

1 AN ACT concerning taxes.

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

4 Division 1. General provisions

5 Section 1. Short title. This Act may be cited as the  
6 Mobile Home Local Services Tax Enforcement Act.

7 Section 5. Definitions. As used in this Act:

8 "Mobile home" means that term as defined in the Mobile  
9 Home Local Services Tax Act.

10 Section 10. Application. This Act applies to  
11 delinquencies in payment of the tax imposed by the Mobile  
12 Home Local Services Tax Act.

13 Division 2. Enforcement actions

14 Section 15. Lien; payments by representative or agent.  
15 When a mobile home is taxed to any person as agent for  
16 another, or in a representative capacity, the agent or  
17 representative shall have a lien on the mobile home, or any  
18 mobile home of his or her principal in the agent's  
19 possession, until he or she is indemnified against the  
20 payment thereof, or, if he or she has paid the tax, until he  
21 or she is reimbursed for the payment.

22 Section 20. Lien for taxes. The taxes upon a mobile  
23 home, together with all penalties, interests, and costs that  
24 may accrue thereon, shall be a prior and first lien on the  
25 mobile home, superior to all other liens and encumbrances,  
26 from and including the first day of January in the year in

1 which the taxes are imposed until the taxes are paid or until  
2 the mobile home is sold under this Act.

3 (a) Foreclosure; mobile home forfeited for 2 or more  
4 years. A lien may be foreclosed, in the circuit court in the  
5 name of the People of the State of Illinois, whenever the  
6 taxes for 2 or more years on the same mobile home have been  
7 forfeited to the State. The mobile home may be sold under  
8 the order of the court by the person having authority to  
9 receive County taxes, with notice to interested parties and  
10 right of redemption from the sale, (except that the interest  
11 or any other amount to be paid upon redemption in addition to  
12 the amount for which the mobile home was sold shall be as  
13 provided herein), as provided in Sections 290 through 310 and  
14 325.

15 In any action to foreclose the lien for delinquent taxes  
16 brought by the People of the State of Illinois when the taxes  
17 for 2 or more years on the same mobile home have been  
18 forfeited to the State, service of process shall be made in  
19 the manner now prescribed by law. All owners, parties  
20 interested, and occupants of any mobile home against which  
21 tax liens are sought to be foreclosed shall be named as  
22 parties defendant, and shall be served in the manner and form  
23 as provided by law for the service of defendants in  
24 foreclosures of lien or encumbrances upon real estate. In  
25 case there are other parties with ownership interests in the  
26 mobile home, they shall be named in the notice under the  
27 designation "unknown owners".

28 (b) Redemption interest. The interest to be paid upon  
29 redemption from all tax foreclosure sales held under this  
30 Section shall be:

31 (1) If redeemed within 2 months from the date of  
32 the sale, 3% per month upon the amount for which the  
33 mobile home was sold for each of the first 2 months, or  
34 fraction thereof;

- 1           (2) If redeemed between 2 and 6 months from the
- 2           date of the sale, 12% of the amount of sale;
- 3           (3) If redeemed between 6 and 12 months from the
- 4           date of the sale, 24% of the amount of sale;
- 5           (4) If redeemed between 12 and 18 months from the
- 6           date of the sale, 36% of the amount of sale;
- 7           (5) If redeemed between 18 and 24 months from the
- 8           date of the sale, 48% of the amount of sale;
- 9           (6) If redeemed after 24 months from the date of
- 10          sale, the 48% for the 24 months plus interest at 6% per
- 11          year thereafter.

12          (c) Enforcement of lien from rents and profits. A lien  
13          under this Section may be enforced at any time after 6 months  
14          from the day the tax becomes delinquent out of the rents and  
15          profits of the mobile home accruing, or accrued and under the  
16          control or jurisdiction of a court. This process may be  
17          initiated by the county board of the county or by the  
18          corporate authorities of any taxing body entitled to receive  
19          any part of the delinquent tax, by petition in any pending  
20          suit having jurisdiction of the mobile home, or in any  
21          application for judgment and order of sale of mobile homes  
22          for delinquent taxes in which the mobile home is included, in  
23          the name of the People of the State of Illinois.

24          The process, practice, and procedure under this  
25          subsection shall be the same as provided in the Civil  
26          Practice Law and the Supreme Court Rules adopted in relation  
27          to that Law, except that receivers may be appointed on not  
28          less than 3 days' written notice to holders of certificate of  
29          title or persons in possession. In all petitions the court  
30          shall have power to appoint the county collector to take  
31          possession of the mobile home only for the purpose of  
32          collecting the rents, issues and profits therefrom, and to  
33          apply them in satisfaction of the tax lien. When the taxes  
34          set forth in the petition are paid in full, the receiver

1 shall be discharged. If the taxes described in the petition  
2 are reduced by the final judgment of a court, the county  
3 collector shall immediately refund all moneys collected by  
4 him or her as receiver over and above the taxes as reduced,  
5 and shall deduct that amount from the moneys thereafter  
6 distributed to the taxing bodies which received the tax  
7 revenue.

8 In proceedings to foreclose the tax lien, or in petitions  
9 to enforce the lien, the amount due on the collector's books  
10 against the mobile home shall be prima facie evidence of the  
11 amount of taxes against the mobile home. When any taxes are  
12 collected, they shall be paid to the county collector, to be  
13 distributed by him or her to the authorities entitled to  
14 them. All sales made under this Section shall be conducted  
15 under the order and supervision of the court by the county  
16 collector.

17 An action to foreclose the lien for delinquent taxes  
18 under this Act is an action in rem.

19 Section 25. Preventing waste to mobile homes; receiver.  
20 During the pendency of any tax foreclosure proceeding and  
21 until the time to redeem the mobile home sold expires, or  
22 redemption is made, from any sale made under any judgment  
23 foreclosing the lien of taxes, no waste shall be committed or  
24 suffered on any of the mobile homes involved. The mobile home  
25 shall be maintained in good condition and repair. When  
26 violations of local building, health, or safety codes make  
27 the mobile home dangerous or hazardous, when taxes on the  
28 mobile home are delinquent for 2 years or more, or when in  
29 the judgment of the court it is to the best interest of the  
30 parties, the court may, upon the verified petition of any  
31 party to the proceeding, or the holder of the certificate of  
32 purchase, appoint a receiver for the mobile home with like  
33 powers and duties of receivers as in cases of foreclosure of

1 mortgages or trust deeds. The court, in its discretion, may  
2 take any other action as may be necessary or desirable to  
3 prevent waste and maintain the mobile home in good condition  
4 and repair.

5 Section 30. No receiver for homestead dwelling. No  
6 receiver shall be appointed under the provisions of Section  
7 25 for mobile homes used as a family dwelling and occupied by  
8 the owner as a residence at the time the unpaid taxes became  
9 a lien and continuously thereafter.

10 Section 35. Purchase and sale by county; distribution of  
11 proceeds. When any mobile home is delinquent, or is forfeited  
12 for each of 2 or more years, and is offered for sale under  
13 any of the provisions of this Act, the county board of the  
14 county in which the mobile home is located, in its  
15 discretion, if there are no other bids, may bid, or, in the  
16 case of a forfeited mobile home, may apply to purchase it, in  
17 the name of the county as trustee for all taxing districts  
18 having an interest in the mobile home's taxes for the  
19 nonpayment of which the mobile home is sold. The presiding  
20 officer of the county board, with the advice and consent of  
21 the board, may appoint on its behalf some officer or person  
22 to attend such sales and bid or, in the case of a forfeited  
23 mobile home, to apply to the county clerk to purchase. The  
24 county shall apply on the bid or purchase the unpaid taxes  
25 due upon the mobile home. No cash need be paid. The county  
26 shall take all steps necessary to acquire certificate of  
27 title to the mobile home and may manage and operate the  
28 mobile home. When a county, or other taxing district within  
29 the county, is a petitioner for a tax certificate of title,  
30 no filing fee shall be required. When a county or other  
31 taxing district within the county is the petitioner for a tax  
32 certificate of title, one petition may be filed including all

1 mobile homes that are tax delinquent within the county or  
2 taxing district, and any publication made under Section 380  
3 of this Act may combine all such mobile homes within a single  
4 notice. The notice shall list the street or common address,  
5 if known, of the mobile homes for informational purposes. The  
6 county, as tax creditor and as trustee for other tax  
7 creditors, or other taxing districts within the county, shall  
8 not be required to allege and prove that all taxes that  
9 become due and payable after the sale to the county have been  
10 paid nor shall the county be required to pay the subsequently  
11 accruing taxes at any time, except when subsequent taxes are  
12 sold to another buyer. The county board or its designee may  
13 prohibit the county collector from including the mobile home  
14 in the tax sale of one or more subsequent years. The lien of  
15 taxes that become due and payable after a sale to a county  
16 shall merge in the certificate of title of the county, or  
17 other taxing district within the county, on the issuance of a  
18 certificate of title.

19 The County may sell or assign the mobile home so  
20 acquired, or the certificate of purchase to it, to any party,  
21 including taxing districts. The proceeds of that sale or  
22 assignment, less all costs of the county incurred in the  
23 acquisition and sale or assignment of the mobile home, shall  
24 be distributed to the taxing districts in proportion to their  
25 respective interests therein.

26 Under Sections 55 and 60, a County may bid or purchase  
27 only in the absence of other bidders.

28 Section 40. Tax abatement after acquisition by a  
29 governmental unit. When any county or municipality acquires  
30 a mobile home through the foreclosure of a lien, through a  
31 judicial order, through the foreclosure of receivership  
32 certificate lien, or by acceptance of a certificate of title  
33 in lieu of foreclosing any lien against the mobile home, or

1 when any county or other taxing district acquires a  
2 certificate of title for a mobile home under Section 35 or  
3 Sections 90 and 200, all due or unpaid mobile home taxes and  
4 existing liens for unpaid mobile home taxes imposed or  
5 pending under any law or ordinance of this State or any of  
6 its political subdivisions shall become null and void.

7 Section 45. Notice to county officials; voiding of tax  
8 bills. The county board or corporate authorities of the  
9 county, or other taxing district acquiring a mobile home  
10 under Section 35 shall give written notice of the acquisition  
11 to the chief county assessment officer and the county  
12 collector and the county clerk of the county in which the  
13 mobile home is located, and request the voiding of the tax  
14 liens as provided in this Section. The notice shall describe  
15 the acquired mobile home by the vehicle identification number  
16 of the mobile home, if there is one.

17 Upon receipt of the notice, the county collector and  
18 county clerk or county assessor, as appropriate shall void  
19 the current and all prior unpaid taxes on the records in  
20 their respective offices by entering the following statement  
21 upon their records for the mobile home: "Acquired by ...  
22 (name of county or municipality acquiring the mobile home  
23 under Section 35). Taxes due and unpaid on this mobile home  
24 ... (give vehicle identification number, if any, and location  
25 of the mobile home) ... are waived and null and void under  
26 Section 45 of the Mobile Home Local Services Tax Enforcement  
27 Act. The tax bills of this mobile home are hereby voided and  
28 liens for the taxes are extinguished."

29 Section 50. Liability of owner; rights of tax purchaser.  
30 Nothing in Sections 40 and 45 shall relieve any owner liable  
31 for delinquent mobile home taxes under the Mobile Home Local  
32 Services Tax Act from the payment of any delinquent taxes or

1 liens which have become null and void under those Sections.

2 Sections 45 and 50 shall not adversely affect the rights  
3 or interests of the holder of any bona fide certificate of  
4 purchase of the mobile home for delinquent taxes. However,  
5 upon acquisition of a mobile home by a governmental unit as  
6 set forth in Section 40, the rights and interests of the  
7 holder of any bona fide certificate of purchase of the mobile  
8 home for delinquent taxes shall be limited to a sale in error  
9 and a refund as provided under Section 255.

10 Section 55. Published notice of annual application for  
11 judgment and sale; delinquent taxes. At any time after all  
12 taxes have become delinquent in any year, the Collector shall  
13 publish an advertisement, giving notice of the intended  
14 application for judgment and sale of the delinquent mobile  
15 homes. Except as provided below, the advertisement shall be  
16 in a newspaper published in the township or road district in  
17 which the mobile homes are located. If there is no newspaper  
18 published in the township or road district, then the notice  
19 shall be published in some newspaper in the same county as  
20 the township or road district, to be selected by the county  
21 collector. When the mobile home is in a city with more than  
22 1,000,000 inhabitants, the advertisement may be in any  
23 newspaper published in the same county. When the mobile home  
24 is in an incorporated town which has superseded a civil  
25 township, the advertisement shall be in a newspaper published  
26 in the incorporated town or if there is no such newspaper,  
27 then in a newspaper published in the county.

28 Section 60. Times of publication of notice. The  
29 advertisement shall be published once at least 10 days before  
30 the day on which judgment is to be applied for, and shall  
31 contain a list of the delinquent mobile homes upon which the  
32 taxes or any part thereof remain due and unpaid, the names of



1 owners, if known, the vehicle identification number, the  
2 model year of the home, the square footage of the home, the  
3 total amount due, and the year or years for which they are  
4 due. In counties of less than 3,000,000 inhabitants,  
5 advertisement shall include notice of the registration  
6 requirement for persons bidding at the sale.

7 The collector shall give notice that he or she will apply  
8 to the circuit court on a specified day for judgment against  
9 the mobile homes for the taxes, and costs, and for an order  
10 to sell the mobile homes for the satisfaction of the amount  
11 due.

12 The collector shall also give notice of a date within the  
13 next 5 business days after the date of application on which  
14 all the mobile homes for the sale of which an order is made  
15 will be exposed to public sale at a location within the  
16 county designated by the county collector, for the amount of  
17 taxes and cost due. The advertisement published according to  
18 the provisions of this Section shall be deemed to be  
19 sufficient notice of the intended application for judgment  
20 and of the sale of mobile homes under the order of the court.

21 Section 65. Costs of publishing delinquent list. A county  
22 shall pay for the printer for advertising delinquent lists  
23 for mobile homes, \$0.40 per column line, to be taxed and  
24 collected as costs.

25 The printer shall receive for printing the preamble, the  
26 descriptive headings, the affidavit, and any other matter  
27 accompanying the delinquent list, the sum of \$0.40 per line,  
28 to be paid by the county.

29 No costs except printer's fee shall be charged on any  
30 mobile homes forfeited to the State.

31 Section 70. Sale of mobile homes previously ordered  
32 sold. A mobile home ordered sold by unexecuted judgments and

1 orders of sale, previously entered, shall be included in the  
2 advertisement for sale only under the previous orders, and  
3 shall be sold in the order in which they appear in the  
4 delinquent list contained in the advertisement. At any time  
5 between annual sales the county collector also may advertise  
6 for sale any mobile homes subject to sale under orders  
7 previously entered and not executed for any reason. The  
8 advertisement and sale shall be regulated by the provisions  
9 regulating the annual advertisement and sale of delinquent  
10 mobile homes, as far as applicable.

11 Section 75. Use of figures and letters in advertisement  
12 and other lists. In all advertisements for the sale of mobile  
13 homes for taxes, and in entries required to be made by the  
14 clerk of the court or other officer, letters, figures, or  
15 characters may be used to denote the year or the years for  
16 which the taxes were due and the amount of taxes, interest,  
17 and costs. The county collector may subsequently advertise  
18 and obtain judgment on mobile homes that have been omitted,  
19 or that have been erroneously advertised or described in the  
20 first advertisement.

21 Division 3. Notice and publication provisions

22 Section 80. Mailed notice of application for judgment  
23 and sale. Not less than 15 days before the date of  
24 application for judgment and sale of delinquent mobile homes,  
25 the county collector shall mail, by registered or certified  
26 mail, a notice of the forthcoming application for judgment  
27 and sale to the person shown by the current collector's  
28 warrant book to be the party in whose name the taxes were  
29 last computed. The notice shall include the intended dates  
30 of application for judgment and sale and commencement of the  
31 sale, and a description of the mobile homes. The county

1 collector must present proof of the mailing to the court  
2 along with the application for judgement.

3 In counties with less than 3,000,000 inhabitants, a copy  
4 of this notice shall also be mailed by the county collector  
5 by registered or certified mail to any lienholder of record  
6 who annually requests a copy of the notice. The failure of  
7 the county collector to mail a notice or its non-delivery to  
8 the lienholder shall not affect the validity of the judgment.

9 The collector shall collect \$10 from the proceeds of each  
10 sale to cover the costs of registered or certified mailing  
11 and the costs of advertisement and publication. If a taxpayer  
12 pays the taxes on the mobile home after the notice of the  
13 forthcoming application for judgment and sale is mailed but  
14 before the sale is made, then the collector shall collect \$10  
15 from the taxpayer to cover the costs of registered or  
16 certified mailing and the costs of advertisement and  
17 publication.

18 Section 85. Printer's error in advertisement. In all  
19 cases where there is a printer's error in the advertised list  
20 which prevents judgment from being obtained against any  
21 mobile home, or against all of the delinquent list, at the  
22 time stated in the advertisement, the printer shall lose the  
23 compensation allowed by this Act for those mobile homes  
24 containing errors, or for the entire list, as the case may  
25 be.

26 Section 90. Scavenger sale. At the same time the county  
27 collector annually publishes the collector's annual sale  
28 advertisement under Sections 55 and 60, it is mandatory for  
29 the collector in counties with 3,000,000 or more inhabitants,  
30 and in other counties if the county board so orders by  
31 resolution, to publish an advertisement giving notice of the  
32 intended application for judgment and sale of all mobile

1 homes upon which all or a part of the taxes for each of 2 or  
2 more years, including the current tax year, are delinquent as  
3 of the date of the advertisement. In no event may there be  
4 more than 2 consecutive years without a sale under this  
5 Section. The term delinquent also includes forfeitures. The  
6 county collector shall include in the advertisement and in  
7 the application for judgment and sale under this Section and  
8 Section 200 the total amount of all taxes upon those mobile  
9 homes which are delinquent as of the date of the  
10 advertisement. In lieu of a single annual advertisement and  
11 application for judgment and sale under this Section and  
12 Section 200, the county collector may, from time to time,  
13 beginning on the date of the publication of the annual sale  
14 advertisement and before August 1 of the next year, publish  
15 separate advertisements and make separate applications on  
16 eligible mobile homes described in one or more volumes of the  
17 delinquent list. The separate advertisements and applications  
18 shall, in the aggregate, include all the mobile homes which  
19 otherwise would have been included in the single annual  
20 advertisement and application for judgment and sale under  
21 this Section. The advertisement and application for judgment  
22 and sale shall be in the manner prescribed by this Act  
23 relating to the annual advertisement and application for  
24 judgment and sale of delinquent mobile homes.

25 Division 3.5. Judgments and Sales

26 Section 95. Time of applying for judgment. Except as  
27 otherwise provided in this Section, all applications for  
28 judgment and order of sale for taxes on delinquent mobile  
29 homes shall be made during the month of October. In the 10  
30 years next following the completion of a general reassessment  
31 of property in any county with 3,000,000 or more inhabitants,  
32 made under an order of the Department, applications for

1 judgment and order of sale shall be made as soon as may be  
2 and on the day specified in the advertisement required by  
3 Sections 55 and 60. If for any cause the court is not held  
4 on the day specified, the cause shall stand continued, and it  
5 shall be unnecessary to re-advertise the list or notice.

6 Within 30 days after the day specified for the  
7 application for judgment the court shall hear and determine  
8 the matter. If judgment is rendered, the sale shall begin on  
9 the date within 5 business days specified in the notice as  
10 provided in Section 60. If the collector is prevented from  
11 advertising and obtaining judgment during the month of  
12 October, the collector may obtain judgment at any time  
13 thereafter; but if the failure arises by the county  
14 collector's not complying with any of the requirements of  
15 this Act, he or she shall be held on his or her official bond  
16 for the full amount of all taxes charged against him or her.  
17 Any failure on the part of the county collector shall not be  
18 allowed as a valid objection to the collection of any tax, or  
19 to entry of a judgment against any delinquent mobile homes  
20 included in the application of the county collector.

