REPORT OF THE COMMITTEE ON LEGISLATION AND INTERGOVERNMENTAL RELATIONS

April 17, 2012

The Honorable,
The Board of Commissioners of Cook County

ATTENDANCE

Present: Chairman Suffredin, Vice Chairman Fritchey, Commissioners Beavers, Butler, Collins, Garcia, Gorman, Murphy, Schneider, Silvestri, Sims, Steele, Tobolski (13)

Absent: Commissioners Daley, Gainer, Goslin and Reyes (4)

Ladies and Gentlemen:

Your Committee on Legislation and Intergovernmental Relations of the Board of Commissioners of Cook County met pursuant to notice on Tuesday, April 17, 2012 at the hour of 12:00 P.M. in the Board Room, Room 569, County Building, 118 North Clark Street, Chicago, Illinois.

Your Committee has considered the following items and, upon adoption of this report, the recommendations are as follows:

Chairman Suffredin announced that Commissioner Silvestri would be chairing the meeting.

317212 CREATING THE COOK COUNTY OFFICE OF TAX ADMINISTRATION (PROPOSED RESOLUTION). Submitting a Proposed Resolution sponsored by Larry Suffredin, John P. Daley, Bridget Gainer, Gregg Goslin, Timothy O. Schneider and Peter N. Silvestri, County Commissioners.

The following is a synopsis of the Proposed Resolution.

PROPOSED RESOLUTION

CREATING THE COOK COUNTY OFFICE OF TAX ADMINISTRATION

WHEREAS, pursuant to Section 6(a) of Article VII of the 1970 Constitution of the State of Illinois, the County of Cook, Illinois, is a political subdivision and a home rule unit of government duly organized and validly existing under the Constitution and the laws of the State of Illinois; and

WHEREAS, pursuant to Section 10(a) of Article VII of the 1970 Constitution of the State of Illinois, units of local government may contract or otherwise associate among themselves or with other units of local government "to obtain or share services and to exercise, combine, or transfer any power or function, in any manner not prohibited by law or by ordinance;" and

WHEREAS, pursuant to the Illinois Intergovernmental Cooperation Act (5 Ill. Comp. Stat., §§ 220/1 et seq.), "[a]ny one or more public agencies may contract with any one or more other public agencies...to combine, transfer, or exercise any powers, functions, privileges, or authority which any of the public agencies entering into the contract is authorized by law to perform...;" and

WHEREAS, the President of the Cook County Board of Commissioners, the Cook County Assessor, the Cook County Clerk, the Cook County Recorder of Deeds and the Cook County Treasurer share the common goal of ensuring that the property owners of Cook County have a fair, efficient and effective system for the payment and processing of property tax payments, assessments, exemptions and redemptions; and

NOW, THEREFORE, BE IT RESOLVED, the President of the Cook County Board of Commissioners, the Cook County Assessor, the Cook County Clerk, the Cook County Recorder of Deeds and the Cook County Treasurer meet to draft an interoffice agreement to establish an Office of Tax Administration for the purpose of consolidating all functions of county government related to the administration, collection, redemption and exemptions of property taxes, as well as issuing certificates of errors and setting tax rates. This meeting shall be convened by the President of the Cook County Board of Commissioners. The agreement will also determine how a Tax Administrator will be appointed; and

BE IT FURTHER RESOLVED, that the President of the Cook County Board of Commissioners, the Cook County Assessor, the Cook County Clerk, the Cook County Recorder of Deeds and the Cook County Treasurer report to the Cook County Board of Commissioners within 60 days after passage of this resolution on a draft interoffice agreement to transfer functions, powers, duties, records, property and employees to the Office of Tax Administration as set forth below:

- All functions, duties, and powers related to the administration of Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.
- All employees, records and property determined by the County Board to be necessary to the administration of Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.
- All functions, duties, and powers related to the collection of Cook County residents' property taxes shall be transferred to the Office of Tax Administration.
- All employees, records and property determined by the County Board to be necessary to the collection of Cook County residents' property taxes shall be transferred to the Office of Tax Administration.
- All functions, duties, and powers related to the redemption of property taxes sold to tax buyers of Cook County residents' property taxes shall be transferred to the Office of Tax Administration.
- All employees, records and property determined by the County Board to be necessary to the redemption of property taxes sold to tax buyers of Cook County residents' property taxes shall be transferred to the Office of Tax Administration.
- All functions, duties, and powers related to the application of exemptions to Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.

- All employees, records and property determined by the County Board to be necessary to the application of exemptions to the Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.
- All functions, duties, and powers related to the issuing of certificate of errors for Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.
- All employees, records and property determined by the County Board to be necessary to the issuing of certificate of errors for Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.
- All functions, duties, and powers related to the setting of property tax rates shall be transferred to the Office of Tax Administration.
- All employees, records and property determined by the County Board to be necessary to set property tax rates shall be transferred to the Office of Tax Administration.

BE IT FURTHER RESOLVED, that the statutory responsibility for assessments shall be maintained in the Office of the Cook County Assessor; and

BE IT FURTHER RESOLVED, that any statutory responsibility for other functions shall be described in the interoffice agreement and shall be consistent with state law; and

BE IT FURTHER RESOLVED, that the interoffice agreements be executed within six months after this resolution is presented to the Cook County Board of Commissioners.

