



## 103RD GENERAL ASSEMBLY

### State of Illinois

2023 and 2024

SB2752

Introduced 1/16/2024, by Sen. Dan McConchie

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/2-3 new  
35 ILCS 200/2-5  
35 ILCS 200/2-15  
35 ILCS 200/2-20  
35 ILCS 200/2-35  
35 ILCS 200/2-45  
35 ILCS 200/2-50  
35 ILCS 200/2-55  
35 ILCS 200/2-60  
35 ILCS 200/2-70

Amends the Township Assessment Officials Article of the Property Tax Code. Provides that a township assessor or multi-township assessor shall be elected as provided in the Article unless the board of trustees of a township or, in the case of a multi-township assessor, the multi-township board of trustees adopts an ordinance or resolution requiring the township assessor to be appointed by the board. Provides that, if a board of trustees has adopted an ordinance or resolution to appoint the assessor, the township assessor or multi-township assessor shall be appointed by the board upon the expiration of the township assessor's or multi-township assessor's elected term next following the adoption of the ordinance or resolution. Makes conforming changes in the Article.

LRB103 36182 HLH 66274 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 Sections 2-5, 2-15, 2-20, 2-35, 2-45, 2-50, 2-55, 2-60, and  
6 2-70 and by adding Section 2-3 as follows:

7 (35 ILCS 200/2-3 new)

8 Sec. 2-3. Election or appointment of township assessors.

9 (a) A township assessor or multi-township assessor shall  
10 be elected as provided in this Article unless the board of  
11 trustees of a township or, in the case of a multi-township  
12 assessor, the multi-township board of trustees adopts an  
13 ordinance or resolution requiring the township assessor to be  
14 appointed by the board.

15 (b) If a board of trustees has adopted an ordinance or  
16 resolution under subsection (a), the township assessor or  
17 multi-township assessor shall be appointed by the board upon  
18 the expiration of the township assessor's or multi-township  
19 assessor's elected term next following the adoption of the  
20 ordinance or resolution.

21 (35 ILCS 200/2-5)

22 Sec. 2-5. Multi-township assessors. Townships with less

1 than 1,000 inhabitants shall not elect or appoint assessors  
2 for each township but shall elect or appoint multi-township  
3 assessors.

4 (1) If 2 or more townships with less than 1,000  
5 inhabitants are contiguous, one multi-township assessor  
6 shall be elected or appointed to assess the property in as  
7 many of the townships as are contiguous and whose combined  
8 population is 1,000 or more inhabitants.

9 (2) If any township of less than 1,000 inhabitants is  
10 not contiguous to another township of less than 1,000  
11 inhabitants, one multi-township assessor shall be elected  
12 or appointed to assess the property of that township and  
13 any other township to which it is contiguous.

14 (Source: P.A. 87-818; 88-455.)

15 (35 ILCS 200/2-15)

16 Sec. 2-15. Voluntary establishment of multi-township  
17 assessment districts. Any 2 or more contiguous townships in  
18 any one county, other than townships provided for in Sections  
19 2-5 and 2-10, may by majority vote of each board of trustees of  
20 the townships, form a multi-township assessment district  
21 comprising those townships. This determination shall be made  
22 no later than October 1 of the year preceding the year in which  
23 township officials are elected or appointed. If one or more of  
24 those township assessor's offices is vacant, a determination  
25 to form a multi-township assessment district may still be made

1 at the time of that vacancy. The assessor or assessors  
2 remaining in office in one or more of the townships comprising  
3 the multi-township assessment district shall assume the duties  
4 of multi-township assessor until a successor is elected or  
5 appointed and qualified. If there is no township assessor  
6 remaining in office at the time, the board of trustees of the  
7 multi-township assessment district, as defined in Section  
8 2-20, shall appoint a multi-township assessor for the  
9 unexpired terms of the former elected township assessors as  
10 provided in this Code.

11 The township boards of trustees shall notify the  
12 supervisor of assessments and the Department prior to December  
13 1 of the year in which they have taken any action prescribed in  
14 this Section.

15 (Source: P.A. 88-455; 88-670, eff. 12-2-94.)

16 (35 ILCS 200/2-20)

17 Sec. 2-20. Township and Multi-Township Boards of Trustees ~~+~~  
18 ~~Elected Assessors~~. The township supervisors and clerks of  
19 townships comprising a multi-township assessment district, and  
20 the township board of trustees in townships that are not a part  
21 of a multi-township assessment jurisdiction, shall, ex  
22 officio, constitute a multi-township or township board of  
23 trustees for their respective assessment jurisdictions.