21 Section 100. Annual tax judgment, sale, redemption, and  
22 forfeiture record. The collector shall transcribe into a  
23 record prepared for that purpose, and known as the annual tax  
24 judgment, sale, redemption, and forfeiture record, the list  
25 of delinquent mobile homes. The record shall contain all the  
26 information necessary to be recorded, at least 5 days before  
27 the day on which application for judgment is to be made.

28 The record shall set forth the name of the owner, if  
29 known; a description of the mobile home, including the  
30 vehicle identification number, model year, and square  
31 footage; the year or years for which the tax is due; the  
32 valuation on which the tax is extended; the amount of the  
33 consolidated and other taxes; the costs; and the total amount

1 of charges against the mobile home.

2 The record shall also be ruled in columns to show the  
3 amount paid before entry of judgment; the amount of judgment  
4 and a column for remarks; the amount paid before sale and  
5 after entry of judgment; the amount of the sale; amount of  
6 interest or penalty; amount of cost; amount forfeited to the  
7 State; date of sale; name of purchaser; amount of sale and  
8 penalty; taxes of succeeding years; interest and when paid,  
9 interest and cost; total amount of redemption; date of  
10 redemption; when certificate of title executed; by whom  
11 redeemed; and a column for remarks or receipt of redemption  
12 money.

13 The record shall be kept in the office of the county  
14 clerk.

15 Section 105. Payment of delinquent tax before sale. Any  
16 person owning or claiming mobile homes upon which application  
17 for judgment is applied for may, in person or by agent, pay  
18 the taxes, and costs due, or in counties with 3,000,000 or  
19 more inhabitants, the taxes, interest, and costs due, to the  
20 county collector at any time before sale.

21 Section 110. Report of payments and corrections. On the  
22 day on which application for judgment on a delinquent mobile  
23 home is applied for, the collector, assisted by the county  
24 clerk, shall post all payments, compare and correct the list,  
25 and shall make and subscribe an affidavit, which shall be  
26 substantially in the following form:

27 State of Illinois)  
28 ) ss.  
29 County of .....)

30 I ....., collector of the county of ....., do solemnly  
31 swear (or affirm, as the case may be), that the foregoing is  
32 a true and correct list of the delinquent mobile homes within

1 the county of . . . . , upon which I have been unable to collect  
 2 the taxes (and interest and printer's fees, if any), charged  
 3 thereon, as required by law, for the year or years therein  
 4 set forth; and that the taxes, now remain due and unpaid, to  
 5 the best of my knowledge and belief.

6 Dated . . . . .

7 The affidavit shall be entered at the end of the list,  
 8 and signed by the collector.

9 Section 115. Proceedings by court. Defenses to the  
 10 entry of judgment against mobile homes included in the  
 11 delinquent list shall be entertained by the court only when  
 12 the defense includes a writing specifying the particular  
 13 grounds for the objection.

14 If any party objecting is entitled to a refund of all or  
 15 any part of a tax paid, the court shall enter judgment  
 16 accordingly, and also shall enter judgment for the taxes,  
 17 interest, and penalties as appear to be due. The judgment  
 18 shall be considered as a several judgment against each mobile  
 19 home, for each kind of tax included therein. The court shall  
 20 direct the clerk to prepare and enter an order for the sale  
 21 of the mobile home against which judgment is entered.

22 Section 120. Form of court order. A judgment and order  
 23 of sale shall be substantially in the following form:

24 Whereas, due notice has been given of the intended  
 25 application for a judgment against mobile homes, and no  
 26 sufficient defense having been made or cause shown why  
 27 judgment should not be entered against the mobile homes, for  
 28 taxes, interest, penalties, and costs due and unpaid thereon  
 29 for the year or years herein set forth, therefore the court  
 30 hereby enters judgment against the above stated mobile homes,  
 31 in favor of the People of the State of Illinois, for the  
 32 amount of taxes, interest, penalties and costs due thereon.

1 It is ordered by the court that the mobile homes be sold as  
2 the law directs.

3 The order shall be signed by the judge. In all judicial  
4 proceedings of any kind, for the collection of taxes, all  
5 amendments may be made which, by law, could be made in any  
6 personal action pending in that court.

7 Section 125. Cure of error or informality in computation  
8 of tax or collection of the taxes. No computation of the tax  
9 on a mobile home or charge for any of the taxes shall be  
10 considered illegal on account of any irregularity in the  
11 computation, or on account of the computation not having been  
12 made within the time required by law, or on account of the  
13 mobile home having been charged without name, or in any other  
14 name than that of the rightful owner. No error or informality  
15 in the proceedings of any of the officers connected with the  
16 computation or collection of the taxes, not affecting the  
17 substantial justice of the tax itself, shall vitiate or in  
18 any manner affect the tax or the computation thereof. Any  
19 irregularity or informality in the computation of the tax, or  
20 in any of the proceedings connected with the computation of  
21 the taxes, or any omission or defective act of any other  
22 officer or officers connected with the computation of the  
23 taxes, may be, in the discretion of the court, corrected,  
24 supplied and made to conform to law by the court, or by the  
25 person (in the presence of the court) from whose neglect or  
26 default it was occasioned.

27 Division 4. Annual tax sale procedure

28 Section 130. Entry of judgment for sale. If judgment is  
29 rendered against any mobile home for any tax, the county  
30 collector shall, after publishing a notice for sale in  
31 compliance with the requirements of Sections 55 or 60,



1 proceed to offer the mobile home for sale pursuant to the  
 2 judgment. However, in the case of an appeal from the  
 3 judgment, if the party, when filing notice of appeal deposits  
 4 with the county collector the amount of the judgment and  
 5 costs, the collector shall not sell the mobile home until the  
 6 appeal is disposed of.

7 Section 135. Examination of record; certificate of  
 8 correctness. On the day advertised for sale, the county  
 9 clerk, assisted by the collector, shall examine the list upon  
 10 which judgment has been entered and ascertain that all  
 11 payments have been properly noted thereon. The county clerk  
 12 shall make a certificate to be entered on the record,  
 13 following the order of court that the record is correct, and  
 14 that judgment was entered upon the mobile home therein  
 15 mentioned for the taxes, interest, and costs due thereon.  
 16 The certificate shall be attested by the circuit court clerk  
 17 under seal of the court and shall be the process on which the  
 18 mobile home or any interest therein shall be sold for taxes,  
 19 interest, and costs due thereon, and may be substantially in  
 20 the following form:

21 State of Illinois County of .....

22 I, ....., clerk of the circuit court, in and for the  
 23 county of ....., do hereby certify that the foregoing is a  
 24 true and correct record of the delinquent mobile home in the  
 25 county, against which judgment and order of sale was duly  
 26 entered in the circuit court for the county, on (insert  
 27 date), for the amount of the taxes, interest, and costs due  
 28 severally thereon as therein set forth, and that the judgment  
 29 and order of court in relation thereto fully appears on the  
 30 record.

31 Dated (insert date).

32 Section 140. County clerk assistance at sale. The county

1 clerk, in person or by deputy, shall attend all sales for  
2 taxes, made by the collector, and shall assist at the sales.

3 Section 145. Tax sale procedures. The collector, in  
4 person or by deputy, shall attend, on the day and in the  
5 place specified in the notice for the sale of mobile homes  
6 for taxes, and shall, between 9:00 a.m. and 4:00 p.m., or  
7 later at the collector's discretion, proceed to offer for  
8 sale, separately and in consecutive order, all mobile homes  
9 in the list on which the taxes, interest, or costs have not  
10 been paid. However, in any county with 3,000,000 or more  
11 inhabitants, the offer for sale shall be made between 8:00  
12 a.m. and 8:00 p.m. The collector's office shall be kept open  
13 during all hours in which the sale is in progress. The sale  
14 shall be continued from day to day, until all mobile homes in  
15 the delinquent list have been offered for sale.

16 Section 150. Penalty bids. The person at the sale  
17 offering to pay the amount due on each mobile home for the  
18 least penalty percentage shall be the purchaser of that  
19 mobile home. No bid shall be accepted for a penalty exceeding  
20 18% of the amount of the tax on a mobile home.

21 Section 155. Letter of credit or bond in counties of  
22 3,000,000 or more; registration in other counties. In  
23 counties with 3,000,000 or more inhabitants, no person shall  
24 make an offer to pay the amount due on any mobile home and  
25 the collector shall not accept or acknowledge an offer from  
26 any person who has not deposited with the collector, not less  
27 than 10 days prior to making such offer, an irrevocable and  
28 unconditional letter of credit or such other unconditional  
29 bond payable to the order of the collector in an amount not  
30 less than 1.5 times the amount of any tax due upon the mobile  
31 home. The collector may without notice draw upon the letter

1 of credit or bond in the event payment of the amount due  
2 together with interest and costs thereon is not made  
3 forthwith by the person purchasing any mobile home. At all  
4 times during the sale, any person making an offer or offers  
5 to pay the amount or amounts due on any mobile homes shall  
6 maintain the letter of credit or bond with the collector in  
7 an amount not less than 1.5 times the amount due on the  
8 mobile homes which he or she has purchased and for which he  
9 or she has not paid.

10 In counties with less than 3,000,000 inhabitants, unless  
11 the county board provides otherwise, no person shall be  
12 eligible to bid who did not register with the county  
13 collector at least 10 business days prior to the first day of  
14 sale authorized under Section 60.

15 Section 160. Forfeited mobile home. Every mobile home  
16 offered at public sale, and not sold for want of bidders,  
17 shall be forfeited to the State of Illinois. However, when  
18 the court, county clerk, and county treasurer certify that  
19 the taxes on a forfeited mobile home equal or exceed the  
20 actual value of the mobile home, the county collector shall,  
21 on the receipt of such certificate, offer the mobile home for  
22 sale to the highest bidder, after first giving 10 days'  
23 notice, in the manner described in Sections 55 and 60, of the  
24 time and place of sale, together with a description of the  
25 mobile home to be offered. A certificate of purchase shall be  
26 issued to the purchaser at the sale as in other cases  
27 provided in this Act. The county collector shall receive  
28 credit in the settlement with the taxing bodies for which the  
29 tax was levied for the amount not realized by the sale. The  
30 amount received from the sale shall be paid by the collector,  
31 pro rata, to the taxing bodies entitled to it.

32 Section 165. Record of sales and redemptions. When any

1 mobile home is sold, the county clerk shall enter on the Tax  
2 Judgment, Sale, Redemption and Forfeiture Record, in the  
3 blank columns provided for that purpose, the name of the  
4 purchaser and the final bid. When any mobile home is redeemed  
5 from sale, the county clerk shall enter the name of the  
6 person redeeming, the redemption date, and the amount of  
7 redemption, in the proper column.

8 Section 170. Record of forfeitures. All mobile homes  
9 forfeited to the State at the sale shall be noted on the Tax  
10 Judgment, Sale, Redemption and Forfeiture Record.

11 Section 175. Payment for mobile homes purchased at tax  
12 sale; reoffering for sale. Except as otherwise provided  
13 below, the person purchasing any mobile home shall be liable  
14 to the county for the amount due and shall forthwith pay to  
15 the county collector the amount charged on the mobile home.  
16 Upon failure to do so, the amount due shall be recoverable in  
17 a civil action brought in the name of the People of the State  
18 of Illinois in any court of competent jurisdiction. The  
19 person so purchasing shall be relieved of liability only by  
20 payment of the amount due together with interest and costs  
21 thereon, or if the mobile home is reoffered at the sale,  
22 purchased, and paid for. Reoffering of the mobile home for  
23 sale shall be at the discretion of the collector. The sale  
24 shall not be closed until payment is made or the mobile home  
25 again offered for sale. In counties with 3,000,000 or more  
26 inhabitants, only the taxes, interest, and costs as  
27 advertised in the sale shall be required to be paid  
28 forthwith. The taxes charged on the mobile home remaining due  
29 and unpaid, not included in the advertisement, shall be paid  
30 by the purchaser within 10 days after the sale, except that  
31 upon payment of the fee provided by law to the county clerk  
32 (which fee shall be deemed part of the costs of sale) the

1 purchaser may make written application, within the 10 day  
2 period, to the county clerk for a statement of all taxes,  
3 interest, and costs due and an estimate of the cost of  
4 redemption of all forfeited taxes, which were not included in  
5 the advertisement. After obtaining such statement and  
6 estimate and an order on the county collector to receive the  
7 amount of forfeited taxes, if any, the purchaser shall pay to  
8 the county collector all the remaining taxes, interest, and  
9 costs, and the amount necessary to redeem the forfeited  
10 taxes. The county collector shall issue the purchaser a  
11 receipt therefor. Any delay in providing the statement or in  
12 accepting payment, and delivering receipt therefor, shall not  
13 be counted as a part of the 10 days. When the receipt of the  
14 collector is issued, a copy shall be filed with the county  
15 clerk and the county clerk shall include the amount shown in  
16 such receipt in the amount of the purchase price of the  
17 mobile home in the certificate of purchase. The purchaser  
18 then shall be entitled to a certificate of purchase. If a  
19 purchaser fails to complete his or her purchase as provided  
20 in this Section, the purchase shall become void, and be of no  
21 effect, but the collector shall not refund the amount paid in  
22 cash at the time of the sale, except in cases of sale in  
23 error. That amount shall be treated as a payment and  
24 distributed to the taxing bodies as other collections are  
25 distributed. The lien for taxes for the amount paid shall  
26 remain on the mobile home, in favor of the purchaser, his or  
27 her heirs or assigns, until paid with 5% interest per year on  
28 that amount from the date the purchaser paid it. The amount  
29 and fact of such ineffective purchase shall be entered in the  
30 tax judgment, sale, redemption and forfeiture record opposite  
31 the mobile home upon which the lien remains. No redemption  
32 shall be made without payment of this amount for the benefit  
33 of the purchaser, and no future sale of the mobile home shall  
34 be made except subject to the lien of such purchaser.

1           Section 180.   Automation fee.   The county collector in  
2 all counties may assess to the purchaser of a mobile home for  
3 delinquent taxes an automation fee of not more than \$10 per  
4 mobile home.   In counties with less than 3,000,000  
5 inhabitants:

6           (a) The fee shall be paid at the time of the purchase if  
7 the record keeping system used for processing the delinquent  
8 mobile home tax sales is automated or has been approved for  
9 automation by the county board. The fee shall be collected in  
10 the same manner as other fees or costs.

11           (b) Fees collected under this Section shall be retained  
12 by the county treasurer in a fund designated as the Tax Sale  
13 Automation Fund. The fund shall be audited by the county  
14 auditor. The county board shall make expenditures from the  
15 fund to pay any costs related to the automation of mobile  
16 home tax collections and delinquent mobile home tax sales,  
17 including the cost of hardware, software, research and  
18 development, and personnel.

19           Section 185.   Certificate of purchase. The county clerk  
20 shall make out and deliver to the purchaser of any mobile  
21 home sold under Section 145, a certificate of purchase  
22 countersigned by the collector, describing the mobile home  
23 sold, including the vehicle identification number, the model  
24 year, and the square footage, the date of sale, the amount of  
25 taxes, interest, and cost for which it was sold, and that  
26 payment of the sale price has been made. If any person  
27 becomes the purchaser of more than one mobile home owned by  
28 one party or person, the purchaser may have the whole or one  
29 or more of them included in one certificate, but separate  
30 certificates shall be issued in all other cases. A  
31 certificate of purchase shall be assignable by endorsement.  
32 An assignment shall vest in the assignee or his or her legal  
33 representatives, all the right and title of the original

1 purchaser.

2 If the tax certificate is lost or destroyed, the county  
3 clerk shall issue a duplicate certificate upon written  
4 request and a sworn affidavit by the tax sale purchaser, or  
5 his or her assignee, that the tax certificate is lost or  
6 destroyed. The county clerk shall cause a notation to be made  
7 in the tax sale and judgment book that a duplicate  
8 certificate has been issued, and redemption payments shall be  
9 made only to the holder of the duplicate certificate.

10 Section 190. Index of tax sale records. The county clerk  
11 may make an index of tax-sale records. The index shall be  
12 kept in the county clerk's office as a public record, open to  
13 inspection during office hours.

14 Section 195. County clerk's books and records; prima  
15 facie evidence. The books and records of the county clerk, or  
16 copies thereof, certified by the clerk, shall be prima facie  
17 evidence to prove the sale of any mobile home for taxes, the  
18 redemption of the mobile home, or payment of taxes thereon.

19 Division 5. Scavenger sales; procedures

20 Section 200. Collector's scavenger sale. Upon the  
21 county collector's application under Section 90, to be known  
22 as the Scavenger Sale Application, the Court shall enter  
23 judgment for the taxes, interest, penalties, and costs as are  
24 included in the advertisement and appear to be due thereon  
25 after allowing an opportunity to object and a hearing upon  
26 the objections as provided in Section 115, and order those  
27 mobile homes sold by the county collector at public sale to  
28 the highest bidder for cash, notwithstanding the bid may be  
29 less than the full amount of taxes, interest, penalties, and  
30 costs for which judgment has been entered.

1           (a) Conducting the sale; bidding. All mobile homes  
2 shall be offered for sale in consecutive order as they appear  
3 in the delinquent list. The minimum bid for any mobile home  
4 shall be \$250 or one-half of the tax if the total liability  
5 is less than \$500. The successful bidder shall immediately  
6 pay the amount of minimum bid to the County Collector in  
7 cash, by certified or cashier's check, by money order, or, if  
8 the successful bidder is a governmental unit, by a check  
9 issued by that governmental unit. If the bid exceeds the  
10 minimum bid, the successful bidder shall pay the balance of  
11 the bid to the county collector in cash, by certified or  
12 cashier's check, by money order, or, if the successful bidder  
13 is a governmental unit, by a check issued by that  
14 governmental unit by the close of the next business day. If  
15 the minimum bid is not paid at the time of sale or if the  
16 balance is not paid by the close of the next business day,  
17 then the sale is void and the minimum bid, if paid, is  
18 forfeited to the county general fund. In that event, the  
19 mobile home shall be reoffered for sale within 30 days of the  
20 last offering of mobile homes in regular order. The  
21 collector shall make available to the public a list of all  
22 mobile homes to be included in any reoffering due to the  
23 voiding of the original sale. The collector is not required  
24 to serve or publish any other notice of the reoffering of  
25 those mobile homes. In the event that any of the mobile homes  
26 are not sold upon reoffering, or are sold for less than the  
27 amount of the original voided sale, the original bidder who  
28 failed to pay the bid amount shall remain liable for the  
29 unpaid balance of the bid in an action under Section 175.  
30 Liability shall not be reduced where the bidder upon  
31 reoffering also fails to pay the bid amount, and in that  
32 event both bidders shall remain liable for the unpaid balance  
33 of their respective bids. A sale of mobile homes under this  
34 Section shall not be final until confirmed by the court.



1           (b) Confirmation of sales. The county collector shall  
2 file his or her report of sale in the court within 30 days  
3 after the date of sale of each mobile home. No notice of the  
4 county collector's application to confirm the sales shall be  
5 required except as prescribed by rule of the court. Upon  
6 confirmation, except in cases where the sale becomes void  
7 under Section 430, or in cases where the order of  
8 confirmation is vacated by the court, a sale under this  
9 Section shall extinguish the in rem lien of the taxes, for  
10 which judgment has been entered and a redemption shall not  
11 revive the lien. Confirmation of the sale shall in no event  
12 affect the owner's personal liability to pay the taxes,  
13 interest, and penalties as provided in this Act or prevent  
14 institution of a proceeding under Section 355 to collect any  
15 amount that may remain due after the sale.

16           (c) Issuance of tax sale certificates. Upon confirmation  
17 of the sale, the county clerk and the county collector shall  
18 issue to the purchaser a certificate of purchase in the form  
19 prescribed by Section 185 as near as may be. A certificate  
20 of purchase shall not be issued to any person who is  
21 ineligible to bid at the sale or to receive a certificate of  
22 purchase under Section 205.

