

1 AN ACT concerning revenue.

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 Section 4-20 as follows:

6 (35 ILCS 200/4-20)

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

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

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

18 For purposes of this Section, "coefficient of dispersion"  
19 means the average deviation of all assessments from the median  
20 level. For purposes of this Section, the number of inhabitants  
21 shall be determined by the latest federal decennial census.  
22 When the most recent census shows an increase in inhabitants  
23 to over 50,000 or a decrease to 50,000 or fewer, then the

1 assessment year used to compute the coefficient of dispersion  
2 and the most recent year of the 3-year average level of  
3 assessments is the year that determines qualification for  
4 additional compensation. The Department will promulgate rules  
5 and regulations to determine whether an assessor meets these  
6 criteria.

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

18 Real estate transfer declarations used by the Department  
19 in annual sales-assessment ratio studies will be used to  
20 evaluate applications for additional compensation. The  
21 Department will audit other property to determine if the  
22 sales-assessment ratio study data is representative of the  
23 assessment jurisdiction. If the ratio study is found not  
24 representative, appraisals and other information may be  
25 utilized. If the ratio study is representative, upon  
26 certification by the Department, the assessor shall receive

1 additional compensation of \$3,000 for that year, to be paid  
2 out of funds appropriated to the Department from the Personal  
3 Property Tax Replacement Fund.

4 For State fiscal years beginning on or after July 1, 2023,  
5 the Department shall remit to the applicable township or  
6 county the amount required for the additional compensation  
7 under this Section. That money shall be deposited by the  
8 township supervisor or county treasurer into a fund dedicated  
9 for that purpose. The township or county payroll clerk shall  
10 pay the bonus stipend to the assessor within 10 business days  
11 after those funds are deposited into the township or county  
12 fund. The bonus stipend shall not be considered part of the  
13 assessor's base compensation and must be remitted to the  
14 assessor in addition to the assessor's annual salary or  
15 compensation. Beginning July 1, 2023, the township or county  
16 shall be responsible for the State and federal income tax  
17 reporting and withholding and employer contributions under the  
18 Illinois Pension Code, if applicable, on the additional  
19 compensation under this Section.

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

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

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

1 (55 ILCS 5/3-10007) (from Ch. 34, par. 3-10007)

2 Sec. 3-10007. Annual stipend. In addition to all other  
3 compensation provided by law, every elected county treasurer,  
4 for additional duties mandated by State law, shall receive an  
5 annual stipend of (i) \$5,000 if his or her term begins before  
6 December 1, 1998, (ii) \$5,500 after December 1, 1998 and  
7 \$6,500 after December 1, 1999 if his or her term begins on or  
8 after December 1, 1998 but before December 1, 2000, and (iii)  
9 \$6,500 if his or her term begins December 1, 2000 or  
10 thereafter, to be annually appropriated from the Personal  
11 Property Tax Replacement Fund by the General Assembly to the  
12 Department of Revenue which shall distribute the awards as  
13 provided in this Section ~~in annual lump sum payments to every~~  
14 ~~elected county treasurer~~. This annual stipend shall not affect  
15 any other compensation provided by law to be paid to elected  
16 county treasurers. No county board may reduce or otherwise  
17 impair the compensation payable from county funds to an  
18 elected county treasurer if such reduction or impairment is  
19 the result of his receiving an annual stipend under this  
20 Section.

21 For State fiscal years beginning on or after July 1, 2023,  
22 the Department shall remit to each county the amount required  
23 for the stipend under this Section. That money shall be  
24 deposited by the county treasurer into a fund dedicated for  
25 that purpose. The county payroll clerk shall pay the stipend

1 to the treasurer within 10 business days after those funds are  
2 deposited into the county fund. The stipend shall not be  
3 considered part of the treasurer's base compensation and must  
4 be remitted to the treasurer in addition to the treasurer's  
5 annual salary or compensation. Beginning July 1, 2023, the  
6 county shall be responsible for the State and federal income  
7 tax reporting and withholding as well as the employer  
8 contributions under the Illinois Pension Code on the stipend  
9 under this Section.

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

11 (55 ILCS 5/4-6001) (from Ch. 34, par. 4-6001)

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

13 (a) In all counties of less than 2,000,000 inhabitants,  
14 the compensation of Coroners, County Treasurers, County  
15 Clerks, Recorders and Auditors shall be determined under this  
16 Section. The County Board in those counties shall fix the  
17 amount of the necessary clerk hire, stationery, fuel and other  
18 expenses of those officers. The compensation of those officers  
19 shall be separate from the necessary clerk hire, stationery,  
20 fuel and other expenses, and such compensation (except for  
21 coroners in those counties with less than 2,000,000 population  
22 in which the coroner's compensation is set in accordance with  
23 Section 4-6002) shall be fixed within the following limits:

24 To each such officer in counties containing less than  
25 14,000 inhabitants, not less than \$13,500 per annum.

1           To each such officer in counties containing 14,000 or more  
2 inhabitants, but less than 30,000 inhabitants, not less than  
3 \$14,500 per annum.

