



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

SB2242

Introduced 2/14/2008, 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 15361 HLH 41349 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.)