was recorded or the trust document was accepted by the trustee. In addition, a penalty of fifty percent (50%) of the tax and interest due shall be assessed and collected against any person or entity who fails to pay the tax imposed by this article. The city may bring an action to collect such tax, interest, and penalties in any court of competent jurisdiction, and if the city prevails in such action, the person responsible for payment of the tax shall also be liable to pay the city's reasonable attorney's fees (whether in-house or outside counsel) incurred in the investigation, preparation, and implementation of such action.

Sec. 66-190. Exemptions.

- (a) The following shall be exempt from the tax levied by this article:
- (1) Deeds or trust documents which secure debt or other obligations.
 - (2) Deeds or trust documents which, without additional consideration, confirm, correct, modify, or supplement a deed or trust document previously recorded.
 - (3) Deeds or trust documents where the actual consideration is less than \$100.00.
 - (4) Tax deeds.
 - (5) Deeds or trust documents that release property which is security for a debt or other obligation.
 - (6) Deeds of partition.
 - (7) Deeds or trust documents made pursuant to mergers, consolidations, or transfers or sales of substantially all of the assets of corporations pursuant to plans of reorganization.
 - (8) Deeds or trust documents made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock.
 - (9) Deeds wherein there is an actual exchange of real estate and trust documents wherein there is an actual exchange of beneficial interests, except that the money difference or money's worth paid from one to the other shall not be exempt from the tax.
 - (10) Deeds representing transfers subject to the imposition of a documentary stamp tax imposed by the government of the United States, except that such deeds shall not be exempt from filing the declaration.
 - (11) Deeds or trust documents involving real estate acquired by or from any governmental body. For purposes of this subsection, the term "governmental body" shall include any body politic or municipal corporation defined in state statutes as well as any branch of the federal government but shall exclude non-Illinois and non-federal governmental bodies. Governmental bodies shall also exclude pension funds which purchase or sell real property within the city where such property is held in whole or in part for investment purposes.
 - (12) Deeds issued to a holder of a mortgage, as defined in Section 15-103 of the Code of Civil Procedure (735 ILCS 5/15-103), pursuant to a mortgage foreclosure proceeding or pursuant to a transfer in lieu of foreclosure.

- (13) A grantee, buyer, assignee or transferee who has satisfied the following requirements: (a) owned and occupied a dwelling unit as the principal residence within the city immediately preceding the current purchase; and (b) purchases a dwelling unit which will be the purchaser's principal residence within the city.
- (14) A grantee, buyer, assignee or transferee who is the natural born or adopted child of one of the grantors of the dwelling unit which is the subject of the transfer and tax which will be the purchaser's principal residence.
- (b) Every deed or trust document which is tax exempt pursuant to this section shall be presented to the director of finance or designee so as to be appropriately marked by the director or designee to be eligible for recordation without payment of the tax. The deed or trust document, and any and all other documents reasonably necessary to determine the qualification of the deed or trust document for exemption shall be presented to the director of finance or designee who shall have ten (10) business days from the presentation of the documents to determine exemption eligibility. It shall be the applicant's burden to submit adequate documentation. Any party desiring to close a real property transaction prior to the director of finance or designee's determination of exemption eligibility shall pay the tax imposed by this section pending the final determination. There shall also be filed with the director a verified certificate setting forth the facts which justify the exemption executed on behalf of the grantor or grantee on a form provided for by the director. An administrative fee of twenty-five dollars (\$25.00) shall be due for each exempt stamp.

Sec. 66-191. Monies owed to the City.

- (a) The director of finance, or designee shall not issue any real estate transfer stamps or exemptions to any person or entity unless and until all outstanding debts, charges, assessments, or other monies due and payable to the city by the grantor, or associated with the subject property, have been paid in full. This includes, but is not limited to, any final and outstanding water, sanitary and stormwater utility fee charges, inspection fees, building permit fees, and fines resulting from violations of the city's property maintenance codes.. This section shall also apply to real estate properties containing multiple water meters where a current billing for water, sanitary and stormwater utility fee charges has not been paid by a current or former tenant of the real estate.
- (b) Water and Sewer Final Bills.
 - (1) Final Bill – Actual Reading: Prior to the issuance of a real estate transfer tax stamp, the owner, seller, or grantor of the property shall request a final water meter reading from the city's finance department not less than five (5) business days prior to the date of closing. Upon receipt of such a request, the city shall obtain a final reading of the water meter and shall issue a final bill for water, sanitary and stormwater utility fee charges. The transfer stamp shall not be issued until such charges, and any other outstanding amounts due to the city are paid in full.
 - (2) Final Bill – Estimated Reading: In the event a final meter reading cannot be obtained prior to the transfer of title for which a real estate transfer stamp is required, the owner, seller, or grantor shall remit a payment of an estimated final bill, based on the most recent billing or another reasonable amount as determined by the city. Upon completion of the final meter reading, if the actual charges exceed the estimated amount paid, the owner, seller, or grantor shall promptly pay the balance due. If the final charges are less than the amount paid, the city shall refund the overpaid amount to the person or entity listed on the city's billing account or

apply the credit toward any other outstanding water account balances held under the same name.

- (3) Assumption of Liability: If a final bill for water, sanitary and stormwater utility fee charges, has not been calculated and paid at the time of application for the real estate transfer tax stamp, the purchaser or grantee shall assume responsibility for any outstanding water and sewer charges associated with the property.

Secs. 66-192—66-220. Reserved.

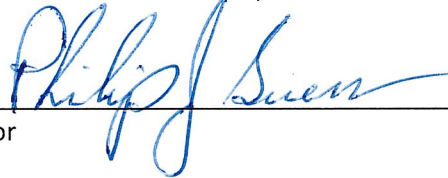
SECTION 2: In all other respects, the terms and provisions of the Wheaton City Code are ratified and remain in full force and effect.

SECTION 3: All ordinances or parts of ordinances in conflict with these provisions are hereby repealed.

SECTION 4: In the event that any section, clause, provision, or part of this ordinance shall be found and determined to be invalid by a court of competent jurisdiction, all valid parts that are severable from the invalid parts shall remain in full force and effect.

SECTION 5: This ordinance shall have an effective date of October 1, 2025.

Mayor



Attest:

City Clerk



Roll Call Vote:

Ayes: Councilwoman Robbins
Councilman Weller
Councilwoman Bray-Parker
Councilwoman Brice
Councilman Brown
Mayor Suess
Councilman Clousing

Nays: None

Absent: None

Motion Carried Unanimously

Passed: September 15, 2025

Published: September 16, 2025

