

**09-O-02  
ORDINANCE**

**Sponsored by**

**THE HONORABLE TODD H. STROGER**

**PRESIDENT OF THE COOK COUNTY BOARD OF COMMISSIONERS**

**ADMINISTRATIVE ENFORCEMENT OF THE DEPARTMENTS OF REVENUE AND  
ENVIRONMENTAL CONTROL'S ORDINANCES**

**BE IT ORDAINED**, by the Cook County Board of Commissioners that Chapter 2 Administration, Sections 2-434 through 2-436 of the Cook County Code are hereby amended as follows:

*Subdivision III. Department of Revenue*

**Sec. 2-434. Power and duties of Director of Revenue.**

The Department of Revenue shall have the following powers and duties:

(1) To administer and enforce all of the responsibilities, powers and duties delegated to it in every County tax or fee ordinance. However, when those tax revenues are collected by the State for and in behalf of the County, and remitted to the County, the Department shall act solely in an advisory capacity with respect to those collections.

(2) To collect cable television franchise fees and tax revenue, other than property taxes, formerly collected by other officers, and to succeed to all responsibilities, powers and duties relating to cable television franchise fees and tax collections previously delegated to the County Collector, Bureau of Finance and Bureau of Administration.

(3) To establish, maintain and preserve statistical records of revenue, taxes and license and permit fees collected under each revenue, tax, license or permit measure and to report to the County Board President from time to time or as often as the President considers it necessary, upon those statistics.

(4) To provide appropriate duties and responsibilities for officers and employees of the Department.

(5) To investigate, analyze and propose new revenue programs for the County toward the end that the financial burdens of revenue, tax, license and permit fees may be equitably distributed among the citizens of the County.

(6) To take such steps, actions, and to request prosecutions by the State's Attorney's office for the purpose of enforcing ordinances relating to fees and taxes administered by the Department of Revenue.

(7) To require the production for examination of books, papers, records, and documents pertinent to any tax liability, as well as to institute investigations, inquiries or hearings and to take testimony and proof under oath at such hearings.

(8) To make and enforce reasonable rules and regulations as necessary to effectively administer any of the powers herein granted or which are granted by other ordinances adopted by the County Board, and to publish those rules and regulations and make them available to members of the public who desire them.

(9) To receive all protests and challenges to the determination of tax liability of any taxpayer and to issue tentative determination of those claims.

(10) To refer any protests and challenges, to the determination of tax liability of any taxpayer, to the Cook County Department of Administrative Hearings for an administrative law officer or administrative law judge to hear and issue final determination regarding the claims, following all rules and procedures set forth in Chapter 2, Article IX of the County Code.

(11) To correct errors of tax designation on Department records and to notify the County Treasurer so that necessary adjustment and corresponding changes may be made.

(12) To assess a fee on payments made by credit card. The fee shall be the actual amount charged to the County by the credit card company for those transactions. The Director of Revenue shall post a notice setting forth the amount of the fee at all places where credit card payments are accepted.

(13) To request wire or electronic transfer of funds due to the County from the State Treasury, as provided in 15 ILCS 505/11 (countersigning of warrants by State Treasurer; service charge for electronic transfers).

**Sec. 2-435. Payments, permits and licenses.**

The Department of Revenue shall investigate and determine whether all persons required by County ordinance to pay a fee or tax administered by the Department have complied with those provisions and in cases of evasions of payment, the department shall serve notices of delinquency and upon advice, counsel and representation of the State's Attorney, shall request proceedings to be instituted, by the Department of Administrative Hearings or another court of competent jurisdiction, to enforce those provisions and collections.

**Sec. 2-436. State's Attorney status reports.**

The State's Attorney and the Department of Administrative Hearings shall annually provide to the Department of Revenue and the County Auditor a report on pending Department cases referred to the State's Attorney or the Department of Administrative Hearings by the Department and not yet resolved.