4           To each such officer in counties containing 30,000 or more  
5 inhabitants but less than 60,000 inhabitants, not less than  
6 \$15,000 per annum.

7           To each such officer in counties containing 60,000 or more  
8 inhabitants but less than 100,000 inhabitants, not less than  
9 \$15,000 per annum.

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

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

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

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

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

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

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

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

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

7           (d) In addition to but separate and apart from the  
8           compensation provided in this Section, the county clerk of  
9           each county, the recorder of each county, and the chief clerk  
10          of each county board of election commissioners shall receive  
11          an award as follows:

12                 (1) \$4,500 per year after January 1, 1998;

13                 (2) \$5,500 per year after January 1, 1999; and

14                 (3) \$6,500 per year after January 1, 2000.

15          The total amount required for such awards each year shall be  
16          appropriated by the General Assembly to the State Board of  
17          Elections which shall distribute the awards in annual lump sum  
18          payments to the several county clerks, recorders, and chief  
19          election clerks. Beginning December 1, 1990, this annual  
20          award, and any other award or stipend paid out of State funds  
21          to county officers, shall not affect any other compensation  
22          provided by law to be paid to county officers.

23                 (e) Beginning December 1, 1990, no county board may reduce  
24          or otherwise impair the compensation payable from county funds  
25          to a county officer if the reduction or impairment is the  
26          result of the county officer receiving an award or stipend

1 payable from State funds.

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

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

9 (h) With respect to an auditor who takes office on or after  
10 the effective date of this amendatory Act of the 95th General  
11 Assembly, the auditor shall receive an annual stipend of  
12 \$6,500 per year. The General Assembly shall appropriate the  
13 total amount required for the stipend each year from the  
14 Personal Property Tax Replacement Fund to the Department of  
15 Revenue, and the Department of Revenue shall distribute the  
16 awards in an annual lump sum payment to each county auditor.  
17 The stipend shall be in addition to, but separate and apart  
18 from, the compensation provided in this Section. No county  
19 board may reduce or otherwise impair the compensation payable  
20 from county funds to the auditor if the reduction or  
21 impairment is the result of the auditor receiving an award or  
22 stipend pursuant to this subsection.

23 For State fiscal years beginning on or after July 1, 2023,  
24 the Department shall remit to each county the amount required  
25 for the stipend under this Section. That money shall be  
26 deposited by the county treasurer into a fund dedicated for



1 that purpose. The county payroll clerk shall pay the stipend  
2 to the auditor within 10 business days after those funds are  
3 deposited into the county fund. The stipend shall not be  
4 considered part of the auditor's base compensation and must be  
5 remitted to the auditor in addition to the auditor's annual  
6 salary or compensation. Beginning July 1, 2023, the county  
7 shall be responsible for the State and federal income tax  
8 reporting and withholding as well as the employer  
9 contributions under the Illinois Pension Code on the stipend  
10 under this Section.

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

12 (55 ILCS 5/4-6002) (from Ch. 34, par. 4-6002)

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

14 (a) The County Board, in all counties of less than  
15 2,000,000 inhabitants, shall fix the compensation of Coroners  
16 within the limitations fixed by this Division, and shall  
17 appropriate for their necessary clerk hire, stationery, fuel,  
18 supplies, and other expenses. The compensation of the Coroner  
19 shall be fixed separately from his necessary clerk hire,  
20 stationery, fuel and other expenses, and such compensation  
21 shall be fixed within the following limits:

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

24 To each Coroner in counties containing 5,000 or more  
25 inhabitants but less than 14,000 inhabitants, not less than

1 \$6,000 per annum.

2 To each Coroner in counties containing 14,000 or more  
3 inhabitants, but less than 30,000 inhabitants, not less than  
4 \$9,000 per annum.

5 To each Coroner in counties containing 30,000 or more  
6 inhabitants, but less than 60,000 inhabitants, not less than  
7 \$14,000 per annum.

8 To each Coroner in counties containing 60,000 or more  
9 inhabitants, but less than 100,000 inhabitants, not less than  
10 \$15,000 per annum.

11 To each Coroner in counties containing 100,000 or more  
12 inhabitants, but less than 200,000 inhabitants, not less than  
13 \$16,500 per annum.

14 To each Coroner in counties containing 200,000 or more  
15 inhabitants, but less than 300,000 inhabitants, not less than  
16 \$18,000 per annum.

17 To each Coroner in counties containing 300,000 or more  
18 inhabitants, but less than 2,000,000 inhabitants, not less  
19 than \$20,000 per annum.

20 The population of all counties for the purpose of fixing  
21 compensation, as herein provided, shall be based upon the last  
22 Federal census immediately previous to the election of the  
23 Coroner in question in each county. This Section does not  
24 apply to a county which has abolished the elective office of  
25 coroner.

26 (b) Those coroners beginning a term of office on or after

1 December 1, 1990 shall be compensated as follows:

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

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

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

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

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

12 (c) In addition to, but separate and apart from, the  
13 compensation provided in this Section, subject to  
14 appropriation, the coroner of each county shall receive an  
15 annual stipend of \$6,500 to be paid by the Illinois Department  
16 of Revenue out of the Personal Property Tax Replacement Fund  
17 if his or her term begins on or after December 1, 2000.