23           (d) Scavenger Tax Judgment, Sale and Redemption Record;  
24 sale of parcels not sold. The county collector shall prepare  
25 a Scavenger Tax Judgment, Sale and Redemption Record. The  
26 county clerk shall write or stamp on the scavenger tax  
27 judgment, sale, forfeiture and redemption record opposite the  
28 description of any mobile home offered for sale and not sold,  
29 or not confirmed for any reason, the words "offered but not  
30 sold". The mobile homes that are offered for sale under this  
31 Section and not sold or not confirmed shall be offered for  
32 sale annually thereafter in the manner provided in this  
33 Section until sold. At any time between annual sales the  
34 county collector may advertise for sale any mobile homes

1 subject to sale under judgments for sale previously entered  
2 under this Section and not executed for any reason. The  
3 advertisement and sale shall be regulated by the provisions  
4 of this Act as far as applicable.

5 (e) Proceeding to tax certificate of title. The owner of  
6 the certificate of purchase shall give notice as required by  
7 Sections 365 through 390, and may extend the period of  
8 redemption as provided by Section 330. At any time within 5  
9 months prior to expiration of the period of redemption from a  
10 sale under this Act, the owner of a certificate of purchase  
11 may file a petition and may obtain a tax certificate of title  
12 under Sections 390 through 410. All proceedings for the  
13 issuance of a tax certificate of title and all tax  
14 certificates of title for mobile homes sold under this  
15 Section shall be subject to Sections 390 through 410. This  
16 Section shall be liberally construed so that the certificates  
17 of title provided for in this Section convey merchantable  
18 title.

19 (f) Redemptions from scavenger sales. Redemptions may be  
20 made from sales under this Section in the same manner and  
21 upon the same terms and conditions as redemptions from sales  
22 made under the county collector's annual application for  
23 judgment and order of sale, except that in lieu of penalty  
24 the person redeeming shall pay interest on that part of the  
25 amount for which the mobile home was sold equal to or less  
26 than the full amount of delinquent taxes, penalties,  
27 interest, and costs, included in the judgment and order of  
28 sale as follows:

29 (1) If redeemed within the first 2 months from the  
30 date of the sale, 3% per month upon the amount of taxes,  
31 penalties, interest, and costs due for each of the first  
32 2 months, or fraction thereof.

33 (2) If redeemed at any time between 2 and 6 months  
34 from the date of the sale, 12% of the amount of taxes,

1 penalties, interest, and costs due.

2 (3) If redeemed at any time between 6 and 12 months  
3 from the date of the sale, 24% of the amount of taxes,  
4 penalties, interest, and costs due.

5 (4) If redeemed at any time between 12 and 18  
6 months from the date of the sale, 36% of the amount of  
7 taxes, penalties, interest, and costs due.

8 (5) If redeemed at any time between 18 and 24  
9 months from the date of the sale, 48% of the amount of  
10 taxes, penalties, interest, and costs due.

11 (6) If redeemed after 24 months from the date of  
12 sale, the 48% provided for the 24 months together with  
13 interest at 6% per annum thereafter on the amount of  
14 taxes, penalties, interest, and costs due.

15 The person redeeming shall not be required to pay any  
16 interest on any part of the amount for which the mobile home  
17 was sold that exceeds the full amount of delinquent taxes,  
18 penalties, interest, and costs included in the judgment and  
19 order of sale.

20 Notwithstanding any other provision of this Section, the  
21 amount required to be paid for redemption shall also include  
22 an amount equal to all delinquent taxes on the mobile home  
23 which taxes were delinquent at the time of sale. The  
24 delinquent taxes shall be apportioned by the county collector  
25 among the taxing districts in which the mobile home is  
26 situated in accordance with law. In the event that all moneys  
27 received from any sale held under this Section exceed an  
28 amount equal to all delinquent taxes on the mobile home sold,  
29 which taxes were delinquent at the time of sale, together  
30 with all publication and other costs associated with the  
31 sale, then, upon redemption, the county collector and the  
32 county clerk shall apply the excess amount to the cost of  
33 redemption.

34 (g) Bidding by county or other taxing districts. Any

1 taxing district may bid at a scavenger sale. The county  
2 board of the county in which mobile homes offered for sale  
3 under this Section are located may bid as trustee for all  
4 taxing districts having an interest in the taxes for the  
5 nonpayment of which the mobile homes are offered. The county  
6 shall apply on the bid the unpaid taxes due upon the mobile  
7 home and no cash need be paid. The county or other taxing  
8 district acquiring a tax sale certificate shall take all  
9 steps necessary to acquire certificate of title to the mobile  
10 home and may manage and operate the mobile home so acquired.

11 When a county, or other taxing district within the  
12 county, is a petitioner for a tax certificate of title, no  
13 filing fee shall be required on the petition. The county as a  
14 tax creditor and as trustee for other tax creditors, or other  
15 taxing district within the county shall not be required to  
16 allege and prove that all taxes that become due and payable  
17 after the sale to the county have been paid. The county shall  
18 not be required to pay the subsequently accruing taxes at any  
19 time. Upon the written request of the county board or its  
20 designee, the county collector shall not offer the mobile  
21 home for sale at any tax sale subsequent to the sale of the  
22 mobile home to the county under this Section. The lien of  
23 taxes that become due and payable after a sale to a county  
24 shall merge in the certificate title of the county, or other  
25 taxing district, on the issuance of a certificate of title.  
26 The County may sell the mobile homes so acquired, or the  
27 certificate of purchase thereto, and the proceeds of the sale  
28 shall be distributed to the taxing districts in proportion to  
29 their respective interests therein. The presiding officer of  
30 the county board, with the advice and consent of the county  
31 board, may appoint some officer or person to attend scavenger  
32 sales and bid on its behalf.

33 (h) Miscellaneous provisions. In the event that a mobile  
34 home sold at any such sale is not redeemed within the time

1 permitted by law and a tax certificate of title is issued,  
 2 all moneys that may be received from the sale of mobile homes  
 3 in excess of the delinquent taxes, together with all  
 4 publication and other costs associated with the sale, shall,  
 5 upon petition of any interested party to the court that  
 6 issued the tax certificate of title, be distributed by the  
 7 county collector pursuant to order of the court among the  
 8 persons having legal or equitable interests in the mobile  
 9 home according to the fair value of their interests in the  
 10 mobile home. Appeals may be taken from the orders and  
 11 judgments entered under this Section as in other civil cases.  
 12 The remedy herein provided is in addition to other remedies  
 13 for the collection of delinquent taxes.

14 Section 205. Scavenger sale; persons ineligible to bid  
 15 or purchase.

16 (a) No person, except a unit of local government, shall  
 17 be eligible to bid or receive a certificate of purchase at  
 18 any sale under Section 200 unless that person has completed  
 19 and delivered to the county clerk a true, accurate, and  
 20 complete application for certificate of purchase which shall  
 21 affirm that:

22 (1) the person has not bid upon or applied to  
 23 purchase any mobile home at the sale for a person who is  
 24 the party or agent of the party who owns the mobile home  
 25 or is responsible for the payment of the delinquent  
 26 taxes;

27 (2) the person is not, nor is he or she the agent  
 28 for, the owner or party responsible for payment of the  
 29 taxes on any mobile home which is located in the same  
 30 county in which the sale is held and which is tax  
 31 delinquent or forfeited for all or any part of each of 2  
 32 or more years; and

33 (3) the person, although otherwise eligible to bid,

1           has not either directly or through an agent twice during  
2           the same sale failed to complete a purchase by the  
3           immediate payment of the minimum bid or the payment of  
4           the balance of a bid within the time provided by Section  
5           200.

6           Section 210. Scavenger sale registration. No person,  
7           except a unit of local government, shall be eligible to bid  
8           or to receive a certificate of purchase who did not register  
9           with the county collector at least 5 business days in advance  
10          of the first day of the sale under Section 200. The collector  
11          may charge, for each registration, a fee of not more than \$50  
12          in counties with less than 3,000,000 inhabitants and not more  
13          than \$100 in counties of 3,000,000 or more inhabitants.  
14          Registration shall be made upon such forms and according to  
15          such regulations as the county collector deems necessary in  
16          order to effect complete and accurate disclosure of the  
17          identity of all persons beneficially interested, directly or  
18          indirectly, in each sale under Section 200. The information  
19          to be disclosed shall include, but not be limited to, the  
20          name, address, and telephone number of the purchaser to whom  
21          the clerk and collector will be requested to issue a  
22          certificate of purchase; if the purchaser is a corporation,  
23          the place of incorporation and the names and addresses of its  
24          shareholders unless the corporation is publicly held; if the  
25          purchaser is a partnership, the names and addresses of all  
26          general and limited partners; if the purchaser is doing  
27          business under an assumed business name, the county where  
28          such name is registered and the names, addresses, and  
29          telephone numbers of all persons having an ownership interest  
30          in the business; and the identity and location of any other  
31          tax delinquent mobile home owned by the bidder and purchaser.

32          Every application for certificate of purchase and form  
33          for registration authorized and required by this Section and

1 Section 215 shall be executed under penalty of perjury as  
2 though under oath or affirmation, but no acknowledgement is  
3 required.

4 Section 215. Scavenger sale; application for certificate  
5 of purchase. The application for certificate of purchase  
6 shall be executed by the purchaser and by any individual  
7 bidder acting in the purchaser's behalf. The application  
8 shall be initially executed and delivered to the county clerk  
9 at the time of registration for the sale as provided in this  
10 Section. Before receiving any certificate of purchase, each  
11 purchaser and individual bidder acting in the purchaser's  
12 behalf shall sign and deliver to the county clerk a schedule  
13 or schedules of the mobile homes for which that purchaser has  
14 successfully bid and is applying to purchase, which schedule  
15 or schedules shall be attached to and incorporated within the  
16 application. The schedule or schedules shall be accompanied  
17 by a fee, for each mobile home listed, of \$10 in counties  
18 with less than 3,000,000 inhabitants and \$20 in counties with  
19 3,000,000 or more inhabitants. The application and schedule  
20 or schedules shall be in substantially the following form:

21 APPLICATION FOR CERTIFICATE OF PURCHASE

- 22 Date of Application: .....
- 23 Name of Purchaser: .....
- 24 Address: .....
- 25 Name of Bidder: .....
- 26 Address: .....

27 I (we) hereby apply to the County Clerk and County  
28 Treasurer of ..... County for issuance of a certificate of  
29 purchase for each of the mobile homes on the attached  
30 schedule(s), and state as follows:

31 1. I (we) made (or authorized) the successful bid on  
32 each mobile home listed on the attached schedule or schedules  
33 at the sale of delinquent mobile homes under Section 200 of

1 the Mobile Home Local Services Tax Enforcement Act conducted  
2 by the County Treasurer of ..... County, Illinois, on the  
3 dates indicated for each mobile home on the schedule(s).

4 2. At least 5 business days before the first day of this  
5 sale, I (we) submitted a truthful, accurate and complete  
6 registration to the Treasurer of ..... County on the form(s)  
7 and according to the regulations prescribed by the  
8 Treasurer's office.

9 3. Neither I (we) nor any person or firm identified in  
10 the registration submitted to the Treasurer of ..... County  
11 was an owner or agent of an owner, lienholder or agent of a  
12 lienholder (other than the mobile home park owner or his or  
13 her agent), holder of beneficial interest or agent of a  
14 holder of a beneficial interest in or of any mobile home  
15 identified on the schedule(s) attached to this application on  
16 January 1st of any years for which taxes were delinquent at  
17 the time of my (our) bid(s) described in the schedule(s).

18 4. Neither I (we) nor any person or firm identified in  
19 the registration submitted to the Treasurer of ..... County  
20 was an owner or agent of an owner, lienholder or agent of a  
21 lienholder (other than the mobile home park owner or his or  
22 her agent), holder of a beneficial interest or agent of a  
23 holder of a beneficial interest in or of the mobile home  
24 identified on the schedule(s) attached to this application at  
25 the time of the bid(s) described in the schedule.

26 5. Neither I (we) nor any person or firm identified in  
27 the registration submitted to the Treasurer of ..... County  
28 was an owner or agent for an owner, or party or agent for a  
29 party responsible for the payment of delinquent taxes, on any  
30 mobile home in the county that was tax delinquent or  
31 forfeited for all or any part of each of 2 or more years when  
32 the registration was submitted.

33 6. Neither I (we) nor any person acting in my (our)  
34 behalf has twice failed to complete a purchase at the sale



1 during which the mobile homes on the attached schedule(s)  
2 were offered by failing to immediately pay a minimum bid or  
3 by failing to pay the balance of a bid for any mobile home  
4 within one business day thereafter.

5 I (we) hereby affirm that I (we) have read this  
6 application and that the statements made in it are personally  
7 known by me (us) to be true, accurate and complete, under  
8 penalty of perjury as provided by law.

9 I (we) further understand that this application shall be  
10 void unless the schedule(s) of mobile homes referred to in  
11 the application is (are) completed and delivered to the  
12 County Clerk.

13 ..... Dated: .....  
14 (Signature of Purchaser)

15 ..... Dated: .....  
16 (Signature of Bidder)

17 SCHEDULE OF PROPERTIES

18 Mobile home vehicle identification number  
19 (or other identification) Date of Bid  
20 (insert number or other identification) (insert date)

21 I (we) hereby affirm that I (we) successfully bid upon  
22 the above mobile homes at the sale conducted by the County  
23 Treasurer of ..... County on the indicated dates, and I (we)  
24 request that the County Clerk of ..... County attach this  
25 schedule to my (our) application for certificate of purchase  
26 dated .....

27 Signed under penalty of perjury as provided by law:  
28 ..... Dated: .....

29 (Signature of Purchaser)  
30 ..... Dated: .....

31 (Signature of Bidder)

32 Section 220. Scavenger sale; ineligible bid; liability.

33 (a) Any person who is ineligible under Section 205 to

1 bid or to receive a certificate of purchase from a sale under  
2 Section 200, who nevertheless registers to bid or bids or  
3 receives or acquires ownership of a certificate of purchase  
4 from a sale, and any person who registers to bid or bids at a  
5 sale on behalf of an ineligible person, shall be personally  
6 liable, jointly and severally, in a sum equal to the full  
7 amount of delinquent or forfeited taxes, interest, penalties,  
8 and costs for which the judgment for sale under Section 200  
9 was entered.

10 (b) The State's Attorney of the county in which the sale  
11 under Section 200 was conducted may bring an action in the  
12 name of the People of the State of Illinois against the  
13 person and, upon a finding of liability under this Section,  
14 the court shall enter judgment against the person in a sum  
15 equal to the full amount of delinquent or forfeited taxes,  
16 interest, penalties, and costs for which judgment for sale  
17 under Section 200 was entered, together with the costs of the  
18 action and reasonable attorney's fees. The proceeds of any  
19 judgment under this Section shall be paid into the county  
20 general fund.

21 Section 225. Tax scavenger sale fraud; definitions. For  
22 purposes of Section 230:

23 (1) "Ownership interest" means any title or other  
24 interest in a mobile home, the holder of which is  
25 considered to be the owner of the mobile home for  
26 purposes of taxation under Section 3 of the Mobile Home  
27 Local Services Tax Act.

28 (2) "Nonownership interest" means any interest in a  
29 mobile home other than a contingent interest and other  
30 than an ownership interest as defined in this Section,  
31 including without limitation an easement or lien.

32 (3) "Mobile home" has the same meaning as defined  
33 in Section 1 of the Mobile Home Local Services Tax Act.

1           Section 230. Offense of scavenger sale fraud. A person  
2 commits the offense of tax sale fraud who knowingly:

3           (a) enters a bid or authorizes or procures the  
4 entry of a bid on any mobile home offered for sale under  
5 Section 200, when the person in whose behalf the bid is  
6 made or authorized or procured has an ownership interest  
7 or nonownership interest in the mobile home, or where  
8 that person had such an interest on January 1 of any year  
9 for which delinquent taxes were included within the  
10 judgment for sale under Section 200;

11           (b) acquires, or attempts to acquire, ownership of  
12 any certificate of purchase for a mobile home sold under  
13 Section 200, when the person in whose behalf such  
14 certificate of purchase is or would be acquired has an  
15 ownership interest or nonownership interest in the mobile  
16 home, or where that person had that interest on January 1  
17 of any year for which delinquent taxes were included  
18 within the judgment for sale under Section 200;

19           (c) conveys or assigns any certificate of purchase  
20 for a mobile home sold under Section 200 to any person  
21 who has an ownership interest or nonownership interest in  
22 the mobile home, or who had that interest on January 1 of  
23 any year for which delinquent taxes were included within  
24 the judgment for sale under Section 200;

25           (d) makes a false statement in any application for  
26 certificate of purchase or registration form submitted  
27 under Sections 210 and 215; or

28           (e) forfeits 2 or more bids at any one sale under  
29 Section 200 by failing to pay the minimum cash bid timely  
30 or by failing to pay the balance of the bid timely as  
31 required by Section 200.

32           Tax sale fraud is a Class A misdemeanor. A subsequent  
33 conviction for tax sale fraud as defined in subsections (a)  
34 through (d) of this Section is a Class 4 felony.

1           Division 6. Indemnity fund; sales in error

2           Section 235. Creation of indemnity fund.

3           (a) Each person purchasing any mobile home at a sale  
4 under this Act shall pay to the county collector, prior to  
5 the issuance of any certificate of purchase, a fee of \$20 for  
6 each item purchased. A like sum shall be paid for each year  
7 that all or a portion of subsequent taxes are paid by the tax  
8 purchaser and posted to the tax judgment, sale, redemption  
9 and forfeiture record where the underlying certificate of  
10 purchase is recorded.

11           (b) The amount paid prior to issuance of the certificate  
12 of purchase pursuant to subsection (a) shall be included in  
13 the purchase price of the mobile home in the certificate of  
14 purchase and all amounts paid under this Section shall be  
15 included in the amount required to redeem under Section 300.  
16 Except as otherwise provided in subsection (b) of Section  
17 240, all money received under subsection (a) shall be paid by  
18 the collector to the county treasurer of the county in which  
19 the mobile home is situated, for the purpose of an indemnity  
20 fund. The county treasurer, as trustee of that fund, shall  
21 invest all of that fund, principal and income, in his or her  
22 hands from time to time, if not immediately required for  
23 payments of indemnities under subsection (a) of Section 245,  
24 in investments permitted by the Illinois State Board of  
25 Investment under Article 22A of the Illinois Pension Act.  
26 The county collector shall report annually to the circuit  
27 court on the condition and income of the fund. The indemnity  
28 fund shall be held to satisfy judgments obtained against the  
29 county treasurer, as trustee of the fund. No payment shall be  
30 made from the fund, except upon a judgment of the court which  
31 ordered the issuance of a tax certificate of title.

32           Section 240. Amount to be retained in indemnity fund.

1           (a) The county board in each county shall determine the  
2 amount of the fund to be maintained in that county, which  
3 amount shall not be less than \$50,000 and shall not be  
4 greater than \$1,000,000 in counties with less than 3,000,000  
5 inhabitants, and not greater than \$2,000,000 in counties with  
6 3,000,000 or more inhabitants. Any moneys accumulated by the  
7 county treasurer in excess of the amount so established, as  
8 trustee of the fund, shall be paid by him or her annually to  
9 the general fund of the county.

10           (b) In counties in which a Tort Liability Fund is  
11 established, all sums of money received under subsection (a)  
12 of Section 235 may be deposited in the general fund of the  
13 county for general county governmental purposes, if the  
14 county board provides by ordinance that the indemnity  
15 required by this Section shall be provided by the Tort  
16 Liability Fund.

17           Section 245. Payments from Indemnity Fund.

18           (a) Any owner of a mobile home sold under any provision  
19 of this Act who sustains loss or damage by reason of the  
20 issuance of a tax certificate of title under Section 360 or  
21 400 and who is barred or is in any way precluded from  
22 bringing an action for the recovery of the mobile home shall  
23 have the right to indemnity for the loss or damage sustained,  
24 limited as follows:

25           (1) An owner who resided in a mobile home on the  
26 last day of the period of redemption and who is equitably  
27 entitled to compensation for the loss or damage sustained  
28 has the right to indemnity. An equitable indemnity award  
29 shall be limited to the fair cash value of the mobile  
30 home as of the date the tax certificate of title was  
31 issued less any liens on the mobile home, and the award  
32 will not exceed \$99,000. The court shall liberally  
33 construe this equitable entitlement standard to provide

1 compensation wherever, in the discretion of the court,  
2 the equities warrant the action.

