



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB0555

Introduced 2/8/2021, by Rep. Sam Yingling

SYNOPSIS AS INTRODUCED:

35 ILCS 200/3-40	
35 ILCS 200/4-20	
55 ILCS 5/3-10007	from Ch. 34, par. 3-10007
55 ILCS 5/4-6001	from Ch. 34, par. 4-6001
55 ILCS 5/4-6002	from Ch. 34, par. 4-6002
55 ILCS 5/4-6003	from Ch. 34, par. 4-6003
55 ILCS 5/4-8002	from Ch. 34, par. 4-8002
705 ILCS 105/27.3	from Ch. 25, par. 27.3

Amends the Property Tax Code, the Counties Code, and the Clerks of the Courts Act. Provides that assessors, county treasurers, coroners, sheriffs, recorders of deeds, clerks of the circuit court, and other county officers in counties with a population greater than 500,000 whose terms of office begin on or after the effective date of the amendatory Act shall not receive a stipend. Effective immediately.

LRB102 10065 AWJ 15385 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

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 Property Tax Code is amended by changing
5 Sections 3-40 and 4-20 as follows:

6 (35 ILCS 200/3-40)

7 Sec. 3-40. Compensation of supervisors of assessments.

8 (a) A supervisor of assessments shall receive annual
9 compensation in an amount fixed by the county board subject to
10 the following minimum amounts:

11 In counties with less than 14,000 inhabitants, not
12 less than \$7,500;

13 In counties with 14,000 or more but less than 30,000
14 inhabitants, not less than \$8,000;

15 In counties with 30,000 or more but less than 60,000
16 inhabitants, not less than \$9,000;

17 In counties with 60,000 or more but less than 100,000
18 inhabitants, not less than \$10,000;

19 In counties with 100,000 or more but less than 200,000
20 inhabitants, not less than \$11,500;

21 In counties with 200,000 or more but less than 300,000
22 inhabitants, not less than \$13,000;

23 In counties with 300,000 or more but less than

1 1,000,000 inhabitants, not less than \$15,000.

2 For purposes of this subsection, the number of inhabitants
3 shall be determined by the latest Federal decennial or special
4 census of the county.

5 (b) Elected supervisors of assessments who began a term of
6 office before December 1, 1990 shall be compensated at the
7 rate of their base salary. "Base salary" is the compensation
8 paid for their position before July 1, 1989.

9 (c) Elected supervisors of assessments beginning a term of
10 office on or after December 1, 1990 shall, beginning December
11 1, 1993, receive their base salary plus at least 12% of base
12 salary.

13 Any supervisor of assessments who has been presented a
14 Certified Assessing Evaluator Certificate by the International
15 Association of Assessing Officers shall receive an additional
16 compensation of \$500 per year to be paid out of funds
17 appropriated to the Department from the Personal Property Tax
18 Replacement Fund. In counties with a population greater than
19 500,000, no additional compensation shall be paid to
20 supervisors of assessments whose terms of office begin on or
21 after the effective date of this amendatory Act of the 102nd
22 General Assembly.

23 The salary set by the county board shall be paid in equal
24 monthly installments out of the treasury of the county in
25 which he or she is appointed or elected. If the Department has
26 determined that the total assessed value of property in a

1 county, as equalized by the supervisor of assessments under
2 Section 9-210, is between 31 1/3% and 35 1/3% of the total fair
3 cash value of property in the county, subject to
4 appropriation, the Department shall reimburse the county
5 monthly from the Personal Property Tax Replacement Fund 50% of
6 the amount of salary the county paid to the officer for the
7 preceding month.

8 The county board shall provide necessary office space for
9 the officer and pay all necessary expenses of the office out of
10 the county treasury.

11 Each supervisor of assessments may, with the advice and
12 consent of the county board, appoint necessary deputies and
13 clerks, their compensation to be fixed by the county board and
14 paid by the county.

15 (Source: P.A. 97-72, eff. 7-1-11.)

