

**MADISON COUNTY BOARD
Special Board Meeting**

STATE OF ILLINOIS)
) SS
COUNTY OF MADISON)

Proceedings of the County Board of Madison County, Illinois, was held telephonically due to COVID-19 restrictions on May 22, 2020.

**FRIDAY, MAY 22, 2020
1:00 PM
SPECIAL SESSION**

The Board met pursuant to recess taken May 20, 2020.

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The meeting was called to order by Kurt Prenzler, Chairman of the Board.

The Pledge of Allegiance was said by all members of the Board.

The Roll Call was called by Vanessa Jones, Chief Deputy County Clerk, showing the following members present:

PRESENT: Messers. Chapman, Ms. Dalton, Ms. Dutton, Foster, Ms. Glasper, Goggin, Gray, Guy, Hankins, Ms. Harriss, Holliday, Jones, King, Madison, Malone, McRae, Michael, Minner, Ms. Novacich-Koberna, Parkinson, Walters and Wesley

ABSENT: Dodd, Ms. Kuhn, Moore, Petrillo, Pollard and Valentine

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The follow resolution was submitted and read by Mr. Chapman:

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

WHEREAS, County residents and property taxpayers 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, 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, in the Illinois Property Tax Code at 35 ILCS 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 conditions being met.

NOW, THEREFORE IT BE RESOLVED, by the Madison County Board that the real property in the County of Madison 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 on or before the September 9, 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 9, 2020, will result in full application of applicable penalties pursuant to the Property Tax Code retroactive to the July 9, 2020, due date. This Resolution does not amend the due dates for the first, second, third of fourth 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.

Respectfully submitted,

s/ Phil Chapman
Phil Chapman

s/ Mike Walters
Mike Walters

s/ Chris Hankins
Chris Hankins

s/ Matt King
Matt King

Kristen Novacich-Koberna
REAL ESTATE TAX CYCLE COMMITTEE
May 13, 2020

On the question:

Mr. McRae: I have a question for the Treasurer, first of all, thanks for doing this for those who are struggling. I think it's really important, you know, assistance to those folks. I do have a question for you. I know these penalties that you've waived, for those who are struggling, go to the General Fund. Do you have an idea of what the total impact will be to the General Fund?

Mr. Slusser: Yes, we ran reports and based them off of the last 3 years and we assessed between \$450k and \$500k in penalties between July 9th and September 9th. However, we only collect about \$80k during that time. So, as long as these payments are made by September 9th, there won't be any penalties assessed. What we found is the people that don't pay in those first 2 months, they typically don't pay until December,

January or February of the following year and they're delinquent annually on a regular basis. So, we weren't looking to reward those folks, we're looking at this resolution to help out the folks that are genuinely struggling at this time, it's a unique situation. So, it looks like it's going to be able an \$80k hit to the General Fund.

Mr. Dalton: Does this mean then that we still have to make our payment on July 9th for our property tax or you wait until September?

Mr. Slusser: The due date is still July 9th but were just allowing 2 extra months for those who are struggling. In the resolution, it says it does not apply to those who pay through escrow because the banks have already collected that because you made your mortgage payment. So, those will still be collected and I actually said publicly when I kind of announced this a couple months ago, that we would like for people who are able to pay and who haven't had an economic hardship to go ahead and still continue to pay but we're going to do it on the honor system because it would be an administrative nightmare to figure out who's be unemployed and who hasn't. If people do want to take advantage of it, they're able to until September 9th.

Mr. Malone: Yes, I commend what we're doing here and I want to echo what Mr. Slusser just said, that please, if you can, make your payments because our schools systems are going to be struggling. At best, they're going to get the same funding they got last year from the state and it's probably going to be less so if you can make your payments, please make them for your local school district. Thank you.

The ayes and nays being called on the motion to adopt resulted in a vote as follows:

AYES: Chapman, Ms. Dalton, Ms. Dutton, Foster, Ms. Glasper, Goggin, Gray, Guy, Hankins, Ms. Harriss, Holliday, Jones, King, Madison, Malone, McRae, Michael, Minner, Ms. Novacich-Koberna, Parkinson, Walters and Wesley

NAYS: None.

AYES: 22. NAYS: 0. Whereupon the Chairman declared the foregoing motion duly adopted.

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Ms. Glasper moved, seconded by Mr. Holliday to recess this session of the Madison County Board Meeting until Wednesday, June 17, 2020. **MOTION CARRIED.**

ATTEST: Debbie Ming-Mendoza
County Clerk

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