

ORDINANCE

ORDINANCE TO ALLOW LAKE COUNTY PROPERTY OWNERS TO DEFER A PORTION OF THEIR LAKE COUNTY PROPERTY TAX PAYMENTS DUE TO THE IMPACTS OF COVID-19

WHEREAS, Lake County has seen a significant outbreak of Coronavirus Disease (COVID-19) emerge which has caused physical and financial consequences for our citizens; and

WHEREAS, Lake County along with the entire state and nation have asked their residents to make sacrifices by sheltering in place and only engaging in essential activities, which consequently have had a negative effect on many businesses and industries, and have caused many people financial hardships; and

WHEREAS, Lake County also recognizes the need for taxing districts to receive property tax revenue to run their organizations and provide essential services; and

WHEREAS, pursuant to 35 ILCS 200/21-40 (a) the Lake County Board has authority to adopt an ordinance under which 50% of both the first and second installments of property taxes shall not become delinquent until 60 days after each installment due date; and

WHEREAS, the Lake County Board desires to allow a one-time opportunity for property owners to pay 50% of the first installment payment of their 2019 property taxes payable in 2020 by June 8th, 2020 and the remaining 50% within 60 days of June 8, 2020 or by August 7, 2020, and further allowing property owners the opportunity to pay 50% of the second installment payment of their 2019 property taxes payable in 2020 by September 8th, 2020 and the remaining 50% within 60 days of September 8th or by November 9, 2020 with no interest penalty charged if each portion of each property tax installment is paid by the respective due dates as allowed by law in order to be supportive of both the citizens and the taxing bodies during the financial hardship created by COVID-19.

NOW, THEREFORE, BE IT ORDAINED by the County Board of Lake County, Illinois, by virtue of the authority vested in the Board of the County of Lake pursuant to 35 ILCS 200/21-40 (a), that 50% of the first installment of the 2019 property taxes payable in 2020 is due by June 8, 2020 and the second 50% due by August 9, 2020 and that 50% of the second installment of the 2019 property taxes payable in 2020 is due by September 8, 2020 and the second 50% due by November 9, 2020 with no interest penalty incurred if all property taxes are paid by the respective due dates, and

BE IT FURTHER ORDAINED, that this ordinance is only applicable to the 2019 property taxes payable in 2020; and

BE IT FURTHER ORDAINED, that the Lake County Treasurer is directed to notify Lake County property owners and taxing bodies pursuant to the signing of this ordinance.

DATED, THIS 12th DAY OF MAY, 2020 in Waukegan, Illinois.