



## 103RD GENERAL ASSEMBLY

### State of Illinois

### 2023 and 2024

#### HB2539

Introduced 2/15/2023, by Rep. Maura Hirschauer

#### SYNOPSIS AS INTRODUCED:

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

Amends the Property Tax Code. Provides that the Department of Revenue shall pay the assessor's additional compensation to the appropriate township or county, and the township or county shall pay the additional compensation to the assessor from those funds. Provides that the township or county shall be considered the assessor's employer for payroll purposes, including, but not limited to, State and federal income tax reporting and withholding and employer contributions under the Illinois Pension Code. Amends the Counties Code. In provisions concerning stipends paid to the county treasurer, auditor, coroner, and sheriff, provides that the Department of Revenue shall pay those stipends directly to the county, and the county shall pay the stipend to the official. Provides that the county shall be considered the assessor's employer for payroll purposes, including, but not limited to, State and federal income tax reporting and withholding and employer contributions under the Illinois Pension Code. Effective immediately.

LRB103 00130 HLH 45134 b

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 appropriate township or  
6 county the funds necessary to pay the additional compensation  
7 described in this Section, and the township or county shall  
8 pay the additional compensation to the assessor from those  
9 funds. The additional compensation shall not be considered  
10 part of the base compensation paid to the assessor and must be  
11 remitted to the assessor in addition to the assessor's annual  
12 salary or compensation. Beginning July 1, 2023, the township  
13 or county, as applicable, shall be considered the assessor's  
14 employer for payroll purposes with respect to the additional  
15 compensation described in this Section, including, but not  
16 limited to, for purposes of State and federal income tax  
17 reporting and withholding and employer contributions under the  
18 Illinois Pension Code on that additional compensation.

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

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

22 Section 10. The Counties Code is amended by changing  
23 Sections 3-10007, 4-6001, 4-6002, 4-6003, and 4-8002 as  
24 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 in  
13 annual lump sum payments to every elected county treasurer.  
14 This annual stipend shall not affect any other compensation  
15 provided by law to be paid to elected county treasurers. No  
16 county board may reduce or otherwise impair the compensation  
17 payable from county funds to an elected county treasurer if  
18 such reduction or impairment is the result of his receiving an  
19 annual stipend under this Section.

20 For State fiscal years beginning on or after July 1, 2023,  
21 the Department shall remit to the appropriate county the  
22 amount required for the stipend, and the county shall pay the  
23 annual stipend to the county treasurer from those funds. The  
24 annual stipend shall not be considered part of the base  
25 compensation paid to the county treasurer and must be remitted  
26 to the county treasurer in addition to the treasurer's annual

1 salary or compensation. Beginning July 1, 2023, the county  
2 shall be considered the county treasurer's employer for  
3 payroll purposes with respect to the annual stipend described  
4 in this Section, including, but not limited to, for purposes  
5 of State and federal income tax reporting and withholding and  
6 employer contributions under the Illinois Pension Code on that  
7 stipend.

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

9 (55 ILCS 5/4-6001) (from Ch. 34, par. 4-6001)

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

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

22 To each such officer in counties containing less than  
23 14,000 inhabitants, not less than \$13,500 per annum.

24 To each such officer in counties containing 14,000 or more  
25 inhabitants, but less than 30,000 inhabitants, not less than

1 \$14,500 per annum.

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

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

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

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

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

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

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

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

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

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

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

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

10           (1) \$4,500 per year after January 1, 1998;

11           (2) \$5,500 per year after January 1, 1999; and

12           (3) \$6,500 per year after January 1, 2000.

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

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

26           (f) The compensation, necessary clerk hire, stationery,



1 fuel and other expenses of the county auditor, as fixed by the  
2 county board, shall be paid by the county.

