

94TH GENERAL ASSEMBLY State of Illinois 2005 and 2006 SB1652

Introduced 2/24/2005, by Sen. John J. Cullerton

SYNOPSIS AS INTRODUCED:

10 ILCS	5/2A-10	from Ch.	46,	par.	2A-10
10 ILCS	5/2A-10.2 new				
10 ILCS	5/7-4	from Ch.	46,	par.	7-4
35 ILCS	200/3-50				
35 ILCS	200/3-50.5 new				
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	from Ch.	34,	par.	3-10005
70 ILCS	810/24	from Ch.	96	1/2 , g	par. 6427

Amends the Election Code, the Counties Code, and the Property Tax Code. Creates the office of County Tax Administrator in Cook County. Establishes the County Tax Administrator as an elected county official, elected in the general election in 2010 and every 4 years thereafter. Transfers to the County Tax Administrator (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 recorder, clerk, and treasurer. Provides that no assessor shall be elected in 2010 or thereafter. Amends the Cook County Forest Preserve District Act. Authorizes the Cook County Forest Preserve District Board to amend its annual appropriation ordinance. Provides for a monthly schedule for the year of the proposed expenditures in the appropriation ordinance.

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FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning local government.

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

- 4 Section 5. The Election Code is amended by changing Section
- 5 2A-10 and 7-4 and by adding Section 2A-10.2 as follows:
- 6 (10 ILCS 5/2A-10) (from Ch. 46, par. 2A-10)
- 7 Sec. 2A-10. Assessor Board of Appeals. In each county
- 8 which elects a County Assessor and a Board of Appeals, the
- 9 County Assessor and the Board of Appeals shall be elected at
- 10 the general election in 1978 and at the general election every
- 11 4 years thereafter, except that, in Cook County, a county
- 12 <u>assessor shall not be elected after the general election in</u>
- 13 2006.
- 14 (Source: P.A. 80-936.)
- 15 (10 ILCS 5/2A-10.2 new)
- Sec. 2A-10.2. Tax administrator. In Cook County, the County
- 17 Tax Administrator shall be elected at the general election in
- 18 2010 and every 4 years thereafter.
- 19 (10 ILCS 5/7-4) (from Ch. 46, par. 7-4)
- Sec. 7-4. The following words and phrases in this Article 7
- 21 shall, unless the same be inconsistent with the context, be
- 22 construed as follows:
- 1. The word "primary" the primary elections provided for in
- 24 this Article, which are the general primary, the consolidated
- 25 primary, and for those municipalities which have annual
- 26 partisan elections for any officer, the municipal primary held
- 27 6 weeks prior to the general primary election date in even
- 28 numbered years.
- 29 2. The definition of terms in Section 1-3 of this Act shall
- 30 apply to this Article.

- 1 3. The word "precinct" a voting district heretofore or
- 2 hereafter established by law within which all qualified
- 3 electors vote at one polling place.
- 4. The words "state office" or "state officer", an office
- 5 to be filled, or an officer to be voted for, by qualified
- 6 electors of the entire state, including United States Senator
- 7 and Congressman at large.
- 8 5. The words "congressional office" or "congressional
- 9 officer", representatives in Congress.
- 10 6. The words "county office" or "county officer," include
- an office to be filled or an officer to be voted for, by the
- 12 qualified electors of the entire county. "County office" or
- "county officer" also include the assessor and board of appeals
- 14 and county tax administrator and county commissioners and
- 15 president of county board of Cook County, and county board
- 16 members and the chairman of the county board in counties
- 17 subject to "An Act relating to the composition and election of
- 18 county boards in certain counties", enacted by the 76th General
- 19 Assembly.
- 7. The words "city office" and "village office," and
- 21 "incorporated town office" or "city officer" and "village
- officer", and "incorporated town officer" an office to be
- 23 filled or an officer to be voted for by the qualified electors
- of the entire municipality, including aldermen.
- 25 8. The words "town office" or "town officer", an office to
- 26 be filled or an officer to be voted for by the qualified
- 27 electors of an entire town.
- 28 9. The words "town" and "incorporated town" shall
- respectively be defined as in Section 1-3 of this Act.
- 30 10. The words "delegates and alternate delegates to
- 31 National nominating conventions" include all delegates and
- 32 alternate delegates to National nominating conventions whether
- 33 they be elected from the state at large or from congressional
- 34 districts or selected by State convention unless contrary and
- 35 non-inclusive language specifically limits the term to one
- 36 class.

