



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

SB2761

Introduced 2/5/2004, by John J. Cullerton

SYNOPSIS AS INTRODUCED:

35 ILCS 200/3-50	
55 ILCS 5/3-2013	from Ch. 34, par. 3-2013
55 ILCS 5/3-5010	from Ch. 34, par. 3-5010
55 ILCS 5/3-10005.7 new	
55 ILCS 5/3-14048	from Ch. 34, par. 3-14048

Amends the Counties Code and the Property Tax Code. Creates the Office of Tax Administration within the office of the Cook County treasurer for the purpose of consolidating all functions of county government related to tax administration. Transfers to the treasurer (i) all functions, duties, and powers and all employees, records, and property of the assessor and (ii) all tax administration-related functions, duties, and powers and certain employees, records, and property of the clerk, recorder, and auditor. Provides that the county assessor elected in 2002 shall serve as an advisor to the treasurer on all tax-related matters. Provides that no vacancy in the office of assessor shall be filled, either by election or appointment.

LRB093 15635 MKM 41243 b

FISCAL NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning counties.

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 3-50 as follows:

6 (35 ILCS 200/3-50)

7 Sec. 3-50. Election of county assessors - Counties of
8 3,000,000 or more. In all counties with 3,000,000 or more
9 inhabitants, the office of county assessor, heretofore created
10 and established, is hereby continued.

11 The county assessor shall be elected as provided in the
12 general election law, at the general election in 1994 and every
13 fourth year thereafter to hold office for a term of 4 years
14 from the first Monday of December, and until a successor is
15 elected and qualified. Any vacancy in office shall be filled by
16 appointment as provided in the general election law, until the
17 next regular election of county officers when a successor shall
18 be elected for the unexpired term or for the full term as the
19 case may require. The county assessor shall take the oath and
20 give the bond herein required of other assessors and of
21 supervisors of assessments and shall receive such compensation
22 payable from the county treasury in an amount set by the county
23 board. The amount so set shall not be changed during the term
24 for which he or she is elected or appointed. The county
25 assessor shall also have a suitable office to be provided by
26 the county board.

27 No assessor shall be elected after 2002. Before the
28 expiration of the term of the county assessor elected in 2002,
29 no vacancy in the office of county assessor shall be filled.
30 Notwithstanding any other law to the contrary, on and after the
31 effective date of this amendatory Act of the 93rd General
32 Assembly, (i) all functions, duties, and powers of the county

1 assessor shall be exercised by the county treasurer and (ii)
2 all employees, records, and property of the county assessor
3 shall be transferred to the county treasurer. The assessor
4 elected in 2002, during the balance of his term, shall be an
5 advisor to the county treasurer concerning all tax-related
6 matters.

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

8 Section 10. The Counties Code is amended by changing
9 Sections 3-2013, 3-5010, and 3-14048 and by adding Section
10 3-10005.7 as follows:

11 (55 ILCS 5/3-2013) (from Ch. 34, par. 3-2013)

12 Sec. 3-2013. General duties of clerk. Subject to the
13 provisions of "The Local Records Act", the duties of the county
14 clerk shall be-

15 1st. To act as clerk of the county board of his county and
16 to keep an accurate record of the proceedings of said board,
17 file and preserve all bills of account acted upon by the board,
18 and when any account is allowed or disallowed, he shall note
19 that fact thereon, and when a part of any account is allowed he
20 shall note particularly the items allowed.

21 2nd. To keep a book in which he shall enter the number,
22 date and amount of each order upon the county treasurer, and
23 the name of the person in whose favor the same is drawn, and
24 when such order is canceled, he shall note the date of
25 cancellation opposite such entry.

26 3rd. Before any such order is delivered to the person for
27 whose benefit it is drawn, the county clerk shall present the
28 same to the county treasurer, who shall personally countersign
29 the same.

30 4th. To keep a book, in which shall be entered in
31 alphabetical order, by name of the principal, a minute of all
32 official bonds filed in his office, giving the name of the
33 office, amount and date of bond, names of sureties and date of
34 filing, with such reference to the number or other designation

1 of the bond, that the same may be easily found.

2 5th. To keep proper alphabetical indexes of all records and
3 papers in his office.

4 6th. To give any person requiring the same, and paying the
5 lawful fees therefor, a copy of any record, paper or account in
6 his office.

7 7th. Such other duties as are or may be required by law.

8 In Cook County, notwithstanding any other law to the
9 contrary, on and after the effective date of this amendatory
10 Act of the 93rd General Assembly, (i) all functions, duties,
11 and powers of the clerk that are related to administration of
12 taxes shall be exercised by the county treasurer and (ii) those
13 employees, records, and property of the clerk determined by the
14 county board to be necessary to the exercise of those
15 functions, duties, and powers shall be transferred to the
16 county treasurer.

