



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

SB2999

Introduced 2/6/2004, by 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 the county assessor elected in 2002 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.

LRB093 21144 MKM 47206 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
24 for which he or she is elected or appointed. The county
25 assessor shall also have a suitable office to be provided by
26 the county board.

27 No assessor shall be elected after 2002. Before the
28 expiration of the term of the county assessor elected in 2002,
29 no vacancy in the office of county assessor shall be filled.
30 Notwithstanding any other law to the contrary, on and after the
31 effective date of this amendatory Act of the 93rd General
32 Assembly, (i) all functions, duties, and powers of the county

1 assessor shall be exercised by the county treasurer and (ii)
2 all employees, records, and property of the county assessor
3 shall be transferred to the county treasurer. The assessor
4 elected in 2002, during the balance of his term, shall be an
5 advisor to the county treasurer concerning all tax-related
6 matters.

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

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

11 (55 ILCS 5/3-2013) (from Ch. 34, par. 3-2013)

12 Sec. 3-2013. General duties of clerk. Subject to the
13 provisions of "The Local Records Act", the duties of the county
14 clerk shall be-

15 1st. To act as clerk of the county board of his county and
16 to keep an accurate record of the proceedings of said board,
17 file and preserve all bills of account acted upon by the board,
18 and when any account is allowed or disallowed, he shall note
19 that fact thereon, and when a part of any account is allowed he
20 shall note particularly the items allowed.

21 2nd. To keep a book in which he shall enter the number,
22 date and amount of each order upon the county treasurer, and
23 the name of the person in whose favor the same is drawn, and
24 when such order is canceled, he shall note the date of
25 cancellation opposite such entry.

26 3rd. Before any such order is delivered to the person for
27 whose benefit it is drawn, the county clerk shall present the
28 same to the county treasurer, who shall personally countersign
29 the same.

30 4th. To keep a book, in which shall be entered in
31 alphabetical order, by name of the principal, a minute of all
32 official bonds filed in his office, giving the name of the
33 office, amount and date of bond, names of sureties and date of
34 filing, with such reference to the number or other designation

1 of the bond, that the same may be easily found.

2 5th. To keep proper alphabetical indexes of all records and
3 papers in his office.

4 6th. To give any person requiring the same, and paying the
5 lawful fees therefor, a copy of any record, paper or account in
6 his office.

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

8 In Cook County, notwithstanding any other law to the
9 contrary, on and after the effective date of this amendatory
10 Act of the 93rd General Assembly, (i) all functions, duties,
11 and powers of the clerk that are related to administration of
12 taxes shall be exercised by the county treasurer and (ii) those
13 employees, records, and property of the clerk determined by the
14 county board to be necessary to the exercise of those
15 functions, duties, and powers shall be transferred to the
16 county treasurer.

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

18 (55 ILCS 5/3-10005.7 new)

19 Sec. 3-10005.7. Cook County Office of Tax Administration.
20 In Cook County, within the office of the treasurer, the Office
21 of Tax Administration is created for the purpose of
22 consolidating all functions of county government related to
23 administration of taxes, except those functions exercised by
24 the county recorder.

25 (55 ILCS 5/3-14048) (from Ch. 34, par. 3-14048)

26 Sec. 3-14048. County auditor. In the County of Cook, there
27 is hereby created the office of auditor who shall be appointed
28 by the President of the County Board, in accordance with the
29 terms and provisions of the law in relation to civil service in
30 said county, and whose compensation and official bond shall be
31 fixed by said board; and there shall be formulated, installed
32 and regulated by and under the direction and authority of the
33 County Board, and subject to the provisions of "The Local
34 Records Act", a uniform system of books of account, forms,

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

23 For the purpose aforesaid the said County Board or any one
24 authorized by it in addition to the power and authority vested
25 in them by Sections 3-13001 and 3-13002, as heretofore or
26 hereafter amended, are vested with power and authority to enter
27 the office of any county officer of Cook County at all times
28 and to have free and unrestricted access to all the books,
29 papers, forms, reports, accounts and memoranda used by said
30 officers for the transaction of the business of their
31 respective offices for the purpose of auditing, checking or
32 correcting the reports when reports to the County Board are
33 required from said offices by law, or compiling the records
34 provided herein to be made to the County Board, or auditing the
35 general business of the offices.

36 Said auditor may under the direction of the County Board

1 prescribe new forms, reports, accounts or records to be used by
2 said officers in the transaction of the said business of their
3 several respective offices, or change, alter or amend the same
4 from time to time.

5 The said auditor may with the authority of the President of
6 the County Board employ assistants, the number and compensation
7 of whom shall be fixed by the County Board.

8 On and after the effective date of this amendatory Act of
9 the 93rd General Assembly, notwithstanding any other law to the
10 contrary, (i) all functions, duties, and powers of the auditor
11 that are related to administration of taxes shall be exercised
12 by the county treasurer and (ii) those employees, records, and
13 property of the auditor determined by the county board to be
14 necessary to the exercise of those functions, duties, and
15 powers shall be transferred to the county treasurer.

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