

City of Park Ridge Revenue Rates

Fund	Charge	Code Section	Description	Rate
Emergency Telephone	Emergency Telephone System Surcharge	2-2-1	A surcharge is hereby imposed on all billed subscribers of network connections provided by telecommunications carriers engaged in the business of electricity originating within the corporate limits of the City	\$1.00/month
Emergency Telephone	Prepaid Wireless 911 Surcharge		There is hereby imposed on consumers a prepaid wireless 9-1-1 surcharge of 1.5% per retail transaction. The surcharge authorized by this subsection (a) does not apply in a home rule municipality having a population in excess of 500,000. The amount of the surcharge may be reduced or increased pursuant to subsection	1.50%
General	Property Tax		The City of Park Ridge levies property taxes for general operating expenditures, police pensions, fire pensions, employee pensions (IMRF), the City's portion of social security payments, garbage collection, the library and debt service payments	Variable - Dollar amount
General	Road & Bridge Tax		When a Road District levies a road and bridge tax, one-half of the tax collected on property lying within a municipality, in which streets and alleys are under the care of the municipality, must be turned over to the municipality. This revenue must be used for the improvement of roads or streets.	
General	Simplified Municipal Telecommunications Tax (MTT)	2-7.1-2 A.1.	The act or privilege of originating in the City or receiving in the City intrastate telecommunications by a person	6% of gross receipts
General	Simplified Municipal Telecommunications Tax (MTT)	2-7.1-2 B.1.	The act or privilege of originating in the City or receiving in the City interstate telecommunications by a person	6% of gross receipts
General	Cable TV Franchise Tax	12-15-2	A fee is hereby imposed on any holder providing cable service or video service in the City.	5% of gross revenue
General	Liquor Tax	2-19-1	There is hereby imposed and levied upon the retail purchase within the City of Park Ridge of alcoholic liquor in original packages or containers. This tax shall be in addition to any and all other taxes. The ultimate incidence and liability for payment of such tax shall be upon the retail purchaser of alcoholic liquor.	4% of the retail purchase price

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General	Real Estate Transfer Tax	2-18-2	A tax is imposed on the privilege of transferring title to real estate located within the corporate limits of the City of Park Ridge as evidenced by the recordation of a deed by any person, and a tax is imposed on the privilege of transferring the beneficial interest in real estate located within the corporate limits of the City of Park Ridge which is the subject of a land trust as evidenced by the trust document that is filed for recordation. The ultimate incidence and liability for payment of the tax imposed by this Chapter shall be borne by the grantor of any deed subject to this Chapter or by the grantor, assignor or transferee or of any instrument conveying the beneficial interest in real estate within the corporate limits of the City of Park Ridge	\$2 per \$1,000 of value or fraction thereof
General	Food and Beverage Tax	2-3-1	A tax imposed on the sale at retail of food and alcoholic beverages prepared for immediate consumption, sold by a business which provides, on its own premises or on premises of another pursuant to license, franchise or other contractual agreement facilities for on-premise consumption of such food or alcoholic beverage. The tax shall not apply to meals provided to patients or residents of health care facilities, nursing homes, or other such institutions incidental to other services where no separate consideration is charged for meals; nor shall the tax apply to food dispensed from vending machines; nor shall the tax apply to food sold under the authority of public or private school systems.	1% of purchase price
General	Municipal Sales Tax (MT) General Merchandise		Items sold in Park Ridge, except food and drugs, are subject to a 9.25% sales tax. The City receives 2% of this 9.5% for items sold in Park Ridge. Of this 2%, 1% represents the Home Rule sales tax imposed by the City and the other 1% is the City's portion from the State. The retailer must remit this money to the state of Illinois monthly.	1% of purchase price

