

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Counties Code is amended by changing  
5 Sections 2-3001 and 6-31002 as follows:

6 (55 ILCS 5/2-3001) (from Ch. 34, par. 2-3001)

7 Sec. 2-3001. Definitions. As used in this Division, unless  
8 the context otherwise requires:

9 a. "District" means a county board district established as  
10 provided in this Division.

11 b. "County apportionment commission" or "commission" means  
12 the county clerk, the State's Attorney, the Attorney General  
13 or his designated representative and the chairmen of the  
14 county central committees of the first leading political party  
15 and the second leading political party as defined in Section  
16 1-3 of The Election Code.

17 c. "Population" means the total number of inhabitants  
18 according to ~~as determined by~~ the last preceding federal  
19 decennial census.

20 d. "Member" or "board member" means a person elected to  
21 serve on the county board.

22 (Source: P.A. 86-962.)

1 (55 ILCS 5/6-31002) (from Ch. 34, par. 6-31002)  
2 Sec. 6-31002. Definitions. As used in this Division,  
3 unless the context otherwise requires:

4 1. "Comptroller" means the Comptroller of the State of  
5 Illinois;

6 2. (Blank);

7 3. "Funds and accounts" means all funds of a county  
8 derived from property taxes and all funds and accounts derived  
9 from sources other than property taxes, including the receipts  
10 and expenditures of the fee earnings of each county fee  
11 officer;

12 4. "Audit report" means the written report of the auditor  
13 or auditors and all appended statements and schedules relating  
14 thereto, presenting or recording the findings of an  
15 examination or audit of the financial transactions, affairs  
16 and condition of a county;

17 5. "Population" means the total number of inhabitants  
18 ~~persons residing in a county~~ according to the last preceding  
19 federal decennial census;

20 6. "Auditor" means a licensed certified public accountant,  
21 as that term is defined in Section 0.03 of the Illinois Public  
22 Accounting Act, or the substantial equivalent of a licensed  
23 CPA, as provided under Section 5.2 of the Illinois Public  
24 Accounting Act, who performs an audit of county financial  
25 statements and records and expresses an assurance or disclaims  
26 an opinion on the audited financial statements; "auditor" does

1 not include a county auditor elected or appointed under  
2 Division 3-1 of the Counties Code.

3 7. "Generally accepted accounting principles" means  
4 accounting principles generally accepted in the United States.

5 8. "Generally accepted auditing standards" means auditing  
6 standards generally accepted in the United States.

7 (Source: P.A. 100-837, eff. 8-13-18; 101-419, eff. 1-1-20.)

8 Section 10. The Illinois Municipal Code is amended by  
9 changing Section 1-1-2 as follows:

10 (65 ILCS 5/1-1-2) (from Ch. 24, par. 1-1-2)

11 Sec. 1-1-2. Definitions. In this Code:

12 (1) "Municipal" or "municipality" means a city, village,  
13 or incorporated town in the State of Illinois, but, unless the  
14 context otherwise provides, "municipal" or "municipality" does  
15 not include a township, town when used as the equivalent of a  
16 township, incorporated town that has superseded a civil  
17 township, county, school district, park district, sanitary  
18 district, or any other similar governmental district. If  
19 "municipal" or "municipality" is given a different definition  
20 in any particular Division or Section of this Act, that  
21 definition shall control in that division or Section only.

22 (2) "Corporate authorities" means (a) the mayor and  
23 aldermen or similar body when the reference is to cities, (b)  
24 the president and trustees or similar body when the reference

1 is to villages or incorporated towns, and (c) the council when  
2 the reference is to municipalities under the commission form  
3 of municipal government.

4 (3) "Electors" means persons qualified to vote for  
5 elective officers at municipal elections.

6 (4) "Person" means any individual, partnership,  
7 corporation, joint stock association, or the State of Illinois  
8 or any subdivision of the State; and includes any trustee,  
9 receiver, assignee, or personal representative of any of those  
10 entities.

11 (5) Except as otherwise provided by ordinance, "fiscal  
12 year" in all municipalities with fewer than 500,000  
13 inhabitants, and "municipal year" in all municipalities, means  
14 the period elapsing (a) between general municipal elections in  
15 succeeding calendar years, or (b) if general municipal  
16 elections are held biennially, then between a general  
17 municipal election and the same day of the same month of the  
18 following calendar year, and between that day and the next  
19 succeeding general municipal election, or (c) if general  
20 municipal elections are held quadrennially, then between a  
21 general municipal election and the same day of the same month  
22 of the following calendar year, and between that day and the  
23 same day of the same month of the next following calendar year,  
24 and between the last mentioned day and the same day of the same  
25 month of the next following calendar year, and between the  
26 last mentioned day and the next succeeding general municipal

1 election. The fiscal year of each municipality with 500,000 or  
2 more inhabitants shall commence on January 1.

3 (6) Where reference is made to a county within which a  
4 municipality, district, area, or territory is situated, the  
5 reference is to the county within which is situated the major  
6 part of the area of that municipality, district, area, or  
7 territory, in case the municipality, district, area, or  
8 territory is situated in 2 or more counties.

9 (7) Where reference is made for any purpose to any other  
10 Act, either specifically or generally, the reference shall be  
11 to that Act and to all amendments to that Act now in force or  
12 that may be hereafter enacted.

13 (8) Wherever the words "city council", "aldermen",  
14 "commissioners", or "mayor" occur, the provisions containing  
15 these words shall apply to the board of trustees, trustees,  
16 and president, respectively, of villages and incorporated  
17 towns and councilmen in cities, so far as those provisions are  
18 applicable to them.

19 (9) The terms "special charter" and "special Act" are  
20 synonymous.

21 (10) "General municipal election" means the biennial  
22 regularly scheduled election for the election of officers of  
23 cities, villages, and incorporated towns, as prescribed by the  
24 general election law; in the case of municipalities that elect  
25 officers annually, "general municipal election" means each  
26 regularly scheduled election for the election of officers of

1 cities, villages, and incorporated towns.

2 (11) "Population" means the total number of inhabitants  
3 according to the last preceding federal decennial census.

4 (Source: P.A. 87-1119.)