**BE IT FURTHER ORDAINED**, by the Cook County Board of Commissioners that Chapter 30 Environment, Sections 30-121 and 30-212 of the Cook County Code are hereby amended as follows:

**Sec. 30-121. County Environmental Control Board of Appeals.**

(a) *Appointment.* The County Environmental Control Board of Appeals, consisting of five members, is hereby established. The members shall be appointed for terms of two years, by the President with the advice and consent of the Board of Commissioners. One of the members of the County Environmental Control Board of Appeals shall be designated as "Chairman" by the President. The Secretary of the County Environmental Control Board of Appeals shall be appointed by its Chairman. Of the initially appointed members, two shall serve for one year, two members shall serve for two years, and one member for three years.

(b) *Qualifications.* The members of the County Environmental Control Board of Appeals shall be chosen from among the following professions and occupations: law, medicine, engineering, teaching, science, business and labor, or someone in the general public who has manifested and demonstrated interest in environmental control. Each member shall have had no less than five years of experience in such member's particular profession or occupation and where licenses or permits are required in order to pursue the profession or occupation, shall be the possessor of a current State or County license or permit, or both where required.

(c) *Meetings and hearings.* Meetings and hearings of the County Environmental Control Board of Appeals shall be held at the call of the Chairman and at such other times as the County Environmental Control Board of Appeals may determine. The County Environmental Control Board of Appeals shall have the power to adopt and enforce such rules and regulations as it may deem necessary to carry into effect the appeal power herein provided and in connection therewith may request technical assistance and advice from any County Department. All meetings and hearings conducted by the County Environmental Control Board of Appeals shall be open to the public. The County Environmental Control Board of Appeals may hear an appeal en banc, or may designate an individual member or members to conduct hearings. The Board of Appeals or Director may also refer appeals to the Cook County Department of Administrative Hearings to be heard by an administrative law officer or administrative law judge following all rules and procedures set forth in Chapter 2, Article IX of the Cook County Code.

(d) *Witnesses and evidence.* At the hearing, any party or persons may appear in person, or by agent or attorney, and may present evidence, both written and oral, pertinent to the questions and issues involved, and, in the discretion of the Chairman, may be permitted to examine and cross-examine witnesses. The County Environmental Control Board of Appeals may issue subpoenas in connection with the hearings, requiring the attendance of witnesses and production of evidence reasonably related to the hearing, and shall have the power to cause to be instituted in court appropriate legal proceedings to compel compliance with the subpoenas.

(e) *Record of proceedings.* The petitioner at the petitioner's expense shall have a stenographer present to take testimony and preserve a record of all proceedings involved with the hearings. The notice of appeal, the notice of hearing, all other documents in the nature of affidavits, pleadings and written motions filed in the proceedings, the transcript of testimony, and the findings of fact and decisions shall constitute a record of proceedings. The petitioner shall furnish the Board of Appeals a transcript of such record. The County Environmental Control Board of Appeals shall not be required to certify any record, file any answer, or otherwise appear at any proceedings for judicial review unless the party filing the appeal shall deposit the sum of the current standard costs per page of original transcript as prevails among court reporting services in the County. Upon judicial review, the Secretary of the County Environmental Control Board of Appeals shall be empowered to certify the record.

(f) *Decisions and determinations.* The County Environmental Control Board of Appeals shall keep minutes of its proceedings. No member shall be entitled to vote upon an issue unless the member has read the transcript of the hearing and has examined all exhibits received in relation thereto and shall have executed an affidavit to the effect that the member has read the transcript and examined the exhibits, which affidavit shall be made a part of the record. A quorum shall consist of three members and a majority of the number present and voting shall determine all issues before the County Environmental Control Board of Appeals. The minutes of all hearings before the County Environmental Control Board of Appeals shall show the vote of each member upon each determination, and, if they are absent or otherwise fail to vote the minutes shall reflect such fact. Every rule and regulation, amendment thereunder, or appeal thereof; every order, requirement, decision or determination of the County Environmental Control Board of Appeals; and all records required by law to be kept by the County Environmental Control Board of Appeals shall be filed forthwith in the offices of the County Environmental Control Board of Appeals and shall become a public record.

