



Rep. Maura Hirschauer

Filed: 2/9/2022

10200HB5094ham001

LRB102 21917 HLH 35626 a

1 AMENDMENT TO HOUSE BILL 5094

2 AMENDMENT NO. _____. Amend House Bill 5094 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 4-20 as follows:

6 (35 ILCS 200/4-20)

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

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

16 (2) the coefficient of dispersion must not be greater

1 than 15%.

2 For purposes of this Section, "coefficient of dispersion"
3 means the average deviation of all assessments from the median
4 level. For purposes of this Section, the number of inhabitants
5 shall be determined by the latest federal decennial census.
6 When the most recent census shows an increase in inhabitants
7 to over 50,000 or a decrease to 50,000 or fewer, then the
8 assessment year used to compute the coefficient of dispersion
9 and the most recent year of the 3-year average level of
10 assessments is the year that determines qualification for
11 additional compensation. The Department will promulgate rules
12 and regulations to determine whether an assessor meets these
13 criteria.

14 Any assessor in a county of 50,000 or fewer inhabitants
15 may petition the Department for consideration to receive
16 additional compensation each year based on performance. In
17 order to receive the additional compensation, the assessments
18 in the official's assessment jurisdiction must meet the
19 following criteria: (i) the median level of assessments must
20 be no more than 35 1/3% and no less than 31 1/3% of fair cash
21 value of property in his or her assessment jurisdiction; and
22 (ii) the coefficient of dispersion must not be greater than
23 40% in 1994, 38% in 1995, 36% in 1996, 34% in 1997, 32% in
24 1998, and 30% in 1999 and every year thereafter.

25 Real estate transfer declarations used by the Department
26 in annual sales-assessment ratio studies will be used to

1 evaluate applications for additional compensation. The
2 Department will audit other property to determine if the
3 sales-assessment ratio study data is representative of the
4 assessment jurisdiction. If the ratio study is found not
5 representative, appraisals and other information may be
6 utilized. If the ratio study is representative, upon
7 certification by the Department, the assessor shall receive
8 additional compensation of \$3,000 for that year, to be paid
9 out of funds appropriated to the Department from the Personal
10 Property Tax Replacement Fund. For State fiscal years
11 beginning on or after July 1, 2022, the Department shall remit
12 those funds to the appropriate county, or, in the case of a
13 township assessor, the appropriate township, and the county or
14 township shall pay the additional compensation to the assessor
15 from those funds. On and after July 1, 2022, with respect to
16 the additional compensation under this Section, the county or
17 township, as appropriate, shall be considered the assessor's
18 employer for payroll purposes, including, but not limited to,
19 State and federal income tax reporting and withholding and
20 employer contributions under the Illinois Pension Code.

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

23 (Source: P.A. 97-72, eff. 7-1-11.)

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