



Rep. Maura Hirschauer

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1 AMENDMENT TO HOUSE BILL 2539

2 AMENDMENT NO. _____. Amend House Bill 2539 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.

11 For State fiscal years beginning on or after July 1, 2023,
12 the Department shall remit to the applicable township or
13 county the amount required for the additional compensation
14 under this Section. That money shall be deposited by the
15 township supervisor or county treasurer into a fund dedicated
16 for that purpose. The township or county payroll clerk shall
17 pay the bonus stipend to the assessor within 10 business days
18 after those funds are deposited into the township or county
19 fund. The bonus stipend shall not be considered part of the
20 assessor's base compensation and must be remitted to the
21 assessor in addition to the assessor's annual salary or
22 compensation. Beginning July 1, 2023, the township or county
23 shall be responsible for the State and federal income tax
24 reporting and withholding and employer contributions under the
25 Illinois Pension Code, if applicable, on the additional
26 compensation under this Section.

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

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

4 Section 10. The Counties Code is amended by changing
5 Sections 3-10007, 4-6001, 4-6002, 4-6003, 4-6004, and 4-8002
6 as follows:

7 (55 ILCS 5/3-10007) (from Ch. 34, par. 3-10007)

8 Sec. 3-10007. Annual stipend. In addition to all other
9 compensation provided by law, every elected county treasurer,
10 for additional duties mandated by State law, shall receive an
11 annual stipend of (i) \$5,000 if his or her term begins before
12 December 1, 1998, (ii) \$5,500 after December 1, 1998 and
13 \$6,500 after December 1, 1999 if his or her term begins on or
14 after December 1, 1998 but before December 1, 2000, and (iii)
15 \$6,500 if his or her term begins December 1, 2000 or
16 thereafter, to be annually appropriated from the Personal
17 Property Tax Replacement Fund by the General Assembly to the
18 Department of Revenue which shall distribute the awards as
19 provided in this Section ~~in annual lump sum payments to every~~
20 ~~elected county treasurer~~. This annual stipend shall not affect
21 any other compensation provided by law to be paid to elected
22 county treasurers. No county board may reduce or otherwise
23 impair the compensation payable from county funds to an
24 elected county treasurer if such reduction or impairment is

1 the result of his receiving an annual stipend under this
2 Section.

3 For State fiscal years beginning on or after July 1, 2023,
4 the Department shall remit to each county the amount required
5 for the stipend under this Section. That money shall be
6 deposited by the county treasurer into a fund dedicated for
7 that purpose. The county payroll clerk shall pay the stipend
8 to the treasurer within 10 business days after those funds are
9 deposited into the county fund. The stipend shall not be
10 considered part of the treasurer's base compensation and must
11 be remitted to the treasurer in addition to the treasurer's
12 annual salary or compensation. Beginning July 1, 2023, the
13 county shall be responsible for the State and federal income
14 tax reporting and withholding as well as the employer
15 contributions under the Illinois Pension Code on the stipend
16 under this Section.

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

18 (55 ILCS 5/4-6001) (from Ch. 34, par. 4-6001)

19 Sec. 4-6001. Officers in counties of less than 2,000,000.

20 (a) In all counties of less than 2,000,000 inhabitants,
21 the compensation of Coroners, County Treasurers, County
22 Clerks, Records and Auditors shall be determined under this
23 Section. The County Board in those counties shall fix the
24 amount of the necessary clerk hire, stationery, fuel and other
25 expenses of those officers. The compensation of those officers

1 shall be separate from the necessary clerk hire, stationery,
2 fuel and other expenses, and such compensation (except for
3 coroners in those counties with less than 2,000,000 population
4 in which the coroner's compensation is set in accordance with
5 Section 4-6002) shall be fixed within the following limits:

6 To each such officer in counties containing less than
7 14,000 inhabitants, not less than \$13,500 per annum.

8 To each such officer in counties containing 14,000 or more
9 inhabitants, but less than 30,000 inhabitants, not less than
10 \$14,500 per annum.

11 To each such officer in counties containing 30,000 or more
12 inhabitants but less than 60,000 inhabitants, not less than
13 \$15,000 per annum.

14 To each such officer in counties containing 60,000 or more
15 inhabitants but less than 100,000 inhabitants, not less than
16 \$15,000 per annum.