(g) *Time for decision.* Beginning with the date of filing of a notice of appeal with the County Environmental Control Board of Appeals, the Board shall set a date for the hearing within ten days thereafter, which hearing shall be held within the following 21 days. The County Environmental Control Board of Appeals shall give written notice of the hearing by certified mail to the interested parties. The County Environmental Control Board of Appeals may in its discretion, grant continuances. The County Environmental Control Board of Appeals shall make recommendations for final determination, only an administrative law officer or an administrative law judge, appointed by the Department of Administrative Hearings shall make final determinations.

**Sec. 30-212. Citation, hearing, and sealing.**

(a) After any person has been previously notified of three or more violations of this chapter within any consecutive 12-month period in respect to the emission of smoke, particulate, or other matter by the same piece of equipment in excess of the emission limitations herein provided or in respect to violations of other requirements provided in this chapter, such person shall be notified in writing to show cause before the Director on a day certain, not less than 20 days from date of service of such notice, why the equipment or process causing such violations should not be sealed. The Director may refer the violation notice to the Cook County Department of Administrative Hearings for a hearing to be conducted by an administrative law officer or an administrative law judge following all rules and procedures set forth in Chapter 2, Article IX of the Cook County Code. This last notice herein provided for may be given by mail, directed to the last known address of the person to be notified, or if such person or the whereabouts of such person is unknown, then by posting a notice on or near the premises at which the violations shall have occurred. Upon the date specified in the notice such person may appear at such hearing in person or by representative, with or without counsel. If such person fails to appear at such hearing or if upon such hearing the administrative law officer or administrative law judge shall find and determine that the violations are due to defective equipment or equipment which is incapable of being operated within the maximum emission limitations established by or under this chapter, or that corrective measures previously ordered by the Director have not been employed to eliminate the causes producing the violations, the administrative law officer or administrative law judge may enter an order revoking any certificate or permit outstanding for such equipment or process and directing that the same be sealed by an inspector or other authorized agent of the Director. In making the finding and determination hereinabove referred to, the administrative law officer or administrative law judge shall, in the case of smoke density or opacity measurements, take into consideration whether the equipment is capable of being operated within the particulate matter limitations provided in Division 3 of this article.

(b) Upon notice and hearing, if notice and hearing has not previously been provided, the Director may order that the use of any fuel-burning, combustion, or process equipment or device shall be discontinued and may seal such equipment or process:

- (1) When a certificate of operation is refused in the case of any original, annual, or subsequent inspection, because the person required to procure such certificate has not complied with the provisions of this chapter;
- (2) In the case of movable equipment, or portable boilers, or vehicles, when immediate correction of a condition causing a violation of this chapter is not made by the operator of such equipment, portable boiler, or vehicle when ordered to do so by the Director or authorized representative.

**BE IT FURTHER ORDAINED**, by the Cook County Board of Commissioners that Chapter 34 Finance, Sections 34-61, 34-95, 34-130 and 34-368 of the Cook County Code are hereby amended as follows:

### **ARTICLE III. UNIFORM PENALTIES, INTEREST AND PROCEDURES**

#### **Sec. 34-61. Definitions.**

The following words, terms and phrases, when used in this division shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Department* or *Department of Revenue* means the Cook County Department of Revenue.

*Director* or *Director of Revenue* means the Director of Revenue of the County.

*Franchise fee* means any cable television franchise fee payable to the County pursuant to chapter 90, article II of this Code.

*Hearing officer* means an administrative law officer or administrative law judge appointed by the Director of the Department of Administrative Hearings, to conduct hearings and to make final determination regarding taxpayer or tax collector petitions and protests as to any issue arising under the provisions of this article or under any other ordinance that imposes a fee or tax administered by the Department.

*Tax* means any sum, other than interest, penalties or fines, payable pursuant to a tax ordinance administered by the Department.

*Tax collector* means any person required to collect and remit any tax payable to the Department.