24 Each multi-township board of trustees shall organize and  
25 select one of its number as chairman, another as clerk and

1 another as treasurer. These officers shall serve a term of 2  
2 years or until their successors are elected, except no person  
3 shall be a member of a multi-township board of trustees after  
4 the expiration of his or her term as township supervisor or  
5 township clerk.

6 The powers and duties of a multi-township board of  
7 trustees or township board of trustees concerning property tax  
8 assessment administration shall be limited to the following:  
9 (1) levying taxes necessary to provide the funds required by  
10 the budget adopted for the township or multi-township assessor  
11 and certifying the levy to the county clerk, (2) determining  
12 and approving the budget of the assessor, (3) determining a  
13 salary for the assessor, and (4) setting the compensation of  
14 any assessor or temporarily appointed because the assessor is  
15 physically incapacitated, according to Section 60-5 of the  
16 Township Code. The levy shall not be included within any  
17 statutory limitation of rate or amount for other township  
18 purposes, but shall be in addition to that rate or amount. The  
19 board shall have no power to approve or disapprove personnel  
20 of the multi-township or township assessor. The treasurer of  
21 the multi-township board of trustees shall have the duties and  
22 responsibilities of the township supervisor in relation to the  
23 township assessor in the maintenance and disbursement of funds  
24 of the multi-township assessor.

25 The changes made in this Section by Public Act 82-554 do  
26 not apply to any township in a county with more than 3,000,000

1 inhabitants.

2 (Source: P.A. 88-455; 88-670, eff. 12-2-94.)

3 (35 ILCS 200/2-35)

4 Sec. 2-35. Disconnection petition.

5 (a) A township with 1,000 or more inhabitants according to  
6 the last preceding special Federal Census may be disconnected  
7 from a multi-township district under this Section if: (1) the  
8 township had less than 1,000 inhabitants preceding the date on  
9 which the township was included within a multi-township  
10 district under Section 2-5 and 2-10; or (2) the township was  
11 included within a multi-township district created under  
12 Section 2-15.

13 (b) If a petition for the disconnection from a  
14 multi-township assessment district of a township described in  
15 subsection (a) is signed by 10% of the registered voters of the  
16 township and is filed with the clerk of the township no later  
17 than August 1 of the year preceding the year in which the  
18 multi-township assessor is to be elected or appointed, the  
19 clerk shall promptly forward the petition to the township  
20 board of trustees. The township board of trustees shall adopt  
21 or reject the petition within 60 days after receiving it. If  
22 the board adopts the petition, the township shall be  
23 disconnected from the multi-township district, effective upon  
24 the expiration of the term of office of the incumbent  
25 multi-township assessor.

1 (c) After the disconnection of a township under this  
2 Section, the multi-township district shall continue to exist.  
3 If only one township remains in the district after the  
4 disconnection or if the combined population of the remaining  
5 townships is less than 1,000 inhabitants, the disconnection  
6 shall not be allowed.

7 (Source: P.A. 84-1051; 88-455.)

8 (35 ILCS 200/2-45)

9 Sec. 2-45. Selection and eligibility of township and  
10 multi-township assessors.

11 (a) In all counties under township organization, township  
12 or multi-township assessors shall be qualified as required by  
13 subsections (b) through (d) of this Section and shall be  
14 elected or appointed as provided in this Code. Township or  
15 multi-township assessors shall enter upon their duties on  
16 January 1 following their election or appointment, and perform  
17 the duties of the office for 4 years.

18 (b) ~~In Beginning December 1, 1996, in~~ any township or  
19 multi-township assessment district not subject to the  
20 requirements of subsections (c) or (d) of this Section, no  
21 person is eligible to be appointed, to file nomination papers  
22 or participate as a candidate in any caucus or primary or  
23 general election for, or to be appointed to fill vacancies in~~7~~  
24 the office of township or multi-township assessor~~7~~ unless he  
25 or she (i) has successfully completed an introductory course

1 in assessment practices that is approved by the Department; or  
2 (ii) possesses at least one of the qualifications listed in  
3 paragraphs (1) through (6) of subsection (c) of this Section.  
4 The candidate cannot file nominating papers or participate as  
5 a candidate unless a copy of the certificate of his or her  
6 qualifications from the Department is filed with the township  
7 clerk, board of election commissioners, or other appropriate  
8 authority as required by the Election Code. The candidate  
9 cannot be appointed as a township and multi-township assessor  
10 or to fill a vacancy until he or she has filed a copy of the  
11 certificate of his or her qualifications from the Department  
12 with the appointing authority.

