

# FOR UNINCORPORATED COOK COUNTY RESIDENTS

## PAY YOUR 2019 ANNUAL COOK COUNTY WHEEL TAX TODAY!

NO MORE PHYSICAL STICKER/DECAL/TAG

GOING LIVE MAY 2019!

### IMPORTANT DETAILS TO REMEMBER:

- **WITH THE NEW AMENDED ORDINANCE**, residents in unincorporated Cook County are still required to pay the Cook County Wheel Tax, but no longer need to display a decal or tag on their vehicle.
- **THOSE WHO REGISTER A VEHICLE IN UNINCORPORATED COOK COUNTY** and residents of unincorporated Cook County who own, possess, or use a vehicle are subject to the Cook County Wheel Tax.
- **THE WHEEL TAX IS APPLICABLE FOR THE PERIOD OF JULY 1st THROUGH JUNE 30th** of the following year.
- **IF YOU PAY AFTER JULY 1st** you will be assessed a late penalty and may be subject to additional fines.
- **YOU CAN MAKE A PAYMENT VIA MAIL**, online or in-person at the Cook County Department of Revenue Office. Additionally, payments can be made at participating ELS locations (currency exchange and retail payments acceptance centers); locations can be found online at: <https://www.cookcountyil.gov/service/wheel-tax-vehicle-sticker>
- **PAYMENTS WILL NO LONGER BE ACCEPTED** at Cook County Township locations.
- **IF YOU DO NOT RECEIVE A NOTICE OF TAX LIABILITY** from the Cook County Department of Revenue, please contact the department directly.
- **IF INFORMATION ON YOUR NOTICE OF LIABILITY IS NOT CORRECT** and you would like to contest, please notify the Department of Revenue.
- **YOU CAN CONTEST YOUR WHEEL TAX LIABILITY NOTICE VIA MAIL**, fax, email or in-person at the Department of Revenue by indicating the update/contest reason on your notice and providing a copy of your supporting documentation.
- **AT THIS TIME, TRANSFERS CANNOT BE COMPLETED AT ELS LOCATIONS OR ONLINE**; transfers can only be completed by contacting the Cook County Department of Revenue.
- **THE COOK COUNTY SHERIFF'S OFFICE WILL BE PARTNERING ON ENFORCEMENT** with the Cook County Department of Revenue to ensure compliance.
- **WHAT IS AN ORDINANCE EXEMPTION?** Taxpayers who qualify for an Ordinance Exemption would not be liable for the 2019/2020 Wheel Tax. Ordinance Exemptions can be either permanent or require an annual filing with the Department. Supporting documentation is required.
- **WHICH ORDINANCE EXEMPTIONS ARE PERMANENT?** (valid proof is required)
  - Senior Citizen - Vehicles owned by a person that is 65 years or older as of July 1st of the current Wheel Tax Year.
  - Permanently Disabled - Vehicles owned by a person with permanent disabilities and registered with the State of Illinois under 625 ILCS 5/3-616.
  - Disabled Veterans - Vehicles owned by a disabled veteran, who provides proof of a disability connected to service in the United States military
  - Government Owned Vehicles - Vehicles owned and operated upon the public ways of the unincorporated area of Cook County by the United States Government or any agency thereof, or by the State of Illinois or any department thereof, or by any political subdivision, public or municipal corporation of the State of Illinois or any department or other agency of such corporation.
  - Nonprofit Organizations - Vehicles owned by nonprofit organizations as defined by Section 501(c)(3) of the Internal Revenue Code, as amended, such as the American Red Cross, and all buses owned and operated by churches in conjunction with the authorized activities of said institutions under Section 3-616 of the Illinois Vehicle Code.
- **IS THERE A LIMIT TO THE AMOUNT OF SR/NF EXEMPTIONS FOR A TAXPAYER?** No. Senior Citizens (SR) are no longer limited to 2 vehicles per Senior and are no longer confined to a specific vehicle class. SR now mirrors the No Fee (NF) category and Seniors no longer owe tax for any vehicle they own.
- **WHICH ORDINANCE EXEMPTIONS REQUIRE AN ANNUAL RENEWAL?** (Valid proof is required)
  - Active Law Enforcement Officers - Vehicles owned by an officer who resides outside of unincorporated Cook County but registers his/her vehicle to a location within unincorporated Cook County for job related purposes. The exemption does not apply if the active law enforcement officer resides at a location within unincorporated Cook County.
  - Active U.S. Military Duty - Vehicles owned by a person who, on July 1st of the license year, is on active U.S. military duty stationed outside of Illinois.
  - Apportioned Vehicle - Vehicles registered with the State of Illinois pursuant to 625 ILCS 5/3-402.1.
- **WHAT IF I NO LONGER OWN THE VEHICLE OR HAVE MOVED?** A Taxpayer must be the owner in order to qualify for an exclusion and would not be liable for the Wheel Tax if they have terminated possession of the vehicle, no longer reside in unincorporated Cook County and their vehicle is no longer registered to an unincorporated Cook County address. Examples of exclusions include annexed, court order, donated, junked, moved, repossessed, returned/end of lease, sold, stolen, and trade-in. Supporting documentation is required for verification purposes.

To remit a credit card payment for the Wheel Tax Liability or for additional information regarding the new STICKERLESS WHEEL TAX LIABILITY NOTICE PROCESS, please visit <https://www.cookcountyil.gov/service/wheel-tax-vehicle-sticker>.

Wheel Tax Liability payments can be made in person at over 100+ participating ELS Currency Exchange Locations. ELS Location information can be found on our website. They can also be made by mail or in person at the Cook County Department of Revenue located at 118 N. Clark St., Suite 1160, Chicago, IL 60602.

Please make checks/money orders payable to Cook County Collector.

Please contact the Cook County Department of Revenue at (312) 603-6961 with any questions.

Open Monday through Friday from 8:30 a.m. to 4:30 p.m. (excluding Holidays).