*Tax ordinance* means any ordinance passed by the County Board that imposes a fee or tax administered by the Department.

*Tax remittance* means all tax monies collected from taxpayers by a tax collector which are required to be paid to the Department.

*Taxpayer* means any person required to pay any tax and upon whom the legal incidence of the tax is placed.

#### **Sec. 34-95. Hearing procedures.**

(a) When a taxpayer or tax collector files a timely written protest and petition for hearing, the Director shall refer the case to the Department of Administrative Hearings who shall conduct the hearing. The hearing officer is authorized to conduct hearings concerning any matter covered by this article or any tax ordinance administered by the Department and may determine the factual and legal matters raised by the parties to the hearing. However, the hearing officer shall not hear or decide any claim that any ordinance is unconstitutional on its face or that the County Board did not have authority to enact the ordinance.

(b) The hearing officer may:

- (1) Examine any books, papers, records or memoranda bearing upon the business or activities of the taxpayer or tax collector;
- (2) Request the Circuit Court to issue subpoenas requiring the attendance of any person having personal knowledge of any contested issue;
- (3) Request the Circuit Court to issue subpoenas duces tecum for the production of books, records, papers, or memoranda;
- (4) Administer oaths;
- (5) Take testimony;
- (6) Make rulings as to the admissibility of evidence; and
- (7) Take any other action as may be required for the expeditious conduct of the hearing.

(c) The hearing officer is not bound by the technical rules of evidence. No informality in any proceeding or in the manner of taking testimony or receiving evidence shall invalidate any order, decision, ruling or recommendation of the hearing officer or decision or final assessment of the Director.

(d) The Department's books, papers, records and memoranda or parts thereof may be proved in any hearing or legal proceeding by the original documents or by reproduced copy under the certificate of the Director. Without further proof, the original documents or reproduced copy shall be admissible into evidence before the Department.

(e) If the Circuit Court issues a subpoena or a subpoena duces tecum, the following rules shall apply:

- (1) Service shall be made as provided by the Code of Civil Procedure, (735 ILCS 5/1-101 et seq.);
- (2) Fees of witnesses for attendance and travel shall be the same as the fees of witnesses before the Circuit Court of Cook County and shall be paid after the witness is excused from further attendance;
- (3) When a subpoena or subpoena duces tecum is issued at the instance of either party, the hearing officer may require that party to bear the cost of service and witness fees. The hearing officer may require a deposit to cover the cost of service and witness fees.

(f) Any party to a hearing may apply to any judge of the Circuit Court of this State for enforcement of any subpoena or subpoena duces tecum issued by a hearing officer holding a hearing authorized by this article.

(g) The following provisions shall apply to hearings:

- (1) At any hearing held under this article, the tax determination and assessment shall be prima facie correct and the protesting party shall have the burden of proving with books, records and other documentary evidence that is incorrect.
- (2) At the conclusion of a hearing, the hearing officer shall issue a final assessment.

(3) The protesting party shall be given written notice of the hearing officer's decision and final assessment. This notice shall contain the Director's statement of the cost of certifying the record to the Circuit Court of Cook County, computed at the rate of \$0.20 per page. The party seeking judicial review of the hearing officer's decision and final assessment shall bear the cost of certification. If the protesting party prevails on appeal, the Department shall reimburse that party for cost of certification.

(4) Items constituting the record may include notices and demands; the initial and any amended tax determinations and assessments; the written protest and petition for hearing; all relevant pleadings, briefs and memoranda of law; evidence admitted at the hearing; the transcribed testimony given at the hearing; and the decision and final assessment of the hearing officer.

(h) Nothing in this Ordinance shall limit the powers and duties of the hearing officers, as authorized by Chapter 2, Article IX of the Cook County Code.

#### **ARTICLE IV. PROCUREMENT AND CONTRACTS**

##### **Sec. 34-130. Penalties for failure to pay Cook County taxes and fees.**

(a) Every County contract shall contain a provision that entitles the County to set off a portion of the contract price equal to the amount of the fines and penalties including interest for each tax or fee delinquency and any debt owed by the contracting party to the County.