3 An owner of a mobile home who requests an award in  
4 excess of \$99,000 must prove that the loss of his or her  
5 mobile home was not attributable to his or her own fault  
6 or negligence before an award in excess of \$99,000 will  
7 be granted.

8 (2) An owner who sustains the loss or damage of any  
9 mobile home occasioned by reason of the issuance of a tax  
10 certificate of title, without fault or negligence of his  
11 or her own, has the right to indemnity limited to the  
12 fair cash value of the mobile home less any liens on the  
13 mobile home. In determining the existence of fault or  
14 negligence, the court shall consider whether the owner  
15 exercised ordinary reasonable diligence under all of the  
16 relevant circumstances.

17 (3) In determining the fair cash value of a mobile  
18 home less any liens on the mobile home, the fair cash  
19 value shall be reduced by the principal amount of all  
20 taxes paid by the tax purchaser or his or her assignee  
21 before the issuance of the tax certificate of title.

22 (4) If an award made under paragraph (1) or (2) is  
23 subject to a reduction by the amount of an outstanding  
24 lien on the mobile home, other than the principal amount  
25 of all taxes paid by the tax purchaser or his or her  
26 assignee before the issuance of the tax certificate of  
27 title and the petitioner would be personally liable to  
28 the lienholder for all or part of that reduction amount,  
29 the court shall order an additional indemnity award to be  
30 paid directly to the lienholder sufficient to discharge  
31 the petitioner's personal liability. The court, in its  
32 discretion, may order the joinder of the lienholder as an  
33 additional party to the indemnity action.

34 (b) Indemnity fund; subrogation.

1           (1) Any person claiming indemnity hereunder shall  
 2 petition the court which ordered the tax certificate of  
 3 title to issue, shall name the county treasurer, as  
 4 trustee of the indemnity fund, as defendant to the  
 5 petition, and shall ask that judgment be entered against  
 6 the county treasurer, as trustee, in the amount of the  
 7 indemnity sought. The provisions of the Civil Practice  
 8 Law shall apply to proceedings under the petition, except  
 9 that neither the petitioner nor county treasurer shall be  
 10 entitled to trial by jury on the issues presented in the  
 11 petition. The court shall liberally construe this Section  
 12 to provide compensation wherever in the discretion of the  
 13 Court the equities warrant such action.

14           (2) The county treasurer, as trustee of the  
 15 indemnity fund, shall be subrogated to all parties in  
 16 whose favor judgment may be rendered against him or her,  
 17 and by third party complaint may bring in as a defendant  
 18 any person, other than the tax certificate of title  
 19 grantee and its successors in title, not a party to the  
 20 action who is or may be liable to him or her, as  
 21 subrogee, for all or part of the petitioner's claim  
 22 against him or her.

23           (c) Any contract involving the proceeds of a judgment  
 24 for indemnity under this Section, between the tax certificate  
 25 of title grantee or its successors in title and the indemnity  
 26 petitioner or his or her successors, shall be in writing. In  
 27 any action brought under this Section, the Collector shall be  
 28 entitled to discovery regarding, but not limited to, the  
 29 following:

30           (1) the identity of all persons beneficially  
 31 interested in the contract, directly or indirectly,  
 32 including at least the following information: the names  
 33 and addresses of any natural persons; the place of  
 34 incorporation of any corporation and the names and

1 addresses of its shareholders unless it is publicly held;  
 2 the names and addresses of all general and limited  
 3 partners of any partnership; the names and addresses of  
 4 all persons having an ownership interest in any entity  
 5 doing business under an assumed name, and the county in  
 6 which the assumed business name is registered; and the  
 7 nature and extent of the interest in the contract of each  
 8 person identified;

9 (2) the time period during which the contract was  
 10 negotiated and agreed upon, from the date of the first  
 11 direct or indirect contact between any of the contracting  
 12 parties to the date of its execution;

13 (3) the name and address of each natural person who  
 14 took part in negotiating the contract, and the identity  
 15 and relationship of the party that the person represented  
 16 in the negotiations; and

17 (4) the existence of an agreement for payment of  
 18 attorney's fees by or on behalf of each party.

19 Any information disclosed during discovery may be subject  
 20 to protective order as deemed appropriate by the court. The  
 21 terms of the contract shall not be used as evidence of value.

22 Section 250. Indemnity fund fraud.

23 (a) A person commits the offense of indemnity fund fraud  
 24 when that person knowingly:

25 (1) offers or agrees to become a party to, or to  
 26 acquire an interest in, a contract involving the proceeds  
 27 of a judgment for indemnity under Section 245 before the  
 28 end of the period of redemption from the tax sale to  
 29 which the judgment relates;

30 (2) fraudulently induces a party to forego bringing  
 31 an action for the recovery of the mobile home;

32 (3) makes a deceptive misrepresentation during the  
 33 course of negotiating an agreement under subsection (c)



1 of Section 245; or

2 (4) conspires to violate any of the provisions of  
3 this subsection.

4 (b) Commission of any one act described in subsection  
5 (a) is a Class A misdemeanor. Commission of more than one act  
6 described in subsection (a) during a single course of conduct  
7 is a Class 4 felony. A second or subsequent conviction for  
8 violation of any portion of this Section is a Class 4 felony.

9 (c) The State's Attorney of the county in which a  
10 judgment for indemnity under Section 245 is entered may bring  
11 a civil action in the name of the People of the State of  
12 Illinois against a person who violates paragraph (1), (2), or  
13 (3) of subsection (a). Upon a finding of liability in the  
14 action the court shall enter judgment in favor of the People  
15 in a sum equal to 3 times the amount of the judgment for  
16 indemnity, together with costs of the action and reasonable  
17 attorney's fees. The proceeds of any judgment under this  
18 subsection shall be paid into the general fund of the county.

19 Section 255. Sales in error.

20 (a) When, upon application of the county collector, the  
21 owner of the certificate of purchase, or a municipality that  
22 owns or has owned the mobile home ordered sold, it appears to  
23 the satisfaction of the court that ordered the mobile home  
24 sold that any of the following subsections are applicable,  
25 the court shall declare the sale to be a sale in error:

- 26 (1) the mobile home was not subject to taxation,
- 27 (1.5) the mobile home has been moved to a different  
28 location,
- 29 (2) the taxes had been paid prior to the sale of  
30 the mobile home,
- 31 (3) there is a double computation of the tax,
- 32 (4) the description is void for uncertainty,
- 33 (5) the assessor, chief county assessment officer,

1 board of review, board of appeals, or other county  
2 official has made an error (other than an error of  
3 judgment as to the value of any mobile home),

4 (5.5) the owner of the mobile home had tendered  
5 timely and full payment to the county collector that the  
6 owner reasonably believed was due and owing on the mobile  
7 home, and the county collector did not apply the payment  
8 to the mobile home; provided that this provision applies  
9 only to mobile home owners, not their agents or  
10 third-party payors, or

11 (6) prior to the tax sale a voluntary or  
12 involuntary petition has been filed by or against the  
13 legal or beneficial owner of the mobile home requesting  
14 relief under the provisions of 11 U.S.C. Chapter 7, 11,  
15 12, or 13.

16 (b) When, upon application of the owner of the  
17 certificate of purchase only, it appears to the satisfaction  
18 of the court that ordered the mobile home sold that any of  
19 the following subsections are applicable, the court shall  
20 declare the sale to be a sale in error:

21 (1) A voluntary or involuntary petition under the  
22 provisions of 11 U.S.C. Chapter 7, 11, 12, or 13 has been  
23 filed subsequent to the tax sale and prior to the  
24 issuance of the tax certificate of title.

25 (2) The mobile home sold has been substantially  
26 destroyed or rendered uninhabitable or otherwise unfit  
27 for occupancy subsequent to the tax sale and prior to the  
28 issuance of the tax certificate of title.

29 If a sale is declared to be a sale in error, the county  
30 clerk shall make entry in the tax judgment, sale, redemption  
31 and forfeiture record, that the mobile home was erroneously  
32 sold, and the county collector shall, on demand of the owner  
33 of the certificate of purchase, refund the amount paid, pay  
34 any interest and costs as may be ordered under Sections 260

1 through 280, and cancel the certificate so far as it relates  
2 to the mobile home. The county collector shall deduct from  
3 the accounts of the appropriate taxing bodies their pro rata  
4 amounts paid.

5 Section 260. Interest on refund.

6 (a) In those cases which arise solely under grounds set  
7 forth in Section 255 or 395, and in no other cases, the court  
8 which orders a sale in error shall also award interest on the  
9 refund of the amount paid for the certificate of purchase,  
10 together with all costs paid by the owner of the certificate  
11 of purchase or his or her assignor which were posted to the  
12 tax judgment, sale, redemption and forfeiture record, except  
13 as otherwise provided in this Section. Except as otherwise  
14 provided in this Section, interest shall be awarded and paid  
15 at the rate of 1% per month from the date of sale to the date  
16 of payment to the tax purchaser, or in an amount equivalent  
17 to the penalty interest which would be recovered on a  
18 redemption at the time of payment pursuant to the order for  
19 sale in error, whichever is less.

20 (b) Interest on the refund to the owner of the  
21 certificate of purchase shall not be paid (i) in any case in  
22 which the mobile home sold has been substantially destroyed  
23 or rendered uninhabitable or otherwise unfit for occupancy,  
24 (ii) when the sale in error is made pursuant to Section 395,  
25 or (iii) in any other case where the court determines that  
26 the tax purchaser had actual knowledge prior to the sale of  
27 the grounds on which the sale is declared to be erroneous.

28 (c) When the county collector files a petition for sale  
29 in error under Section 255 and mails a notice thereof by  
30 certified or registered mail to the tax purchaser, any  
31 interest otherwise payable under this Section shall cease to  
32 accrue as of the date the petition is filed, unless the tax  
33 purchaser agrees to an order for sale in error upon the

1 presentation of the petition to the court. Notices under  
2 this subsection may be mailed to the original owner of the  
3 certificate of purchase, or to the latest assignee, if known.  
4 When the owner of the certificate of purchase contests the  
5 collector's petition solely to determine whether the grounds  
6 for sale in error are such as to support a claim for  
7 interest, the court may direct that the principal amount of  
8 the refund be paid to the owner of the certificate of  
9 purchase forthwith. If the court thereafter determines that a  
10 claim for interest lies under this Section, it shall award  
11 such interest from the date of sale to the date the principal  
12 amount was paid.

13 Section 265. Refund of other taxes paid by holder of  
14 certificate of purchase. The court which orders a sale in  
15 error shall order the refund of all other taxes paid by the  
16 owner of the certificate of purchase or his or her assignor  
17 which were validly posted to the tax judgment, sale  
18 redemption and forfeiture record subsequent to the tax sale,  
19 together with interest on the other taxes under the same  
20 terms as interest is otherwise payable under Section 260. The  
21 interest under this Section shall be calculated at the rate  
22 of 1% per month from the date the other taxes were paid and  
23 not from the date of sale. The collector shall take credit  
24 in settlement of his or her accounts for the refund of the  
25 other taxes as in other cases of sale in error under Section  
26 255.

27 Section 270. Orders for payment of interest; counties of  
28 3,000,000 or more. In counties with 3,000,000 or more  
29 inhabitants, all orders for payment of interest or costs  
30 under Sections 260 and 265 shall be paid as provided in  
31 Sections 275, 280, and 285. In all other counties, the  
32 county treasurer may determine in his or her discretion

1 whether payment of interest and costs shall be made as  
2 provided in Sections 275, 280, and 285. In the other  
3 counties, where the treasurer determines not to make payment  
4 as provided in those Sections, the treasurer shall pay any  
5 interest or costs awarded under this Section pro rata from  
6 those accounts where the principal refund of the tax sale  
7 purchase price under Section 255 is taken.

8 Section 275. Fund for payment of interest. In counties  
9 of under 3,000,000 inhabitants, the county board may impose a  
10 fee of up to \$10, which shall be paid to the county  
11 collector, upon each person purchasing any mobile home at a  
12 sale held under this Act, prior to the issuance of any  
13 certificate of purchase. Each person purchasing any mobile  
14 home at a sale held under this Act in a county with 3,000,000  
15 or more inhabitants shall pay to the county collector, prior  
16 to the issuance of any certificate of purchase, a fee of \$15  
17 for each item purchased. That amount shall be included in  
18 the price paid for the certificate of purchase and the amount  
19 required to redeem under Section 300.

20 All sums of money received under this Section shall be  
21 paid by the collector to the county treasurer of the county  
22 in which the mobile home is situated for deposit into a  
23 special fund. It shall be the duty of the county treasurer,  
24 as trustee of the fund, to invest the principal and income of  
25 the fund from time to time, if not immediately required for  
26 payments under this Section, in investments as are authorized  
27 by Sections 3-10009 and 3-11002 of the Counties Code. The  
28 fund shall be held to satisfy orders for payment of interest  
29 and costs obtained against the county treasurer as trustee of  
30 the fund. No payment shall be made from the fund except by  
31 order of the court declaring a sale in error under Section  
32 255. Any moneys accumulated in the fund by the county  
33 treasurer in excess of \$500,000 shall be paid each year prior

1 to the commencement of the annual tax sale, first to satisfy  
2 any existing unpaid judgments entered pursuant to Section  
3 235, and any funds remaining thereafter shall be paid to the  
4 general fund of the county.

5 Section 280. Claims for interest and costs. Any person  
6 claiming interest or costs under Sections 260 through 275  
7 shall include the claim in his or her petition for sale in  
8 error under Section 255. Any claim for interest or costs  
9 which is not included in the petition is waived, except  
10 interest or costs may be awarded to the extent permitted by  
11 this Section upon a sale in error petition filed by the  
12 county collector, without requiring a separate filing by the  
13 claimant. Any order for interest or costs upon the petition  
14 for sale in error shall be deemed to be entered against the  
15 county treasurer as trustee of the fund created by Section  
16 275. The fund shall be the sole source for payment and  
17 satisfaction of orders for interest or costs, except as  
18 otherwise provided in this Section. If the court determines  
19 that the fund has been depleted and will not be restored in  
20 time to pay an award with reasonable promptness, the court  
21 may authorize the collector to pay the interest portion of  
22 the award pro rata from those accounts where the principal  
23 refund of the tax sale purchase price under Section 255 is  
24 taken.

25 Section 285. Recovery of amount of tax paid by purchaser  
26 at erroneous sale. In addition to all other remedies, when  
27 the purchaser or assignee of a certificate of purchase that  
28 has been declared an erroneous sale, has paid any tax upon  
29 the mobile home sold, which was not paid by the owner of the  
30 mobile home and was not refunded to the tax purchaser or  
31 assignee by the county, the purchaser or assignee may recover  
32 from the owner the amount he or she paid, with 10% interest,

1 as money paid for the owner's use.

2 Division 7. Redemption procedures and notice requirements

3 Section 290. Right of redemption.

4 (a) Mobile homes sold under this Act may be redeemed  
5 only by those persons having a right of redemption as defined  
6 in this Section and only in accordance with this Act.

7 A right to redeem a mobile home from any sale under this  
8 Act shall exist in any owner or person interested in that  
9 mobile home whether or not the interest in the mobile home  
10 sold is recorded or filed. Any redemption shall be presumed  
11 to have been made by or on behalf of the owners and persons  
12 interested in the mobile home and shall inure to the benefit  
13 of the persons having the certificate of title to the mobile  
14 home redeemed, subject to the right of the person making the  
15 redemption to be reimbursed by the persons benefited.

16 (b) Any person who desires to redeem and does not desire  
17 to contest the validity of a petition for tax certificate of  
18 title may redeem pursuant to this Section and related  
19 Sections of this Act without submitting a written protest  
20 under Section 21-380.

21 Section 295. Period of redemption. Mobile homes sold  
22 under this Act may be redeemed on or before the expiration of  
23 2 years and 6 months from the date of sale. If, however, the  
24 court that ordered the mobile home sold, upon the verified  
25 petition of the holder of the certificate of purchase brought  
26 within 4 months from the date of sale, finds and declares  
27 that the mobile home is abandoned, then the court may order  
28 that the mobile home may be redeemed at any time on or before  
29 the expiration of 1 year from the date of sale. Notice of the  
30 hearing on a petition to declare the mobile home abandoned  
31 shall be given to the owner or owners of the mobile home and

1 to the person in whose name the taxes were last assessed, by  
2 certified or registered mail sent to their last known  
3 addresses at least 5 days before the date of the hearing.

4 If the period of redemption has been extended by the  
5 certificate holder as provided in Section 330, the mobile  
6 home may be redeemed on or before the extended redemption  
7 date.

8 Section 300. Amount of redemption. Any person desiring  
9 to redeem shall deposit an amount specified in this Section  
10 with the county clerk of the county in which the mobile home  
11 is situated, in legal money of the United States, or by  
12 cashier's check, certified check, post office money order or  
13 money order, issued by a financial institution insured by an  
14 agency or instrumentality of the United States, payable to  
15 the county clerk of the proper county. The deposit shall be  
16 deemed timely only if actually received in person at the  
17 county clerk's office prior to the close of business as  
18 defined in Section 3-2007 of the Counties Code on or before  
19 the expiration of the period of redemption or by United  
20 States mail with a post office cancellation mark dated not  
21 less than one day prior to the expiration of the period of  
22 redemption. The deposit shall be in an amount equal to the  
23 total of the following:

24 (a) the certificate amount, which shall include all  
25 tax principal, interest, and penalties paid by the tax  
26 purchaser together with costs and fees of sale and fees  
27 paid under Sections 235 and 260 through 280;

28 (b) the accrued penalty, computed through the date  
29 of redemption as a percentage of the certificate amount,  
30 as follows:

31 (1) if the redemption occurs on or before the  
32 expiration of 6 months from the date of sale, the  
33 certificate amount times the penalty bid at sale;



1                   (2) if the redemption occurs after 6 months  
2 from the date of sale, and on or before the  
3 expiration of 12 months from the date of sale, the  
4 certificate amount times 2 times the penalty bid at  
5 sale;

6                   (3) if the redemption occurs after 12 months  
7 from the date of sale and on or before the  
8 expiration of 18 months from the date of sale, the  
9 certificate amount times 3 times the penalty bid at  
10 sale;

11                   (4) if the redemption occurs after 18 months  
12 from the date of sale and on or before the  
13 expiration of 24 months from the date of sale, the  
14 certificate amount times 4 times the penalty bid at  
15 sale;

16                   (5) if the redemption occurs after 24 months  
17 from the date of sale and on or before the  
18 expiration of 30 months from the date of sale, the  
19 certificate amount times 5 times the penalty bid at  
20 sale;

21                   (6) if the redemption occurs after 30 months  
22 from the date of sale and on or before the  
23 expiration of 36 months from the date of sale, the  
24 certificate amount times 6 times the penalty bid at  
25 sale.

26                   (c) The total of all taxes, accrued interest on  
27 those taxes, and costs charged in connection with the  
28 payment of those taxes, which have been paid by the tax  
29 certificate holder on or after the date those taxes  
30 became delinquent together with 12% penalty on each  
31 amount so paid for each year or portion thereof  
32 intervening between the date of that payment and the date  
33 of redemption. In counties with less than 3,000,000  
34 inhabitants, however, a tax certificate holder may not

1 pay the subsequent tax for any year, nor shall any tender  
2 of such a payment be accepted, until the subsequent tax  
3 has become delinquent or until after the holder of the  
4 certificate of purchase has filed a petition for a tax  
5 certificate of title under Section 390. The person  
6 redeeming shall also pay the amount of interest charged  
7 on the subsequent tax and paid as a penalty by the tax  
8 certificate holder.

9 (d) Any amount paid to redeem a forfeiture  
10 occurring subsequent to the tax sale together with 12%  
11 penalty thereon for each year or portion thereof  
12 intervening between the date of the forfeiture redemption  
13 and the date of redemption from the sale.

14 (e) Any amount paid by the certificate holder for  
15 redemption of a subsequently occurring tax sale.

16 (f) All fees paid to the county clerk under Section  
17 22-5.

