

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, in order to qualify for the deferred installment payments, owners of real property located in Lake County must make application to the County Collector stating facts which support that the property owners have been adversely affected financially by the COVID-19 disaster. Such application must include an affirmation, under penalty of law, that the information contained therein is truthful and correct to the best of the applicant's knowledge. The determination of whether a property has been adversely affected will be based on the following:

1. The applicant must be the current owner of the property in order to apply for relief pursuant to this ordinance, and the owners has a homestead exemption for the parcel, and
2. The applicant is an individual and not a corporate or other legal entity, who pays property taxes directly to the Lake County Treasurer's Office and does not otherwise make payments of property taxes paid through a third-party escrow agent, and

3. Must demonstrate a financial hardship due to the effects of the COVID-19 pandemic that has affected his/her ability to timely pay the property tax installment on the June 9, 2020 date, due to one of the following:

a) a layoff or termination from employment after March 9, 2020, if the applicant had been employed for at least ninety days prior to termination; or

b) a shutdown of a business operated by the property owner due to classification as a non-essential business, where the applicant has not received relief pursuant to the Paycheck Protection Program ("PPP") of the Coronavirus Aid Relief and Economic Security Act ("CARES").

4. If upon receipt of the application, the County Collector determines that the above criteria have been met, the relief stated in Section 1 will be granted to the property owner pursuant to this ordinance.

5. The application must be received by the County on or before June 1, 2020, in order to be considered for deferred installment payments.

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.