



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB3552

Introduced 2/10/2010, by Sen. Gary Forby

SYNOPSIS AS INTRODUCED:

35 ILCS 515/9.3 new

Amends the Mobile Home Local Services Tax Act. Authorizes the county board of a county designated in whole or in part as a disaster area by the President of the United States or the Governor of the State to adopt an ordinance or resolution providing that, for any mobile home that is situated within the designated disaster area and determined to be substantially damaged or adversely affected by the disaster, the accrual and payment of certain penalties and the entry of a judgment or order of sale may be postponed as may the date upon which privilege taxes become delinquent. Also provides that the resolution or ordinance may direct the county collector to refund tax payments under certain circumstances. Requires the ordinance or resolution to establish a procedure for affected property owners to make application to a designated county official to determine whether a property is substantially damaged or adversely affected. Effective immediately.

LRB096 18140 HLH 33515 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

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.