

# **Guest column: Delaying property taxes, waiving fines during COVID-19 crisis isn't as simple as it sounds**

By Jessica Vealitzek  
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During a pandemic when the economy is partly shut down and people are suffering, it is intuitive (and utterly human) to argue Lake County should hold off on collecting property taxes or at least waive late fees and give everyone a break. But, as with most complex issues, there are problems with that compassionate and seemingly simple solution.

First, and most importantly, the State's Attorney has advised us that state law does not give the Lake County Board authority to delay tax collection or provide late fee waivers during this crisis. The County collects all of your property taxes but uses only 7%. The rest goes to your forest preserves, townships, libraries, municipal governments, parks, fire districts, and—the large majority—school districts.

The Board cannot withhold that property tax revenue any more than we could take funds from the local PTO. Any change to that law would need to come from Springfield, something overlooked by area legislators calling on the Board to waive late fees.

Lake County is a non-home rule county; our power is derived through the state government. They must explicitly give us power to do something; if they do not, the default is that we cannot do it.

Imagining we did have the authority to delay collection, what would happen? After one month some towns and park districts would be crippled. Some would default on loans. Soon there would be layoffs of police and firefighters, librarians and public works staff. Many schools currently providing E-learning and school lunches to those in need would have to limit or stop those operations.

Any wholesale forgiveness of late fees is simply a horse of a different color—it would still result in delayed collection of many taxes. Furthermore, for property taxes paid through escrow accounts, banks could delay payment and not only contribute toward crippling the local economy but profit in the meantime.

Some county boards are choosing to interpret the law differently or ignore their state's attorney's opinion. I believe this is unwise. As a Board, we are responsible for the prudent use of your tax dollars. Exposing the County to lawsuits from other

taxing bodies is irresponsible, and re-imagining state statute against our attorney's advice would set a horrible precedent, one that would be hard to walk back from in the future.

We're certainly not giving up. This Thursday, the Finance & Administrative committee will discuss several ideas, including the (legal) option to split property tax payments into four installments. Since we are required by law to impose late fees, Board Member Jennifer Clark has suggested finding a way to reimburse them upon show of hardship, once our options under state law are clarified.

This year, the Board held the line on property taxes for the first time in twenty years and we will continue to look for ways to ease the burden. Staff is working on a proposal to reduce this year's budget by 20%. The County is operating at a limited scale and is under a hiring freeze. Salary freezes, furloughs, and layoffs are all on the table.

It might provide some measure of relief to know that the majority of those in government—both elected officials and staff—are working hard to help. Our health department is on the front lines of this crisis. Our public works department has put a moratorium on late fees and water service disconnects. Transportation workers, engineers, firefighters, budget analysts—these are your friends and neighbors. They are part of the local workforce contributing to our economy and keeping us going.

It would be easier right now to promise all sorts of relief, or call on others to provide it, and then hope my voice gets lost in the shuffle. But what is needed are honest conversations.

Nothing about this is easy. We're in for hard times. But we will weather it, doing the best we can, each doing their part, in good faith, together.

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