***Referred to the Legislation and Intergovernmental Relations Committee on March 13, 2012.**

Commissioner Suffredin, seconded by Commissioner Gainer, moved to Accept the Substitute Amendment to Proposed Resolution No. 317212. The motion carried.

SUBSTITUTE AMENDMENT TO PROPOSED RESOLUTION NO. 317212

Sponsored by

THE HONORABLE LARRY SUFFREDIN, JOHN P. DALEY, BRIDGET GAINER, GREGG GOSLIN, TIMOTHY O. SCHNEIDER AND PETER N. SILVESTRI, COOK COUNTY COMMISSIONERS

CREATING THE COOK COUNTY OFFICE OF TAX ADMINISTRATION

WHEREAS, pursuant to Section 6(a) of Article VII of the 1970 Constitution of the State of Illinois, the County of Cook, Illinois, is a political subdivision and a home rule unit of government duly organized and validly existing under the Constitution and the laws of the State of Illinois; and

WHEREAS, pursuant to Section 10(a) of Article VII of the 1970 Constitution of the State of Illinois, units of local government may contract or otherwise associate among themselves or with other units of local government "to obtain or share services and to exercise, combine, or transfer any power or function, in any manner not prohibited by law or by ordinance;" and

WHEREAS, pursuant to the Illinois Intergovernmental Cooperation Act (5 Ill. Comp. Stat., §§ 220/1 et seq.), "[a]ny one or more public agencies may contract with any one or more other public agencies...to combine, transfer, or exercise any powers, functions, privileges, or authority which any of the public agencies entering into the contract is authorized by law to perform...;" and

WHEREAS, the President of the Cook County Board of Commissioners, the Cook County Assessor, the Cook County Clerk, the Cook County Recorder of Deeds and the Cook County Treasurer share the common goal of ensuring that the property owners of Cook County have a fair, efficient and effective system for the payment and processing of property tax payments, assessments, exemptions and redemptions; and

NOW, THEREFORE, BE IT RESOLVED, the President of the Cook County Board of Commissioners, the Cook County Assessor, the Cook County Clerk, the Cook County Recorder of Deeds,—the Cook County Treasurer and the Cook County State's Attorney meet to determine if an interoffice agreement can be established to create an Office of Tax Administration for the purpose of consolidating certain functions of county government related to the administration, collection, redemption and exemptions of property taxes, as well as issuing certificates of errors and setting tax rates. This meeting shall be convened by the President of the Cook County Board of Commissioners. The agreement will also determine how a Tax Administrator could be appointed; and

BE IT FURTHER RESOLVED, that the President of the Cook County Board of Commissioners, the Cook County Assessor, the Cook County Clerk, the Cook County Recorder of Deeds, Cook County Treasurer and the Cook County State's Attorney report to the Cook County Board of Commissioners within 60 days after passage of this resolution on the progress of a draft interoffice agreement to transfer functions, powers, duties, records, property and employees to the Office of Tax Administration as set forth below:

- All functions, duties, and powers related to the administration of Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.
- All employees, records and property determined by the County Board to be necessary to the administration of Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.
- All functions, duties, and powers related to the collection of Cook County residents' property taxes shall be transferred to the Office of Tax Administration.
- All employees, records and property determined by the County Board to be necessary to the collection of Cook County residents' property taxes shall be transferred to the Office of Tax Administration.
- All functions, duties, and powers related to the redemption of property taxes sold to tax buyers of Cook County residents' property taxes shall be transferred to the Office of Tax Administration.
- All employees, records and property determined by the County Board to be necessary to the redemption of property taxes sold to tax buyers of Cook County residents' property taxes shall be transferred to the Office of Tax Administration.
- All functions, duties, and powers related to the application of exemptions to Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.

- All employees, records and property determined by the County Board to be necessary to the application of exemptions to the Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.
- All functions, duties, and powers related to the issuing of certificate of errors for Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.
- All employees, records and property determined by the County Board to be necessary to the issuing of certificate of errors for Cook County residents' property tax bills shall be transferred to the Office of Tax Administration.
- All functions, duties, and powers related to the setting of property tax rates shall be transferred to the Office of Tax Administration.
- All employees, records and property determined by the County Board to be necessary to set property tax rates shall be transferred to the Office of Tax Administration.

BE IT FURTHER RESOLVED, that the statutory responsibility for assessments shall be maintained in the Office of the Cook County Assessor; and

BE IT FURTHER RESOLVED, that any statutory responsibility for other functions shall be described in the interoffice agreement and shall be consistent with state law.

Commissioner Suffredin, seconded by Commissioner Gainer, moved to Approve the Substitute Amendment to Proposed Resolution No. 317212 as amended. The motion carried.

Chairman Silvestri asked the Secretary to the Board to call upon the registered public speaker, in accordance with Cook County Code, Sec. 2-107(dd):

1. George Blakemore – Concerned Citizen

Chairman Suffredin moved to adjourn the meeting, seconded by Commissioner Gainer. The motion carried and the meeting was adjourned.

YOUR COMMITTEE RECOMMENDS THE FOLLOWING ACTION WITH REGARD TO THE MATTER NAMED HEREIN:

Communication Number 317212 Approve as Substituted

Respectfully submitted,
Committee on Legislation and
Intergovernmental Relations

Peter N. Silvestri, Acting Chairman

Attest:

Matthew B. DeLeon, Secretary

*An audio recording of this meeting is available in the Office of the Secretary to the Board, 118 North Clark Street, Room 567, Chicago, IL 60602.