City of Park Ridge Revenue Rates

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General	Municipal Home Rule Sales Tax (HMR) General Merchandise	2-4-1	A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this State's government, at retail in this municipality; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service, of all tangible personal property transferred by such serviceman as an incident to a sale of service. Tax shall not be applicable to the sales of food for human consumption which is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks and food that has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes and needles used by diabetics.	1% of gross receipts
General	Municipal Sales Tax (MT) Qualifying Food and Drug		Qualifying food and drug items sold in Park Ridge, are subject to a 2.25% sales tax. The City receives 100% of the State rate or 1% of this 2.25%. The retailer must remit this money to the state of Illinois monthly.	1% of purchase price
General	Motor Fuel Tax	2-20-1	There is hereby imposed and levied a tax upon the retail purchase within the City of Park Ridge of motor fuel. This tax shall be in addition to any and all other taxes. The ultimate incidence and liability for payment of such tax shall be upon the retail purchaser of motor fuel	\$.04 per gallon
General	Utility Tax	2-7-1-A	Persons engaged in the business of transmitting messages by means of electricity at a rate of 5% of the gross receipts from such business originating within the corporate limits of the City	5% of gross receipts
General	Utility Tax	2-7-1-B	Persons engaged in the business of distributing, supplying, furnishing or selling gas for use or consumption within the corporate limits of the City of Park Ridge	5% of gross receipts
General	Utility Tax	2-7-1-C	Persons engaged in the business of distributing, supplying, furnishing or selling electricity for use or consumption within the corporate limits of the City	5% of gross receipts
General	Electricity Tax	2-7.2-1A.	A tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the City	Range from \$.080/kh to \$.558/kh
General	Utility Tax	2-7-1-D	Persons engaged in the business of distributing, supplying, furnishing or selling water for use or consumption within the corporate limits of the City	5% of gross receipts

City of Park Ridge Revenue Rates

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General	Gas Use Tax	20-21-1	A tax is imposed on the privilege of using or consuming in the City natural gas that is purchased in a sale at retail. The ultimate incidence of and liability for payment of the tax is upon the retail purchaser. The retail purchaser shall pay the tax, measured by therms of gas delivered to the retail purchaser's premises.	\$.02 per therm
General	Parking Garage Tax		Agreement with Lutheran General Hospital	\$50,000 / month
General	Telecom Franchise Fee			
General	Vehicle License	13-19-3	Tax on each vehicle owned or operated by a resident or a business in the municipality	See Separate List
General	Animal License	5-8-2	It shall be unlawful for any person to keep a dog or cat within the City unless a dog or cat license shall have first been secured from the City.	\$10/pet
General	Business License	12-2-7	Municipalities have the authority to impose license and permit fees on business activities where inspection and regulation of the activity are necessary to ensure the health, safety, and welfare of the community. License and permit fees must be reasonably related to the municipality's administrative expenses for inspection and any other regulatory activities. License and permit fees are commonly imposed for enforcing the Liquor Control Ordinance, regulating building construction, regulating the behavior of animals, and regulating the sale of beverages and food.	See Separate List

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General	Liquor License	12-6	Municipalities have the authority to impose license and permit fees on business activities where inspection and regulation of the activity are necessary to ensure the health, safety, and welfare of the community. License and permit fees must be reasonably related to the municipality's administrative expenses for inspection and any other regulatory activities. License and permit fees are commonly imposed for enforcing the Liquor Control Ordinance, regulating building construction, regulating the behavior of animals, and regulating the sale of beverages and food.	See Separate List
General	Massage License	15-15-3	Municipalities have the authority to impose license and permit fees on business activities where inspection and regulation of the activity are necessary to ensure the health, safety, and welfare of the community. License and permit fees must be reasonably related to the municipality's administrative expenses for inspection and any other regulatory activities. License and permit fees are commonly imposed for enforcing the Liquor Control Ordinance, regulating building construction, regulating the behavior of animals, and regulating the sale of beverages and food.	
General	Outdoor Café License	5-3.1-2	Municipalities have the authority to impose license and permit fees on business activities where inspection and regulation of the activity are necessary to ensure the health, safety, and welfare of the community. License and permit fees must be reasonably related to the municipality's administrative expenses for inspection and any other regulatory activities. License and permit fees are commonly imposed for enforcing the Liquor Control Ordinance, regulating building construction, regulating the behavior of animals, and regulating the sale of beverages and food.	
General	Oversized Vehicle Permit	13-21-7	A permit issued by the Park Ridge Police Department shall be required for the movement of any vehicle on a roadway or bridge within the jurisdiction of the City which exceeds limits set forth in 13-21-2	
General	Building Permit	15-1-6	A building permit is required for the construction of any building or structure, any alterations or additions to any building or structure or appurtenance thereto, including but not limited to the list in Section 15-1-6:	See Separate List