16 (35 ILCS 200/4-20)

17 Sec. 4-20. Additional compensation based on performance.
18 Any assessor in counties with less than 3,000,000 but more
19 than 50,000 inhabitants each year may petition the Department
20 to receive additional compensation based on performance. To
21 receive additional compensation, the official's assessment
22 jurisdiction must meet the following criteria:

23 (1) the median level of assessment must be no more
24 than 35 1/3% and no less than 31 1/3% of fair cash value of
25 property in his or her assessment jurisdiction; and

1 (2) the coefficient of dispersion must not be greater
2 than 15%.

3 For purposes of this Section, "coefficient of dispersion"
4 means the average deviation of all assessments from the median
5 level. For purposes of this Section, the number of inhabitants
6 shall be determined by the latest federal decennial census.
7 When the most recent census shows an increase in inhabitants
8 to over 50,000 or a decrease to 50,000 or fewer, then the
9 assessment year used to compute the coefficient of dispersion
10 and the most recent year of the 3-year average level of
11 assessments is the year that determines qualification for
12 additional compensation. The Department will promulgate rules
13 and regulations to determine whether an assessor meets these
14 criteria.

15 Any assessor in a county of 50,000 or fewer inhabitants
16 may petition the Department for consideration to receive
17 additional compensation each year based on performance. In
18 order to receive the additional compensation, the assessments
19 in the official's assessment jurisdiction must meet the
20 following criteria: (i) the median level of assessments must
21 be no more than 35 1/3% and no less than 31 1/3% of fair cash
22 value of property in his or her assessment jurisdiction; and
23 (ii) the coefficient of dispersion must not be greater than
24 40% in 1994, 38% in 1995, 36% in 1996, 34% in 1997, 32% in
25 1998, and 30% in 1999 and every year thereafter.

26 Real estate transfer declarations used by the Department

1 in annual sales-assessment ratio studies will be used to
2 evaluate applications for additional compensation. The
3 Department will audit other property to determine if the
4 sales-assessment ratio study data is representative of the
5 assessment jurisdiction. If the ratio study is found not
6 representative, appraisals and other information may be
7 utilized. If the ratio study is representative, upon
8 certification by the Department, the assessor shall receive
9 additional compensation of \$3,000 for that year, to be paid
10 out of funds appropriated to the Department from the Personal
11 Property Tax Replacement Fund.

12 In counties with a population greater than 500,000, no
13 additional compensation shall be paid to assessors whose terms
14 of office begin on or after the effective date of this
15 amendatory Act of the 102nd General Assembly.

16 As used in this Section, "assessor" means any township or
17 multi-township assessor, or supervisor of assessments.

18 (Source: P.A. 97-72, eff. 7-1-11.)

19 Section 10. The Counties Code is amended by changing
20 Sections 3-10007, 4-6001, 4-6002, 4-6003, and 4-8002 as
21 follows:

22 (55 ILCS 5/3-10007) (from Ch. 34, par. 3-10007)

23 Sec. 3-10007. Annual stipend. In addition to all other
24 compensation provided by law, every elected county treasurer,

1 for additional duties mandated by State law, shall receive an
2 annual stipend of (i) \$5,000 if his or her term begins before
3 December 1, 1998, (ii) \$5,500 after December 1, 1998 and
4 \$6,500 after December 1, 1999 if his or her term begins on or
5 after December 1, 1998 but before December 1, 2000, and (iii)
6 \$6,500 if his or her term begins December 1, 2000 or
7 thereafter, to be annually appropriated from the Personal
8 Property Tax Replacement Fund by the General Assembly to the
9 Department of Revenue which shall distribute the awards in
10 annual lump sum payments to every elected county treasurer.
11 This annual stipend shall not affect any other compensation
12 provided by law to be paid to elected county treasurers. No
13 county board may reduce or otherwise impair the compensation
14 payable from county funds to an elected county treasurer if
15 such reduction or impairment is the result of his receiving an
16 annual stipend under this Section. In counties with a
17 population greater than 500,000, no stipend shall be paid to
18 county treasurers whose terms of office begin on or after the
19 effective date of this amendatory Act of the 102nd General
20 Assembly.