- 1 11. "Judicial office" means a post held by a judge of the
- 2 Supreme, Appellate or Circuit Court.
- 3 (Source: P.A. 80-1469.)
- 4 Section 10. The Property Tax Code is amended by changing
- 5 Sections 3-50 and 3-50.5 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.
- $\frac{11}{1}$ The county assessor shall be elected as provided in the
- 12 general election law, at the general election in 1994 and every
- fourth year thereafter $\underline{\text{through 2006}}$ to hold office for a term
- of 4 years from the first Monday of December, and until a
- 15 successor is elected and qualified. Any vacancy in office shall
- 16 be filled by appointment as provided in the general election
- 17 law, until the next regular election of county officers when a
- 18 successor shall be elected for the unexpired term or for the
- 19 full term as the case may require. The county assessor shall
- 20 take the oath and give the bond herein required of other
- 21 assessors and of supervisors of assessments and shall receive
- 22 such compensation payable from the county treasury in an amount
- 23 set by the county board. The amount so set shall not be changed
- 24 during the term for which he or she is elected or appointed.
- 25 The county assessor shall also have a suitable office to be
- 26 provided by the county board.
- No assessor shall be elected after 2006 in counties with
- 28 <u>3,000,000 or more inhabitants. Notwithstanding any other law to</u>
- 29 the contrary, beginning with the term of the County Tax
- 30 Administrator elected in 2010, (i) all functions, duties, and
- 31 powers of the county assessor shall be exercised by the County
- 32 Tax Administrator and (ii) all employees, records, and property
- of the county assessor shall be transferred to the County Tax
- 34 <u>Administrator</u>.

- 1 (Source: P.A. 83-121; 88-455.)
- 2 (35 ILCS 200/3-50.5 new)
- 3 Sec. 3-50.5. Election of County Tax Administrator; Cook
- 4 <u>County.</u>
- 5 (a) In Cook County, the office of County Tax Administrator
- 6 is established.
- 7 (b) The County Tax Administrator shall be elected as
- 8 provided in the general election law, at the general election
- 9 in 2010 and every fourth year thereafter. The County Tax
- 10 Administrator shall hold office for a term of 4 years from the
- first Monday of December and until a successor is elected and
- 12 qualified. Any vacancy in the office shall be filled by
- 13 appointment as provided in the general election law, until the
- 14 <u>next regular election of county officers, when a successor</u>
- shall be elected for the unexpired term or for the full term,
- 16 <u>as the case may require. The County Tax Administrator shall</u>
- take the oath and give the bond required of assessors and of
- 18 <u>supervisors of assessments and shall receive compensation</u>
- 19 payable from the county treasury in an amount set by the county
- 20 board. The amount of compensation set by the county board shall
- 21 <u>not be changed during the term for which the County Tax</u>
- 22 <u>Administrator is elected or appointed. The County Tax</u>
- 23 Administrator shall also have a suitable office to be provided
- 24 by the county board.
- 25 (c) The County Tax Administrator shall have all of the
- functions, duties, and powers of a county assessor and shall
- 27 <u>also have all of the tax administration-related functions,</u>
- 28 <u>duties</u>, and powers of the county recorder, county clerk, and
- 29 <u>county treasurer.</u>
- 30 Section 15. The Counties Code is amended by changing
- 31 Sections 3-2013, 3-5010, and 3-10005 as follows:
- 32 (55 ILCS 5/3-2013) (from Ch. 34, par. 3-2013)
- 33 Sec. 3-2013. General duties of clerk. Subject to the

1 provisions of "The Local Records Act", the duties of the county

2 clerk shall be-

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

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

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

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

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

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

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

In Cook County, notwithstanding any other law to the contrary, beginning with the term of the County Tax Administrator elected in 2010, (i) all functions, duties, and powers of the clerk that are related to administration of taxes shall be exercised by the County Tax Administrator and (ii) those employees, records, and property of the clerk determined by the county board to be necessary to the exercise of those