17 To each such officer in counties containing 100,000 or
18 more inhabitants but less than 200,000 inhabitants, not less
19 than \$16,500 per annum.

20 To each such officer in counties containing 200,000 or
21 more inhabitants but less than 300,000 inhabitants, not less
22 than \$18,000 per annum.

23 To each such officer in counties containing 300,000 or
24 more inhabitants but less than 2,000,000 inhabitants, not less
25 than \$20,000 per annum.

26 (b) Those officers beginning a term of office before

1 December 1, 1990 shall be compensated at the rate of their base
2 salary. "Base salary" is the compensation paid for each of
3 those offices, respectively, before July 1, 1989.

4 (c) Those officers beginning a term of office on or after
5 December 1, 1990 shall be compensated as follows:

6 (1) Beginning December 1, 1990, base salary plus at
7 least 3% of base salary.

8 (2) Beginning December 1, 1991, base salary plus at
9 least 6% of base salary.

10 (3) Beginning December 1, 1992, base salary plus at
11 least 9% of base salary.

12 (4) Beginning December 1, 1993, base salary plus at
13 least 12% of base salary.

14 (d) In addition to but separate and apart from the
15 compensation provided in this Section, the county clerk of
16 each county, the recorder of each county, and the chief clerk
17 of each county board of election commissioners shall receive
18 an award as follows:

19 (1) \$4,500 per year after January 1, 1998;

20 (2) \$5,500 per year after January 1, 1999; and

21 (3) \$6,500 per year after January 1, 2000.

22 The total amount required for such awards each year shall be
23 appropriated by the General Assembly to the State Board of
24 Elections which shall distribute the awards in annual lump sum
25 payments to the several county clerks, recorders, and chief
26 election clerks. Beginning December 1, 1990, this annual

1 award, and any other award or stipend paid out of State funds
2 to county officers, shall not affect any other compensation
3 provided by law to be paid to county officers.

4 (e) Beginning December 1, 1990, no county board may reduce
5 or otherwise impair the compensation payable from county funds
6 to a county officer if the reduction or impairment is the
7 result of the county officer receiving an award or stipend
8 payable from State funds.

9 (f) The compensation, necessary clerk hire, stationery,
10 fuel and other expenses of the county auditor, as fixed by the
11 county board, shall be paid by the county.

12 (g) The population of all counties for the purpose of
13 fixing compensation, as herein provided, shall be based upon
14 the last Federal census immediately previous to the election
15 of the officer in question in each county.

16 (h) With respect to an auditor who takes office on or after
17 the effective date of this amendatory Act of the 95th General
18 Assembly, the auditor shall receive an annual stipend of
19 \$6,500 per year. The General Assembly shall appropriate the
20 total amount required for the stipend each year from the
21 Personal Property Tax Replacement Fund to the Department of
22 Revenue, and the Department of Revenue shall distribute the
23 awards in an annual lump sum payment to each county auditor.
24 The stipend shall be in addition to, but separate and apart
25 from, the compensation provided in this Section. No county
26 board may reduce or otherwise impair the compensation payable

1 from county funds to the auditor if the reduction or
2 impairment is the result of the auditor receiving an award or
3 stipend pursuant to this subsection.

4 For State fiscal years beginning on or after July 1, 2023,
5 the Department shall remit to each county the amount required
6 for the stipend under this Section. That money shall be
7 deposited by the county treasurer into a fund dedicated for
8 that purpose. The county payroll clerk shall pay the stipend
9 to the auditor within 10 business days after those funds are
10 deposited into the county fund. The stipend shall not be
11 considered part of the auditor's base compensation and must be
12 remitted to the auditor in addition to the auditor's annual
13 salary or compensation. Beginning July 1, 2023, the county
14 shall be responsible for the State and federal income tax
15 reporting and withholding as well as the employer
16 contributions under the Illinois Pension Code on the stipend
17 under this Section.

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

19 (55 ILCS 5/4-6002) (from Ch. 34, par. 4-6002)

20 Sec. 4-6002. Coroners in counties of less than 2,000,000.

21 (a) The County Board, in all counties of less than
22 2,000,000 inhabitants, shall fix the compensation of Coroners
23 within the limitations fixed by this Division, and shall
24 appropriate for their necessary clerk hire, stationery, fuel,
25 supplies, and other expenses. The compensation of the Coroner

1 shall be fixed separately from his necessary clerk hire,
2 stationery, fuel and other expenses, and such compensation
3 shall be fixed within the following limits:

4 To each Coroner in counties containing less than 5,000
5 inhabitants, not less than \$4,500 per annum.

6 To each Coroner in counties containing 5,000 or more
7 inhabitants but less than 14,000 inhabitants, not less than
8 \$6,000 per annum.

