



City of  
**Evanston**

## REAL ESTATE TRANSFER TAX DECLARATION FORM

This form may be submitted in person or mailed to the Evanston City Clerk's Office at 2100 Ridge Ave., Evanston IL 60201  
If submitting by mail please include 2 copies of this form and a self addressed stamped return envelope.

(Pursuant to Evanston City Code, Title 3, Chapter 29) 3-29-8-1 Exempt Transaction Fee: There shall be a \$100.00 fee for any exempt transaction enumerated in Sections 3-29-6 and 3-29-7 effective March 20, 2006.

### CHECK ALL THAT APPLY AND FILL OUT FORM COMPLETELY

☐ RESIDENTIAL    ☐ COMMERCIAL    ☐ EXEMPT    ☐ LAND TRUST

☐ SINGLE FAMILY/TOWNHOUSE    ☐ CONDOMINIUM    ☐ MULTI-UNIT    # OF UNITS

DATE OF FILING WITH THE CITY

ADDRESS OF PROPERTY: Street  Zip Code

PERMANENT INDEX NUMBER (TAX NUMBER)    -    -    -    -

CLOSING DATE OR DATE OF DEED  TYPE OF DEED

SALE PRICE OF PROPERTY (Full Actual Consideration) \$

AMOUNT OF REAL ESTATE TRANSFER TAX:  
(\$5.00 per \$1,000 of sale price rounded to the nearest \$1,000 ex: \$100,012.00 = \$101,000.00) \$

**NOTE:** Certain transactions are exempt from the Evanston Real Estate Transfer tax ordinance. These exemptions are enumerated on the next page of this form. To claim one of these exemptions, fill in the appropriate blanks below:

I hereby declare that this transaction is exempt from taxation under Evanston Real Estate Transfer Tax Ordinance

by paragraph (s)  of Section 3-29 -

Detail of exemption claimed, including documentation provided: (explain)

**WE HEREBY DECLARE THAT ALL THE FACTS CONTAINED IN THIS DECLARATION ARE TRUE AND CORRECT.**

**SELLER/GRANTOR:** Name  Phone Number

Address  City  State  Zip

Signature (Seller or Agent): \_\_\_\_\_ Date Signed

**BUYER/GRANTEE:** Name  Phone Number

Address  City  State  Zip

Signature (Buyer or Agent): \_\_\_\_\_ Date Signed

**You must print & submit 2 copies**

## EXEMPTIONS

SECTION 3-29-6: The tax imposed by this Ordinance shall not apply to **the** following transactions, provided said transaction in each case **is** accompanied by a certificate setting forth the facts of such certificate or record as the Director **of** Finance may require:

- (A) transactions involving *property* acquired by or from any governmental *body*;
- (B) transactions in which the deeds secure debt or other obligations;
- (C) transactions in which the deeds, without additional consideration, confirm, correct, modify or supplement deeds previously recorded;
- (D) transactions in which the actual consideration covering the sale of any owner occupied residential unit is less than fifty thousand { \$50,000 } and the seller qualifies under Section 8 Housing Assistance Payment Program Income Guidelines of the U.S. Housing Act of 1937, as amended from time to time;
- (E) transactions in which the full actual consideration is less than five hundred dollars (\$500);
- (F) transactions in which the deeds are tax deeds;
- (G) transactions in which *the* deeds are releases of property which is security for a debt or other obligation;
- (H) transactions *in* which the deeds are pursuant to a court decree;
- (I) transactions made pursuant to mergers, consolidations, transfers or sales of substantially all of the assets of a corporation pursuant to plans of reorganization;
- (J) transactions between subsidiary corporations and parents for no consideration other than the cancellation or surrender of the subsidiary corporation's stock;
- (K) transactions representing transfers subject to the imposition of a documentary stamp tax imposed be the government of the United States; and
- (L) a transfer by lease

SECTION 3-29-7 The taxes imposed by this Ordinance shall not be imposed on or transferred by an Executor or Administrator to a legatee, heir or distributee where the transfer is being made pursuant to will or by intestacy. The tax provided by this Ordinance shall further be exempt where the transaction is effected by operation of law or upon delivery or transfer in the following instances; provided, however, that a declaration form is filed:

- (A) from a decedent to his executor or administrator;
- (B) from a minor to his guardian or from a guardian to his ward upon attaining majority;
- (C) from an incompetent to his conservator, or similar legal representative, or from a conservator or similar legal representative to a former incompetent upon the removal of the disability;
- (D) from a -bank, trust company, financial- institution, insurance company, or other similar entity, or nominee, custodian or trustee therefore, to a public officer or commission, or person designated by such officer or commission or by a court, in the taking over of its assets, in whole or *m* part, under state or federal law regulating or supervising such institutions, nor upon redelivery or retransfer by any such transferee or successor thereto;
- (E) from a bankrupt or person in receivership due to insolvency to the trustee in bankruptcy or receiver, from such receiver to such trustee or from such trustee to such receiver, nor upon redelivery or retransfer by any such transferee or successor thereto;
- (F) from a transferee under subsections A through E, inclusive, to his successor acting in the same capacity, or from one such successor to another;
- (G) from a foreign country or national thereof to the United States or any agency thereof, or to the government of any foreign country directed pursuant to the authority vested in the President of the United States by 'Section 5(b) of the Trading with the Enemy Act (40 Stat.413), as amended by the First War Powers Act (55 Stat.839)
- (H) from trustees to surviving, substitute, succeeding or additional trustees of the same trust;
- (I) upon the death of a joint tenant or tenant by the entirety, to the survivor or survivors.