18 (g) All fees paid to the circuit clerk and the  
19 sheriff or coroner in connection with the filing of the  
20 petition for tax certificate of title and service of  
21 notices under Sections 375 through 390 and 400 in  
22 addition to (1) a fee of \$35 if a petition for tax  
23 certificate of title has been filed, which fee shall be  
24 posted to the tax judgement, sale, redemption, and  
25 forfeiture record, to be paid to the purchaser or his or  
26 her assignee; (2) a fee of \$4 if a notice under Section  
27 365 has been filed, which fee shall be posted to the tax  
28 judgment, sale, redemption, and forfeiture record, to be  
29 paid to the purchaser or his or her assignee; and (3) all  
30 costs paid to record a lis pendens notice in connection  
31 with filing a petition under this Act. The fees in (1)  
32 and (2) of this paragraph (g) shall be exempt from the  
33 posting requirements of Section 305.

34 (h) All fees paid for publication of notice of the

1 tax sale in accordance with Section 380.

2 (i) All sums paid to any city, village or  
3 incorporated town for reimbursement under Section 395.

4 (j) All costs and expenses of receivership under  
5 Section 350, to the extent that these costs and expenses  
6 exceed any income from the mobile home in question, if  
7 the costs and expenditures have been approved by the  
8 court appointing the receiver and a certified copy of the  
9 order or approval is filed and posted by the certificate  
10 holder with the county clerk. Only actual costs expended  
11 may be posted on the tax judgment, sale, redemption and  
12 forfeiture record.

13 Section 305. Posting requirements. Except as otherwise  
14 provided in Section 300, the county clerk shall not be  
15 required to include amounts described in paragraphs (c)  
16 through (j) of Section 300 in the payment for redemption or  
17 the amount received for redemption, nor shall payment  
18 thereof be a charge on the mobile home sold for taxes, unless  
19 the tax certificate holder has filed and posted with the  
20 county clerk prior to redemption and in any event not less  
21 than 30 days prior to the expiration of the period of  
22 redemption or extended period of redemption an official,  
23 original or duplicate receipt for payment of those fees,  
24 costs, and expenses permitted under paragraphs (c) through  
25 (j) of Section 300.

26 Section 310. Deficiency judgment. If the sold mobile  
27 home is not redeemed, a deficiency judgment shall not be  
28 taken on account of the receivership proceedings against the  
29 owner or owners of the mobile home. In the event that income  
30 to the receiver exceeds expenditures, net income is to be  
31 deposited with the clerk of the court ordering the tax sale  
32 and shall be distributed as determined by the court ordering

1 the appointment of the receiver.

2 Section 315. Redemption of a forfeited mobile home.  
3 Except as otherwise provided in Section 320, any mobile home  
4 forfeited to the State may be redeemed or sold in the  
5 following manner:

6 When a mobile home has been forfeited for delinquent  
7 taxes, the person desiring to redeem shall apply to the  
8 county clerk who shall order the county collector to receive  
9 from the person the amount of the forfeited taxes, statutory  
10 costs, interest prior to forfeiture, printer's fees due  
11 thereon and, in addition, forfeiture interest at a rate of  
12 12% per year or fraction thereof. Upon presentation of the  
13 county clerk's order to the county collector, the collector  
14 shall receive the amount due on account of forfeited taxes  
15 and give the person duplicate receipts, setting forth a  
16 description of the mobile home and amount received. One of  
17 the receipts shall be countersigned by the county clerk and,  
18 when so countersigned, shall be evidence of the redemption of  
19 the mobile home. The receipt shall not be valid until it is  
20 countersigned by the county clerk. The other receipt shall be  
21 filed by the county clerk in his or her office, and the clerk  
22 shall make a proper entry of the redemption of the mobile  
23 home on the appropriate books in his or her office and charge  
24 the amount of the redemption to the county collector.

25 Section 320. Partial redemption of forfeited mobile  
26 homes. In counties with less than 3,000,000 inhabitants, when  
27 forfeited taxes on a mobile home remain unpaid for one or  
28 more years, it is permissible to pay to the county or  
29 township collector, one or more full years of back or  
30 forfeited taxes, interest prior to forfeiture, statutory  
31 costs, printers' fees, and forfeiture interest or penalties,  
32 attaching thereto beginning with the earliest year for which

1 the taxes are unpaid. In no case shall payment on account of  
2 a designated years' taxes be accepted unless the sums due for  
3 prior years have first been paid or are tendered at the same  
4 time.

5 Any person seeking to make payments under this Section  
6 shall notify the county clerk of his or her intention in  
7 person or by agent or in writing. If notice is given while  
8 the collector has possession of the collector's books, the  
9 county clerk shall prepare an addendum to be presented to the  
10 collector and attached, by the collector, to the collector's  
11 books on which the description of the mobile home involved  
12 appears, which addendum shall become a part of the  
13 collector's books. If notice is given after the tax sale,  
14 but before receipt by the county collector of the current  
15 collector's books, the county clerk shall prepare an addendum  
16 and attach it to the Tax Judgment, Sale, Redemption, and  
17 Forfeiture record, on which the mobile home involved appears,  
18 which addendum shall become a part of that record.

19 The addendum shall show separately, for the year or years  
20 to be paid, (a) the amount of back or forfeited taxes, (b)  
21 interest prior to forfeiture, (c) statutory costs and  
22 printers' fees, and (d) forfeiture interest or penalties  
23 attaching thereto. The county clerk shall, at the same time,  
24 order the county or town collector to receive from the person  
25 the amount due on account of the taxes, for the year or years  
26 determined as provided above, of the back or forfeited taxes,  
27 interest prior to forfeiture, statutory costs, printers'  
28 fees, and forfeiture interest or penalties to date attaching  
29 to the back or forfeited taxes.

30 Upon presentation of the order from the county clerk, and  
31 receipt of the addendum if the books are in the collector's  
32 possession, the collector shall receive the sum tendered on  
33 account of the taxes for the year or years designated, and  
34 make out duplicate receipts therefor. The receipts shall set

1     forth a description of the mobile home, the year or years  
 2     paid, and the total amount received. One copy of the receipt  
 3     shall be given the person making payment and, when  
 4     countersigned by the county clerk, shall be evidence of the  
 5     payment therein set forth. The second copy shall be filed by  
 6     the county clerk in his or her office.

7             If the collector's books are in the collector's  
 8     possession, he or she shall enter the payment on the current  
 9     collector's books or addendum, and he or she shall also enter  
 10    any unpaid balance on the Tax Judgment, Sale, Redemption and  
 11    Forfeiture record at the proper time.

12            After the tax sale and before receipt by the county  
 13    collector of the current collector's books, the county clerk  
 14    shall make a proper entry on the Tax Judgment, Sale,  
 15    Redemption and Forfeiture record, and shall charge the county  
 16    collector with the sum received. The county clerk shall also  
 17    enter any unpaid balance on the county collector's books at  
 18    the proper time.

19            The county collector shall distribute all sums received  
 20    as required by law.

21            Section 325. Redemption under protest. Any person  
 22    redeeming under this Section at a time subsequent to the  
 23    filing of a petition under Section 390 or 360, who desires to  
 24    preserve his or her right to defend against the petition for  
 25    a tax certificate of title, shall accompany the deposit for  
 26    redemption with a writing substantially in the following  
 27    form:

28                            Redemption Under Protest

29    Tax Deed Case No. ....  
 30    Vol. No. ....  
 31    Mobile Home Vehicle Identification No.  
 32        (or other unique description).....  
 33    Original Amount of Tax \$.....

1 Amount Deposited for Redemption \$.....  
 2 Name of Petitioner.....  
 3 Tax Year Included in Judgment.....  
 4 Date of Sale.....  
 5 Expiration Date of the Period of Redemption.....

6 To the county clerk of ..... County:

7 This redemption is made under protest for the following  
 8 reasons: (here set forth and specify the grounds relied upon  
 9 for the objection)

10 Name of party redeeming.....  
 11 Address.....

12 Any grounds for the objection not specified at the time  
 13 of the redemption under protest shall not be considered by  
 14 the court. The specified grounds for the objections shall be  
 15 limited to those defenses as would provide sufficient basis  
 16 to deny entry of an order for issuance of a tax certificate  
 17 of title. Nothing in this Section shall be construed to  
 18 authorize or revive any objection to the tax sale or  
 19 underlying taxes which was estopped by entry of the order for  
 20 sale as set forth in Section 420.

21 The person protesting shall present to the county clerk 3  
 22 copies of the written protest signed by himself or herself.  
 23 The clerk shall write or stamp the date of receipt upon the  
 24 copies and sign them. He or she shall retain one of the  
 25 copies, another he or she shall deliver to the person making  
 26 the redemption, who shall file the copy with the clerk of the  
 27 court in which the tax certificate of title petition is  
 28 pending, and the third he or she shall forward to the  
 29 petitioner named therein.

30 The county clerk shall enter the redemption as provided  
 31 in Section 165 and shall note the redemption under protest.  
 32 The redemption money so deposited shall not be distributed to  
 33 the holder of the certificate of purchase but shall be  
 34 retained by the county clerk pending disposition of the

1 petition filed under Section 390.

2 Redemption under protest constitutes the appearance of  
3 the person protesting in the proceedings under Sections 390  
4 through 412 and that person shall present a defense to the  
5 petition for tax certificate of title at the time which the  
6 court directs. Failure to appear and defend shall constitute  
7 a waiver of the protest and the court shall order the  
8 redemption money distributed to the holder of the certificate  
9 of purchase upon surrender of that certificate and shall  
10 dismiss the proceedings.

11 When the party redeeming appears and presents a defense,  
12 the court shall hear and determine the matter. If the  
13 defense is not sustained, the court shall order the protest  
14 stricken and direct the county clerk to distribute the  
15 redemption money upon surrender of the certificate of  
16 purchase and shall order the party redeeming to pay the  
17 petitioner reasonable expenses, actually incurred, including  
18 the cost of withheld redemption money, together with a  
19 reasonable attorney's fee. Upon a finding sustaining the  
20 protest in whole or in part, the court may declare the sale  
21 to be a sale in error under Section 255 or Section 405, and  
22 shall direct the county clerk to return all or part of the  
23 redemption money or deposit to the party redeeming.

24 Section 330. Extension of period of redemption. The  
25 purchaser or his or her assignee of a mobile home sold for  
26 nonpayment of taxes may extend the period of redemption at  
27 any time before the expiration of the original period of  
28 redemption, or thereafter prior to the expiration of any  
29 extended period of redemption, for a period which will expire  
30 not later than 3 years from the date of sale, by filing with  
31 the county clerk of the county in which the mobile home is  
32 located a written notice to that effect describing the mobile  
33 home, stating the date of the sale and specifying the



1 extended period of redemption. If prior to the expiration of  
2 the period of redemption or extended period of redemption a  
3 petition for tax certificate of title has been filed under  
4 Section 390, upon application of the petitioner, the court  
5 shall allow the purchaser or his or her assignee to extend  
6 the period of redemption after expiration of the original  
7 period or any extended period of redemption, provided that  
8 any extension allowed will expire not later than 3 years from  
9 the date of sale. If the period of redemption is extended,  
10 the purchaser or his or her assignee must give the notices  
11 provided for in Section 370 at the specified times prior to  
12 the expiration of the extended period of redemption by  
13 causing a sheriff (or if he or she is disqualified, a  
14 coroner) of the county in which the mobile home, or any part  
15 thereof, is located to serve the notices as provided in  
16 Sections 375 and 380. The notices may also be served as  
17 provided in Sections 375 and 380 by a special process server  
18 appointed by the court under Section 375.

19 Section 335. Effect of receipt of redemption money,  
20 forfeiture, withdrawal, or return of certificate. The receipt  
21 of the redemption money on any mobile home by any purchaser  
22 or assignee, on account of any forfeiture or withdrawal, or  
23 the return of the certificate of purchase, withdrawal or  
24 forfeiture for cancellation, shall operate as a release of  
25 the claim to the mobile home under, or by virtue of, the  
26 purchase, withdrawal, or forfeiture. However, when a  
27 certificate of purchase has been recorded in the office of  
28 the county recorder by any city, incorporated town, or  
29 village with 1,000,000 or more inhabitants in which the  
30 mobile home is situated, the recording of a certificate by  
31 the county clerk, reciting the cancellation of the  
32 certificate of purchase on the tax judgment, sale, redemption  
33 and forfeiture record, shall operate as a release of the lien

1 of the city, incorporated town, or village under the  
2 certificate of purchase.

3 Section 340. County clerk to pay successor redemption  
4 money collected. At the expiration of his or her term of  
5 office, the county clerk shall pay over to the successor in  
6 office all moneys in his or her hands received for redemption  
7 from sale for taxes on a mobile home.

8 Section 345. Notice of order setting aside redemption.  
9 In counties with 3,000,000 or more inhabitants, if an order  
10 is entered setting aside a redemption made within the time  
11 allowed by law after a petition for tax certificate of title  
12 has been filed, the holder of the certificate of purchase  
13 shall mail a copy of the order within 7 days of entry of the  
14 order by registered or certified mail to the county clerk, to  
15 the person who made the redemption, and to all parties  
16 entitled to notice of the petition under Section 370, 375, or  
17 385. The order shall provide that any person who was entitled  
18 to redeem may pay to the county clerk within 30 days after  
19 the entry of the order the amount necessary to redeem the  
20 mobile home from the sale as of the last day of the period of  
21 redemption. The county clerk shall make an entry in the  
22 annual tax judgment, sale, redemption, and forfeiture record  
23 reflecting the entry of the order and shall immediately upon  
24 request provide an estimate of the amount required to effect  
25 a redemption as of the last date of the period of redemption.  
26 If the amount is paid within 30 days after entry of the  
27 order, then the court shall enter an order declaring the  
28 taxes to be paid as if the mobile home had been redeemed  
29 within the time required by law and dismissing the petition  
30 for tax certificate of title. A tax certificate of title  
31 shall not be issued within the 30-day period. Upon surrender  
32 of the certificate of purchase, the county clerk shall

1 distribute the funds deposited as if a timely redemption had  
2 been made.

3 Division 8. Other procedures

4 Section 350. Waste; appointment of receiver. After any  
5 sale of mobile homes under this Act and until a tax  
6 certificate of title has been issued or until redemption has  
7 been made, no waste shall be committed on any of the mobile  
8 homes involved. The court which ordered the mobile home to be  
9 sold may, upon verified petition of the holder of the  
10 certificate of purchase, take such action as the court deems  
11 necessary and desirable to prevent the commission of waste.

12 If the mobile home sold is abandoned or if any  
13 municipality or other local governmental body has legal  
14 action pending because the mobile home violates local  
15 building, housing, or fire ordinances, or mobile home park  
16 rules and regulations, or because the taxes on the mobile  
17 home are delinquent for 2 or more years, the court which  
18 ordered the mobile home to be sold may, upon verified  
19 petition of the holder of the certificate of purchase, enter  
20 an order for appointment of a receiver. Notice of the hearing  
21 for appointment of the receiver shall be given to the owner  
22 or owners of the mobile home and to the person in whose name  
23 the taxes were last assessed, by certified or registered mail  
24 sent to their last known addresses, at least 5 days prior to  
25 the date of the hearing.

26 The receiver may take only that action, subject to court  
27 approval, as is necessary for the preservation of the mobile  
28 home or is necessary to correct conditions at the mobile home  
29 that fail to conform to minimum standards of health and  
30 safety, as set forth in local ordinances or mobile home park  
31 rules and regulations. If a receiver is appointed, all costs  
32 and expenses advanced by the receiver shall be repaid as

1 provided for in Section 300 before any redemption is  
2 considered complete. The receiver shall be discharged upon  
3 redemption from the tax sale or upon entry of an order  
4 directing issuance of a tax certificate of title. Nothing  
5 herein contained is intended to prevent a court from  
6 appointing the holder of the certificate of purchase as  
7 receiver. The holder of the certificate of purchase shall be  
8 made a party to any action or proceeding to demolish or  
9 destroy a mobile home where the mobile home has been sold for  
10 failure to pay taxes and the period of redemption has not  
11 expired.

12 Section 355. Action for collection of taxes. The county  
13 board may, at any time after final judgment and order of sale  
14 against a delinquent mobile home under Section 120, institute  
15 a civil action in the name of the People of the State of  
16 Illinois in the circuit court for the whole amount due for  
17 taxes on the delinquent or forfeited mobile home. Any county,  
18 city, village, incorporated town, school district or other  
19 municipal corporation to which any tax is due, may, at any  
20 time after final judgment under Section 120, institute a  
21 civil action in its own name, in the circuit court, for the  
22 amount of the tax due to it on the delinquent or forfeited  
23 mobile home, and prosecute the same to final judgment. On the  
24 sale of any mobile home following judgment in the civil  
25 action, the county, city, village, incorporated town, school  
26 district or other municipal corporation, interested in the  
27 collection of the tax, may become purchaser at the sale. If  
28 the mobile home so sold is not redeemed the purchaser may  
29 acquire, hold, sell or dispose of the title thereto, the same  
30 as individuals may do under the laws of this State. In any  
31 action for delinquent or forfeited taxes, the fact that the  
32 mobile home was assessed to a person shall be prima facie  
33 evidence that the person was the owner thereof, and was

1 liable for the taxes for the year or years for which the  
 2 assessment was made. That fact may be proved by the  
 3 introduction in evidence of the proper assessment book or  
 4 roll, or other competent proof. Any judgment rendered for  
 5 delinquent or forfeited taxes under this Section shall  
 6 include the costs of the action and reasonable attorney's  
 7 fees.

8 Section 360. Tax foreclosure proceedings. In tax  
 9 foreclosure proceedings, the purchaser or assignee shall file  
 10 a petition for a certificate of title in the proceeding in  
 11 which the foreclosure order was entered. Notice of the  
 12 filing of the petition and of the hearing on the petition  
 13 shall be given in conformity with rule or practice of court  
 14 in regard to motions as in other civil actions.

15 Division 9. Tax certificates of title and procedures

16 Section 365. Notice of sale and redemption rights. In  
 17 order to be entitled to a tax certificate of title, within 4  
 18 months and 15 days after any sale held under this Act, the  
 19 purchaser or his or her assignee shall deliver to the county  
 20 clerk a notice to be given to the party in whose name the  
 21 taxes are last assessed as shown by the most recent tax  
 22 collector's warrant books, in at least 10 point type in the  
 23 following form completely filled in:

24 TAKE NOTICE

25 County of .....

26 Date Premises Sold .....

27 Certificate No. ....

28 Sold for Taxes of (year) .....

29 Warrant No. .... Inst. No. ....

30 THIS PROPERTY HAS BEEN SOLD FOR

31 DELINQUENT TAXES

1 Property located at .....  
 2 Mobile Home Vehicle Identification No. (or other unique  
 3 description) .....  
 4 .....  
 5 .....

6 This notice is to advise you that the above mobile home  
 7 has been sold for delinquent taxes and that the period of  
 8 redemption from the sale will expire on .....

9 This notice is also to advise you that a petition will be  
 10 filed for a tax certificate of title which will transfer  
 11 certificate of title and the right to possession of this  
 12 mobile home if redemption is not made on or before .....

13 At the date of this notice the total amount which you  
 14 must pay in order to redeem the above mobile home is .....

15 YOU ARE URGED TO REDEEM IMMEDIATELY TO  
 16 PREVENT LOSS OF PROPERTY

17 Redemption can be made at any time on or before .... by  
 18 applying to the County Clerk of .... County, Illinois at the  
 19 County Court House in ....., Illinois.

20 The above amount is subject to increase at 6 month  
 21 intervals from the date of sale. Check with the county clerk  
 22 as to the exact amount you owe before redeeming. Payment  
 23 must be made by certified check, cashier's check, money  
 24 order, or in cash.

25 For further information contact the County Clerk.

26 .....

27 Purchaser or Assignee

28 Dated (insert date).

29 Within 10 days after receipt of said notice, the county  
 30 clerk shall mail to the addresses supplied by the purchaser  
 31 or assignee, by registered or certified mail, copies of said  
 32 notice to the party in whose name the taxes are last assessed  
 33 as shown by the most recent tax collector's warrant books.  
 34 The purchaser or assignee shall pay to the clerk postage plus

1 the sum of \$10. The clerk shall write or stamp the date of  
2 receiving the notices upon the copies of the notices, and  
3 retain one copy.

