

# **FINANCE COMMITTEE AGENDA**

**Called by:** Jaime Salgado, Chairman  
**Members:** Joe Hoffman, Burt Gerl,  
Dave Fiduccia, Steve Schultz,  
Keith McDonald

**DATE:** THURSDAY, MAY 21, 2020  
**TIME:** IMMEDIATELY FOLLOWING THE  
COMBINED MEETING OF THE  
FINANCE AND PERSONNEL AND  
POLICIES COMMITTEES

**LOCATION:** VIRTUAL MEETING – ZOOM  
(WINNEBAGO COUNTY YOU TUBE  
LIVE)

## **AGENDA:**

- A. Call to Order
- B. Roll Call
- C. Public Comment – This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the chair, please stand and state your name. Thank you.
- D. Ordinance to Modify 2019 Property Tax Year Late Tax Penalties
- E. 2020 Budget Discussion
- F. Other Matters
- G. Adjournment

# 1

ORDINANCE TO MODIFY 2019 PROPERTY TAX YEAR LATE TAX PENALTIES

WHEREAS, on March 13, 2020, the President of the United States declared the COVID19 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 26, 2020, the President of the United States approved a Major Disaster Declaration for Illinois; and

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

WHEREAS, Winnebago County Board Chairman Frank Haney declared a state of emergency in Winnebago County pursuant to Section 11 of the Illinois Emergency Management Agency Act (20 ILCS 3305/11) on March \_\_, 2020, and

WHEREAS, the Illinois Emergency Management Agency Act requires that any extension or continuance of such a declaration, in excess of seven (7) days must be done by, or with the consent of, the governing board of the unit of local government; and

WHEREAS, the Winnebago County Board is the governing board of the County of Winnebago; And

WHEREAS, on \_\_\_\_\_, 2020, the Winnebago County Board authorized the extension of the state of emergency within the County of Winnebago, that remains in effect until \_\_\_\_\_, 2020; and

WHEREAS, the Winnebago County Board finds that it is appropriate and necessary for the County of Winnebago to immediately take measures to protect the financial wellbeing of the residents of the County in response to the COVID-19 disaster declarations; and

WHEREAS, 35 ILCS 200/21-40(c)(1) allows the County Boards of counties that have been designated a disaster area by the President of the United States or the Governor of the State of Illinois, to adopt an ordinance modifying the provisions of the Illinois Property Tax Code relating to the 2019 property tax installment payments for property owners of property that has been adversely affected by the declared disaster;

WHEREAS, the Winnebago County Board finds that the property belonging to owners who have suffered revenue losses as a result of the COVID-19 disaster has been adversely affected by the COVID-19 disaster.

NOW, THEREFORE BE IT ORDAINED, in order to preserve the financial wellbeing of the residents of Winnebago County, the Winnebago County Board specifically modifies the 2019 property tax year late tax penalties as set forth as follows:

Section 1: For property owners who have not escrowed property tax payments, and who file before June 12, 2020, an application that satisfies the criteria as set forth in Section 2 of this Ordinance, no interest penalties for any late payment of the June 19, 2020 property tax installment will accrue until after October 15, 2020, and payments made on or before October 15, 2020 will be considered as having been paid timely. With respect to any payment of the June 19, 2020 installment of real estate taxes made after October 15, 2020, the statutory interest penalties shall be incurred, retroactive to June 19, 2020. The second installment of property taxes remains due September 4, 2020, as set by the Winnebago County Treasurer, and any late payments of that installment will incur the usual statutory penalties.

Section 2: In order to receive the relief set forth in Section 1, owners of real property located in Winnebago County must make application to the County Clerk, stating facts which support that they have been adversely affected financially by the COVID-19 disaster. Such application must include documentation of the facts and an affirmation, under penalty of perjury, that the information contained therein is truthful and correct to the best of the applicant's knowledge. Upon receipt of the application by the County Clerk, the County Clerk shall forward the applications to the County Auditor, who will make a determination as to the eligibility for relief under this Ordinance. The determination of whether a property has been adversely affected will be based on the following:

A. The applicant must be an individual or entity which is a current owner of the property in order to apply for relief pursuant to this ordinance, and,

B. The applicant must demonstrate a financial hardship due to the effects of the COVID-19 pandemic that has affected his/her ability to timely pay the property tax installment on the June 19, 2020 date, due to the following:

1) The applicant's source of income was from a business that was not identified as an essential business under Governor's order, or was from an essential business that was financially disadvantaged by the COVID-19 disaster; and

2) The applicant was denied unemployment benefits, or was denied relief available through the Coronavirus Aid Relief and Economic Security Act ("CARES").