21 (Source: P.A. 97-72, eff. 7-1-11.)

22 (55 ILCS 5/4-6001) (from Ch. 34, par. 4-6001)

23 Sec. 4-6001. Officers in counties of less than 2,000,000.

24 (a) In all counties of less than 2,000,000 inhabitants,
25 the compensation of Coroners, County Treasurers, County

1 Clerks, Recorders and Auditors shall be determined under this
2 Section. The County Board in those counties shall fix the
3 amount of the necessary clerk hire, stationery, fuel and other
4 expenses of those officers. The compensation of those officers
5 shall be separate from the necessary clerk hire, stationery,
6 fuel and other expenses, and such compensation (except for
7 coroners in those counties with less than 2,000,000 population
8 in which the coroner's compensation is set in accordance with
9 Section 4-6002) shall be fixed within the following limits:

10 To each such officer in counties containing less than
11 14,000 inhabitants, not less than \$13,500 per annum.

12 To each such officer in counties containing 14,000 or more
13 inhabitants, but less than 30,000 inhabitants, not less than
14 \$14,500 per annum.

15 To each such officer in counties containing 30,000 or more
16 inhabitants but less than 60,000 inhabitants, not less than
17 \$15,000 per annum.

18 To each such officer in counties containing 60,000 or more
19 inhabitants but less than 100,000 inhabitants, not less than
20 \$15,000 per annum.

21 To each such officer in counties containing 100,000 or
22 more inhabitants but less than 200,000 inhabitants, not less
23 than \$16,500 per annum.

24 To each such officer in counties containing 200,000 or
25 more inhabitants but less than 300,000 inhabitants, not less
26 than \$18,000 per annum.

1 To each such officer in counties containing 300,000 or
2 more inhabitants but less than 2,000,000 inhabitants, not less
3 than \$20,000 per annum.

4 (b) Those officers beginning a term of office before
5 December 1, 1990 shall be compensated at the rate of their base
6 salary. "Base salary" is the compensation paid for each of
7 those offices, respectively, before July 1, 1989.

8 (c) Those officers beginning a term of office on or after
9 December 1, 1990 shall be compensated as follows:

10 (1) Beginning December 1, 1990, base salary plus at
11 least 3% of base salary.

12 (2) Beginning December 1, 1991, base salary plus at
13 least 6% of base salary.

14 (3) Beginning December 1, 1992, base salary plus at
15 least 9% of base salary.

16 (4) Beginning December 1, 1993, base salary plus at
17 least 12% of base salary.

18 (d) In addition to but separate and apart from the
19 compensation provided in this Section, the county clerk of
20 each county, the recorder of each county, and the chief clerk
21 of each county board of election commissioners shall receive
22 an award as follows:

23 (1) \$4,500 per year after January 1, 1998;

24 (2) \$5,500 per year after January 1, 1999; and

25 (3) \$6,500 per year after January 1, 2000.

26 The total amount required for such awards each year shall be

1 appropriated by the General Assembly to the State Board of
2 Elections which shall distribute the awards in annual lump sum
3 payments to the several county clerks, recorders, and chief
4 election clerks. Beginning December 1, 1990, this annual
5 award, and any other award or stipend paid out of State funds
6 to county officers, shall not affect any other compensation
7 provided by law to be paid to county officers. In counties with
8 a population greater than 500,000, no stipend shall be paid to
9 county officers whose terms of office begin on or after the
10 effective date of this amendatory Act of the 102nd General
11 Assembly.

12 (e) Beginning December 1, 1990, no county board may reduce
13 or otherwise impair the compensation payable from county funds
14 to a county officer if the reduction or impairment is the
15 result of the county officer receiving an award or stipend
16 payable from State funds.

17 (f) The compensation, necessary clerk hire, stationery,
18 fuel and other expenses of the county auditor, as fixed by the
19 county board, shall be paid by the county.

20 (g) The population of all counties for the purpose of
21 fixing compensation, as herein provided, shall be based upon
22 the last Federal census immediately previous to the election
23 of the officer in question in each county.

