



Legislative Report

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THE PLAN TO REOPEN ILLINOIS has begun and while the fight continues to contain the spread of COVID-19, the minds of legislators are turning to fixing the issues left in the pandemic wake. The full scope of the problems we in Illinois will face as a result of COVID-19 are not known now and may take years before a complete understanding is had. However, a myriad of immediate issues were apparent as early as mid-April and it is those issues which will draw the attention of legislators first. TOI is following these proposals, especially the ones effecting property taxes.

Many elected officials across the State have tried to respond to the loss of income and the other financial challenges that residents have faced during these difficult times, especially on property tax payers. For weeks calls have been made by some to delay, defer or postpone property tax payments. Some individual counties, utilizing their local control, have already/ or are in discussions to implement these measures or have delayed application of penalties to late payments within their jurisdiction. These types of decisions have serious repercussions for the various districts effected, from townships, to schools and municipalities as well as the counties themselves. Which is why these decisions should be made at the local level, hopefully with much communication between the affected governments. Unfortunately some believe that a top down, one size fits all approach would be better and are pushing to pass legislation for the entire state. At the time of writing this article there are three bills that have been introduced that make changes statewide.

HB 5768 (*Rep. Skillicorn*) – Amends the Property Tax Code. Provides that, if a disaster is declared by proclamation of the Governor for all counties in the State due to a public health emergency, then the due date for the first installment of property taxes due in that calendar year shall be delayed by 90 days, and no penalties or interest shall accrue during that extension. Effective immediately.

HB 5772 (*Rep. Sosnowski*) – Amends the Property Tax Code. Provides that, with respect to 2019 taxes (payable in 2020), no installment of taxes due under this

Code shall become delinquent until 90 days after each installment would otherwise become delinquent. Provides that, during the 90-day period, neither penalties nor interest shall be charged. Effective immediately.

HB 5774 (*Rep. Mayfield*) – Amends the Property Tax Code. Provides that, for taxable year 2019 (payable in 2020), interest penalties shall be waived for the delinquent payment of any property tax installment. Effective immediately.

Each of these bills, as well intended as they might be, does not deal with the nuanced difficulties and differences that each taxing district across the state may be struggling with. Some counties have already issued their first installments for 2019, while others have already delayed penalties and late fees for a timeframe different than the above legislation and from their fellow counties. Still other counties have decided to take no action, understanding the repercussions such a move would have on governmental bodies. Unfortunately, some legislators do not fully understand this fact as a few have been quoted in the press saying that local governments could simply use reserves to weather any loss from lower property tax collections. As if all units of local governments across the state had the same level of reserves or expenditures.

These are extraordinary times and government of all levels are facing huge challenges, as are the residents they serve. The Illinois General Assembly, is expected to return to Springfield in late May and will likely be adjourned before this article finds its way to you. Let us all hope that the solutions put forward and ultimately adopted then are solutions that understand nuances and seek to fix problems without creating any new ones. The General Assembly has a history of asking local governments to do more all the while giving those local governments less resources to work with. As townships across the state stepped up and supported their constituents during these times, now isn't the time for the General Assembly to prevent resources to those same townships. TOI will continue to advocate for fair solutions as Illinois continues to recover from COVID-19.