City of Park Ridge Revenue Rates

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General	State Income Tax		In 2011 - 2014, the individual tax rate increases from 3% to 5%; and the corporate rate increases from 4.8% to 7%. From February, 2011 through January, 2015, the distribution to local governments is 6% of the net revenue received from the 5% individual rate and 6.86% of the net revenue received from the 7% corporate rate. The rate increase and change to the local government share is expected to net the same 10% as in previous years. Income tax receipts are distributed based on the City's population. Park Ridge's population is 37,480	Per capita rate, see detailed description
General	Personal Property Replacement Tax		This revenue is derived primarily from the income tax on corporations. From February, 2011 through January, 2015, the distribution is 6.86% of the net revenue received from the 7% corporate rate. Municipalities in Cook County receive a share of the distribution of the funds based upon the amount of corporate personal property tax collected for them for 1976 in proportion to the total amount.	See detailed description
General	Ambulance Service Fee - Non Resident	20-5-1	Fee for ambulance and life support services imposed on any person whose actual domicile is outside the City of Park Ridge to whom such service are provided. Fees will not be imposed where a Park Ridge ambulance is rendering assistance to a Public Safety agency of another governmental entity	BLS \$650, ALS \$950, ALSII \$1150, Mileage \$15/mile
General	Ambulance Service Fee - Resident	20-5-1	Fee for ambulance and life support services imposed on any person whose actual domicile is within the City of Park Ridge to whom such service are provided. Fees will not be imposed where a Park Ridge ambulance is rendering assistance to a Public Safety agency of another governmental entity	BLS \$500, ALS \$700, ALSII \$950, Mileage \$15/mile
General	Ambulance Service Fee - Medicare Resident and Non Resident	20-5-1	Fee for ambulance and life support services imposed on any Medicare recipient to whom such service are provided. Fees will not be imposed where a Park Ridge ambulance is rendering assistance to a Public Safety agency of another government entity	BLS \$367.32, ALS \$436.20, ALSII \$631.34, Mileage \$7.16/mile
General	Alarm Registration	12-3-2	Every alarm system installed in any structure in the City shall be registered with the City, except those alarms which do not transmit a signal outside the structure in which they are installed.	
General	Elevator Inspections	15-9-13	The Building Official shall make or cause to be made an inspection of every elevator, dumbwaiter, escalator and moving walk at least once in every year.	

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Fund	Charge	Code Section	Description	Rate
General	Rent Income		Rent charged for City owned property	See Separate List
General	Automobile Renting Occupation Tax	2-12-1	A tax is imposed upon all persons engaged in the business of renting automobiles in this City	1% of gross receipts of rentals
General	Municipal Automobile Renting Use Tax (MTART)	2-13-1	A tax is imposed upon the privilege of using in this City an automobile that is rented from a renter outside Illinois and which is titled or registered with an agency of this State's government in this City	1% of rental price
General	Hotel Tax	2-17-3	A tax is hereby levied and imposed upon the use and privilege of renting, leasing or letting of rooms in a hotel in the City, except rooms rented, leased or let to permanent residents	4% of gross rental receipts
Motor Fuel Fund	Motor Fuel Tax		The State imposes a \$.19 tax on each gallon of gasoline sold at retail. Local governments receive 54.4% of the collections, after deductions for certain programs and administrative costs. Municipalities receive 49.1% of local government distributions. The tax revenue is distributed according to population. This revenue is restricted to street related maintenance and improvements and projects must be approved by the Department of Transportation.	See detailed description
Sewer Fund	Bi-Monthly Minimum Charge	11-1-9	All properties connecting with the water system of the City or taking and using water from the City's system shall pay the following rates and fees established for various water services and sewer services as described in Section 11-1-9	\$3.35
Sewer Fund	Sewer charge	11-1-9	All properties connecting with the water system of the City or taking and using water from the City's system shall pay the following rates and fees established for various water services and sewer services as described in Section 11-1-9	\$1.52 / 1,000 gallons of metered water usage
Sewer Fund	Fee in Lieu of Detention	11-3-9	See 11-3-9 for explanation	
Water Fund	Water Reading Fines	11-1-17	See Section 11-1-17 for Penalty Provisions	
Water Fund	Park Ridge Rate	11-1-9	All properties connecting with the water system of the City or taking and using water from the City's system shall pay the following rates and fees established for various water services and sewer services as described in Section 11-1-9	\$3.46 / 1,000 gallons of metered water usage

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Water Fund	City of Chicago Rate	11-1-9	All properties connecting with the water system of the City or taking and using water from the City's system shall pay the following rates and fees established for various water services and sewer services as described in Section 11-1-9	\$3.86 / 1,000 gallons of metered water usage
Water Fund	Bi-Monthly Fixed Meter Charge	11-1-9	All properties connecting with the water system of the City or taking and using water from the City's system shall pay the following rates and fees established for various water services and sewer services as described in Section 11-1-9	5/8' - \$9.41, 3/4" - \$9.41, 1" - \$22.81, 1 1/2" - \$45.61, 2" - \$72.98, 3" - \$205.25, 4" - \$456.12, 6" - \$912.24
Water Fund	Water Meters	11-1-3	See 11-1-3 for explanation	