24 (h) With respect to an auditor who takes office on or after
25 the effective date of this amendatory Act of the 95th General
26 Assembly, the auditor shall receive an annual stipend of

1 \$6,500 per year. The General Assembly shall appropriate the
2 total amount required for the stipend each year from the
3 Personal Property Tax Replacement Fund to the Department of
4 Revenue, and the Department of Revenue shall distribute the
5 awards in an annual lump sum payment to each county auditor.
6 The stipend shall be in addition to, but separate and apart
7 from, the compensation provided in this Section. In counties
8 with a population greater than 500,000, no stipend shall be
9 paid to auditors whose terms of office begin on or after the
10 effective date of this amendatory Act of the 102nd General
11 Assembly. No county board may reduce or otherwise impair the
12 compensation payable from county funds to the auditor if the
13 reduction or impairment is the result of the auditor receiving
14 an award or stipend pursuant to this subsection.

15 (Source: P.A. 97-72, eff. 7-1-11.)

16 (55 ILCS 5/4-6002) (from Ch. 34, par. 4-6002)

17 Sec. 4-6002. Coroners in counties of less than 2,000,000.

18 (a) The County Board, in all counties of less than
19 2,000,000 inhabitants, shall fix the compensation of Coroners
20 within the limitations fixed by this Division, and shall
21 appropriate for their necessary clerk hire, stationery, fuel,
22 supplies, and other expenses. The compensation of the Coroner
23 shall be fixed separately from his necessary clerk hire,
24 stationery, fuel and other expenses, and such compensation
25 shall be fixed within the following limits:

1 To each Coroner in counties containing less than 5,000
2 inhabitants, not less than \$4,500 per annum.

3 To each Coroner in counties containing 5,000 or more
4 inhabitants but less than 14,000 inhabitants, not less than
5 \$6,000 per annum.

6 To each Coroner in counties containing 14,000 or more
7 inhabitants, but less than 30,000 inhabitants, not less than
8 \$9,000 per annum.

9 To each Coroner in counties containing 30,000 or more
10 inhabitants, but less than 60,000 inhabitants, not less than
11 \$14,000 per annum.

12 To each Coroner in counties containing 60,000 or more
13 inhabitants, but less than 100,000 inhabitants, not less than
14 \$15,000 per annum.

15 To each Coroner in counties containing 100,000 or more
16 inhabitants, but less than 200,000 inhabitants, not less than
17 \$16,500 per annum.

18 To each Coroner in counties containing 200,000 or more
19 inhabitants, but less than 300,000 inhabitants, not less than
20 \$18,000 per annum.

21 To each Coroner in counties containing 300,000 or more
22 inhabitants, but less than 2,000,000 inhabitants, not less
23 than \$20,000 per annum.

24 The population of all counties for the purpose of fixing
25 compensation, as herein provided, shall be based upon the last
26 Federal census immediately previous to the election of the

1 Coroner in question in each county. This Section does not
2 apply to a county which has abolished the elective office of
3 coroner.

4 (b) Those coroners beginning a term of office on or after
5 December 1, 1990 shall be compensated as follows:

6 (1) Beginning December 1, 1990, base salary plus at
7 least 3% of base salary.

8 (2) Beginning December 1, 1991, base salary plus at
9 least 6% of base salary.

10 (3) Beginning December 1, 1992, base salary plus at
11 least 9% of base salary.

12 (4) Beginning December 1, 1993, base salary plus at
13 least 12% of base salary.

14 "Base salary", as used in this subsection (b), means the
15 salary in effect before July 1, 1989.

16 (c) In addition to, but separate and apart from, the
17 compensation provided in this Section, subject to
18 appropriation, the coroner of each county shall receive an
19 annual stipend of \$6,500 to be paid by the Illinois Department
20 of Revenue out of the Personal Property Tax Replacement Fund
21 if his or her term begins on or after December 1, 2000. In
22 counties with a population greater than 500,000, no stipend
23 shall be paid to coroners whose terms of office begin on or
24 after the effective date of this amendatory Act of the 102nd
25 General Assembly.

