



Board of Commissioners of Cook County

118 North Clark Street
Chicago, IL

Legislation Text

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PROPOSED ORDINANCE AMENDMENT

PROPERTY TAX RELIEF ORDINANCE

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 amended as Follows:

Sec. 74-48. Covid-19 Property Tax Relief for Real Property Tax Payments due in 2020 and 2021.

(a) In Cook County, the first installment of property taxes for the 2019 tax year were due on March 2, 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 property tax installment 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 as filed and paid timely by the Cook County Collector.

(b) In Cook County, the first installment of property taxes for the 2020 tax year will be due on March 2, 2021 ~~and the second installment will be due on August 2, 2021~~. 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 first installment for the 2020 tax year remains due on March 2, 2021 ~~and the second installment for the 2020 tax year remains due August 2, 2021~~, 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 Tax Year 2020 First Installment will accrue until after May 3, 2021, and payments made on or before May 3, 2021, in regard to the first installment will be considered as filed and paid timely by the Cook County Collector. Additionally, the due date for the Tax Year 2020 Second Installment will be October 1, 2021. ~~No~~ interest penalties for any late payment of the Tax Year 2020 Second Installment will accrue until after October 1, 2021, and payments made on or before October 1, 2021, in regard to the second installment will be considered as filed and paid timely by the Cook County Collector.

(c) 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.