



# Board of Commissioners of Cook County

118 North Clark Street  
Chicago, IL

## Legislation Text

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**File #:** 20-2479, **Version:** 1

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### **PROPOSED ORDINANCE**

#### **COVID -19 PROPERTY TAX RELIEF**

**WHEREAS**, Cook 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 the issuance of tax bills and payment methods under Illinois law; and

**WHEREAS**, the State of Illinois declared all counties in the State a disaster area by Executive Order of the Governor on March 9, 2020, and on March 26, 2020, an Illinois disaster declaration was approved by the President of the United States; and

**WHEREAS**, pursuant to the Cook County Code of Ordinances, Sections 26-36 and the Illinois Emergency Management Agency Act, 20 ILCS 3305/11, on March 10, 2020, County Board President Toni Preckwinkle found that the circumstances surrounding COVID-19 constitute a public health emergency and issued a proclamation of disaster for Cook County; and

**WHEREAS**, in accordance with Illinois law, on March 16, 2020, the Cook County Board of Commissioners through Resolution 20-2195, extended the March 10, 2020 Proclamation of Disaster through May 31, 2020; and

**WHEREAS**, the Cook County Board of Commissioners anticipates further extending Resolution 20-2195, and the March 10, 2020 Proclamation of Disaster through September 30, 2020; and

**WHEREAS**, the Illinois Property Tax Code at 35 ILCS 200/21-40(C) 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**, the President and County Board of Commissioners find that it is appropriate and necessary for the County of Cook to immediately take measures to protect the financial wellbeing of the residents of the County who may be adversely impacted due to COVID-19 and the disaster declarations; and

**WHEREAS**, in Cook County, the first installment of property taxes for the 2019 tax year were due by March 3, 2020 and the second installment is due August 3, 2020; and

**WHEREAS**, the Illinois Property Tax Code at 35 ILCS 200/21-40(C)(1)(A) allows the County Board during a disaster declaration to postpone the date on which any specified installment or installments of tax due on that real property in the current year becomes or became delinquent under Section 21-15, 21-20, or 21-25 and in accordance with 35 ILCS 200/21-40(C)(1)(B) allows the County Board to exempt any specified installment or installments of tax due on that real property

from the interest penalty provided under Section 21-15, 21-20, or 21-25 until the postponed delinquency date established by the ordinance or resolution.

**BE IT ORDAINED**, by the Cook County Board of Commissioners, that Chapter 74 TAXATION, ARTICLE II. - REAL PROPERTY TAXATION, DIVISION 1. - GENERALLY, SECTION 74- 48 of the Cook County Code is hereby enacted as follows:

**Sec. 74-48. Covid-19 Property Tax Relief for Real Property Tax Payments due in 2020.**

(a) In Cook County, the first installment of property taxes for the 2019 tax year were due on March 3, 2020 and the second installment is due August 3, 2020. Real property owners in the County of Cook have been adversely affected by the COVID-19 global pandemic and Cook County has been designated a disaster area by the Governor of Illinois. While the second installment for the 2019 tax year remains due on August 3, 2020, in accordance with 35 ILCS 200/21-40(C)(1)(A) and Section 21-40(C)(1)(B), the Cook County Board of Commissioners declares that real property owners in Cook County are adversely impacted due to the COVID-19 pandemic and stay-at-home orders issued by the State. Due to such adverse impact on Cook County real property owners, no interest penalties for any late payment of the August 3, 2020 second property tax installment for the 2019 tax year will accrue until after October 1, 2020, and payments made on or before October 1, 2020 in regard to the second installment will be considered by the Cook County Collector as filed and paid timely.

(b) Due to the adverse impacts of COVID-19 on real property owners in Cook County, a financial hardship application is hereby waived and not required to be eligible for the Cook County Collector to process the relief referenced in Section 74-48(a).

**Effective date:** This ordinance shall be in effect immediately upon adoption.