13 (c) In ~~Beginning December 1, 1996, in~~ a township or  
14 multi-township assessment district with \$25,000,000 or more of  
15 non-farm equalized assessed value or \$1,000,000 or more in  
16 commercial and industrial equalized assessed value, no person  
17 is eligible to be appointed, to file nomination papers or  
18 participate as a candidate in any caucus or primary or general  
19 election for, or to be appointed to fill vacancies in~~7~~ the  
20 office of township or multi-township assessor~~7~~ unless he or  
21 she possesses at least one of the qualifications listed in  
22 paragraphs (1) through (6) of this subsection (c).

23 (1) a currently active Certified Illinois Assessing  
24 Officer designation from the Illinois Property Assessment  
25 Institute;

26 (2) (blank);



1 (3) a currently active AAS, CAE, or MAS designation  
2 from the International Association of Assessing Officers;

3 (4) a currently active MAI, SREA, SRPA, SRA, or RM  
4 designation from the Appraisal Institute;

5 (5) a currently active professional designation by any  
6 other appraisal or assessing association approved by the  
7 Department; or

8 (6) (blank).

9 The candidate cannot file nominating papers or participate  
10 as a candidate unless a copy of the certificate of his or her  
11 qualifications from the Department is filed with the township  
12 clerk, board of election commissioners, or other appropriate  
13 authority as required by the Election Code. The candidate  
14 cannot be appointed to fill a vacancy until he or she has filed  
15 a copy of the certificate of his or her qualifications with the  
16 appointing authority.

17 (d) ~~In Beginning December 1, 2000, in~~ a township or  
18 multi-township assessment district with more than \$10,000,000  
19 and less than \$25,000,000 of non-farm equalized assessed value  
20 and less than \$1,000,000 in commercial and industrial  
21 equalized assessed value, no person who has previously been  
22 elected or appointed as township or multi-township assessor in  
23 any such township or multi-township assessment district is  
24 eligible to be appointed or file nomination papers or  
25 participate as a candidate in any caucus or primary or general  
26 election for the office of township or multi-township

1 assessor, unless he or she possesses at least one of the  
2 qualifications listed in paragraphs (1) through (6) of  
3 subsection (c) of this Section. The candidate cannot file  
4 nominating papers or participate as a candidate unless a copy  
5 of the certificate of his or her qualifications from the  
6 Department is filed with the township clerk, board of election  
7 commissioners, or other appropriate authority as required by  
8 the Election Code. The candidate cannot be appointed as a  
9 township and multi-township assessor or to fill a vacancy  
10 until the candidate has filed a copy of the certificate of the  
11 candidate's qualifications from the Department with the  
12 appointing authority.

13 (e) If any person files nominating papers for candidacy  
14 for the office of township or multi-township assessor without  
15 also filing a copy of the certificate of his or her  
16 qualifications from the Department as required by this  
17 Section, the clerk of the township, the board of election  
18 commissioners, or other appropriate authority as required by  
19 the Election Code shall refuse to certify the name of the  
20 person as a candidate to the proper election officials.

21 If no candidate for election meets the above  
22 qualifications there shall be no election and the town board  
23 of trustees or multi-township board of trustees shall appoint  
24 or contract with a person under Section 2-60.

25 As used in this Section only, "non-farm equalized assessed  
26 value" means the total equalized assessed value in the

1 township or multi-township assessment district as reported to  
2 the Department under Section 18-225 after removal of homestead  
3 exemptions, and after removal of the equalized assessed value  
4 reported as farm or minerals to the Department under Section  
5 18-225.

6 For purposes of this Section only, "file nomination  
7 papers" also includes having nomination papers filed on behalf  
8 of the candidate by another person.

9 (Source: P.A. 101-467, eff. 8-23-19.)

10 (35 ILCS 200/2-50)

11 Sec. 2-50. Certification by Department. The Department  
12 shall, ~~within 15 days after the effective date of this~~  
13 ~~amendatory Act of 1995 and, thereafter,~~ by February 1 of each  
14 year before the year of election or appointment of township or  
15 multi-township assessors, certify to each township or  
16 multi-township clerk and each county clerk a list showing all  
17 township and multi-township assessment districts with the  
18 pre-election or pre-appointment requirements for township or  
19 multi-township assessor under Section 2-45 for each township  
20 and each multi-township assessment district. If a new  
21 multi-township assessment district is established under  
22 Section 2-15 or a township is disconnected from a  
23 multi-township assessment district under Section 2-35, the  
24 Department shall, within 30 days after the required statutory  
25 notice, certify to the multi-township clerk and county clerk

1 whether the assessor for the new multi-township assessment  
2 district is subject to the requirements of subsections (b),  
3 (c), or (d) of Section 2-45 of this Code.  
4 (Source: P.A. 88-455; 89-441, eff. 6-1-96.)

5 (35 ILCS 200/2-55)

6 Sec. 2-55. Role as ex officio ~~ex officio~~ deputy assessors.  
7 In all townships in counties of 3,000,000 or more, in which  
8 township assessors are elected or appointed, the township  
9 assessors shall be ex officio ~~ex officio~~ deputy assessors to  
10 make the assessments in the townships wherein they are elected  
11 or appointed but those ex officio ~~ex officio~~ deputy assessors  
12 shall be under the direction and control of the county  
13 assessor in the same manner as other deputy assessors, subject  
14 to the rules and regulations prescribed by the county assessor  
15 and the board of appeals. The compensation and expenses of the  
16 township assessors shall be determined and paid as provided in  
17 Sections 2-70, 2-75, 2-80, 4-10, 4-15 and 4-20. If in any  
18 township the ex officio ~~ex officio~~ deputy assessor is not  
19 able, within the time allowed by law or set by rules and  
20 regulations prescribed by the county assessor and the board of  
21 appeals, to make the assessment in the township, any  
22 additional deputy assessor or deputy assessors required to  
23 make the assessment shall be residents and legal voters of the  
24 township and may be appointed by the county assessor. For  
25 failure to complete the assessment and return the assessment

1 books within the time prescribed by law or set by the rules and  
2 regulations of the county assessor and board of appeals, any  
3 township assessor may be removed from office by the order of  
4 the county assessor. All clerks and deputies shall take and  
5 subscribe an oath of office to honestly and faithfully perform  
6 all the duties of their respective offices under the direction  
7 of the county assessor. The county assessor, the clerks and  
8 deputy assessors, may administer oaths authorized by law to be  
9 administered by assessors. The number and compensation of the  
10 clerks and the deputies (other than the ex officio ~~ex officio~~  
11 deputies) shall be determined annually by the county board and  
12 shall be paid from the county treasury.

13 (Source: P.A. 83-121; 88-455.)

14 (35 ILCS 200/2-60)

15 Sec. 2-60. Vacancies.

16 (a) When any township or multi-township assessment  
17 district fails to elect or appoint an assessor or when an  
18 assessor's office becomes vacant for any reason specified in  
19 Section 25-2 of the Election Code, the township or  
20 multi-township board of trustees shall fill the vacancy in  
21 townships or multi-township assessment districts by appointing  
22 a person qualified as required under Section 2-45 or as  
23 revised by the Department under Section 2-52. A person  
24 appointed to fill a vacancy under this Section must be a member  
25 of the same political party as the person vacating the office

1 if the person vacating the office was a member of an  
2 established political party, as defined in Section 10-2 of the  
3 Election Code, that is still in existence at the time the  
4 appointment is made. The appointee shall establish his or her  
5 political party affiliation by his or her record of voting in  
6 party primary elections or by holding or having held an office  
7 in a political party organization before the appointment. If  
8 the appointee has not voted in a party primary election or is  
9 not holding or has not held an office in a political party  
10 organization before the appointment, then the appointee shall  
11 establish his or her political party affiliation by his or her  
12 record of participating in a political party's nomination or  
13 election caucus.

14 (b) In the alternative, a township or multi-township  
15 assessment district shall contract with a person qualified as  
16 required under Section 2-45 or as revised by the Department  
17 under Section 2-52 to do the assessing at a cost no greater  
18 than the maximum salary authorized for that township or  
19 multi-township assessment district under Section 2-70.

20 (Source: P.A. 89-342, eff. 1-1-96; 89-441, eff. 6-1-96;  
21 90-748, eff. 8-14-98.)

22 (35 ILCS 200/2-70)

23 Sec. 2-70. Salary. Each multi-township board of trustees  
24 shall set the salary of its multi-township assessor at least  
25 150 days before his or her election or appointment. Each

1 township board of trustees shall set the salary of its  
2 township assessor at the same time it sets the compensation of  
3 its township supervisor.

4 (Source: P.A. 90-210, eff. 7-25-97.)