4 Section 370. Notice of expiration of period of  
5 redemption. A purchaser or assignee shall not be entitled to  
6 a tax certificate of title to the mobile home sold unless,  
7 not less than 3 months nor more than 5 months prior to the  
8 expiration of the period of redemption, he or she gives  
9 notice of the sale and the date of expiration of the period  
10 of redemption to the owners, occupants, and parties  
11 interested in the mobile home as provided below.

12 The Notice to be given to the parties shall be in at  
13 least 10 point type in the following form completely filled  
14 in:

15 TAX DEED NO. .... FILED .....

16 TAKE NOTICE

17 County of .....

18 Date Premises Sold .....

19 Certificate No. ....

20 Sold for Taxes of (year) .....

21 Warrant No. .... Inst. No. ....

22 THIS PROPERTY HAS BEEN SOLD FOR

23 DELINQUENT TAXES

24 Property located at .....

25 Mobile Home Vehicle Identification No. (or other unique  
26 description) .....

27 .....

28 .....

29 This notice is to advise you that the above mobile home  
30 has been sold for delinquent taxes and that the period of  
31 redemption from the sale will expire on .....

32 .....

33 The amount to redeem is subject to increase at 6 month

1 intervals from the date of sale and may be further increased  
2 if the purchaser at the tax sale or his or her assignee pays  
3 any subsequently accruing taxes to redeem the mobile home  
4 from subsequent forfeitures or tax sales. Check with the  
5 county clerk as to the exact amount you owe before redeeming.

6 This notice is also to advise you that a petition has  
7 been filed for a tax certificate of title which will transfer  
8 certificate of title and the right to possession of this  
9 mobile home if redemption is not made on or before .....

10 This matter is set for hearing in the Circuit Court of  
11 this county in ....., Illinois on .....

12 You may be present at this hearing but your right to  
13 redeem will already have expired at that time.

14 YOU ARE URGED TO REDEEM IMMEDIATELY

15 TO PREVENT LOSS OF PROPERTY

16 Redemption can be made at any time on or before .... by  
17 applying to the County Clerk of .... County, Illinois at the  
18 County Court House in ....., Illinois.

19 For further information contact the County Clerk.  
20 .....  
21 Purchaser or Assignee.

22 In counties with 3,000,000 or more inhabitants, the  
23 notice shall also state the address, room number and time at  
24 which the matter is set for hearing.

25 Section 375. Service of notice. The purchaser or his or  
26 her assignee shall give the notice required by Section 370 by  
27 causing it to be published in a newspaper as set forth in  
28 Section 380. In addition, the notice shall be served by a  
29 sheriff (or if he or she is disqualified, by a coroner) of  
30 the county in which the mobile home is located upon owners  
31 who reside in the mobile home sold by leaving a copy of the  
32 notice with those owners personally.

33 In counties of 3,000,000 or more inhabitants where a



1 taxing district is a petitioner for tax certificate of title  
2 pursuant to Section 35, in lieu of service by the sheriff or  
3 coroner the notice may be served by a special process server  
4 appointed by the circuit court as provided in this Section.  
5 The taxing district may move prior to filing one or more  
6 petitions for tax certificate of title for appointment of  
7 such a special process server. The court, upon being  
8 satisfied that the person named in the motion is at least 18  
9 years of age and is capable of serving notice as required  
10 under this Act, shall enter an order appointing such person  
11 as a special process server for a period of one year. The  
12 appointment may be renewed for successive periods of one year  
13 each by motion and order, and a copy of the original and any  
14 subsequent order shall be filed in each tax certificate of  
15 title case in which a notice is served by the appointed  
16 person. Delivery of the notice to and service of the notice  
17 by the special process server shall have the same force and  
18 effect as its delivery to and service by the sheriff or  
19 coroner.

20 The same form of notice shall also be served upon all  
21 other owners and parties interested in the mobile home, if  
22 upon diligent inquiry they can be found in the county, and  
23 upon the occupants of the mobile home in the following  
24 manner:

25 (a) as to individuals, by (1) leaving a copy of the  
26 notice with the person personally or (2) by leaving a  
27 copy at his or her usual place of residence with a person  
28 of the family, of the age of 13 years or more, and  
29 informing that person of its contents. The person making  
30 the service shall cause a copy of the notice to be sent  
31 by registered or certified mail, return receipt  
32 requested, to that party at his or her usual place of  
33 residence;

34 (b) as to public and private corporations,

1           municipal, governmental and quasi-municipal corporations,  
2           partnerships, receivers and trustees of corporations, by  
3           leaving a copy of the notice with the person designated  
4           by the Civil Practice Law.

5           When a party interested in the mobile home is a trustee,  
6           notice served upon the trustee shall be deemed to have been  
7           served upon any beneficiary or note holder thereunder unless  
8           the holder of the note is disclosed of record.

9           When a judgment is a lien upon the mobile home sold, the  
10          holder of the lien shall be served with notice if the name of  
11          the judgment debtor as shown in the transcript, certified  
12          copy or memorandum of judgment filed of record is identical,  
13          as to given name and surname, with the name of the party  
14          interested as it appears of record.

15          If any owner or party interested, upon diligent inquiry  
16          and effort, cannot be found or served with notice in the  
17          county as provided in this Section, and the person in actual  
18          occupancy and possession is tenant to, or in possession under  
19          the owners or the parties interested in the mobile home, then  
20          service of notice upon the tenant, occupant or person in  
21          possession shall be deemed service upon the owners or parties  
22          interested.

23          If any owner or party interested, upon diligent inquiry  
24          and effort cannot be found or served with notice in the  
25          county, then the person making the service shall cause a copy  
26          of the notice to be sent by registered or certified mail,  
27          return receipt requested, to that party at his or her  
28          residence, if ascertainable.

29          Section 380. Proof of service of notice; publication of  
30          notice. The sheriff or coroner serving notice under Section  
31          375 shall endorse his or her return thereon and file it with  
32          the clerk of the circuit court and it shall be a part of the  
33          court record. A special process server appointed under

1 Section 375 shall make his or her return by affidavit and  
2 shall file it with the clerk of the circuit court, where it  
3 shall be a part of the court record. If a sheriff, special  
4 process server, or coroner to whom any notice is delivered  
5 for service, neglects or refuses to make the return, the  
6 purchaser or his or her assignee may petition the court to  
7 enter a rule requiring the sheriff, special process server,  
8 or coroner to make return of the notice on a day to be fixed  
9 by the court, or to show cause on that day why he or she  
10 should not be attached for contempt of the court. The  
11 purchaser or assignee shall cause a written notice of the  
12 rule to be served upon the sheriff, special process server,  
13 or coroner. If good and sufficient cause to excuse the  
14 sheriff, special process server, or coroner is not shown, the  
15 court shall adjudge him or her guilty of contempt, and shall  
16 proceed to punish him as in other cases of contempt.

17 If the mobile home is located in a municipality in a  
18 county with less than 3,000,000 inhabitants, the purchaser or  
19 his or her assignee shall also publish a notice as to the  
20 owner or party interested, in some newspaper published in the  
21 municipality. If the mobile home is not in a municipality in  
22 a county with less than 3,000,000 inhabitants, or if no  
23 newspaper is published therein, or if the mobile home is in a  
24 county with 3,000,000 or more inhabitants, the notice shall  
25 be published in some newspaper in the county. If no  
26 newspaper is published in the county, then the notice shall  
27 be published in the newspaper that is published nearest the  
28 county seat of the county in which the mobile home is  
29 located. If the owners and parties interested in the mobile  
30 home upon diligent inquiry are unknown to the purchaser or  
31 his or her assignee, the publication as to such owner or  
32 party interested, may be made to unknown owners or parties  
33 interested. Any notice by publication given under this  
34 Section shall be given 3 times at any time after filing a

1 petition for tax certificate of title, but not less than 3  
2 months nor more than 5 months prior to the expiration of the  
3 period of redemption. The publication shall contain (a)  
4 notice of the filing of the petition for tax certificate of  
5 title, (b) the date on which the petitioner intends to make  
6 application for an order on the petition that a tax  
7 certificate of title issue, (c) a description of the mobile  
8 home, (d) the date upon which the mobile home was sold, (e)  
9 the taxes for which it was sold and (f) the date on which the  
10 period of redemption will expire. The publication shall not  
11 include more than one mobile home listed and sold in one  
12 description, except as provided in Section 35, and except  
13 that when more than one mobile home is owned by one person,  
14 all of the mobile homes owned by that person may be included  
15 in one notice.

16 Section 385. Mailed notice. In addition to the notice  
17 required to be served not less than 3 months nor more than 5  
18 months prior to the expiration of the period of redemption,  
19 the purchaser or his or her assignee shall prepare and  
20 deliver to the clerk of the circuit court of the county in  
21 which the mobile home is located, the notice provided for in  
22 this Section, together with the statutory costs for mailing  
23 the notice by certified mail, return receipt requested. The  
24 form of notice to be mailed by the clerk shall be identical  
25 in form to that provided by Section 370 for service upon  
26 owners residing in the mobile home sold, except that it shall  
27 bear the signature of the clerk and shall designate the  
28 parties to whom it is to be mailed. The clerk may furnish  
29 the form. The clerk shall promptly mail the notices  
30 delivered to him or her by certified mail, return receipt  
31 requested. The certificate of the clerk that he or she has  
32 mailed the notices, together with the return receipts, shall  
33 be filed in and made a part of the court record. The notices

1 shall be mailed to the owners of the mobile home at their  
2 last known addresses, and to those persons who are entitled  
3 to service of notice as occupants.

4 Section 390. Petition for certificate of title. At any  
5 time within 5 months but not less than 3 months prior to the  
6 expiration of the redemption period for a mobile home sold  
7 pursuant to judgment and order of sale under Sections 55  
8 through 65 or 200, the purchaser or his or her assignee may  
9 file a petition in the circuit court in the same proceeding  
10 in which the judgment and order of sale were entered, asking  
11 that the court direct the county clerk to issue a tax  
12 certificate of title if the mobile home is not redeemed from  
13 the sale. The petition shall be accompanied by the statutory  
14 filing fee.

15 Notice of filing the petition and the date on which the  
16 petitioner intends to apply for an order on the petition that  
17 a certificate of title be issued if the mobile home is not  
18 redeemed shall be given to occupants, owners, and persons  
19 interested in the mobile home as part of the notice provided  
20 in Sections 370 through 385, except that only one publication  
21 is required. The county clerk shall be notified of the filing  
22 of the petition and any person owning or interested in the  
23 mobile home may, if he or she desires, appear in the  
24 proceeding.

25 Section 395. Reimbursement of municipality before  
26 issuance of tax certificate of title. An order for the  
27 issuance of a tax certificate of title under this Act shall  
28 not be entered affecting the title to or interest in any  
29 mobile home in which a city, village, or incorporated town  
30 has an interest under the police and welfare power by  
31 advancements made from public funds, until the purchaser or  
32 assignee makes reimbursement to the city, village, or

1 incorporated town of the money so advanced or the city,  
2 village, or town waives its lien on the mobile home for the  
3 money so advanced. However, in lieu of reimbursement or  
4 waiver, the purchaser or his or her assignee may make  
5 application for and the court shall order that the tax  
6 purchase be set aside as a sale in error. A filing or  
7 appearance fee shall not be required of a city, village, or  
8 incorporated town seeking to enforce its claim under this  
9 Section in a tax certificate of title proceeding.

10 Section 400. Issuance of certificate of title;  
11 possession.

12 (a) If the redemption period expires and the mobile home  
13 has not been redeemed and all taxes which became due and  
14 payable subsequent to the sale have been paid and all  
15 forfeitures and sales which occur subsequent to the sale have  
16 been redeemed and the notices required by law have been given  
17 and all advancements of public funds under the police power  
18 made by a city, village, or town under Section 395 have been  
19 paid and the petitioner has complied with all the provisions  
20 of law entitling him or her to a certificate of title, the  
21 court shall so find and shall enter an order directing the  
22 Secretary of State on the production of the certificate of  
23 purchase and a certified copy of the order, to issue to the  
24 purchaser or his or her assignee a tax certificate of title.  
25 The court shall insist on strict compliance with Sections 370  
26 through 385. Prior to the entry of an order directing the  
27 issuance of a tax certificate of title, the petitioner shall  
28 furnish the court with a report of proceedings of the  
29 evidence received on the application for tax certificate of  
30 title and the report of proceedings shall be filed and made a  
31 part of the court record.

32 (b) If taxes for years prior to the year sold remain  
33 delinquent at the time of the tax certificate of title

1 hearing, those delinquent taxes may be merged into the tax  
2 certificate of title if the court determines that all other  
3 requirements for receiving an order directing the issuance of  
4 the tax certificate of title are fulfilled and makes a  
5 further determination under either paragraph (1) or (2).

6 (1) Incomplete estimate.

7 (A) The mobile home in question was purchased  
8 at an annual sale; and

9 (B) the statement and estimate of forfeited  
10 taxes furnished by the county clerk pursuant to  
11 Section 175 failed to include all delinquent taxes  
12 as of the date of that estimate's issuance.

13 (2) Vacating order.

14 (A) The petitioner furnishes the court with a  
15 certified copy of an order vacating a prior sale for  
16 the subject mobile home;

17 (B) the order vacating the sale was entered  
18 after the date of purchase for the subject taxes;

19 (C) the sale in error was granted pursuant to  
20 paragraphs (1), (2), or (4) of subsection (b) of  
21 Section 255 or Section 395; and

22 (D) the tax purchaser who received the sale in  
23 error has no affiliation, direct or indirect, with  
24 the petitioner in the present proceeding and that  
25 petitioner has signed an affidavit attesting to the  
26 lack of affiliation.

27 If delinquent taxes are merged into the tax certificate of  
28 title pursuant to this subsection, a declaration to that  
29 effect shall be included in the order directing issuance of  
30 the tax certificate of title. Nothing contained in this  
31 Section shall relieve any owner liable for delinquent mobile  
32 home taxes under the Mobile Home Local Services Tax Act from  
33 the payment of the taxes that have been merged into the title  
34 upon issuance of the tax certificate of title.

1           (c) Upon application the court shall enter an order to  
 2 place the tax certificate of title grantee in possession of  
 3 the mobile home and may enter orders and grant relief as may  
 4 be necessary or desirable to maintain the grantee in  
 5 possession.

6           Section 402. Mobile homes located in manufactured home  
 7 community; requirements. The person who acquires a  
 8 certificate of title under Section 400 for a mobile home  
 9 located on a lot in a manufactured home community is liable  
 10 for lot rent (at the prevailing rate) beginning on the day  
 11 the certificate of title is issued and shall either (i)  
 12 qualify for tenancy in the manufactured home community in  
 13 accordance with the community's normal tenant qualification  
 14 and screening procedures or (ii) remove the mobile home from  
 15 the lot not later than 30 days after the date the certificate  
 16 of title is issued.

17           Section 405. Tax certificate of title incontestable  
 18 unless order appealed or relief petitioned. Tax certificates  
 19 of title issued under Section 395 are incontestable except by  
 20 appeal from the order of the court directing the county clerk  
 21 to issue the tax certificate of title. However, relief from  
 22 such order may be had under Section 2-1401 of the Code of  
 23 Civil Procedure in the same manner and to the same extent as  
 24 may be had under that Section with respect to final orders  
 25 and judgments in other proceedings. The grounds for relief  
 26 under Section 2-1401 shall be limited to:

- 27           (1) proof that the taxes were paid prior to sale;
- 28           (2) proof that the mobile home was exempt from taxation;
- 29           (3) proof by clear and convincing evidence that the tax  
 30 certificate of title had been procured by fraud or deception  
 31 by the tax purchaser or his or her assignee; or
- 32           (4) proof by a person or party holding a recorded



1 ownership or other recorded interest in the mobile home that  
2 he or she was not named as a party in the publication notice  
3 as set forth in Section 380, and that the tax purchaser or  
4 his or her assignee did not make a diligent inquiry and  
5 effort to serve that person or party with the notices  
6 required by Sections 370 through 390.

7 In cases of the sale of a mobile home in counties with  
8 3,000,000 or more inhabitants, a tax certificate of title may  
9 also be voided by the court upon petition, filed not more  
10 than 3 months after an order for tax certificate of title was  
11 entered, if the court finds that the mobile home was owner  
12 occupied on the expiration date of the period of redemption  
13 and that the order for certificate of title was effectuated  
14 pursuant to a negligent or willful error made by an employee  
15 of the county clerk or county collector during the period of  
16 redemption from the sale that was reasonably relied upon to  
17 the detriment of any person having a redeemable interest. In  
18 such a case, the tax purchaser shall be entitled to the  
19 original amount required to redeem the mobile home plus  
20 interest from the sale as of the last date of redemption  
21 together with costs actually expended subsequent to the  
22 expiration of the period of redemption and reasonable  
23 attorney's fees, all of which shall be dispensed from the  
24 fund created by Section 235. In those cases of error where  
25 the court vacates the tax certificate of title, it may award  
26 the petitioner reasonable attorney's fees and court costs  
27 actually expended, payable from that fund. The court hearing  
28 a petition filed under this Section or Section 2-1401 of the  
29 Act of Civil Procedure may concurrently hear a petition filed  
30 under Section 235 and may grant relief under either Section.

31 Section 410. Denial of certificate of title. If the court  
32 refuses to enter an order directing the Secretary of State to  
33 execute and deliver the tax certificate of title, because of

1 the failure of the purchaser to fulfill any of the above  
 2 provisions, and if the purchaser, or his or her assignee has  
 3 made a bona fide attempt to comply with the statutory  
 4 requirements for the issuance of the tax certificate of  
 5 title, it shall order the return of the purchase price, and  
 6 subsequent taxes and posted costs forthwith, as in case of  
 7 sales in error, except that no interest shall be paid.

8 Section 412. Tax certificate of titles to convey  
 9 merchantable title. This Section shall be liberally  
 10 construed so that tax certificate of titles shall convey  
 11 merchantable title.

12 Section 415. Form of certificate of title. A tax  
 13 certificate of title executed by the Secretary of State vests  
 14 in the grantee the certificate of title of the mobile home  
 15 therein described without further acknowledgment or evidence  
 16 of the conveyance. The conveyance shall be substantially in  
 17 the following form:

18 At a public sale of mobile homes for the nonpayment of  
 19 taxes, held in the .... County, on (insert date), the  
 20 following described mobile home was sold: (here place  
 21 description of mobile home conveyed). The mobile home not  
 22 having been redeemed from the sale, and it appearing that the  
 23 holder of the certificate of purchase of the mobile home has  
 24 complied with the laws of the State of Illinois necessary to  
 25 entitle (insert him, her or them) to a certificate of title  
 26 of the mobile home: I ....., (Secretary of State official)  
 27 ....., in consideration of the mobile home and by virtue of  
 28 the statutes of the State of Illinois in such cases provided,  
 29 issue a certificate of title to .... for the mobile home  
 30 described above.

31 Dated (insert date).

32 Signature of .....

1

(Secretary of State)

2 Section 420. Certificate of title; prima facie evidence  
3 of regularity of sale.

4 (a) As to the mobile home conveyed therein, tax  
5 certificates of title executed by the Secretary of State are  
6 prima facie evidence of the following facts in all  
7 controversies and suits in relation to the rights of the tax  
8 certificate of title grantee and his or her heirs or assigns:

9 (1) the mobile home conveyed was subject to  
10 taxation at the time the tax was charged and was listed  
11 and charged in the time and manner required by law;

12 (2) the taxes were not paid at any time before the  
13 sale;

14 (3) the mobile home was advertised for sale in the  
15 manner and for the length of time required by law;

16 (4) the mobile home was sold for taxes as stated in  
17 the certificate of title;

18 (5) the sale was conducted in the manner required  
19 by law;

20 (6) the mobile home conveyed was not redeemed from  
21 the sale within the time permitted by law;

22 (7) the grantee in the certificate of title was the  
23 purchaser or assignee of the purchaser.

24 (b) Any order for the sale of a mobile home for  
25 delinquent taxes, except as otherwise provided in this  
26 Section, shall estop all parties from raising any objections  
27 to the order or to a tax certificate of title based thereon,  
28 which existed at or before the rendition of the order, and  
29 which could have been presented as a defense to the  
30 application for the order. The order itself is conclusive  
31 evidence of its regularity and validity in all collateral  
32 proceedings, except in cases where the tax was paid prior to  
33 the sale or the mobile home was exempt from taxes.