9 To each Coroner in counties containing 14,000 or more
10 inhabitants, but less than 30,000 inhabitants, not less than
11 \$9,000 per annum.

12 To each Coroner in counties containing 30,000 or more
13 inhabitants, but less than 60,000 inhabitants, not less than
14 \$14,000 per annum.

15 To each Coroner in counties containing 60,000 or more
16 inhabitants, but less than 100,000 inhabitants, not less than
17 \$15,000 per annum.

18 To each Coroner in counties containing 100,000 or more
19 inhabitants, but less than 200,000 inhabitants, not less than
20 \$16,500 per annum.

21 To each Coroner in counties containing 200,000 or more
22 inhabitants, but less than 300,000 inhabitants, not less than
23 \$18,000 per annum.

24 To each Coroner in counties containing 300,000 or more
25 inhabitants, but less than 2,000,000 inhabitants, not less
26 than \$20,000 per annum.

1 The population of all counties for the purpose of fixing
2 compensation, as herein provided, shall be based upon the last
3 Federal census immediately previous to the election of the
4 Coroner in question in each county. This Section does not
5 apply to a county which has abolished the elective office of
6 coroner.

7 (b) Those coroners beginning a term of office on or after
8 December 1, 1990 shall be compensated as follows:

9 (1) Beginning December 1, 1990, base salary plus at
10 least 3% of base salary.

11 (2) Beginning December 1, 1991, base salary plus at
12 least 6% of base salary.

13 (3) Beginning December 1, 1992, base salary plus at
14 least 9% of base salary.

15 (4) Beginning December 1, 1993, base salary plus at
16 least 12% of base salary.

17 "Base salary", as used in this subsection (b), means the
18 salary in effect before July 1, 1989.

19 (c) In addition to, but separate and apart from, the
20 compensation provided in this Section, subject to
21 appropriation, the coroner of each county shall receive an
22 annual stipend of \$6,500 to be paid by the Illinois Department
23 of Revenue out of the Personal Property Tax Replacement Fund
24 if his or her term begins on or after December 1, 2000.

25 For State fiscal years beginning on or after July 1, 2023,
26 the Department shall remit to each county the amount required

1 for the stipend under this subsection. That money shall be
2 deposited by the county treasurer into a fund dedicated for
3 that purpose. The county payroll clerk shall pay the stipend
4 to the coroner within 10 business days after those funds are
5 deposited into the county fund. The stipend shall not be
6 considered part of the coroner's base compensation and must be
7 remitted to the coroner in addition to the coroner's annual
8 salary or compensation. Beginning July 1, 2023, the county
9 shall be responsible for the State and federal income tax
10 reporting and withholding as well as the employer
11 contributions under the Illinois Pension Code on the stipend
12 received under this subsection.

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

14 (55 ILCS 5/4-6003) (from Ch. 34, par. 4-6003)

15 Sec. 4-6003. Compensation of sheriffs for certain expenses
16 in counties of less than 2,000,000.

17 (a) The County Board, in all counties of less than
18 2,000,000 inhabitants, shall fix the compensation of sheriffs,
19 with the amount of their necessary clerk hire, stationery,
20 fuel and other expenses. The county shall supply the sheriff
21 with all necessary uniforms, guns and ammunition. The
22 compensation of each such officer shall be fixed separately
23 from his necessary clerk hire, stationery, fuel and other
24 expenses. Beginning immediately, no county with a population
25 under 2,000,000 may reduce the rate of compensation of its

1 sheriff below the rate of compensation that it was actually
2 paying to its sheriff on January 1, 2002 or the effective date
3 of this amendatory Act of the 92nd General Assembly, whichever
4 is greater.

5 (b) In addition to the requirement of subsection (a), the
6 rate of compensation payable to the sheriff by the county
7 shall not be less than the following:

8 To each such sheriff in counties containing less than
9 10,000 inhabitants, not less than \$27,000 per annum.

10 To each such sheriff in counties containing 10,000 or more
11 inhabitants but less than 20,000 inhabitants, not less than
12 \$31,000 per annum.