C. The applicant must provide documentation that establishes the source(s) of the lost income, along with the application and denial of either unemployment benefits, or relief available through the Coronavirus Aid Relief and Economic Security Act ("CARES").

D. If upon receipt of the application, the County Auditor determines that each of the above criteria have been met, the property owner will be eligible for the relief stated in Section 1 of this ordinance, upon timely payment to the Winnebago County Collector of the sum of 25% of the amount due in the June 19, 2020 installment. Upon such determination of eligibility, the County Auditor shall notify the County Collector of the parcel number and the name of the owner of the property approved for relief. Upon a determination of either eligibility or ineligibility, the County Auditor shall notify the property owner of such determination.

E. The determination of eligibility or ineligibility by the County Auditor shall be a final administrative decision.

Enacted and approved this \_\_\_\_ day of \_\_\_\_\_, 2020 at Rockford, Illinois.

\_\_\_\_\_  
FRANK HANEY, CHAIRMAN  
WINNEBAGO COUNTY BOARD

Attest: \_\_\_\_\_  
LORI GUMMOW, COUNTY CLERK

DRAFT

#2

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WHEREAS, the Illinois Emergency Management Agency Act requires that any extension or continuance of such a declaration, in excess of seven (7) days must be done by, or with the consent of, the governing board of the unit of local government; and

WHEREAS, the Winnebago County Board is the governing board of the County of Winnebago; And

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WHEREAS, the Winnebago County Board finds that it is appropriate and necessary for the County of Winnebago to immediately take measures to protect the financial wellbeing of the residents of the County in response to the COVID-19 disaster declarations; and

WHEREAS, 35 ILCS 200/21-40(c)(1) allows the County Boards of counties that have been designated a disaster area by the President of the United States or the Governor of the State of Illinois, to adopt an ordinance modifying the provisions of the Illinois Property Tax Code relating to the 2019 property tax installment payments for property owners of property that has been adversely affected by the declared disaster;

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Enacted and approved this \_\_\_\_ day of \_\_\_\_\_, 2020 at Rockford, Illinois.

\_\_\_\_\_  
FRANK HANEY, CHAIRMAN  
WINNEBAGO COUNTY BOARD

Attest: \_\_\_\_\_  
LORI GUMMOW, COUNTY CLERK

DRAFT

To: Winnebago County Auditor, Bill Crowley

**APPLICATIONS MUST BE RECEIVED BY JUNE 12, 2020**

**APPLICATION TO WAIVE THE PENALTIES FOR LATE PAYMENT OF 1ST  
INSTALLMENT OF 2019 PROPERTY TAXES DUE JUNE 19, 2020**

Applicant: Please complete fully, attaching documentation stated in (a) and (b) below. Failure to fully complete application, or provide supporting documentation, will result in denial of application. This process is subject to modification by action of the Illinois General Assembly.

I, the undersigned, hereby make application for a waiver of penalties for late payment of my first installment of the 2019 Winnebago County property tax bill due June 19, 2020 per Ordinance

I am an owner of the parcel number (PIN) below and have been adversely affected by the COVID-19 disaster for the following reasons:

(a) My source of income was from a business that was not identified as an essential business under Governor's order, or was from an essential business that was financially disadvantaged by the COVID-19 disaster and have attached documents verifying this;

(Name of business: \_\_\_\_\_) and

(b) I was denied unemployment benefits, or was denied relief available through the Coronavirus Aid Relief and Economic Security Act ("CARES"), and have attached documents verifying this.

PARCEL NUMBER: \_\_\_\_\_ Date: \_\_\_\_\_, 2020

***The undersigned declares under the penalty of perjury (720 ILCS 5/32-2) that the above statements are true and correct to the best of his or her knowledge.***

\_\_\_\_\_  
(Name of owner)

\_\_\_\_\_  
(Mailing address of owner)

\_\_\_\_\_  
(City, State, ZIP of owner)

\_\_\_\_\_  
(Signature of owner)

\_\_\_\_ Approved or \_\_\_\_ Denied

By Winnebago County Auditor \_\_\_\_\_

\_\_\_\_\_  
(Signature of Auditor)

\_\_\_\_\_  
(Date)

This Application and accompanying documentation may be mailed to:

Winnebago County Clerk, 404 Elm Street, Suite 101, Rockford, IL 61101