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

7 (h) With respect to an auditor who takes office on or after  
8 the effective date of this amendatory Act of the 95th General  
9 Assembly, the auditor shall receive an annual stipend of  
10 \$6,500 per year. The General Assembly shall appropriate the  
11 total amount required for the stipend each year from the  
12 Personal Property Tax Replacement Fund to the Department of  
13 Revenue, and, until the State fiscal year beginning on July 1,  
14 2023, the Department of Revenue shall distribute the awards in  
15 an annual lump sum payment to each county auditor. For State  
16 fiscal years beginning on or after July 1, 2023, the  
17 Department shall remit to the appropriate county the amount  
18 required for the stipend, and the county shall pay the stipend  
19 to the auditor from those funds. The annual stipend shall not  
20 be considered part of the base compensation paid to the  
21 auditor and must be remitted to the auditor in addition to the  
22 auditor's annual salary or compensation. Beginning July 1,  
23 2023, the county shall be considered the auditor's employer  
24 for payroll purposes with respect to the stipend described in  
25 this Section, including, but not limited to, for purposes of  
26 State and federal income tax reporting and withholding and

1 employer contributions under the Illinois Pension Code on that  
2 stipend. The stipend shall be in addition to, but separate and  
3 apart from, the compensation provided in this Section. No  
4 county board may reduce or otherwise impair the compensation  
5 payable from county funds to the auditor if the reduction or  
6 impairment is the result of the auditor receiving an award or  
7 stipend pursuant to this subsection.

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

9 (55 ILCS 5/4-6002) (from Ch. 34, par. 4-6002)

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

11 (a) The County Board, in all counties of less than  
12 2,000,000 inhabitants, shall fix the compensation of Coroners  
13 within the limitations fixed by this Division, and shall  
14 appropriate for their necessary clerk hire, stationery, fuel,  
15 supplies, and other expenses. The compensation of the Coroner  
16 shall be fixed separately from his necessary clerk hire,  
17 stationery, fuel and other expenses, and such compensation  
18 shall be fixed within the following limits:

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

21 To each Coroner in counties containing 5,000 or more  
22 inhabitants but less than 14,000 inhabitants, not less than  
23 \$6,000 per annum.

24 To each Coroner in counties containing 14,000 or more  
25 inhabitants, but less than 30,000 inhabitants, not less than

1 \$9,000 per annum.

2 To each Coroner in counties containing 30,000 or more  
3 inhabitants, but less than 60,000 inhabitants, not less than  
4 \$14,000 per annum.

5 To each Coroner in counties containing 60,000 or more  
6 inhabitants, but less than 100,000 inhabitants, not less than  
7 \$15,000 per annum.

8 To each Coroner in counties containing 100,000 or more  
9 inhabitants, but less than 200,000 inhabitants, not less than  
10 \$16,500 per annum.

11 To each Coroner in counties containing 200,000 or more  
12 inhabitants, but less than 300,000 inhabitants, not less than  
13 \$18,000 per annum.

14 To each Coroner in counties containing 300,000 or more  
15 inhabitants, but less than 2,000,000 inhabitants, not less  
16 than \$20,000 per annum.

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

23 (b) Those coroners 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           "Base salary", as used in this subsection (b), means the  
8           salary in effect before July 1, 1989.

9           (c) In addition to, but separate and apart from, the  
10          compensation provided in this Section, subject to  
11          appropriation, the coroner of each county shall receive an  
12          annual stipend of \$6,500 to be paid by the Illinois Department  
13          of Revenue out of the Personal Property Tax Replacement Fund  
14          if his or her term begins on or after December 1, 2000. For  
15          State fiscal years beginning on or after July 1, 2023, the  
16          Department shall remit to the appropriate county the amount  
17          required for the stipend, and the county shall pay the stipend  
18          to the coroner from those funds. The funds remitted shall not  
19          be considered part of the base compensation paid to the  
20          coroner and must be remitted to the coroner in addition to the  
21          coroner's annual salary or compensation. Beginning July 1,  
22          2023, the county shall be considered the coroner's employer  
23          for payroll purposes with respect to the stipend described in  
24          this Section, including, but not limited to, for purposes of  
25          State and federal income tax reporting and withholding and  
26          employer contributions under the Illinois Pension Code on that

1 compensation.

