

1 AN ACT concerning revenue.

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

4 Section 5. The Mobile Home Local Services Tax Act is  
5 amended by adding Section 9.3 as follows:

6 (35 ILCS 515/9.3 new)

7 Sec. 9.3. Ordinances for delay of penalties and sale  
8 following disaster.

9 (a) Beginning in tax year 2011, the county board of a  
10 county that has been designated in whole or in part as a  
11 disaster area by the President of the United States or the  
12 Governor of the State may adopt an ordinance or resolution  
13 providing that penalties to be assessed under Section 9 against  
14 a Taxpayer either in the calendar year of the disaster or the  
15 preceding year shall not accrue until a court enters the order  
16 for sale of the property, provided that the Taxpayer's mobile  
17 home was substantially damaged or adversely affected by the  
18 disaster and located in one or more townships (or congressional  
19 townships if the assessor's books are organized by  
20 congressional townships) deemed by the Board to have been  
21 affected by the disaster. The ordinance or resolution shall  
22 provide that a person may pay delinquent taxes on an affected  
23 mobile home without penalty being assessed until the last

1 working day before the court enters the order for sale of the  
2 property. If adopted, the ordinance or resolution must  
3 establish a procedure for affected property owners to make  
4 application to a designated county official who shall (i)  
5 determine, according to the guidelines in the ordinance or  
6 resolution, whether the property is substantially damaged or  
7 adversely affected and (ii) approve damaged or adversely  
8 affected property for the delay in accrual of penalty specified  
9 in the ordinance or resolution. The designated county official  
10 shall notify the county collector of the mobile home number and  
11 the name of the owner of property approved for relief.

12 (b) The county board of any county that has been designated  
13 in whole or in part as a disaster area by the President of the  
14 United States or the Governor of the State of Illinois may  
15 adopt an ordinance or resolution providing that, for any mobile  
16 home that is situated within the designated disaster area and  
17 is determined, in the manner provided in the ordinance or  
18 resolution, to be substantially damaged or adversely affected  
19 by the disaster: (i) the date upon which the privilege taxes  
20 are to become or became delinquent under Section 6 may be  
21 postponed until the postponed delinquency date established by  
22 the ordinance or resolution, (ii) the payment of the penalty  
23 provided under Section 9 may be delayed until the postponed  
24 delinquency date established by the ordinance or resolution,  
25 (iii) the county collector may be ordered not to give notice of  
26 application for judgment of sale under the Mobile Home Local

1 Services Tax Enforcement Act and not to apply for judgment and  
2 order of sale under that Act until after the postponed  
3 delinquency date for the payment of tax on mobile homes  
4 established in the ordinance or resolution, and (iv) the county  
5 collector may be directed to refund any payment of tax that is  
6 due in the year the disaster is declared and that has been paid  
7 by the holder of a certificate of purchase for a prior year on  
8 that property. The ordinance or resolution shall establish a  
9 procedure for owners of mobile homes situated in the designated  
10 disaster area to make application to a designated county  
11 official, who shall (i) determine, according to the guidelines  
12 established by the ordinance or resolution, if the property is  
13 substantially damaged or adversely affected and (ii) approve  
14 the property for relief as specified in the ordinance or  
15 resolution adopted under this subsection (b). The designated  
16 county official shall notify the county collector of the parcel  
17 number and name of the property owner of property approved for  
18 relief.

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