

SB1504



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

SB1504

Introduced 2/9/2007, by Sen. Gary Forby

SYNOPSIS AS INTRODUCED:

35 ILCS 200/3-40
35 ILCS 200/4-20

Amends the Property Tax Code. Provides for an annual stipend of \$6,500 for each supervisor of assessments to be paid by the State. Deletes current provisions allowing a supervisor of assessments to receive additional compensation based on performance. Effective immediately.

LRB095 04796 BDD 24856 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

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 to
11 the following minimum amounts:

12 In counties with less than 14,000 inhabitants, not less
13 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 100,000
19 inhabitants, not less than \$10,000;

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

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

1 In counties with 300,000 or more but less than
2 1,000,000 inhabitants, not less than \$15,000.

3 For purposes of this subsection, the number of inhabitants
4 shall be determined by the latest Federal decennial or special
5 census of the county.

6 (b) Elected supervisors of assessments who began a term of
7 office before December 1, 1990 shall be compensated at the rate
8 of their base salary. "Base salary" is the compensation paid
9 for their position before July 1, 1989.

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

14 (d) Any supervisor of assessments who has been presented a
15 Certified Assessing Evaluator Certificate by the International
16 Association of Assessing Officers shall receive an additional
17 compensation of \$500 per year to be paid out of funds
18 appropriated to the Department.

19 (e) The salary set by the county board shall be paid in
20 equal monthly installments out of the treasury of the county in
21 which he or she is appointed or elected. If the Department has
22 determined that the total assessed value of property in a
23 county, as equalized by the supervisor of assessments under
24 Section 9-210, is between 31 1/3% and 35 1/3% of the total fair
25 cash value of property in the county, the State of Illinois
26 shall reimburse the county monthly from the State treasury 50%

1 of the amount of salary the county paid to the officer for the
2 preceding month.

3 (f) In addition to but separate and apart from the
4 compensation otherwise provided in this Section, the
5 supervisor of assessments of each county shall receive an
6 annual stipend of \$6,500. The total amount required for this
7 annual stipend shall be appropriated from the General Revenue
8 Fund by the General Assembly to the Department of Revenue. The
9 Department shall distribute the stipends in annual lump sum
10 payments to the supervisor of assessment of each county. This
11 annual stipend shall not affect any other compensation provided
12 by law to be paid to supervisors of assessment. No county board
13 may reduce or otherwise impair the compensation payable from
14 county funds to the supervisor of assessment of any county if
15 the reduction or impairment is the result of his or her
16 receiving an annual stipend under this subsection.

17 (g) The county board shall provide necessary office space
18 for the officer and pay all necessary expenses of the office
19 out of the county treasury.

20 (h) Each supervisor of assessments may, with the advice and
21 consent of the county board, appoint necessary deputies and
22 clerks, their compensation to be fixed by the county board and
23 paid by the county.

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

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

7 (1) the median level of assessment must be no more than
8 35 1/3% and no less than 31 1/3% of fair cash value of
9 property in his or her assessment jurisdiction; and

10 (2) the coefficient of dispersion must not be greater
11 than 15%.

12 For purposes of this Section, "coefficient of dispersion" means
13 the average deviation of all assessments from the median level.
14 For purposes of this Section, the number of inhabitants shall
15 be determined by the latest federal decennial census. When the
16 most recent census shows an increase in inhabitants to over
17 50,000 or a decrease to 50,000 or fewer, then the assessment
18 year used to compute the coefficient of dispersion and the most
19 recent year of the 3-year average level of assessments is the
20 year that determines qualification for additional
21 compensation. The Department will promulgate rules and
22 regulations to determine whether an assessor meets these
23 criteria.

24 Any assessor in a county of 50,000 or fewer inhabitants may
25 petition the Department for consideration to receive
26 additional compensation each year based on performance. In

1 order to receive the additional compensation, the assessments
2 in the official's assessment jurisdiction must meet the
3 following criteria: (i) the median level of assessments must be
4 no more than 35 1/3% and no less than 31 1/3% of fair cash value
5 of property in his or her assessment jurisdiction; and (ii) the
6 coefficient of dispersion must not be greater than 40% in 1994,
7 38% in 1995, 36% in 1996, 34% in 1997, 32% in 1998, and 30% in
8 1999 and every year thereafter.

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

20 As used in this Section, "assessor" means any township or
21 multi-township assessor, ~~or supervisor of assessments.~~

22 (Source: P.A. 93-643, eff. 6-1-04.)

23 Section 99. Effective date. This Act takes effect upon
24 becoming law.