1           Section 425. Order of court setting aside tax  
2 certificate of title; payments to holder of certificate of  
3 title.

4           (a) Any order of court vacating an order directing the  
5 Secretary of State to issue a tax certificate of title based  
6 upon a finding that the mobile home was not subject to  
7 taxation, or that the taxes had been paid prior to the sale  
8 of the mobile home, or that the tax sale was otherwise void,  
9 shall declare the tax sale to be a sale in error pursuant to  
10 Section 255 of this Act. The order shall direct the county  
11 collector to refund to the tax certificate of title grantee  
12 or his or her successors and assigns (or, if a tax  
13 certificate of title has not yet issued, the holder of the  
14 certificate of purchase) the following amounts:

15           (1) all taxes purchased, paid, or redeemed by the  
16 tax purchaser or his or her assignee, or by the tax  
17 certificate of title grantee or his or her successors and  
18 assigns, whether before or after entry of the order for  
19 tax certificate of title, with interest at the rate of 1%  
20 per month from the date each amount was paid until the  
21 date of payment pursuant to this Section;

22           (2) all costs paid and posted to the judgment  
23 record and not included in paragraph (1) of this  
24 subsection (a); and

25           (3) court reporter fees for the hearing on the  
26 application for tax certificate of title and transcript  
27 thereof, cost of certification of tax certificate of  
28 title order, cost of issuance of tax certificate of  
29 title, and cost of transferring certificate of title to  
30 the tax purchaser.

31           (b) Except in those cases described in subsection (a) of  
32 this Section, and unless the court on motion of the tax  
33 certificate of title petitioner extends the redemption period  
34 to a date not later than 3 years from the date of sale, any

1 order of court finding that an order directing the Secretary  
2 of State to issue a tax certificate of title should be  
3 vacated shall direct the party who successfully contested the  
4 entry of the order to pay to the tax certificate of title  
5 grantee or his or her successors and assigns (or, if a tax  
6 certificate of title has not yet issued, the holder of the  
7 certificate) within 90 days after the date of the finding:

8 (1) the amount necessary to redeem the mobile home  
9 from the sale as of the last day of the period of  
10 redemption, except that, if the sale is a scavenger sale  
11 pursuant to Section 200 of this Act, the redemption  
12 amount shall not include an amount equal to all  
13 delinquent taxes on such mobile home which taxes were  
14 delinquent at the time of sale; and

15 (2) amounts in satisfaction of municipal liens paid  
16 by the tax purchaser or his or her assignee, and the  
17 amounts specified in paragraphs (1) and (3) of subsection  
18 (a) of this Section, to the extent the amounts are not  
19 included in paragraph (1) of this subsection (b).

20 If the payment is not made within the 90-day period, the  
21 petition to vacate the order directing the Secretary of State  
22 to issue a tax certificate of title shall be denied with  
23 prejudice, and the order directing the Secretary of State to  
24 issue a tax certificate of title shall remain in full force  
25 and effect. No final order vacating any order directing the  
26 Secretary of State to issue a tax certificate of title shall  
27 be entered pursuant to this subsection (b) until the payment  
28 has been made.

29 Section 430. Failure to timely transfer certificate of  
30 title; tax certificate of title is void. Unless the holder  
31 of the certificate purchased at any tax sale under this Act  
32 transfers the certificate of title within one year from and  
33 after the time for redemption expires, the certificate of

1 purchase or order for tax certificate of title, and the sale  
2 on which it is based, shall, after the expiration of the one  
3 year period, be absolutely void with no right to  
4 reimbursement. If the holder of the certificate of purchase  
5 is prevented from obtaining a certificate of title by  
6 injunction or order of any court, or by the refusal or  
7 inability of any court to act upon the application for a tax  
8 certificate of title, or by the refusal of the Secretary of  
9 State to execute the same certificate of title, the time he  
10 or she is so prevented shall be excluded from computation of  
11 the one year period. Certificates of purchase and orders for  
12 tax certificates of title executed by the court shall recite  
13 the qualifications required in this Section.

14 Division 900. Amendatory provisions

15 Section 905. The Mobile Home Local Services Tax Act is  
16 amended by changing Sections 6, 8, 9, and 10.1 as follows:

17 (35 ILCS 515/6) (from Ch. 120, par. 1206)

18 Sec. 6. Computation, certification, and distribution of  
19 tax. Except as otherwise provided in this Section, within 60  
20 days of receipt of each registration form, the county clerk  
21 or, in counties in which a county assessor is elected  
22 pursuant to Section 3-45 of the Property Tax Code, the county  
23 assessor shall compute the tax due, as provided in Section 3,  
24 and certify the tax to the county treasurer who shall mail  
25 the tax bill to the owner of such mobile home at the time he  
26 receives the certification or on the annual billing date,  
27 whichever occurs later. If the registration form is  
28 accompanied by a receipt for privilege taxes paid in Illinois  
29 for the current tax year, no further privilege tax shall be  
30 imposed for the remainder of the current tax year. If the  
31 mobile home is initially harbored after the annual liability

1 date, as provided in Section 3 of this Act, the county clerk  
 2 or county assessor shall reduce such tax 1/12 for each month  
 3 that has passed since such annual liability date. A mobile  
 4 home harbored after the first day of such month shall be  
 5 considered to have been harbored for the entire month for the  
 6 purposes of this Section. Thereafter, for taxable years  
 7 prior to taxable year 2002, except for the year 1976, the  
 8 county clerk or county assessor shall compute such tax as of  
 9 the first day of June of each year and certify the tax to the  
 10 county treasurer. For taxable year 2002 and thereafter, the  
 11 county clerk or county assessor shall compute the tax as of  
 12 the first day of March of each year and certify the tax to  
 13 the county treasurer. Such tax shall be due and payable to  
 14 the county treasurer within 60 days after the treasurer mails  
 15 the tax bill to the address of record. The county treasurer  
 16 shall distribute such taxes to the local taxing districts  
 17 within the boundaries of which such mobile homes are located,  
 18 in the same proportion as the property taxes collectible for  
 19 each such taxing district in the prior year.

20 In order to effect the change of the annual billing date  
 21 and the date of liability, provided for by this amendatory  
 22 Act of 1975, the county clerk shall compute such tax as of  
 23 July 1, 1976, for the 1/2 year period from July 1, 1976,  
 24 through December 31, 1976, at 1/2 the amount of the annual  
 25 tax. The tax for such period shall be certified, billed,  
 26 collected and distributed in the same manner as is provided  
 27 in this Section as taxes for a full year, and shall be  
 28 subject to a proportionate reduction if the mobile home is  
 29 initially harbored after July 1, 1976 and before January 1,  
 30 1977.

31 (Source: P.A. 88-670, eff. 12-2-94.)

32 (35 ILCS 515/8) (from Ch. 120, par. 1208)

33 Sec. 8. Failure to pay tax; lien. If any local services

1 tax imposed by this Act is not paid when due, the county  
2 treasurer of the county in which the mobile home is located  
3 shall have a lien on the mobile home for the amount of the  
4 tax, addition to the tax, penalty and interest due. The  
5 treasurer shall notify the taxpayer in writing of the  
6 existence of the lien. Such lien shall terminate (i) unless  
7 the county treasurer files with the county recorder of the  
8 county in which the mobile home is located a notice of lien,  
9 within one year of such tax due date or (ii) if the county  
10 treasurer applies for judgment and order of sale for  
11 delinquent taxes on mobile homes pursuant to the provisions  
12 of the Mobile Home Local Services Tax Enforcement Act and the  
13 taxes are sold. From the time of the filing, the amount set  
14 forth in the certificate also constitutes a lien upon all  
15 property of the taxpayer then owned by him or thereafter  
16 acquired by him in the period before the expiration of the  
17 lien. Such liens have the same force, effect and priority as  
18 a judgment lien and continue for 10 years from the date of  
19 the recording unless sooner released or otherwise discharged.  
20 The county treasurer may, at any time, release all or any  
21 portion of the property subject to any lien provided for in  
22 this Act or subordinate the lien to other liens if he  
23 determines that the taxes are sufficiently secured by a lien  
24 or other property of the taxpayer or that the release or  
25 subordination of the lien will not endanger or jeopardize the  
26 collection of the taxes.

27 If the owner of a mobile home upon which the tax has not  
28 been paid does not make payment within 6 months after a lien  
29 has been filed, civil action may be instituted by the  
30 collector for the amount of the tax, plus interest, penalties  
31 and costs. If sale of the property is ordered, the court may  
32 direct the sale to be made in cash or on such terms as it may  
33 deem in the best interests of all parties. The court may  
34 direct that such sale be held by the sheriff or in open



1 court.

2 (Source: P.A. 83-871.)

3 (35 ILCS 515/9) (from Ch. 120, par. 1209)

4 Sec. 9. Additional charge for delinquent taxes; penalty  
5 for fraud. For taxable years prior to 2002, if any local  
6 services tax, or part thereof, imposed by this Act is not  
7 paid on or before the due date for such tax, interest on such  
8 amount at the rate of 1 1/2% per month shall be paid for the  
9 period from such due date to the date of payment of such  
10 amount. For taxable year 2002 and thereafter, if any local  
11 services tax, or part thereof, imposed by this Act is not  
12 paid on or before the due date for such tax, the taxpayer  
13 shall be required to pay an additional \$100. If such failure  
14 to pay such tax is the result of fraud, there shall be added  
15 to the tax as a penalty an amount equal to 50% of the  
16 deficiency.

17 (Source: P.A. 83-546.)

18 (35 ILCS 515/10.1) (from Ch. 120, par. 1210.1)

19 Sec. 10.1. Notice to assessor of ownership change. An  
20 operator of a mobile home park licensed under the provisions  
21 of the Mobile Home Park Act and any land owner on which an  
22 inhabited mobile home is located ~~"An Act to provide for,~~  
23 ~~license and regulate mobile homes and mobile home--parks--and~~  
24 ~~to--repeal--an Act named herein", approved September 8, 1971,~~  
25 ~~as amended,~~ shall notify the township assessor, if any, or  
26 the Supervisor of Assessments or county assessor if there is  
27 no township assessor, or the county assessor in those  
28 counties in which a county assessor is elected pursuant to  
29 Section 3-45 of the Property Tax Code, when a change in  
30 ownership occurs in a mobile home located in such a park or  
31 on such land. Such notification shall include the same  
32 information for the new owner as that contained in the

1 registration form required of mobile home park operators and  
2 mobile home owners by Section 4 of this Act.

3 (Source: P.A. 88-670, eff. 12-2-94.)

4 Section 910. The Illinois Vehicle Code is amended by  
5 changing Section 3-114 as follows:

6 (625 ILCS 5/3-114) (from Ch. 95 1/2, par. 3-114)

7 (Text of Section before amendment by P.A. 91-893)

8 Sec. 3-114. Transfer by operation of law.

9 (a) If the interest of an owner in a vehicle passes to  
10 another other than by voluntary transfer, the transferee  
11 shall, except as provided in paragraph (b), promptly mail or  
12 deliver within 20 days to the Secretary of State the last  
13 certificate of title, if available, proof of the transfer,  
14 and his application for a new certificate in the form the  
15 Secretary of State prescribes. It shall be unlawful for any  
16 person having possession of a certificate of title for a  
17 motor vehicle, semi-trailer, or house car by reason of his  
18 having a lien or encumbrance on such vehicle, to fail or  
19 refuse to deliver such certificate to the owner, upon the  
20 satisfaction or discharge of the lien or encumbrance,  
21 indicated upon such certificate of title.

22 (b) If the interest of an owner in a vehicle passes to  
23 another under the provisions of the Small Estates provisions  
24 of the Probate Act of 1975 the transferee shall promptly mail  
25 or deliver to the Secretary of State, within 120 days, the  
26 last certificate of title, if available, the documentation  
27 required under the provisions of the Probate Act of 1975, and  
28 an application for certificate of title. The Small Estate  
29 Affidavit form shall be furnished by the Secretary of State.  
30 The transfer may be to the transferee or to the nominee of  
31 the transferee.

32 (c) If the interest of an owner in a vehicle passes to

1 another under other provisions of the Probate Act of 1975, as  
2 amended, and the transfer is made by a representative or  
3 guardian, such transferee shall promptly mail or deliver to  
4 the Secretary of State, the last certificate of title, if  
5 available, and a certified copy of the letters of office or  
6 guardianship, and an application for certificate of title.  
7 Such application shall be made before the estate is closed.  
8 The transfer may be to the transferee or to the nominee of  
9 the transferee.

10 (d) If the interest of an owner in joint tenancy passes  
11 to the other joint tenant with survivorship rights as  
12 provided by law, the transferee shall promptly mail or  
13 deliver to the Secretary of State, the last certificate of  
14 title, if available, proof of death of the one joint tenant  
15 and survivorship of the surviving joint tenant, and an  
16 application for certificate of title. Such application shall  
17 be made within 120 days after the death of the joint tenant.  
18 The transfer may be to the transferee or to the nominee of  
19 the transferee.

20 (e) The Secretary of State shall transfer a decedent's  
21 vehicle title to any legatee, representative or heir of the  
22 decedent who submits to the Secretary a death certificate and  
23 an affidavit by an attorney at law on the letterhead  
24 stationery of the attorney at law stating the facts of the  
25 transfer.

26 (f) Repossession with assignment of title. In all cases  
27 wherein a lienholder has repossessed a vehicle by other than  
28 judicial process and holds it for resale under a security  
29 agreement, and the owner of record has executed an assignment  
30 of the existing certificate of title after default, the  
31 lienholder may proceed to sell or otherwise dispose of the  
32 vehicle as authorized under the Uniform Commercial Code.  
33 Upon selling the vehicle to another person, the lienholder  
34 need not send the certificate of title to the Secretary of

1 State, but shall promptly and within 20 days mail or deliver  
2 to the purchaser as transferee the existing certificate of  
3 title for the repossessed vehicle, reflecting the release of  
4 the lienholder's security interest in the vehicle. The  
5 application for a certificate of title made by the purchaser  
6 shall comply with subsection (a) of Section 3-104 and be  
7 accompanied by the existing certificate of title for the  
8 repossessed vehicle. The lienholder shall execute the  
9 assignment and warranty of title showing the name and address  
10 of the purchaser in the spaces provided therefor on the  
11 certificate of title or as the Secretary of State prescribes.  
12 The lienholder shall complete the assignment of title in the  
13 certificate of title to reflect the transfer of the vehicle  
14 to the lienholder and also a reassignment to reflect the  
15 transfer from the lienholder to the purchaser. For this  
16 purpose, the lienholder is specifically authorized to  
17 complete and execute the space reserved in the certificate of  
18 title for a dealer reassignment, notwithstanding that the  
19 lienholder is not a licensed dealer. Nothing herein shall be  
20 construed to mean that the lienholder is taking title to the  
21 repossessed vehicle for purposes of liability for retailer  
22 occupation, vehicle use, or other tax with respect to the  
23 proceeds from the repossession sale. Delivery of the  
24 existing certificate of title to the purchaser shall be  
25 deemed disclosure to the purchaser of the owner of the  
26 vehicle.

27 (f-5) Repossession without assignment of title. In all  
28 cases wherein a lienholder has repossessed a vehicle by other  
29 than judicial process and holds it for resale under a  
30 security agreement, and the owner of record has not executed  
31 an assignment of the existing certificate of title, the  
32 lienholder shall comply with the following provisions:

33 (1) Prior to sale, the lienholder shall deliver or  
34 mail to the owner at the owner's last known address and

1 to any other lienholder of record, a notice of redemption  
2 setting forth the following information: (i) the name of  
3 the owner of record and in bold type at or near the top  
4 of the notice a statement that the owner's vehicle was  
5 repossessed on a specified date for failure to make  
6 payments on the loan (or other reason), (ii) a  
7 description of the vehicle subject to the lien sufficient  
8 to identify it, (iii) the right of the owner to redeem  
9 the vehicle, (iv) the lienholder's intent to sell or  
10 otherwise dispose of the vehicle after the expiration of  
11 21 days from the date of mailing or delivery of the  
12 notice, and (v) the name, address, and telephone number  
13 of the lienholder from whom information may be obtained  
14 concerning the amount due to redeem the vehicle and from  
15 whom the vehicle may be redeemed under Section 9-506 of  
16 the Uniform Commercial Code. At the lienholder's option,  
17 the information required to be set forth in this notice  
18 of redemption may be made a part of or accompany the  
19 notification of sale or other disposition required under  
20 subsection (3) of Section 9-504 of the Uniform Commercial  
21 Code, but none of the information required by this notice  
22 shall be construed to impose any requirement under  
23 Article 9 of the Uniform Commercial Code.

24 (2) With respect to the repossession of a vehicle  
25 used primarily for personal, family, or household  
26 purposes, the lienholder shall also deliver or mail to  
27 the owner at the owner's last known address an affidavit  
28 of defense. The affidavit of defense shall accompany the  
29 notice of redemption required in subdivision (f-5)(1) of  
30 this Section. The affidavit of defense shall (i) identify  
31 the lienholder, owner, and the vehicle; (ii) provide  
32 space for the owner to state the defense claimed by the  
33 owner; and (iii) include an acknowledgment by the owner  
34 that the owner may be liable to the lienholder for fees,

1 charges, and costs incurred by the lienholder in  
2 establishing the insufficiency or invalidity of the  
3 owner's defense. To stop the transfer of title, the  
4 affidavit of defense must be received by the lienholder  
5 no later than 21 days after the date of mailing or  
6 delivery of the notice required in subdivision (f-5)(1)  
7 of this Section. If the lienholder receives the affidavit  
8 from the owner in a timely manner, the lienholder must  
9 apply to a court of competent jurisdiction to determine  
10 if the lienholder is entitled to possession of the  
11 vehicle.

12 (3) Upon selling the vehicle to another person, the  
13 lienholder need not send the certificate of title to the  
14 Secretary of State, but shall promptly and within 20 days  
15 mail or deliver to the purchaser as transferee (i) the  
16 existing certificate of title for the repossessed  
17 vehicle, reflecting the release of the lienholder's  
18 security interest in the vehicle; and (ii) an affidavit  
19 of repossession made by or on behalf of the lienholder  
20 which provides the following information: that the  
21 vehicle was repossessed, a description of the vehicle  
22 sufficient to identify it, whether the vehicle has been  
23 damaged in excess of 33 1/3% of its fair market value as  
24 required under subdivision (b)(3) of Section 3-117.1,  
25 that the owner and any other lienholder of record were  
26 given the notice required in subdivision (f-5)(1) of this  
27 Section, that the owner of record was given the affidavit  
28 of defense required in subdivision (f-5)(2) of this  
29 Section, that the interest of the owner was lawfully  
30 terminated or sold pursuant to the terms of the security  
31 agreement, and the purchaser's name and address. If the  
32 vehicle is damaged in excess of 33 1/3% of its fair  
33 market value, the lienholder shall make application for a  
34 salvage certificate under Section 3-117.1 and transfer

1 the vehicle to a person eligible to receive assignments  
2 of salvage certificates identified in Section 3-118.

3 (4) The application for a certificate of title made  
4 by the purchaser shall comply with subsection (a) of  
5 Section 3-104 and be accompanied by the affidavit of  
6 repossession furnished by the lienholder and the existing  
7 certificate of title for the repossessed vehicle. The  
8 lienholder shall execute the assignment and warranty of  
9 title showing the name and address of the purchaser in  
10 the spaces provided therefor on the certificate of title  
11 or as the Secretary of State prescribes. The lienholder  
12 shall complete the assignment of title in the certificate  
13 of title to reflect the transfer of the vehicle to the  
14 lienholder and also a reassignment to reflect the  
15 transfer from the lienholder to the purchaser. For this  
16 purpose, the lienholder is specifically authorized to  
17 execute the assignment on behalf of the owner as seller  
18 if the owner has not done so and to complete and execute  
19 the space reserved in the certificate of title for a  
20 dealer reassignment, notwithstanding that the lienholder  
21 is not a licensed dealer. Nothing herein shall be  
22 construed to mean that the lienholder is taking title to  
23 the repossessed vehicle for purposes of liability for  
24 retailer occupation, vehicle use, or other tax with  
25 respect to the proceeds from the repossession sale.  
26 Delivery of the existing certificate of title to the  
27 purchaser shall be deemed disclosure to the purchaser of  
28 the owner of the vehicle. In the event the lienholder  
29 does not hold the certificate of title for the  
30 repossessed vehicle, the lienholder shall make  
31 application for and may obtain a new certificate of title  
32 in the name of the lienholder upon furnishing information  
33 satisfactory to the Secretary of State. Upon receiving  
34 the new certificate of title, the lienholder may proceed

1 with the sale described in subdivision (f-5)(3), except  
2 that upon selling the vehicle the lienholder shall  
3 promptly and within 20 days mail or deliver to the  
4 purchaser the new certificate of title reflecting the  
5 assignment and transfer of title to the purchaser.