13 To each such sheriff in counties containing 20,000 or more
14 inhabitants but less than 30,000 inhabitants, not less than
15 \$34,000 per annum.

16 To each such sheriff in counties containing 30,000 or more
17 inhabitants but less than 60,000 inhabitants, not less than
18 \$37,000 per annum.

19 To each such sheriff in counties containing 60,000 or more
20 inhabitants but less than 100,000 inhabitants, not less than
21 \$40,000 per annum.

22 To each such sheriff in counties containing 100,000 or
23 more inhabitants but less than 2,000,000 inhabitants, not less
24 than \$43,000 per annum.

25 The population of each county for the purpose of fixing
26 compensation as herein provided, shall be based upon the last

1 federal census immediately previous to the election of the
2 sheriff in question in such county.

3 (c) (Blank).

4 (d) In addition to the salary provided for in subsections
5 (a), (b), and (c), beginning December 1, 1998, subject to
6 appropriation, each sheriff, for his or her additional duties
7 imposed by other statutes or laws, shall receive an annual
8 stipend to be paid by the Illinois Department of Revenue out of
9 the Personal Property Tax Replacement Fund in the amount of
10 \$6,500.

11 For State fiscal years beginning on or after July 1, 2023,
12 the Department shall remit to each county the amount required
13 for the stipend under this subsection. That money shall be
14 deposited by the county treasurer into a fund dedicated for
15 that purpose. The county payroll clerk shall pay the stipend
16 to the sheriff within 10 business days after those funds are
17 deposited into the county fund. The stipend shall not be
18 considered part of the sheriff's base compensation and must be
19 remitted to the sheriff in addition to the sheriff's annual
20 salary or compensation. Beginning July 1, 2023, the county
21 shall be responsible for the State and federal income tax
22 reporting and withholding as well as the employer
23 contributions under the Illinois Pension Code on the stipend
24 received under this subsection.

25 (e) No county board may reduce or otherwise impair the
26 compensation payable from county funds to a sheriff if the

1 reduction or impairment is the result of the sheriff receiving
2 an award or stipend payable from State funds.

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

4 (55 ILCS 5/4-8002) (from Ch. 34, par. 4-8002)

5 Sec. 4-8002. Additional compensation of sheriff and
6 recorder.

7 (a) In addition to any salary otherwise provided by law,
8 beginning December 1, 1998, subject to appropriation, the
9 sheriff of Cook County for his or her additional duties
10 imposed by other statutes or laws shall receive an annual
11 stipend to be paid by the Illinois Department of Revenue out of
12 the Personal Property Tax Replacement Fund in the amount of
13 \$6,500. The county board shall not reduce or otherwise impair
14 the compensation payable from county funds to the sheriff if
15 the reduction or impairment is the result of the sheriff
16 receiving a stipend payable from State funds.

17 For State fiscal years beginning on or after July 1, 2023,
18 the Department shall remit to each county the amount required
19 for the additional compensation under this Section. That money
20 shall be deposited by the county treasurer into a fund
21 dedicated for that purpose. The county payroll clerk shall pay
22 the additional compensation to the sheriff within 10 business
23 days after those funds are deposited into the county fund. The
24 stipend shall not be considered part of the sheriff's base
25 compensation and must be remitted to the sheriff in addition

1 to the sheriff's annual salary or compensation. Beginning July
2 1, 2023, the county shall be responsible for the State and
3 federal income tax reporting and withholding as well as the
4 employer contributions under the Illinois Pension Code on the
5 compensation received from the Department under this Section.

6 (b) In addition to any salary otherwise provided by law,
7 beginning December 1, 2000, subject to appropriation, the
8 recorder of deeds of Cook County for his or her additional
9 duties imposed by law shall receive an annual stipend to be
10 paid by the State in an amount equal to the stipend paid to
11 each recorder in other counties under subsection (d) of
12 Section 4-6001 of this Code. The county board may not reduce or
13 otherwise impair the compensation payable from county funds to
14 the recorder of deeds if the reduction or impairment is the
15 result of the recorder of deeds receiving a stipend payable
16 from State funds.

17 (Source: P.A. 97-72, eff. 7-1-11; 97-619, eff. 11-14-11.)

18 Section 99. Effective date. This Act takes effect upon
19 becoming law."