

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

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

(35 ILCS 200/4-20)

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

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

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

For purposes of this Section, "coefficient of dispersion" means the average deviation of all assessments from the median level. For purposes of this Section, the number of inhabitants shall be determined by the latest federal decennial census. When the most recent census shows an increase in inhabitants to over 50,000 or a decrease to 50,000 or fewer, then the

assessment year used to compute the coefficient of dispersion and the most recent year of the 3-year average level of assessments is the year that determines qualification for additional compensation. The Department will promulgate rules and regulations to determine whether an assessor meets these criteria.

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

Real estate transfer declarations used by the Department in annual sales-assessment ratio studies will be used to evaluate applications for additional compensation. The Department will audit other property to determine if the sales-assessment ratio study data is representative of the assessment jurisdiction. If the ratio study is found not representative, appraisals and other information may be utilized. If the ratio study is representative, upon certification by the Department, the assessor shall receive

additional compensation of \$3,000 for that year, to be paid out of funds appropriated to the Department from the Personal Property Tax Replacement Fund.

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

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

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

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

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

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

For State fiscal years beginning on or after July 1, 2023, the Department shall remit to each county the amount required for the stipend under this Section. That money shall be deposited by the county treasurer into a fund dedicated for that purpose. The county payroll clerk shall pay the stipend

to the treasurer within 10 business days after those funds are deposited into the county fund. The stipend shall not be considered part of the treasurer's base compensation and must be remitted to the treasurer in addition to the treasurer's annual salary or compensation. Beginning July 1, 2023, the county shall be responsible for the State and federal income tax reporting and withholding as well as the employer contributions under the Illinois Pension Code on the stipend under this Section.

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

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

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

(a) In all counties of less than 2,000,000 inhabitants, the compensation of Coroners, County Treasurers, County Clerks, Recorders and Auditors shall be determined under this Section. The County Board in those counties shall fix the amount of the necessary clerk hire, stationery, fuel and other expenses of those officers. The compensation of those officers shall be separate from the necessary clerk hire, stationery, fuel and other expenses, and such compensation (except for coroners in those counties with less than 2,000,000 population in which the coroner's compensation is set in accordance with Section 4-6002) shall be fixed within the following limits:

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

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

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

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

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

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

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

(b) Those officers beginning a term of office before December 1, 1990 shall be compensated at the rate of their base salary. "Base salary" is the compensation paid for each of those offices, respectively, before July 1, 1989.

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

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

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

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

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

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

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

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

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

The total amount required for such awards each year shall be appropriated by the General Assembly to the State Board of Elections which shall distribute the awards in annual lump sum payments to the several county clerks, recorders, and chief election clerks. Beginning December 1, 1990, this annual award, and any other award or stipend paid out of State funds to county officers, shall not affect any other compensation provided by law to be paid to county officers.

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

payable from State funds.

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

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

(h) With respect to an auditor who takes office on or after the effective date of this amendatory Act of the 95th General Assembly, the auditor shall receive an annual stipend of \$6,500 per year. The General Assembly shall appropriate the total amount required for the stipend each year from the Personal Property Tax Replacement Fund to the Department of Revenue, and the Department of Revenue shall distribute the awards in an annual lump sum payment to each county auditor. The stipend shall be in addition to, but separate and apart from, the compensation provided in this Section. No county board may reduce or otherwise impair the compensation payable from county funds to the auditor if the reduction or impairment is the result of the auditor receiving an award or stipend pursuant to this subsection.

For State fiscal years beginning on or after July 1, 2023, the Department shall remit to each county the amount required for the stipend under this Section. That money shall be deposited by the county treasurer into a fund dedicated for

that purpose. The county payroll clerk shall pay the stipend to the auditor within 10 business days after those funds are deposited into the county fund. The stipend shall not be considered part of the auditor's base compensation and must be remitted to the auditor in addition to the auditor's annual salary or compensation. Beginning July 1, 2023, the county shall be responsible for the State and federal income tax reporting and withholding as well as the employer contributions under the Illinois Pension Code on the stipend under this Section.

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

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

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

(a) The County Board, in all counties of less than 2,000,000 inhabitants, shall fix the compensation of Coroners within the limitations fixed by this Division, and shall appropriate for their necessary clerk hire, stationery, fuel, supplies, and other expenses. The compensation of the Coroner shall be fixed separately from his necessary clerk hire, stationery, fuel and other expenses, and such compensation shall be fixed within the following limits:

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

To each Coroner in counties containing 5,000 or more inhabitants but less than 14,000 inhabitants, not less than

\$6,000 per annum.

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

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

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

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

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

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

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

(b) Those coroners beginning a term of office on or after

December 1, 1990 shall be compensated as follows:

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

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

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

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

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

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

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

salary or compensation. Beginning July 1, 2023, the county shall be responsible for the State and federal income tax reporting and withholding as well as the employer contributions under the Illinois Pension Code on the stipend received under this subsection.

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

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

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

(a) The County Board, in all counties of less than 2,000,000 inhabitants, shall fix the compensation of sheriffs, with the amount of their necessary clerk hire, stationery, fuel and other expenses. The county shall supply the sheriff with all necessary uniforms, guns and ammunition. The compensation of each such officer shall be fixed separately from his necessary clerk hire, stationery, fuel and other expenses. Beginning immediately, no county with a population under 2,000,000 may reduce the rate of compensation of its sheriff below the rate of compensation that it was actually paying to its sheriff on January 1, 2002 or the effective date of this amendatory Act of the 92nd General Assembly, whichever is greater.

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

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

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

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

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

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

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

The population of each county for the purpose of fixing compensation as herein provided, shall be based upon the last federal census immediately previous to the election of the sheriff in question in such county.

(c) (Blank).

(d) In addition to the salary provided for in subsections (a), (b), and (c), beginning December 1, 1998, subject to appropriation, each sheriff, for his or her additional duties imposed by other statutes or laws, shall receive an annual

stipend to be paid by the Illinois Department of Revenue out of the Personal Property Tax Replacement Fund in the amount of \$6,500.

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

(e) No county board may reduce or otherwise impair the compensation payable from county funds to a sheriff if the reduction or impairment is the result of the sheriff receiving an award or stipend payable from State funds.

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

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

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

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

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

(b) In addition to any salary otherwise provided by law, beginning December 1, 2000, subject to appropriation, the

recorder of deeds of Cook County for his or her additional duties imposed by law shall receive an annual stipend to be paid by the State in an amount equal to the stipend paid to each recorder in other counties under subsection (d) of Section 4-6001 of this Code. The county board may not reduce or otherwise impair the compensation payable from county funds to the recorder of deeds if the reduction or impairment is the result of the recorder of deeds receiving a stipend payable from State funds.

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

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