

## RESOLUTION

### RESOLUTION POSTPONING DELINQUENCY DATE INTEREST FOR FIRST INSTALLMENT 2019 (PAYABLE 2020) PROPERTY TAX PAYMENTS PURSUANT TO 35 ILCS 200/21- 40(C)(1)(B)

**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

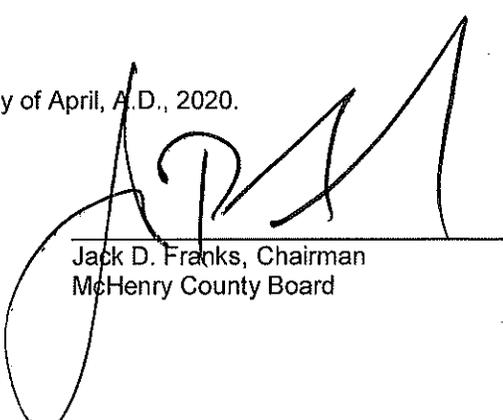
**WHEREAS**, the Illinois Property Tax Code at 35ILCS 200/21-40(C)(1)(B) permits a county board to adopt an ordinance or resolution modifying certain provisions of the Property Tax Code where that County has been designated a disaster area by the President of the United States or the Governor of the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

**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 first 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 September 15, 2020, due date, at which time such penalties shall be waived. Failure to pay first installment of 2019 (payable 2020) tax year property taxes by September 15, 2020, will result in full application of applicable penalties pursuant to the Property Tax Code retroactive to the June 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

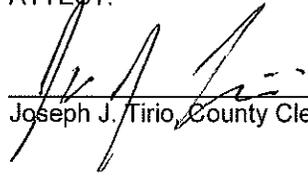
**BE IT FURTHER RESOLVED**, notwithstanding this Resolution, all escrowed property tax payments are not subject to this Resolution and are still required to be paid on or before the required due dates; and

**BE IT FURTHER RESOLVED**, that the deadline for filing the 2020 Senior Freeze application is hereby extended to September 15, 2020.

**DATED** at Woodstock, Illinois, this 21st day of April, A.D., 2020.

  
 Jack D. Franks, Chairman  
 McHenry County Board

ATTEST:

  
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Joseph J. Tirio, County Clerk