



## 95TH GENERAL ASSEMBLY

### State of Illinois

### 2007 and 2008

### SB0567

Introduced 2/8/2007, by Sen. John J. Cullerton

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/3-50	
55 ILCS 5/3-2013	from Ch. 34, par. 3-2013
55 ILCS 5/3-10005.7 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, except those functions exercised by the county recorder. 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 and auditor. Provides that during the term of the county assessor elected in 2006, the assessor 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.

LRB095 05133 HLH 25204 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

1 for which he or she is elected or appointed. The county  
2 assessor shall also have a suitable office to be provided by  
3 the county board.

4 No assessor shall be elected after 2006. No vacancy in the  
5 office of county assessor shall be filled after the effective  
6 date of this amendatory Act of the 95th General Assembly.  
7 Notwithstanding any other law to the contrary, on and after the  
8 effective date of this amendatory Act of the 95th General  
9 Assembly, (i) all functions, duties, and powers of the county  
10 assessor shall be exercised by the county treasurer and (ii)  
11 all employees, records, and property of the county assessor  
12 shall be transferred to the county treasurer. During the  
13 balance of the term of the assessor elected in 2006, the  
14 assessor shall be an advisor to the county treasurer concerning  
15 all tax-related matters.

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

17 Section 10. The Counties Code is amended by changing  
18 Sections 3-2013 and 3-14048 and by adding Section 3-10005.7 as  
19 follows:

20 (55 ILCS 5/3-2013) (from Ch. 34, par. 3-2013)

21 Sec. 3-2013. General duties of clerk. Subject to the  
22 provisions of "The Local Records Act", the duties of the county  
23 clerk shall be-

24 1st. To act as clerk of the county board of his county and

1 to keep an accurate record of the proceedings of said board,  
2 file and preserve all bills of account acted upon by the board,  
3 and when any account is allowed or disallowed, he shall note  
4 that fact thereon, and when a part of any account is allowed he  
5 shall note particularly the items allowed.

6 2nd. To keep a book in which he shall enter the number,  
7 date and amount of each order upon the county treasurer, and  
8 the name of the person in whose favor the same is drawn, and  
9 when such order is canceled, he shall note the date of  
10 cancellation opposite such entry.

11 3rd. Before any such order is delivered to the person for  
12 whose benefit it is drawn, the county clerk shall present the  
13 same to the county treasurer, who shall personally countersign  
14 the same.

15 4th. To keep a book, in which shall be entered in  
16 alphabetical order, by name of the principal, a minute of all  
17 official bonds filed in his office, giving the name of the  
18 office, amount and date of bond, names of sureties and date of  
19 filing, with such reference to the number or other designation  
20 of the bond, that the same may be easily found.

21 5th. To keep proper alphabetical indexes of all records and  
22 papers in his office.

23 6th. To give any person requiring the same, and paying the  
24 lawful fees therefor, a copy of any record, paper or account in  
25 his office.

26 7th. Such other duties as are or may be required by law.

1       In Cook County, notwithstanding any other law to the  
2 contrary, on and after the effective date of this amendatory  
3 Act of the 95th General Assembly, (i) all functions, duties,  
4 and powers of the clerk that are related to administration of  
5 taxes shall be exercised by the county treasurer and (ii) those  
6 employees, records, and property of the clerk determined by the  
7 county board to be necessary to the exercise of those  
8 functions, duties, and powers shall be transferred to the  
9 county treasurer.

10       (Source: P.A. 86-962.)

11             (55 ILCS 5/3-10005.7 new)

12       Sec. 3-10005.7. Cook County Office of Tax Administration.  
13 In Cook County, within the office of the treasurer, the Office  
14 of Tax Administration is created for the purpose of  
15 consolidating all functions of county government related to  
16 administration of taxes, except those functions exercised by  
17 the county recorder.

18             (55 ILCS 5/3-14048) (from Ch. 34, par. 3-14048)

19       Sec. 3-14048. County auditor. In the County of Cook, there  
20 is hereby created the office of auditor who shall be appointed  
21 by the President of the County Board, in accordance with the  
22 terms and provisions of the law in relation to civil service in  
23 said county, and whose compensation and official bond shall be  
24 fixed by said board; and there shall be formulated, installed

1 and regulated by and under the direction and authority of the  
2 County Board, and subject to the provisions of "The Local  
3 Records Act", a uniform system of books of account, forms,  
4 reports and records to be used in the offices of every county  
5 officer of Cook County which said system of books of account,  
6 forms, reports and records so formulated under the direction of  
7 the said County Board and installed and regulated shall be used  
8 by said county officers for the purpose of keeping an accurate  
9 statement of moneys received by them and all the financial and  
10 business transactions of their respective offices; and said  
11 auditor shall audit or cause to be audited from day to day the  
12 receipts of the said several offices and the reports of the  
13 said offices of the business transactions of their respective  
14 offices and certify to their correctness or incorrectness to  
15 the County Board. Said auditor shall report monthly to the  
16 County Board a summarized and classified statement of the  
17 official transactions of each of the said offices of each  
18 officer of Cook County for each day of said month; and the said  
19 auditor shall further make a semi-annual report to the County  
20 Board containing a recapitulation of the receipts of the  
21 several offices for the preceding 6 months; such report to  
22 include the period covered by the semi-annual report of the  
23 several officers of the County of Cook to the County Board  
24 where a semi-annual report is required by law from said  
25 officers.

26 For the purpose aforesaid the said County Board or any one

1 authorized by it in addition to the power and authority vested  
2 in them by Sections 3-13001 and 3-13002, as heretofore or  
3 hereafter amended, are vested with power and authority to enter  
4 the office of any county officer of Cook County at all times  
5 and to have free and unrestricted access to all the books,  
6 papers, forms, reports, accounts and memoranda used by said  
7 officers for the transaction of the business of their  
8 respective offices for the purpose of auditing, checking or  
9 correcting the reports when reports to the County Board are  
10 required from said offices by law, or compiling the records  
11 provided herein to be made to the County Board, or auditing the  
12 general business of the offices.

13 Said auditor may under the direction of the County Board  
14 prescribe new forms, reports, accounts or records to be used by  
15 said officers in the transaction of the said business of their  
16 several respective offices, or change, alter or amend the same  
17 from time to time.

18 The said auditor may with the authority of the President of  
19 the County Board employ assistants, the number and compensation  
20 of whom shall be fixed by the County Board.

21 On and after the effective date of this amendatory Act of  
22 the 95th General Assembly, notwithstanding any other law to the  
23 contrary, (i) all functions, duties, and powers of the auditor  
24 that are related to administration of taxes shall be exercised  
25 by the county treasurer and (ii) those employees, records, and  
26 property of the auditor determined by the county board to be

1 necessary to the exercise of those functions, duties, and  
2 powers shall be transferred to the county treasurer.

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