

AN ACT concerning revenue.

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

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

(35 ILCS 515/9.3 new)

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

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

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

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

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

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