26 (Source: P.A. 97-72, eff. 7-1-11.)

1 (55 ILCS 5/4-6003) (from Ch. 34, par. 4-6003)

2 Sec. 4-6003. Compensation of sheriffs for certain expenses
3 in counties of less than 2,000,000.

4 (a) The County Board, in all counties of less than
5 2,000,000 inhabitants, shall fix the compensation of sheriffs,
6 with the amount of their necessary clerk hire, stationery,
7 fuel and other expenses. The county shall supply the sheriff
8 with all necessary uniforms, guns and ammunition. The
9 compensation of each such officer shall be fixed separately
10 from his necessary clerk hire, stationery, fuel and other
11 expenses. Beginning immediately, no county with a population
12 under 2,000,000 may reduce the rate of compensation of its
13 sheriff below the rate of compensation that it was actually
14 paying to its sheriff on January 1, 2002 or the effective date
15 of this amendatory Act of the 92nd General Assembly, whichever
16 is greater.

17 (b) In addition to the requirement of subsection (a), the
18 rate of compensation payable to the sheriff by the county
19 shall not be less than the following:

20 To each such sheriff in counties containing less than
21 10,000 inhabitants, not less than \$27,000 per annum.

22 To each such sheriff in counties containing 10,000 or more
23 inhabitants but less than 20,000 inhabitants, not less than
24 \$31,000 per annum.

25 To each such sheriff in counties containing 20,000 or more

1 inhabitants but less than 30,000 inhabitants, not less than
2 \$34,000 per annum.

3 To each such sheriff in counties containing 30,000 or more
4 inhabitants but less than 60,000 inhabitants, not less than
5 \$37,000 per annum.

6 To each such sheriff in counties containing 60,000 or more
7 inhabitants but less than 100,000 inhabitants, not less than
8 \$40,000 per annum.

9 To each such sheriff in counties containing 100,000 or
10 more inhabitants but less than 2,000,000 inhabitants, not less
11 than \$43,000 per annum.

12 The population of each county for the purpose of fixing
13 compensation as herein provided, shall be based upon the last
14 federal census immediately previous to the election of the
15 sheriff in question in such county.

16 (c) (Blank).

17 (d) In addition to the salary provided for in subsections
18 (a), (b), and (c), beginning December 1, 1998, subject to
19 appropriation, each sheriff, for his or her additional duties
20 imposed by other statutes or laws, shall receive an annual
21 stipend to be paid by the Illinois Department of Revenue out of
22 the Personal Property Tax Replacement Fund in the amount of
23 \$6,500. In counties with a population greater than 500,000, no
24 stipend shall be paid to any sheriff whose term of office
25 begins on or after the effective date of this amendatory Act of
26 the 102nd General Assembly.

1 (e) No county board may reduce or otherwise impair the
2 compensation payable from county funds to a sheriff if the
3 reduction or impairment is the result of the sheriff receiving
4 an award or stipend payable from State funds.

5 (Source: P.A. 97-72, eff. 7-1-11.)

6 (55 ILCS 5/4-8002) (from Ch. 34, par. 4-8002)

7 Sec. 4-8002. Additional compensation of sheriff and
8 recorder.

9 (a) In addition to any salary otherwise provided by law,
10 beginning December 1, 1998, subject to appropriation, the
11 sheriff of Cook County for his or her additional duties
12 imposed by other statutes or laws shall receive an annual
13 stipend to be paid by the Illinois Department of Revenue out of
14 the Personal Property Tax Replacement Fund in the amount of
15 \$6,500. However, in counties with a population greater than
16 500,000, no such stipend shall be paid to any sheriff of Cook
17 County whose term of office begins on or after the effective
18 date of this amendatory Act of the 102nd General Assembly. The
19 county board shall not reduce or otherwise impair the
20 compensation payable from county funds to the sheriff if the
21 reduction or impairment is the result of the sheriff receiving
22 a stipend payable from State funds.

