1. CALL TO ORDER

2. INTRODUCTORY ROLL CALL

3. PUBLIC PARTICIPATION

4. MEMBERS' COMMENTS

5. NEW BUSINESS

6. ADJOURNMENT
RESOLUTION

RESOLUTION POSTPONING DELINQUENCY DATE INTEREST FOR SECOND INSTALLMENT 2019 (PAYABLE 2020) PROPERTY TAX PAYMENTS PURSUANT TO 35 ILCS 200/21-40 ET SEQ.

WHEREAS, County residents and property tax owners currently face an unprecedented health crisis due to the COVID-19 global pandemic; and

WHEREAS, as a result of the COVID-19 global pandemic and resulting Illinois Executive Orders requiring the closure of certain businesses and requiring that individuals "stay at home", numerous County residents, small business owners, and retail establishments have expressed concern regarding their ability to pay their property tax obligations in a timely fashion; and

WHEREAS, significant restrictions currently exist regarding payment methods; and

WHEREAS, in response to the outbreak of COVID-19, McHenry County declared a disaster emergency on March 11, 2020. The State of Illinois declared all counties in the State a disaster area by Executive Order of the Governor on March 20, 2020, and on March 26, 2020, an Illinois disaster declaration was approved by the President of the United States; and

WHEREAS, the Illinois Property Tax Code at 35ILCS 200/21-40(C)(1)(B) permits a county board to adopt an ordinance or resolution modifying certain provisions of the Property Tax Code where that County has been designated a disaster area by the President of the United States or the Governor of the State of Illinois upon certain condition being met; and

WHEREAS, on April 21, 2020 the county board passed a Resolution postponing delinquency date interest for first installment 2019 (payable 2020) property tax payments due June 15, 2020 extended to September 15, 2020 pursuant to 35 ILCS 200/21-40(C)(1)(D).

NOW, THEREFORE BE IT RESOLVED, by the McHenry County Board that the real property in the County of McHenry has been adversely affected by the COVID-19 global pandemic; therefore, on the recommendation of the county board, the penalty of interest shall be postponed for the second installment of property taxes for the 2019 (payable 2020) taxable year that otherwise would be imposed under Section 21-15, 21-20, or 21-25 of the Illinois Property Tax Code, provided the taxpayer pays the full amount of all property taxes for the 2019 (payable 2020) taxable year on or before December 15, 2020, at which time such penalties shall be waived. Failure to pay second installment of 2019 (payable 2020) tax year property taxes by December 15, 2020, will result in full application of applicable penalties pursuant to the Property Tax Code retroactive to the September 15, 2020, due date. This resolution does not amend the due dates for the first or second installments of 2019 (payable 2020) tax year property taxes; and

BE IT FURTHER RESOLVED, pursuant to 35 ILCS 200/21-40(C)(1)(D), the County Collector is ordered not to give notice of application for judgment for sale under Section 21-110 or 21-120 and not to apply for judgment and order of sale under Section 21-150, until after the postponed delinquency date for the final installment of tax or special assessment due on that real property as established in the ordinance or resolution; and

BE IT FURTHER RESOLVED, notwithstanding this Resolution, all escrowed property tax payments are not subject to this Resolution and are still required to be paid on or before the required
BE IT FURTHER RESOLVED, that the County Clerk is hereby authorized to distribute a certified copy of this Resolution to the County Administrator, the County Treasurer and the County Clerk.

DATED at Woodstock, Illinois, this 10th day of September, A.D., 2020.

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Jack D. Franks, Chairman
McHenry County Board

ATTEST:

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Joseph J. Tirio, County Clerk