(b) The effect of any person or entity making a false statement under oath as to the existence of any delinquency in taxes or fees shall be to increase the set off provided for in Subsection (a) above by 50 percent, as a penalty for such false statement. In addition to such set off and penalty, making a false statement under oath regarding delinquency shall be a misdemeanor, punishable by a fine of \$500.00.

(c) If during the existence of any contract for goods or services between the County and any person or business entity, such person or entity shall become delinquent for nonpayment of taxes or fees administered by the County, the County shall be entitled to set off a portion of the contract price equal to the amount of the tax and fee delinquency, and impose a 50 percent penalty on the amount of the delinquent tax or fee.

(d) No set off, penalty or fine will be imposed on any person or entity except after a hearing. Such person or entity shall be given five days written notice of the hearing affording an opportunity to appear and defend. The hearing shall be held before a representative of the County appointed by the County Board, or an administrative law officer or administrative law judge appointed by the Director of Administrative Hearings, who shall report findings to the County Board. The County Board shall have the right to authorize the examination of the books and records of any person or entity upon whom notice of a hearing has been served, such examination to be made by the responsible County agency directed by the County Board or Purchasing Agent.

(e) If the County Board shall determine after such hearing that a set off, penalty or fine should be imposed, within 15 days the Board shall state the reason or reasons for such determination in a written order and shall serve a copy of such order upon the person or business entity.

(f) Whenever it shall appear from the books and records kept by the responsible County agency that any person or entity holding any contract with the County has failed to pay any taxes or fees, the responsible County agency shall report the fact to the County Board, and the Board may impose a set off, penalty or fine.

(g) This section applies to all contracts for goods or services, including personal services; contracts which are awarded on the basis of the bidding process described in this article; contracts which are not bid; contracts which are awarded on the basis of Division 6 of this article; contracts which originate under the authority of the County Purchasing Agent, and contracts which originate from any other office or division of the County.

(h) For the purposes of this section, "taxes or fees administered by the County " shall mean any and all taxes or fees which are imposed or collected by or on behalf of the County, its officials, agencies, boards, commissions or departments, including but not limited to taxes levied on real estate, excise taxes levied by or on behalf of the County, fees and charges imposed by ordinance or by law which are payable to an officer, agency, board, commission or department of the County for any filing, recordation, permit, license, inspection, service including medical services or for any other purpose. Taxes and fees shall be construed to include any and all interest and penalties authorized or imposed by law or by ordinance for late payment or for nonpayment of taxes or fees.

(i) Taxes or fees shall be considered delinquent if a claim, notice or demand for payment has been made for such taxes or fees by or on behalf of the County, its officers, agencies, boards, commissions or departments without timely payment, except in those cases where authorized procedures for protesting or contesting such taxes or fees have been timely and properly initiated and where such protest or contest remains pending.

## **ARTICLE V. CHILD SUPPORT PAYMENTS**

### **Sec. 34-368. Child Support Enforcement Coordinator.**

This article, and all rules and regulations promulgated thereto, shall be administered, supervised and monitored by a Child Support Enforcement Coordinator, who shall be appointed by the President of the County Board. The Child Support Enforcement Coordinator's duties shall include (but not be limited to) the following areas:

- (1) To determine whether an applicant has any delinquent child support obligations by checking the records of the Clerk of the Circuit Court or the records of the appropriate child support enforcement agent of the State of Illinois IV-D Child Support Enforcement Program;
- (2) To promulgate reasonable rules and regulations that provide for the enforcement and administration of this article;
- (3) To refer matters to the Cook County Department of Administrative Hearings to conduct the administrative hearings provided for by the rules and regulations and by Chapter 2, Article IX of the Cook County Code;
- (4) To provide information on the applicant to other appropriate County and State governmental entities, to the extent allowed by law, to assist those offices in the enforcement of child support obligations;

- (5) To provide names and business addresses of applicants to persons seeking to enforce child support orders and their legal representatives, to the extent allowed by law, on the condition that such information be used solely for the purpose of assisting in child support enforcement; and further provided that all information regarding persons seeking to enforce child support orders be kept confidential; and
- (6) To work with bar associations, the court system and other interested groups to facilitate compliance with child support enforcement and the requirements of this article.