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

3 (55 ILCS 5/4-6003) (from Ch. 34, par. 4-6003)

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

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

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

22 To each such sheriff in counties containing less than  
23 10,000 inhabitants, not less than \$27,000 per annum.

24 To each such sheriff in counties containing 10,000 or more  
25 inhabitants but less than 20,000 inhabitants, not less than

1 \$31,000 per annum.

2 To each such sheriff in counties containing 20,000 or more  
3 inhabitants but less than 30,000 inhabitants, not less than  
4 \$34,000 per annum.

5 To each such sheriff in counties containing 30,000 or more  
6 inhabitants but less than 60,000 inhabitants, not less than  
7 \$37,000 per annum.

8 To each such sheriff in counties containing 60,000 or more  
9 inhabitants but less than 100,000 inhabitants, not less than  
10 \$40,000 per annum.

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

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

18 (c) (Blank).

19 (d) In addition to the salary provided for in subsections  
20 (a), (b), and (c), beginning December 1, 1998, subject to  
21 appropriation, each sheriff, for his or her additional duties  
22 imposed by other statutes or laws, shall receive an annual  
23 stipend to be paid by the Illinois Department of Revenue out of  
24 the Personal Property Tax Replacement Fund in the amount of  
25 \$6,500. For State fiscal years beginning on or after July 1,  
26 2023, the Department shall remit to the appropriate county the

1 amount required for the stipend, and the county shall pay the  
2 stipend to the sheriff from those funds. The stipend shall not  
3 be considered part of the base compensation paid to the  
4 sheriff and must be remitted to the sheriff in addition to the  
5 sheriff's annual salary or compensation. Beginning July 1,  
6 2023, the county shall be considered the sheriff's employer  
7 for payroll purposes with respect to the stipend described in  
8 this Section, including, but not limited to, for purposes of  
9 State and federal income tax reporting and withholding and  
10 employer contributions under the Illinois Pension Code on that  
11 compensation.

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

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

17 (55 ILCS 5/4-8002) (from Ch. 34, par. 4-8002)

18 Sec. 4-8002. Additional compensation of sheriff and  
19 recorder.

20 (a) In addition to any salary otherwise provided by law,  
21 beginning December 1, 1998, subject to appropriation, the  
22 sheriff of Cook County for his or her additional duties  
23 imposed by other statutes or laws shall receive an annual  
24 stipend to be paid by the Illinois Department of Revenue out of  
25 the Personal Property Tax Replacement Fund in the amount of

1 \$6,500. The county board shall not reduce or otherwise impair  
2 the compensation payable from county funds to the sheriff if  
3 the reduction or impairment is the result of the sheriff  
4 receiving a stipend payable from State funds. For State fiscal  
5 years beginning on or after July 1, 2023, the Department shall  
6 remit to the appropriate county the amount required for the  
7 stipend, and the county shall pay the stipend to the sheriff  
8 from those funds. The stipend shall not be considered part of  
9 the base compensation paid to the sheriff and must be remitted  
10 to the sheriff in addition to the sheriff's annual salary or  
11 compensation. Beginning July 1, 2023, the county shall be  
12 considered the sheriff's employer for payroll purposes with  
13 respect to the stipend described in this Section, including,  
14 but not limited to, for purposes of State and federal income  
15 tax reporting and withholding and employer contributions under  
16 the Illinois Pension Code on that stipend.

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. The county board may not reduce or  
24 otherwise impair the compensation payable from county funds to  
25 the recorder of deeds if the reduction or impairment is the  
26 result of the recorder of deeds receiving a stipend payable



1 from State funds.

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

3 Section 99. Effective date. This Act takes effect upon  
4 becoming law.