

**VILLAGE OF ROBBINS
REAL ESTATE TRANSFER TAX**

DATE OF FILING _____

EXEMPT DECLARATION

Transfer Tax Stamp No. _____

Check Appropriate: Residential Commercial/Industrial Vacant Land Multi-Unit(# of Units _____)

INSTRUCTIONS:

1. This application must be filled out completely, signed by at least one of the grantees, signed by at least one of the grantors or agents, and presented to the Village of Robbins, Clerk's office, 3327 W. 137th Street, Robbins, Illinois 60472. The stamps must be affixed to the deed when the title is recorded. **Note:** The Village is not responsible for lost or stolen real estate transfer exempt stamps.
2. The original copy of the Deed must be submitted along with the application. There is a \$25.00 fee per PIN number. Acceptable forms of payment are Cash, Money order Cashier's checks, payable to "Village of Robbins", Visa, Mastercard, American Express or Discover Card.
3. The Village of Robbins specifically exempts certain transactions from taxation. These exemptions are listed on the attached sheet. To claim one of these exemptions, complete the appropriate blanks in the box below. Additional documentation may be requested to support the exemption claimed.
4. Before Exempt stamps are issued, The Village must confirm there are no outstanding bills under all applicable ordinances or other non-compliance as provided in the Village of Robbins. Please allow 1-3 days to process your request.
5. The Village of Robbins requires that an inspection be done residential (\$240.00), commercial (\$200.00) and payment on any water accounts must be paid before stamps are issued.
Note: Transfer stamps are only issued Tuesday-Thursday 10am-2pm.

Address of Property: _____

Permanent Property Index No. _____

Date of Deed: _____ Type of Deed: _____

I hereby declare that this transaction is exempt from taxation under Robbins Code

Section 18-106 Paragraph _____ or Section 18-107 Paragraph _____

Explain exempt transaction _____

For Office Use Only, Approved by: _____

Initials

We hereby declare the facts contained in or attached to this declaration to be true and correct.

Grantor _____

(Please Print) Name Address City State Zip Code

Grantor Signature _____ Date signed _____

Circle one: Grantor/Seller or Agent

Grantee _____

(Please Print) Name Address City State Zip Code

Grantee Signature _____ Date signed _____

Circle one: Grantee/Buyer or Agent

Phone No. Grantor _____

Phone No. Grantee _____

EXEMPTIONS

Section 18-106: The tax imposed by the Ordinance shall not apply to the following transactions, provided said transaction in each case is accompanied by an exemption service fee paid to the Village in the amount of Twenty Five Dollars (\$25) per exempt transaction and by a certificate setting forth the facts or such other certificate of record or other documentation as the Director of Finance may require:

- (a) Transactions involving property acquired by or from any governmental body, or any transaction involving property acquired by and from corporations, societies, associations, or foundations or institutions organized and operated exclusively for charitable, religious or educational purposes ("charitable organization"). The latter transaction is exempt only when one charitable organization conveys property to another charitable organization;
- (b) Transactions in which deeds secure debt or other obligations;
- (c) Transactions in which deeds, without additional consideration, confirm, correct, modify or supplement deeds previously recorded;
- (d) Transactions in which the actual consideration is less than \$500;
- (e) Transactions in which deeds are tax deeds;
- (f) Transactions in which the deeds are releases of property which is security for a debt or other obligation;
- (h) Deeds of Partition;
- (i) Transactions made pursuant to mergers, consolidations or transfers or sales of substantially all of the assets of a corporation pursuant to plans of reorganization;
- (j) Transactions between subsidiary corporations and their parents for no consideration other than the cancellation or surrender of the subsidiary corporation's stock;
- (k) Transactions wherein there is an actual exchange of real property except that the money difference or money's worth paid from one of the other shall not be exempt from the tax;
- (l) Transactions representing transfers subject to the imposition of a documentary stamp tax imposed by the government of the United States ; and
- (m) A transfer by lease.

SECTION 18-107: The tax imposed by the 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:

1. From a decedent to his executor or administration;
2. From a minor to his guardian or from a guardian to his ward upon attaining majority;
3. From an incompetent to his conservator, or similar legal representative, or from a conservator or similar legal representative to a former incompetent upon removal of disability;
4. 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 in part, under state or federal law regulating or supervising such institutions, nor upon redelivery or transfer by any such transferee or successor thereto;
5. From a bankrupt or person in receivership due to insolvency to the trustee in bankruptcy or receiver to such trustee or from such trustee to such receiver, nor upon redelivery or retransfer by any such transferee or successor thereto;
6. From a transferee under paragraphs 1 to 5, inclusive, to his successor acting in the same capacity, or from one such successor to another;
7. 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. 415), as amended by the First War Powers Act (55 Stat 839),
8. From trustees to surviving, substitute, succeeding or additional trustees of the same trust;
9. Upon the death of a joint tenant or tenant by the entirety, to the survivor or survivors.

You may be required to provide certain evidence setting forth facts to substantiate the exemption from tax.