**BE IT FURTHER ORDAINED**, by the Cook County Board of Commissioners that Chapter 54 Licenses, Permits and Miscellaneous Business Regulations, Section 54-157 of the Cook County Code is hereby amended as follows:

**Sec. 54-157. Appeal of revocation or denial.**

(a) Any person wishing to appeal the denial or revocation of any deadly weapons dealer license, the denial of a request for an exception to Section 54-156 or the denial of a request for the transfer of a firearm, must, within 28 days of the date on which the person receives notice by certified mail of the denial or revocation, serve the Director of the Department of Revenue with written notification of the person's request for appeal by certified mail, return receipt requested, with a brief statement of the grounds for the appeal. After receiving the request, the Director shall refer the request to the Cook County Department of Administrative Hearings for an administrative law officer or administrative law judge to be appointed to conduct the hearing. The hearing shall be held within 30 days of receipt of the request unless continued at the request of, or as a result of delays occasioned by, the appellant. The hearing officer, or administrative law officer or administrative law judge, is authorized to conduct hearings concerning any matter covered by this article and may determine factual and legal matters raised by the parties to the hearing. However, the hearing officer, or administrative law officer or administrative law judge, shall not hear or decide any claim that this article is unconstitutional on its face or that the County Board did not have the authority to enact the ordinance from which this article is derived.

- (b) The hearing officer, or administrative law officer or administrative law judge, may:
  - (1) Examine any books, papers, records, memoranda or other evidence bearing upon the business, activities or criminal or mental health background of the appellant;
  - (2) Request the Circuit Court to issue subpoenas requiring the attendance of any person having personal knowledge of any contested issue;
  - (3) Request the Circuit Court to issue subpoenas duces tecum for the production of books, records, papers, memoranda or other documents or evidence;
  - (4) Administer oaths;
  - (5) Take testimony;
  - (6) Make rulings as to the admissibility of evidence; and
  - (7) Take any other action as may be required for the expeditious conduct of the hearing.

- (8) Nothing in this Ordinance shall limit the powers and duties of the hearing officers, or administrative law officer or administrative law judge, as authorized by Chapter 2, Article IX of the Cook County Code.

(c) The hearing officer, or administrative law officer or administrative law judge, is not bound by the technical rules of evidence. No informality in any proceeding or in the manner of taking testimony or receiving evidence shall invalidate any order, decision, ruling or recommendation of the hearing officer, or administrative law officer or administrative law judge, or final decision of the hearing officers, or administrative law officer or administrative law judge.

(d) The Department's books, papers, records and memoranda or parts thereof may be proved in any hearing or legal proceeding by the original documents or by reproduced copy under the certificate of the Director. Without further proof, the original documents or reproduced copy shall be admissible into evidence before the Department.

- (e) If the Circuit Court issues a subpoena duces tecum, the following rules shall apply:

- (1) Service shall be made as provided by the Civil Practice Law, (735 ILCS 5/2-201 et seq.);
- (2) Fees of witnesses for attendance and travel shall be the same as the fees of witnesses before the Circuit Court of Cook County and shall be paid after the witness is excused from further attendance;
- (3) When a subpoena or subpoena duces tecum is issued at the instance of either party, the hearing officer, or administrative law officer or administrative law judge, may require that party to bear the cost of services and witness fees. The hearing officer, or administrative law officer or administrative law judge, may require a deposit to cover the cost of service and witness fees.

(f) Any party to a hearing may apply to any judge of the Circuit Court of this State for enforcement of any subpoena or subpoena duces tecum issued by a hearing officer, or administrative law officer or administrative law judge, holding a hearing authorized by this article.

