



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB0556

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 whose terms of office begin on or after the effective date of the amendatory Act shall not receive a stipend. Effective immediately.

LRB102 10063 AWJ 15383 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. No additional compensation shall be paid to
19 supervisors of assessments whose terms of office begin on or
20 after the effective date of this amendatory Act of the 102nd
21 General Assembly.

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

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

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

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

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

15 (35 ILCS 200/4-20)

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

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

25 (2) the coefficient of dispersion must not be greater

1 than 15%.

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

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

25 Real estate transfer declarations used by the Department
26 in annual sales-assessment ratio studies will be used to

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

11 No additional compensation shall be paid to assessors
12 whose terms of office begin on or after the effective date of
13 this amendatory Act of the 102nd General Assembly.

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

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

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

20 (55 ILCS 5/3-10007) (from Ch. 34, par. 3-10007)

21 Sec. 3-10007. Annual stipend. In addition to all other
22 compensation provided by law, every elected county treasurer,
23 for additional duties mandated by State law, shall receive an
24 annual stipend of (i) \$5,000 if his or her term begins before

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

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

19 (55 ILCS 5/4-6001) (from Ch. 34, par. 4-6001)

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

21 (a) In all counties of less than 2,000,000 inhabitants,
22 the compensation of Coroners, County Treasurers, County
23 Clerks, Recorders and Auditors shall be determined under this
24 Section. The County Board in those counties shall fix the
25 amount of the necessary clerk hire, stationery, fuel and other

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

7 To each such officer in counties containing less than
8 14,000 inhabitants, not less than \$13,500 per annum.

9 To each such officer in counties containing 14,000 or more
10 inhabitants, but less than 30,000 inhabitants, not less than
11 \$14,500 per annum.

12 To each such officer in counties containing 30,000 or more
13 inhabitants but less than 60,000 inhabitants, not less than
14 \$15,000 per annum.

15 To each such officer in counties containing 60,000 or more
16 inhabitants but less than 100,000 inhabitants, not less than
17 \$15,000 per annum.

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

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

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

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

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

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

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

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

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

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

20 (1) \$4,500 per year after January 1, 1998;

21 (2) \$5,500 per year after January 1, 1999; and

22 (3) \$6,500 per year after January 1, 2000.

23 The total amount required for such awards each year shall be
24 appropriated by the General Assembly to the State Board of
25 Elections which shall distribute the awards in annual lump sum
26 payments to the several county clerks, recorders, and chief

1 election clerks. Beginning December 1, 1990, this annual
2 award, and any other award or stipend paid out of State funds
3 to county officers, shall not affect any other compensation
4 provided by law to be paid to county officers. No stipend shall
5 be paid to county officers whose terms of office begin on or
6 after the effective date of this amendatory Act of the 102nd
7 General Assembly.

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

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

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

20 (h) With respect to an auditor who takes office on or after
21 the effective date of this amendatory Act of the 95th General
22 Assembly, the auditor shall receive an annual stipend of
23 \$6,500 per year. The General Assembly shall appropriate the
24 total amount required for the stipend each year from the
25 Personal Property Tax Replacement Fund to the Department of
26 Revenue, and the Department of Revenue shall distribute the

1 awards in an annual lump sum payment to each county auditor.
2 The stipend shall be in addition to, but separate and apart
3 from, the compensation provided in this Section. No stipend
4 shall be paid to auditors whose terms of office begin on or
5 after the effective date of this amendatory Act of the 102nd
6 General Assembly. No county board may reduce or otherwise
7 impair the compensation payable from county funds to the
8 auditor if the reduction or impairment is the result of the
9 auditor receiving an award or stipend pursuant to this
10 subsection.

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. No
18 stipend shall be paid to coroners whose terms of office begin
19 on or after the effective date of this amendatory Act of the
20 102nd General Assembly.

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

22 (55 ILCS 5/4-6003) (from Ch. 34, par. 4-6003)

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

25 (a) The County Board, in all counties of less than

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

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

16 To each such sheriff in counties containing less than
17 10,000 inhabitants, not less than \$27,000 per annum.

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

21 To each such sheriff in counties containing 20,000 or more
22 inhabitants but less than 30,000 inhabitants, not less than
23 \$34,000 per annum.