- 1 <u>functions</u>, <u>duties</u>, <u>and powers shall be transferred</u> to the
- 2 County Tax Administrator.
- 3 (Source: P.A. 86-962.)
- 4 (55 ILCS 5/3-5010) (from Ch. 34, par. 3-5010)
- 5 Sec. 3-5010. Duties of recorder. Every recorder shall, as soon as practicable after the receipt of any instrument in 6 7 writing in his office, entitled to be recorded, record the same at length in the order of time of its reception, in well bound 8 9 books to be provided for that purpose. In counties of 500,000 10 or more inhabitants, the recorder may microphotograph or 11 otherwise reproduce on film any of such instruments in the manner provided by law. In counties of less than 500,000 12 inhabitants, the recorder may cause to be microphotographed or 13 otherwise reproduced on film any of such instruments only if 14 15 authorized to do so by the county board. When any such 16 instrument is reproduced on film, the film shall comply with the minimum standards of quality approved for permanent 17 photographic records of the State Records Commission and the 18 19 device used to reproduce the records on the film shall be one 20 which accurately reproduces the contents of the original.
- Notwithstanding any other law to the contrary, beginning 21 22 with the term of the County Tax Administrator elected in 2010, (i) all functions, duties, and powers of the recorder that are 23 related to administration of taxes shall be exercised by the 24 25 County Tax Administrator and (ii) those employees, records, and 26 property of the recorder determined by the county board to be necessary to the exercise of those functions, duties, and 27 powers shall be transferred to the County Tax Administrator. 28
- 29 (Source: P.A. 86-962.)
- 30 (55 ILCS 5/3-10005) (from Ch. 34, par. 3-10005)
- 31 Sec. 3-10005. Functions, powers and duties of treasurer.
- 32 The treasurer has those functions, powers and duties as
- 33 provided in the Sections following this Section and preceding
- 34 Section 3-10006. He shall receive and safely keep the revenues

1 and other public moneys of the county, and all money and funds 2 authorized by law to be paid to him, and disburse the same pursuant to law. He shall appoint his deputies, assistants and 3 personnel to assist him in the performance of his duties. His 4 5 deputies shall take and subscribe the same oath for the 6 discharge of their duties as is required of him, which oath shall be entered of record in the office of the county clerk. 7 The Treasurer shall, in all cases, be responsible for the acts 8

9 of his deputies. The functions and powers of the county 10 treasurers shall be uniform in the various counties of this

11 State.

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- In Cook County, notwithstanding any other law to the contrary, beginning with the term of the County Tax Administrator elected in 2010, (i) all functions, duties, and powers of the treasurer that are related to administration of taxes shall be exercised by the County Tax Administrator and (ii) those employees, records, and property of the treasurer determined by the county board to be necessary to the exercise of those functions, duties, and powers shall be transferred to the County Tax Administrator.
- 21 (Source: P.A. 86-962.)
- Section 20. The Cook County Forest Preserve District Act is amended by changing Section 24 as follows:
- 24 (70 ILCS 810/24) (from Ch. 96 1/2, par. 6427)
- Sec. 24. <u>Fiscal year; annual appropriation ordinance;</u>
 amendments; monthly schedule.

(a) The fiscal year of each forest preserve district 27 28 subject to this Act shall extend from January 1, until December 29 31. The forest preserve district shall, before the commencement 30 or within 60 days after the commencement of each fiscal year, appropriation ordinance, 31 an annual which appropriate sums of money required to defray all necessary 32 33 expenses and liabilities of the district to be paid or incurred 34 during that fiscal year. Transfers from one appropriation of

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any one fund to another of the same fund, not affecting the total amount appropriated, may be made at any meeting of the Board.

(b) The annual appropriation ordinance may be amended in the same manner as other ordinances appropriating money. The ordinance must be amended at the next meeting of the Board that occurs not less than 5 days after the passage of the appropriation ordinance. The ordinance, as originally passed or as subsequently amended, may also be amended at any meeting of the Board held not more than 15 days after the first meeting of the Board that occurs not less than 5 days after the passage of the annual appropriation ordinance, by repealing or reducing the amount of any item or items of appropriation contained in the ordinance. The Board has the power, by a two-thirds vote of all members of the Board, to make transfers within any fund, department, or other office or agency of the district, of sums of money appropriated for one object or purpose to another object or purpose, but no appropriation for any object or purpose shall be reduced below an amount sufficient to cover all obligations incurred against the appropriation.

(c) For purposes of controlling expenditures, the expenditure of or incurring of obligations against any appropriation may be delayed, restricted, or terminated with regard to any object or purpose for which appropriations were made in the appropriation ordinance. A monthly schedule for the year of proposed expenditure, including any limitations or conditions against appropriations for each program, subactivity, and the agency or department, shall be made within 30 days of the adoption of the annual appropriation ordinance. The schedule, as amended by the President of the Board, shall be binding upon all officers, agencies, and departments. The schedule of expenditure or of incurring obligations may not be exceeded, but the schedule may be revised after 3 calendar months have elapsed since the last schedule.

(Source: P.A. 87-1191.)