(g) At any hearing held under this article, the Director's initial decision to deny or revoke a license or exception to any provision of this article shall be prima facie correct and the person contesting the decision shall have the burden of proving with books, records, documents and other evidence that it is incorrect.

(h) At the conclusion of the hearing, the hearing officers, or administrative law officer or administrative law judge, shall make a final determination. The Director shall give written notification to the licensee of the hearing officers, or administrative law officer or administrative law judge's decision and a brief recitation of the reasons for such decision.

(i) A person seeking judicial review of the hearing officers, or administrative law officer or administrative law judge's final decision shall do so in the Circuit Court of Cook County and shall bear the cost of certification. If the protesting party prevails on appeal, the Department shall reimburse that party for the cost of certification.

(j) Items constituting the record may include notices and demands; the initial decision; the written protest and petition for hearing; all relevant pleadings, briefs and memoranda of law; evidence admitted at the hearing; the transcribed testimony given at the hearing; the final decision of the hearing officer, or administrative law officer or administrative law judge.

(k) If the appellant fails to appear at the hearing, the Department of Revenue may enter a default order in favor of the County requiring payment to the County of an administrative penalty which amount shall be not less than \$100.00 and not more than \$500.00 to cover fees and costs incurred by the County in connection with the administrative proceedings. If the hearing officer, or administrative law officer or administrative law judge, finds that the license exception or firearm transfer was improperly denied or revoked, the Department of Revenue shall immediately issue a license, grant the exception or approve the transfer.

**BE IT FURTHER ORDAINED**, by the Cook County Board of Commissioners that Chapter 74 Taxation, Sections 74-278 and 74-279 of the Cook County Code are hereby amended as follows:

**Sec. 74-278. Interest and penalties.**

(a) In case any person engaged in the business of selling tangible personal property at retail subject to or required to collect the tax imposed by this article fails to file a return, the Department shall determine the amount of tax due from such person according to the Department's best judgment and information, which amount so fixed by the Department shall be prima facie correct and shall be prima facie evidence of the correctness of the amount of tax due, as shown in such determination. Proof of such determination by the Department may be made at any hearing before an administrative law officer or administrative law judge appointed by the Director of Administrative Hearings, or in any legal proceeding, by a reproduced copy of the Department's record relating thereto, in the name of the Department under certificate of the Director. Such reproduced copy shall, without further proof, be admitted into evidence before the Department or in any legal proceeding and shall be prima facie proof of the correctness of the amount of tax due as shown therein.

(b) In case of failure to pay the tax or any portion thereof or any penalty or interest when due, the Department may request that suit be brought against the tax collector or return filer, or the purchaser or user to recover the amount of such tax or portion thereof, or penalty or interest, or if the tax collector or purchaser or user has died or has become incompetent, may file a claim therefore against such person's estate. The collection of tax, penalty or interest by any means provided for in this article shall not be a bar to collection by any other means.

(c) Any tax amount which is not paid or remitted when due, shall bear interest at the rate provided in Chapter 34, Article III of this Code.

**Sec. 74-279. Duty of department to collect.**

It shall be the duty of the Department to collect and receive the tax imposed by this article. The Department shall keep an accurate and separate account of all such tax payments received by it showing the name and address of the person remitting the tax and the date of each payment. The Director is hereby empowered to adopt, promulgate and enforce, rules and regulations not inconsistent with this article, relating to the administration and enforcement of the provisions of this article, including provisions for examination, reexamination, correction and amendment of all returns filed or required to be filed pursuant to this article or request the Department of Administrative Hearing to conduct hearings, to aid in establishing liability for payment of taxes due under this article. The Director or any person designated by the Director, including but not limited to the County Auditor, is hereby authorized to examine the books, papers and records of any tax collector during regular business hours, in order to verify the accuracy of any return made, or if no return was made, to ascertain the tax imposed by this article.

**Effective Date:** This Ordinance shall take effect immediately upon adoption.

Approved and adopted this 3rd day of December 2008.

TODD H. STROGER, President  
Cook County Board of Commissioners

Attest: DAVID ORR, County Clerk