24 To each such sheriff in counties containing 30,000 or more
25 inhabitants but less than 60,000 inhabitants, not less than
26 \$37,000 per annum.

1 To each such sheriff in counties containing 60,000 or more
2 inhabitants but less than 100,000 inhabitants, not less than
3 \$40,000 per annum.

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

7 The population of each county for the purpose of fixing
8 compensation as herein provided, shall be based upon the last
9 federal census immediately previous to the election of the
10 sheriff in question in such county.

11 (c) (Blank).

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

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

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

1 (55 ILCS 5/4-8002) (from Ch. 34, par. 4-8002)

2 Sec. 4-8002. Additional compensation of sheriff and
3 recorder.

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

17 (b) In addition to any salary otherwise provided by law,
18 beginning December 1, 2000, subject to appropriation, the
19 recorder of deeds of Cook County for his or her additional
20 duties imposed by law shall receive an annual stipend to be
21 paid by the State in an amount equal to the stipend paid to
22 each recorder in other counties under subsection (d) of
23 Section 4-6001 of this Code. However, no such stipend shall be
24 paid to any recorder of deeds of Cook County whose term of
25 office begins on or after the effective date of this
26 amendatory Act of the 102nd General Assembly. The county board

1 may not reduce or otherwise impair the compensation payable
2 from county funds to the recorder of deeds if the reduction or
3 impairment is the result of the recorder of deeds receiving a
4 stipend payable from State funds.

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

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

8 (705 ILCS 105/27.3) (from Ch. 25, par. 27.3)

9 Sec. 27.3. Compensation.

10 (a) The county board shall provide the compensation of
11 Clerks of the Circuit Court, and the amount necessary for
12 clerk hire, stationery, fuel and other expenses. Beginning
13 December 1, 1989, the compensation per annum for Clerks of the
14 Circuit Court shall be as follows:

15 In counties where the population is:

16	Less than 14,000	at least \$13,500
17	14,001-30,000.....	at least \$14,500
18	30,001-60,000.....	at least \$15,000
19	60,001-100,000	at least \$15,000
20	100,001-200,000.....	at least \$16,500
21	200,001-300,000.....	at least \$18,000
22	300,001- 3,000,000	at least \$20,000
23	Over 3,000,000	at least \$55,000

24 (b) In counties in which the population is 3,000,000 or

1 less, "base salary" is the compensation paid for each Clerk of
2 the Circuit Court, respectively, before July 1, 1989.

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

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

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

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

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

14 (d) In addition to the compensation provided by the county
15 board, each Clerk of the Circuit Court shall receive an award
16 from the State for the additional duties imposed by Sections
17 5-9-1 and 5-9-1.2 of the Unified Code of Corrections, Section
18 10 of the Violent Crime Victims Assistance Act, and other
19 laws, in the following amount:

20 (1) \$3,500 per year before January 1, 1997.

21 (2) \$4,500 per year beginning January 1, 1997.

22 (3) \$5,500 per year beginning January 1, 1998.

23 (4) \$6,500 per year beginning January 1, 1999.

24 The total amount required for such awards shall be
25 appropriated each year by the General Assembly to the Supreme
26 Court, which shall distribute such awards in annual lump sum

1 payments to the Clerks of the Circuit Court in all counties.
2 This annual award, and any other award or stipend paid out of
3 State funds to the Clerks of the Circuit Court, shall not
4 affect any other compensation provided by law to be paid to
5 Clerks of the Circuit Court. No award or stipend authorized
6 under this subsection (d) shall be paid to any Clerk of the
7 Circuit Court whose term of office begins on or after the
8 effective date of this amendatory Act of the 102nd General
9 Assembly.

10 (e) (Blank).

11 (f) No county board may reduce or otherwise impair the
12 compensation payable from county funds to a Clerk of the
13 Circuit Court if the reduction or impairment is the result of
14 the Clerk of the Circuit Court receiving an award or stipend
15 payable from State funds.

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

17 Section 99. Effective date. This Act takes effect upon
18 becoming law.