17 (Source: P.A. 86-962.)

18 (55 ILCS 5/3-5010) (from Ch. 34, par. 3-5010)

19 Sec. 3-5010. Duties of recorder. Every recorder shall, as
20 soon as practicable after the receipt of any instrument in
21 writing in his office, entitled to be recorded, record the same
22 at length in the order of time of its reception, in well bound
23 books to be provided for that purpose. In counties of 500,000
24 or more inhabitants, the recorder may microphotograph or
25 otherwise reproduce on film any of such instruments in the
26 manner provided by law. In counties of less than 500,000
27 inhabitants, the recorder may cause to be microphotographed or
28 otherwise reproduced on film any of such instruments only if
29 authorized to do so by the county board. When any such
30 instrument is reproduced on film, the film shall comply with
31 the minimum standards of quality approved for permanent
32 photographic records of the State Records Commission and the
33 device used to reproduce the records on the film shall be one
34 which accurately reproduces the contents of the original.

35 In Cook County, on and after the effective date of this

1 amendatory Act of the 93rd General Assembly, all functions,
2 duties, and powers of the recorder that are related to
3 administration of taxes shall be exercised by the county
4 treasurer and those employees and property of the recorder
5 determined by the county board to be necessary to the exercise
6 of those functions, duties, and powers shall be transferred to
7 the county treasurer.

8 (Source: P.A. 86-962.)

9 (55 ILCS 5/3-10005.7 new)

10 Sec. 3-10005.7. Cook County Office of Tax Administration.
11 In Cook County, within the office of the treasurer, the Office
12 of Tax Administration is created for the purpose of
13 consolidating all functions of county government related to
14 administration of taxes.

15 (55 ILCS 5/3-14048) (from Ch. 34, par. 3-14048)

16 Sec. 3-14048. County auditor. In the County of Cook, there
17 is hereby created the office of auditor who shall be appointed
18 by the President of the County Board, in accordance with the
19 terms and provisions of the law in relation to civil service in
20 said county, and whose compensation and official bond shall be
21 fixed by said board; and there shall be formulated, installed
22 and regulated by and under the direction and authority of the
23 County Board, and subject to the provisions of "The Local
24 Records Act", a uniform system of books of account, forms,
25 reports and records to be used in the offices of every county
26 officer of Cook County which said system of books of account,
27 forms, reports and records so formulated under the direction of
28 the said County Board and installed and regulated shall be used
29 by said county officers for the purpose of keeping an accurate
30 statement of moneys received by them and all the financial and
31 business transactions of their respective offices; and said
32 auditor shall audit or cause to be audited from day to day the
33 receipts of the said several offices and the reports of the
34 said offices of the business transactions of their respective

1 offices and certify to their correctness or incorrectness to
2 the County Board. Said auditor shall report monthly to the
3 County Board a summarized and classified statement of the
4 official transactions of each of the said offices of each
5 officer of Cook County for each day of said month; and the said
6 auditor shall further make a semi-annual report to the County
7 Board containing a recapitulation of the receipts of the
8 several offices for the preceding 6 months; such report to
9 include the period covered by the semi-annual report of the
10 several officers of the County of Cook to the County Board
11 where a semi-annual report is required by law from said
12 officers.

13 For the purpose aforesaid the said County Board or any one
14 authorized by it in addition to the power and authority vested
15 in them by Sections 3-13001 and 3-13002, as heretofore or
16 hereafter amended, are vested with power and authority to enter
17 the office of any county officer of Cook County at all times
18 and to have free and unrestricted access to all the books,
19 papers, forms, reports, accounts and memoranda used by said
20 officers for the transaction of the business of their
21 respective offices for the purpose of auditing, checking or
22 correcting the reports when reports to the County Board are
23 required from said offices by law, or compiling the records
24 provided herein to be made to the County Board, or auditing the
25 general business of the offices.

26 Said auditor may under the direction of the County Board
27 prescribe new forms, reports, accounts or records to be used by
28 said officers in the transaction of the said business of their
29 several respective offices, or change, alter or amend the same
30 from time to time.

31 The said auditor may with the authority of the President of
32 the County Board employ assistants, the number and compensation
33 of whom shall be fixed by the County Board.

34 On and after the effective date of this amendatory Act of
35 the 93rd General Assembly, notwithstanding any other law to the
36 contrary, (i) all functions, duties, and powers of the auditor

1 that are related to administration of taxes shall be exercised
2 by the county treasurer and (ii) those employees, records, and
3 property of the auditor determined by the county board to be
4 necessary to the exercise of those functions, duties, and
5 powers shall be transferred to the county treasurer.

6 (Source: P.A. 86-962.)