23 (b) In addition to any salary otherwise provided by law,
24 beginning December 1, 2000, subject to appropriation, the
25 recorder of deeds of Cook County for his or her additional

1 duties imposed by law shall receive an annual stipend to be
 2 paid by the State in an amount equal to the stipend paid to
 3 each recorder in other counties under subsection (d) of
 4 Section 4-6001 of this Code. However, no such stipend shall be
 5 paid to any recorder of deeds of Cook County whose term of
 6 office begins on or after the effective date of this
 7 amendatory Act of the 102nd General Assembly. The county board
 8 may not reduce or otherwise impair the compensation payable
 9 from county funds to the recorder of deeds if the reduction or
 10 impairment is the result of the recorder of deeds receiving a
 11 stipend payable from State funds.

12 (Source: P.A. 97-72, eff. 7-1-11; 97-619, eff. 11-14-11.)

13 Section 15. The Clerks of Courts Act is amended by
 14 changing Section 27.3 as follows:

15 (705 ILCS 105/27.3) (from Ch. 25, par. 27.3)

16 Sec. 27.3. Compensation.

17 (a) The county board shall provide the compensation of
 18 Clerks of the Circuit Court, and the amount necessary for
 19 clerk hire, stationery, fuel and other expenses. Beginning
 20 December 1, 1989, the compensation per annum for Clerks of the
 21 Circuit Court shall be as follows:

22 In counties where the population is:

23 Less than 14,000	at least \$13,500
24 14,001-30,000.....	at least \$14,500

1	30,001-60,000.....	at least \$15,000
2	60,001-100,000	at least \$15,000
3	100,001-200,000.....	at least \$16,500
4	200,001-300,000.....	at least \$18,000
5	300,001- 3,000,000	at least \$20,000
6	Over 3,000,000	at least \$55,000

7 (b) In counties in which the population is 3,000,000 or
8 less, "base salary" is the compensation paid for each Clerk of
9 the Circuit Court, respectively, before July 1, 1989.

10 (c) The Clerks of the Circuit Court, in counties in which
11 the population is 3,000,000 or less, shall be compensated as
12 follows:

13 (1) Beginning December 1, 1989, base salary plus at
14 least 3% of base salary.

15 (2) Beginning December 1, 1990, base salary plus at
16 least 6% of base salary.

17 (3) Beginning December 1, 1991, base salary plus at
18 least 9% of base salary.

19 (4) Beginning December 1, 1992, base salary plus at
20 least 12% of base salary.

21 (d) In addition to the compensation provided by the county
22 board, each Clerk of the Circuit Court shall receive an award
23 from the State for the additional duties imposed by Sections
24 5-9-1 and 5-9-1.2 of the Unified Code of Corrections, Section
25 10 of the Violent Crime Victims Assistance Act, and other
26 laws, in the following amount:

- 1 (1) \$3,500 per year before January 1, 1997.
- 2 (2) \$4,500 per year beginning January 1, 1997.
- 3 (3) \$5,500 per year beginning January 1, 1998.
- 4 (4) \$6,500 per year beginning January 1, 1999.

5 The total amount required for such awards shall be
6 appropriated each year by the General Assembly to the Supreme
7 Court, which shall distribute such awards in annual lump sum
8 payments to the Clerks of the Circuit Court in all counties.
9 This annual award, and any other award or stipend paid out of
10 State funds to the Clerks of the Circuit Court, shall not
11 affect any other compensation provided by law to be paid to
12 Clerks of the Circuit Court. In counties with a population
13 greater than 500,000, no award or stipend authorized under
14 this subsection (d) shall be paid to any Clerk of the Circuit
15 Court whose term of office begins on or after the effective
16 date of this amendatory Act of the 102nd General Assembly.

17 (e) (Blank).

18 (f) No county board may reduce or otherwise impair the
19 compensation payable from county funds to a Clerk of the
20 Circuit Court if the reduction or impairment is the result of
21 the Clerk of the Circuit Court receiving an award or stipend
22 payable from State funds.

23 (Source: P.A. 100-987, eff. 7-1-19.)

24 Section 99. Effective date. This Act takes effect upon
25 becoming law.