

County of Kendall, Illinois
ORDINANCE # 2020-08

Kendall County Ordinance Repealing Ordinance #2020-04 and Revising the Procedure for Postponing Delinquency Date Interest and Penalties for the First Installment of 2019 (Payable 2020) Property Tax Payments

WHEREAS, on March 13, 2020, the President of the United States declared the COVID-19 pandemic warranted an emergency declaration for all states pursuant to section 501(b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C 5121-5207; and

WHEREAS, on March 9, 2020, the Governor of Illinois declared all counties in the State of Illinois as a disaster area; and

WHEREAS, on March 26, 2020, the President of the United States approved a Major Disaster Declaration for Illinois; and

WHEREAS, on March 16, 2020, Kendall County Board Chairman Scott Gryder proclaimed a disaster in Kendall County Illinois; and

WHEREAS, on March 18, 2020, the Kendall County Board authorized the extension of the Chairman's disaster proclamation within the County of Kendall, that remains in effect until May 31, 2020; and

WHEREAS, when a county has been designated a disaster area by the President of the United States or the Governor of the State of Illinois, 35 ILCS 200/21-40(c)(1) permits a county board to adopt an ordinance or resolution modifying certain provisions of the Property Tax Code relating to specified installments of property taxes on property that has been substantially damaged or adversely affected as a result of the disaster; and

WHEREAS, the Kendall County Board has the authority to postpone interest on delinquent property tax payments pursuant to 35 ILCS 200/21-40(c)(1)(B); and

WHEREAS, the Kendall County Board adopted Ordinance #2020-04, which established a process for the postponement of interest on the first installment of the 2019 (payable 2020) property tax due June 10, 2020 for certain owners if they pay the first installment no later than August 10, 2020; and

WHEREAS, a property tax installment is not delinquent until at least thirty (30) days after the tax bill is sent; and

WHEREAS, the Kendall County Board has determined the procedure for postponing interest should account for the possibility the tax bills might reflect a due date for the first installment other than June 10, 2020; and

WHEREAS, the Kendall County Board wishes to keep the sixty (60) day interest grace period established in Ordinance #2020-04 while allowing for the possibility that the tax bills might reflect a due date for the first installment other than June 10, 2020.

NOW, THEREFORE, BE IT ORDAINED the Kendall County Board specifically modifies the 2019 (payable 2020) property tax year late tax penalties as follows:

Ordinance #2020-04 adopted April 21, 2020 is repealed.

Any owner of real property within Kendall County may submit to the Kendall County Treasurer's Office the COVID-19 Late Property Tax Penalty Waiver Application attached to this Ordinance as Exhibit A. The Application shall include an affirmation, under penalty of perjury, that the information contained therein is truthful and correct to the best of the applicant's knowledge. The applicant must affirm that:

1. The applicant is the current owner of the property; and
2. The applicant's real property is substantially damaged or adversely affected as a result of the COVID-19 pandemic; and
3. By submitting the application, the applicant will not be able to pay the tax online; any tax payments made online will be subject to the full statutory interest penalty with no right to refund or reimbursement of the interest.

The Application must be received by the Kendall County Treasurer's Office no later than ten (10) days prior to the due date, as stated on the tax bill, of the first installment of the 2019 (payable 2020) property tax. If the Kendall County Treasurer's determines the applicant's real property is substantially damaged or adversely affected as a result of the COVID-19 pandemic, the first property tax installment shall not be considered delinquent until sixty (60) days after the due date stated on the tax bill. No interest penalties shall be imposed under Section 21-15 of the Property Tax Code (35 ILCS 200/21-15) for any late payment of the first property tax installment as long as the first property tax installment is paid no later than sixty (60) days after the due date stated on the tax bill. If the first property tax installment remains unpaid later than sixty (60) days after the due date stated on the tax bill, the first installment shall be considered delinquent and the full amount of interest imposed by law will be applied and shall be calculated as if the first installment was delinquent beginning as of the day after the due date stated on the tax bill.

This ordinance does not amend the due dates for the first or second installments of 2019 (payable 2020) tax year property taxes.

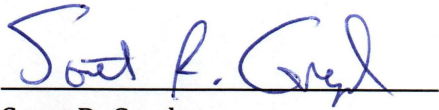
This ordinance does not amend the delinquency date for the second installment of 2019 (payable 2020) tax year property taxes.

Other than those modifications to the first property tax installment made specifically by this ordinance, no other provisions of the Property Tax Code or other applicable law is modified.

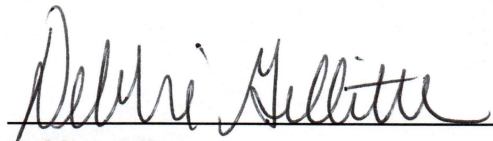
ADOPTED and APPROVED this 5 day of May 2020.

Approved:

Attest:



Scott R. Gryder
Kendall County Board Chairman



Debbie Gillette
Kendall County Clerk





Kendall County Illinois
COVID-19 Late Property Tax Penalty Waiver Application
First Installment of 2019 Property Taxes (Payable 2020)

Pursuant to Kendall County Ordinance 2020-**08**, for qualifying applicants whose real property has been substantially damaged or adversely affected as a result of the COVID-19 pandemic, no interest penalties shall be imposed for any late payment of the first property tax installment due [DUE DATE ON TAX BILL] as long as the first property tax installment due [DUE DATE ON TAX BILL] is paid on or before [60 DAYS AFTER DUE DATE ON TAX BILL]. All applications must be completed and signed by the owner of the property seeking the interest waiver and must be submitted to the Kendall County Treasurer's Office by mail, email, fax, or drop box by [10 DAYS PRIOR TO DUE DATE ON TAX BILL]. You will be notified if your application for an interest waiver has been denied.

Kendall County Treasurer – 111 W. Fox St., Yorkville, IL 60560
Phone: (630) 553-4141 Fax: (630) 553-4117 email: treasurer@co.kendall.il.us

Name:

Address, phone, and E-mail:

Parcel Number (10 digits):

Please include any additional information you may wish to add regarding how your real property has been affected by the COVID-19 pandemic as an attachment.

I affirm, under the penalty of perjury, that the information contained herein is truthful and correct to the best of my knowledge.

1. I am the current owner of the property listed above.
2. The real property listed above is substantially damaged or adversely affected as a result of the COVID-19 pandemic.
3. I understand and agree that by submitting this application, I will be unable to pay my property tax online; if I pay online, I will be subject to the full amount of statutory interest with no right to refund or reimbursement of the interest.

Signature of Property Owner

Date

OFFICIAL USE ONLY

Date received: