

1 AN ACT concerning compensation of supervisors of
2 assessment.

3 Be it enacted by the People of the State of Illinois,
4 represented in the General Assembly:

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

7 (35 ILCS 200/3-40)

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

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

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

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

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

18 In counties with 60,000 or more but less than
19 100,000 inhabitants, not less than \$10,000;

20 In counties with 100,000 or more but less than
21 200,000 inhabitants, not less than \$11,500;

22 In counties with 200,000 or more but less than
23 300,000 inhabitants, not less than \$13,000;

24 In counties with 300,000 or more but less than
25 1,000,000 inhabitants, not less than \$15,000.

26 For purposes of this subsection, the number of inhabitants
27 shall be determined by the latest Federal decennial or
28 special census of the county.

29 (b) Elected supervisors of assessments who began a term
30 of office before December 1, 1990 shall be compensated at the
31 rate of their base salary. "Base salary" is the compensation

1 paid for their position before July 1, 1989.

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

6 (d) Any supervisor of assessments who has been presented
7 a Certified Assessing Evaluator Certificate by the
8 International Association of Assessing Officers shall receive
9 an additional compensation of \$500 per year to be paid out of
10 funds appropriated to the Department.

11 (e) The salary set by the county board shall be paid in
12 equal monthly installments out of the treasury of the county
13 in which he or she is appointed or elected. If the Department
14 has determined that the total assessed value of property in a
15 county, as equalized by the supervisor of assessments under
16 Section 9-210, is between 31 1/3% and 35 1/3% of the total
17 fair cash value of property in the county, the State of
18 Illinois shall reimburse the county monthly from the State
19 treasury 50% of the amount of salary the county paid to the
20 officer for the preceding month.

21 (f) In addition to but separate and apart from the
22 compensation otherwise provided in this Section, the
23 supervisor of assessments of each county shall receive an
24 annual stipend of \$6,500. The total amount required for this
25 annual stipend shall be appropriated from the General Revenue
26 Fund by the General Assembly to the Department of Revenue.
27 The Department shall distribute the stipends in annual lump
28 sum payments to the supervisor of assessment of each county.
29 This annual stipend shall not affect any other compensation
30 provided by law to be paid to supervisors of assessment. No
31 county board may reduce or otherwise impair the compensation
32 payable from county funds to the supervisor of assessment of
33 any county if the reduction or impairment is the result of
34 his or her receiving an annual stipend under this subsection.

1 (g) The county board shall provide necessary office
2 space for the officer and pay all necessary expenses of the
3 office out of the county treasury.

4 (h) Each supervisor of assessments may, with the advice
5 and consent of the county board, appoint necessary deputies
6 and clerks, their compensation to be fixed by the county
7 board and paid by the county.

8 (Source: P.A. 86-482; 86-1475; 88-455.)

9 (35 ILCS 200/4-20)

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

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

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

21 For purposes of this Section, "coefficient of dispersion"
22 means the average deviation of all assessments from the
23 median level. The Department will promulgate rules and
24 regulations to determine whether an assessor meets these
25 criteria.

26 Any assessor in a county of less than 50,000 inhabitants
27 may petition the Department for consideration to receive
28 additional compensation each year based on performance. In
29 order to receive the additional compensation, the assessments
30 in the official's assessment jurisdiction must meet the
31 following criteria: (i) the median level of assessments must
32 be no more than 35 1/3% and no less than 31 1/3% of fair cash
33 value of property in his or her assessment jurisdiction; and

1 (ii) the coefficient of dispersion must not be greater than
2 40% in 1994, 38% in 1995, 36% in 1996, 34% in 1997, 32% in
3 1998, and 30% in 1999 and every year thereafter.

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

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

17 (Source: P.A. 88-455; incorporates 88-221; 88-670, eff.
18 12-2-94.)

19 Section 99. Effective date. This Act takes effect upon
20 becoming law.