

County Treasurer

PRESENTED BY THE ILLINOIS ASSOCIATION OF COUNTY BOARD MEMBERS AND COMMISSIONERS

Primary Duties

The county treasurer serves as the county's banker, responsible for the safe keeping and prudent investing of public funds. As the lawful custodian of county funds, the treasurer has the responsibility to receive and distribute the revenue and public monies of the county.

The treasurer must keep an account of all monies received by the county and all monies paid out, stating the time, to whom payment is made, and on what account payment has been made. Payments must be specifically authorized by law or by the county board. The treasurer must invest and reinvest any funds that are not used within 30 days. Investments are made in savings accounts, treasury bills, certificate of deposits and other interest bearing bank accounts which allow for the liquidity, safety of principal and maximum return of investment. Each month the treasurer's books of account are subject to the provisions of the Local Records Act and are available for inspection by any person wishing to examine them.



The county treasurer also serves as county collector of taxes. The county collector is responsible for the preparation of tax bills and for the collection and distribution of property taxes. Real estate taxes are due in two yearly installments. The first installment is due around June 1 and the second is due around September 1 of each year. Upon receipt of the tax monies the county collector proceeds to disburse these funds to the various taxing districts. Along with the collection of real estate taxes, the county treasurer also collects Mobile Home Local Service Tax and receives and records inheritance tax. Inheritance tax collections must be reported and paid to the State Treasurer.

The county collector holds a tax sale at the end of every tax year to sell the tax on parcels that remain unpaid. The county collector gives notice of the intended application for judgment of sale of delinquent lands and lots by publication of a notice in the local newspaper. Properties for which the taxes haven't been paid for two or more years are subject to a scavenger sale. The purpose of the scavenger sale is to return delinquent and frequently deteriorating property to productive use as quickly as possible. For this reason the amount required to be paid by the tax purchaser is less than the accumulated tax delinquencies.

Other Responsibilities

County treasurers assist senior citizens in filing for Real Estate Tax Deferral. The Senior Citizens Real Estate Tax Deferral Program is a tax relief program that allows qualified senior citizens to defer all part of payments for property taxes. The treasurer's office is also responsible for vehicle registrations and issues titles, liens, license plates and renewal stickers for autos, trucks, tractors, motorcycles and trailers.

Training

The Office of County Treasurer is open to lay persons. Within 60 days of assuming office, a treasurer must apply to the state's comptroller for admission to the comptroller's county treasurer training program. The program must be completed within one year after applying for admission and each treasurer must complete the program at least once during their term of office.

Term

County treasurer is an elected office serving a four-year term.