18 For State fiscal years beginning on or after July 1, 2023,  
19 the Department shall remit to each county the amount required  
20 for the stipend under this subsection. That money shall be  
21 deposited by the county treasurer into a fund dedicated for  
22 that purpose. The county payroll clerk shall pay the stipend  
23 to the coroner within 10 business days after those funds are  
24 deposited into the county fund. The stipend shall not be  
25 considered part of the coroner's base compensation and must be  
26 remitted to the coroner in addition to the coroner's annual

1 salary or compensation. Beginning July 1, 2023, the county  
2 shall be responsible for the State and federal income tax  
3 reporting and withholding as well as the employer  
4 contributions under the Illinois Pension Code on the stipend  
5 received under this subsection.

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

7 (55 ILCS 5/4-6003) (from Ch. 34, par. 4-6003)

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

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

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

1           To each such sheriff in counties containing less than  
2 10,000 inhabitants, not less than \$27,000 per annum.

3           To each such sheriff in counties containing 10,000 or more  
4 inhabitants but less than 20,000 inhabitants, not less than  
5 \$31,000 per annum.

6           To each such sheriff in counties containing 20,000 or more  
7 inhabitants but less than 30,000 inhabitants, not less than  
8 \$34,000 per annum.

9           To each such sheriff in counties containing 30,000 or more  
10 inhabitants but less than 60,000 inhabitants, not less than  
11 \$37,000 per annum.

12           To each such sheriff in counties containing 60,000 or more  
13 inhabitants but less than 100,000 inhabitants, not less than  
14 \$40,000 per annum.

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

18           The population of each county for the purpose of fixing  
19 compensation as herein provided, shall be based upon the last  
20 federal census immediately previous to the election of the  
21 sheriff in question in such county.

22           (c) (Blank).

23           (d) In addition to the salary provided for in subsections  
24 (a), (b), and (c), beginning December 1, 1998, subject to  
25 appropriation, each sheriff, for his or her additional duties  
26 imposed by other statutes or laws, shall receive an annual

1 stipend to be paid by the Illinois Department of Revenue out of  
2 the Personal Property Tax Replacement Fund in the amount of  
3 \$6,500.

4 For State fiscal years beginning on or after July 1, 2023,  
5 the Department shall remit to each county the amount required  
6 for the stipend under this subsection. That money shall be  
7 deposited by the county treasurer into a fund dedicated for  
8 that purpose. The county payroll clerk shall pay the stipend  
9 to the sheriff within 10 business days after those funds are  
10 deposited into the county fund. The stipend shall not be  
11 considered part of the sheriff's base compensation and must be  
12 remitted to the sheriff in addition to the sheriff's annual  
13 salary or compensation. Beginning July 1, 2023, the county  
14 shall be responsible for the State and federal income tax  
15 reporting and withholding as well as the employer  
16 contributions under the Illinois Pension Code on the stipend  
17 received under this subsection.

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

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

23 (55 ILCS 5/4-8002) (from Ch. 34, par. 4-8002)

24 Sec. 4-8002. Additional compensation of sheriff and  
25 recorder.

1           (a) In addition to any salary otherwise provided by law,  
2 beginning December 1, 1998, subject to appropriation, the  
3 sheriff of Cook County for his or her additional duties  
4 imposed by other statutes or laws shall receive an annual  
5 stipend to be paid by the Illinois Department of Revenue out of  
6 the Personal Property Tax Replacement Fund in the amount of  
7 \$6,500. The county board shall not reduce or otherwise impair  
8 the compensation payable from county funds to the sheriff if  
9 the reduction or impairment is the result of the sheriff  
10 receiving a stipend payable from State funds.

11           For State fiscal years beginning on or after July 1, 2023,  
12 the Department shall remit to each county the amount required  
13 for the additional compensation under this Section. That money  
14 shall be deposited by the county treasurer into a fund  
15 dedicated for that purpose. The county payroll clerk shall pay  
16 the additional compensation to the sheriff within 10 business  
17 days after those funds are deposited into the county fund. The  
18 stipend shall not be considered part of the sheriff's base  
19 compensation and must be remitted to the sheriff in addition  
20 to the sheriff's annual salary or compensation. Beginning July  
21 1, 2023, the county shall be responsible for the State and  
22 federal income tax reporting and withholding as well as the  
23 employer contributions under the Illinois Pension Code on the  
24 compensation received from the Department under this Section.

25           (b) In addition to any salary otherwise provided by law,  
26 beginning December 1, 2000, subject to appropriation, the

1 recorder of deeds of Cook County for his or her additional  
2 duties imposed by law shall receive an annual stipend to be  
3 paid by the State in an amount equal to the stipend paid to  
4 each recorder in other counties under subsection (d) of  
5 Section 4-6001 of this Code. The county board may not reduce or  
6 otherwise impair the compensation payable from county funds to  
7 the recorder of deeds if the reduction or impairment is the  
8 result of the recorder of deeds receiving a stipend payable  
9 from State funds.

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

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.