6 (5) Neither the lienholder nor the owner shall file  
7 with the Office of the Secretary of State the notice of  
8 redemption or affidavit of defense described in  
9 subdivisions (f-5)(1) and (f-5)(2) of this Section. The  
10 Office of the Secretary of State shall not determine the  
11 merits of an owner's affidavit of defense, nor consider  
12 any allegations or assertions regarding the validity or  
13 invalidity of a lienholder's claim to the vehicle or an  
14 owner's asserted defenses to the repossession action.

15 (f-7) Notice of reinstatement in certain cases.

16 (1) If, at the time of repossession by a lienholder  
17 that is seeking to transfer title pursuant to subsection  
18 (f-5), the owner has paid an amount equal to 30% or more  
19 of the deferred payment price or total of payments due,  
20 the owner may, within 21 days of the date of  
21 repossession, reinstate the contract or loan agreement  
22 and recover the vehicle from the lienholder by tendering  
23 in a lump sum (i) the total of all unpaid amounts,  
24 including any unpaid delinquency or deferral charges due  
25 at the date of reinstatement, without acceleration; and  
26 (ii) performance necessary to cure any default other than  
27 nonpayment of the amounts due; and (iii) all reasonable  
28 costs and fees incurred by the lienholder in retaking,  
29 holding, and preparing the vehicle for disposition and in  
30 arranging for the sale of the vehicle. Reasonable costs  
31 and fees incurred by the lienholder include without  
32 limitation repossession and storage expenses and, if  
33 authorized by the contract or loan agreement, reasonable  
34 attorneys' fees and collection agency charges.



1           (2) Tender of payment and performance pursuant to  
2 this limited right of reinstatement restores to the owner  
3 his rights under the contract or loan agreement as though  
4 no default had occurred. The owner has the right to  
5 reinstate the contract or loan agreement and recover the  
6 vehicle from the lienholder only once under this  
7 subsection. The lienholder may, in the lienholder's sole  
8 discretion, extend the period during which the owner may  
9 reinstate the contract or loan agreement and recover the  
10 vehicle beyond the 21 days allowed under this subsection,  
11 and the extension shall not subject the lienholder to  
12 liability to the owner under the laws of this State.

13           (3) The lienholder shall deliver or mail written  
14 notice to the owner at the owner's last known address,  
15 within 3 business days of the date of repossession, of  
16 the owner's right to reinstate the contract or loan  
17 agreement and recover the vehicle pursuant to the limited  
18 right of reinstatement described in this subsection. At  
19 the lienholder's option, the information required to be  
20 set forth in this notice of reinstatement may be made  
21 part of or accompany the notice of redemption required in  
22 subdivision (f-5)(1) of this Section and the notification  
23 of sale or other disposition required under subsection  
24 (3) of Section 9-504 of the Uniform Commercial Code, but  
25 none of the information required by this notice of  
26 reinstatement shall be construed to impose any  
27 requirement under Article 9 of the Uniform Commercial  
28 Code.

29           (4) The reinstatement period, if applicable, and  
30 the redemption period described in subdivision (f-5)(1)  
31 of this Section, shall run concurrently if the  
32 information required to be set forth in the notice of  
33 reinstatement is part of or accompanies the notice of  
34 redemption. In any event, the 21 day redemption period

1 described in subdivision (f-5)(1) of this Section shall  
2 commence on the date of mailing or delivery to the owner  
3 of the information required to be set forth in the notice  
4 of redemption, and the 21 day reinstatement period  
5 described in this subdivision, if applicable, shall  
6 commence on the date of mailing or delivery to the owner  
7 of the information required to be set forth in the notice  
8 of reinstatement.

9 (5) The Office of the Secretary of State shall not  
10 determine the merits of an owner's claim of right to  
11 reinstatement, nor consider any allegations or assertions  
12 regarding the validity or invalidity of a lienholder's  
13 claim to the vehicle or an owner's asserted right to  
14 reinstatement. Where a lienholder is subject to  
15 licensing and regulatory supervision by the State of  
16 Illinois, the lienholder shall be subject to all of the  
17 powers and authority of the lienholder's primary State  
18 regulator to enforce compliance with the procedures set  
19 forth in this subsection (f-7).

20 (f-10) Repossession by judicial process. In all cases  
21 wherein a lienholder has repossessed a vehicle by judicial  
22 process and holds it for resale under a security agreement,  
23 order for replevin, or other court order establishing the  
24 lienholder's right to possession of the vehicle, the  
25 lienholder may proceed to sell or otherwise dispose of the  
26 vehicle as authorized under the Uniform Commercial Code or  
27 the court order. Upon selling the vehicle to another person,  
28 the lienholder need not send the certificate of title to the  
29 Secretary of State, but shall promptly and within 20 days  
30 mail or deliver to the purchaser as transferee (i) the  
31 existing certificate of title for the repossessed vehicle  
32 reflecting the release of the lienholder's security interest  
33 in the vehicle; (ii) a certified copy of the court order; and  
34 (iii) a bill of sale identifying the new owner's name and

1 address and the year, make, model, and vehicle identification  
2 number of the vehicle. The application for a certificate of  
3 title made by the purchaser shall comply with subsection (a)  
4 of Section 3-104 and be accompanied by the certified copy of  
5 the court order furnished by the lienholder and the existing  
6 certificate of title for the repossessed vehicle. The  
7 lienholder shall execute the assignment and warranty of title  
8 showing the name and address of the purchaser in the spaces  
9 provided therefor on the certificate of title or as the  
10 Secretary of State prescribes. The lienholder shall complete  
11 the assignment of title in the certificate of title to  
12 reflect the transfer of the vehicle to the lienholder and  
13 also a reassignment to reflect the transfer from the  
14 lienholder to the purchaser. For this purpose, the  
15 lienholder is specifically authorized to execute the  
16 assignment on behalf of the owner as seller if the owner has  
17 not done so and to complete and execute the space reserved in  
18 the certificate of title for a dealer reassignment,  
19 notwithstanding that the lienholder is not a licensed dealer.  
20 Nothing herein shall be construed to mean that the lienholder  
21 is taking title to the repossessed vehicle for purposes of  
22 liability for retailer occupation, vehicle use, or other tax  
23 with respect to the proceeds from the repossession sale.  
24 Delivery of the existing certificate of title to the  
25 purchaser shall be deemed disclosure to the purchaser of the  
26 owner of the vehicle. In the event the lienholder does not  
27 hold the certificate of title for the repossessed vehicle,  
28 the lienholder shall make application for and may obtain a  
29 new certificate of title in the name of the lienholder upon  
30 furnishing information satisfactory to the Secretary of  
31 State. Upon receiving the new certificate of title, the  
32 lienholder may proceed with the sale described in this  
33 subsection, except that upon selling the vehicle the  
34 lienholder shall promptly and within 20 days mail or deliver

1 to the purchaser the new certificate of title reflecting the  
2 assignment and transfer of title to the purchaser.

3 (f-15) The Secretary of State shall not issue a  
4 certificate of title to a purchaser under subsection (f),  
5 (f-5), or (f-10) of this Section, unless the person from whom  
6 the vehicle has been repossessed by the lienholder is shown  
7 to be the last registered owner of the motor vehicle. The  
8 Secretary of State may provide by rule for the standards to  
9 be followed by a lienholder in assigning and transferring  
10 certificates of title with respect to repossessed vehicles.

11 (f-20) If applying for a salvage certificate or a  
12 junking certificate, the lienholder shall within 20 days make  
13 an application to the Secretary of State for a salvage  
14 certificate or a junking certificate, as set forth in this  
15 Code. The Secretary of State shall not issue a salvage  
16 certificate or a junking certificate to such lienholder  
17 unless the person from whom such vehicle has been repossessed  
18 is shown to be the last registered owner of such motor  
19 vehicle and such lienholder establishes to the satisfaction  
20 of the Secretary of State that he is entitled to such salvage  
21 certificate or junking certificate. The Secretary of State  
22 may provide by rule for the standards to be followed by a  
23 lienholder in order to obtain a salvage certificate or  
24 junking certificate for a repossessed vehicle.

25 (g) A person holding a certificate of title whose  
26 interest in the vehicle has been extinguished or transferred  
27 other than by voluntary transfer shall mail or deliver the  
28 certificate, within 20 days upon request of the Secretary of  
29 State. The delivery of the certificate pursuant to the  
30 request of the Secretary of State does not affect the rights  
31 of the person surrendering the certificate, and the action of  
32 the Secretary of State in issuing a new certificate of title  
33 as provided herein is not conclusive upon the rights of an  
34 owner or lienholder named in the old certificate.

1           (h) The Secretary of State may decline to process any  
2 application for a transfer of an interest in a vehicle  
3 hereunder if any fees or taxes due under this Act from the  
4 transferor or the transferee have not been paid upon  
5 reasonable notice and demand.

6           (i) The Secretary of State shall not be held civilly or  
7 criminally liable to any person because any purported  
8 transferor may not have had the power or authority to make a  
9 transfer of any interest in any vehicle or because a  
10 certificate of title issued in error is subsequently used to  
11 commit a fraudulent act.

12 (Source: P.A. 90-212, eff. 1-1-98; 90-665, eff. 1-1-99.)

13 (Text of Section after amendment by P.A. 91-893)

14 Sec. 3-114. Transfer by operation of law.

15           (a) If the interest of an owner in a vehicle passes to  
16 another other than by voluntary transfer, the transferee  
17 shall, except as provided in paragraph (b), promptly mail or  
18 deliver within 20 days to the Secretary of State the last  
19 certificate of title, if available, proof of the transfer,  
20 and his application for a new certificate in the form the  
21 Secretary of State prescribes. It shall be unlawful for any  
22 person having possession of a certificate of title for a  
23 motor vehicle, semi-trailer, or house car by reason of his  
24 having a lien or encumbrance on such vehicle, to fail or  
25 refuse to deliver such certificate to the owner, upon the  
26 satisfaction or discharge of the lien or encumbrance,  
27 indicated upon such certificate of title.

28           (b) If the interest of an owner in a vehicle passes to  
29 another under the provisions of the Small Estates provisions  
30 of the Probate Act of 1975 the transferee shall promptly mail  
31 or deliver to the Secretary of State, within 120 days, the  
32 last certificate of title, if available, the documentation  
33 required under the provisions of the Probate Act of 1975, and  
34 an application for certificate of title. The Small Estate

1 Affidavit form shall be furnished by the Secretary of State.  
2 The transfer may be to the transferee or to the nominee of  
3 the transferee.

4 (c) If the interest of an owner in a vehicle passes to  
5 another under other provisions of the Probate Act of 1975, as  
6 amended, and the transfer is made by a representative or  
7 guardian, such transferee shall promptly mail or deliver to  
8 the Secretary of State, the last certificate of title, if  
9 available, and a certified copy of the letters of office or  
10 guardianship, and an application for certificate of title.  
11 Such application shall be made before the estate is closed.  
12 The transfer may be to the transferee or to the nominee of  
13 the transferee.

14 (d) If the interest of an owner in joint tenancy passes  
15 to the other joint tenant with survivorship rights as  
16 provided by law, the transferee shall promptly mail or  
17 deliver to the Secretary of State, the last certificate of  
18 title, if available, proof of death of the one joint tenant  
19 and survivorship of the surviving joint tenant, and an  
20 application for certificate of title. Such application shall  
21 be made within 120 days after the death of the joint tenant.  
22 The transfer may be to the transferee or to the nominee of  
23 the transferee.

24 (e) The Secretary of State shall transfer a decedent's  
25 vehicle title to any legatee, representative or heir of the  
26 decedent who submits to the Secretary a death certificate and  
27 an affidavit by an attorney at law on the letterhead  
28 stationery of the attorney at law stating the facts of the  
29 transfer.

30 (f) Repossession with assignment of title. In all cases  
31 wherein a lienholder has repossessed a vehicle by other than  
32 judicial process and holds it for resale under a security  
33 agreement, and the owner of record has executed an assignment  
34 of the existing certificate of title after default, the

1     lienholder may proceed to sell or otherwise dispose of the  
2     vehicle as authorized under the Uniform Commercial Code.  
3     Upon selling the vehicle to another person, the lienholder  
4     need not send the certificate of title to the Secretary of  
5     State, but shall promptly and within 20 days mail or deliver  
6     to the purchaser as transferee the existing certificate of  
7     title for the repossessed vehicle, reflecting the release of  
8     the lienholder's security interest in the vehicle. The  
9     application for a certificate of title made by the purchaser  
10    shall comply with subsection (a) of Section 3-104 and be  
11    accompanied by the existing certificate of title for the  
12    repossessed vehicle. The lienholder shall execute the  
13    assignment and warranty of title showing the name and address  
14    of the purchaser in the spaces provided therefor on the  
15    certificate of title or as the Secretary of State prescribes.  
16    The lienholder shall complete the assignment of title in the  
17    certificate of title to reflect the transfer of the vehicle  
18    to the lienholder and also a reassignment to reflect the  
19    transfer from the lienholder to the purchaser. For this  
20    purpose, the lienholder is specifically authorized to  
21    complete and execute the space reserved in the certificate of  
22    title for a dealer reassignment, notwithstanding that the  
23    lienholder is not a licensed dealer. Nothing herein shall be  
24    construed to mean that the lienholder is taking title to the  
25    repossessed vehicle for purposes of liability for retailer  
26    occupation, vehicle use, or other tax with respect to the  
27    proceeds from the repossession sale. Delivery of the  
28    existing certificate of title to the purchaser shall be  
29    deemed disclosure to the purchaser of the owner of the  
30    vehicle.

31       (f-5) Repossession without assignment of title. In all  
32    cases wherein a lienholder has repossessed a vehicle by other  
33    than judicial process and holds it for resale under a  
34    security agreement, and the owner of record has not executed

1 an assignment of the existing certificate of title, the  
2 lienholder shall comply with the following provisions:

3 (1) Prior to sale, the lienholder shall deliver or  
4 mail to the owner at the owner's last known address and  
5 to any other lienholder of record, a notice of redemption  
6 setting forth the following information: (i) the name of  
7 the owner of record and in bold type at or near the top  
8 of the notice a statement that the owner's vehicle was  
9 repossessed on a specified date for failure to make  
10 payments on the loan (or other reason), (ii) a  
11 description of the vehicle subject to the lien sufficient  
12 to identify it, (iii) the right of the owner to redeem  
13 the vehicle, (iv) the lienholder's intent to sell or  
14 otherwise dispose of the vehicle after the expiration of  
15 21 days from the date of mailing or delivery of the  
16 notice, and (v) the name, address, and telephone number  
17 of the lienholder from whom information may be obtained  
18 concerning the amount due to redeem the vehicle and from  
19 whom the vehicle may be redeemed under Section 9-623 of  
20 the Uniform Commercial Code. At the lienholder's option,  
21 the information required to be set forth in this notice  
22 of redemption may be made a part of or accompany the  
23 notification of sale or other disposition required under  
24 Section 9-611 of the Uniform Commercial Code, but none of  
25 the information required by this notice shall be  
26 construed to impose any requirement under Article 9 of  
27 the Uniform Commercial Code.

28 (2) With respect to the repossession of a vehicle  
29 used primarily for personal, family, or household  
30 purposes, the lienholder shall also deliver or mail to  
31 the owner at the owner's last known address an affidavit  
32 of defense. The affidavit of defense shall accompany the  
33 notice of redemption required in subdivision (f-5)(1) of  
34 this Section. The affidavit of defense shall (i) identify



1 the lienholder, owner, and the vehicle; (ii) provide  
2 space for the owner to state the defense claimed by the  
3 owner; and (iii) include an acknowledgment by the owner  
4 that the owner may be liable to the lienholder for fees,  
5 charges, and costs incurred by the lienholder in  
6 establishing the insufficiency or invalidity of the  
7 owner's defense. To stop the transfer of title, the  
8 affidavit of defense must be received by the lienholder  
9 no later than 21 days after the date of mailing or  
10 delivery of the notice required in subdivision (f-5)(1)  
11 of this Section. If the lienholder receives the affidavit  
12 from the owner in a timely manner, the lienholder must  
13 apply to a court of competent jurisdiction to determine  
14 if the lienholder is entitled to possession of the  
15 vehicle.

16 (3) Upon selling the vehicle to another person, the  
17 lienholder need not send the certificate of title to the  
18 Secretary of State, but shall promptly and within 20 days  
19 mail or deliver to the purchaser as transferee (i) the  
20 existing certificate of title for the repossessed  
21 vehicle, reflecting the release of the lienholder's  
22 security interest in the vehicle; and (ii) an affidavit  
23 of repossession made by or on behalf of the lienholder  
24 which provides the following information: that the  
25 vehicle was repossessed, a description of the vehicle  
26 sufficient to identify it, whether the vehicle has been  
27 damaged in excess of 33 1/3% of its fair market value as  
28 required under subdivision (b)(3) of Section 3-117.1,  
29 that the owner and any other lienholder of record were  
30 given the notice required in subdivision (f-5)(1) of this  
31 Section, that the owner of record was given the affidavit  
32 of defense required in subdivision (f-5)(2) of this  
33 Section, that the interest of the owner was lawfully  
34 terminated or sold pursuant to the terms of the security

1 agreement, and the purchaser's name and address. If the  
2 vehicle is damaged in excess of 33 1/3% of its fair  
3 market value, the lienholder shall make application for a  
4 salvage certificate under Section 3-117.1 and transfer  
5 the vehicle to a person eligible to receive assignments  
6 of salvage certificates identified in Section 3-118.

7 (4) The application for a certificate of title made  
8 by the purchaser shall comply with subsection (a) of  
9 Section 3-104 and be accompanied by the affidavit of  
10 repossession furnished by the lienholder and the existing  
11 certificate of title for the repossessed vehicle. The  
12 lienholder shall execute the assignment and warranty of  
13 title showing the name and address of the purchaser in  
14 the spaces provided therefor on the certificate of title  
15 or as the Secretary of State prescribes. The lienholder  
16 shall complete the assignment of title in the certificate  
17 of title to reflect the transfer of the vehicle to the  
18 lienholder and also a reassignment to reflect the  
19 transfer from the lienholder to the purchaser. For this  
20 purpose, the lienholder is specifically authorized to  
21 execute the assignment on behalf of the owner as seller  
22 if the owner has not done so and to complete and execute  
23 the space reserved in the certificate of title for a  
24 dealer reassignment, notwithstanding that the lienholder  
25 is not a licensed dealer. Nothing herein shall be  
26 construed to mean that the lienholder is taking title to  
27 the repossessed vehicle for purposes of liability for  
28 retailer occupation, vehicle use, or other tax with  
29 respect to the proceeds from the repossession sale.  
30 Delivery of the existing certificate of title to the  
31 purchaser shall be deemed disclosure to the purchaser of  
32 the owner of the vehicle. In the event the lienholder  
33 does not hold the certificate of title for the  
34 repossessed vehicle, the lienholder shall make

1 application for and may obtain a new certificate of title  
2 in the name of the lienholder upon furnishing information  
3 satisfactory to the Secretary of State. Upon receiving  
4 the new certificate of title, the lienholder may proceed  
5 with the sale described in subdivision (f-5)(3), except  
6 that upon selling the vehicle the lienholder shall  
7 promptly and within 20 days mail or deliver to the  
8 purchaser the new certificate of title reflecting the  
9 assignment and transfer of title to the purchaser.

10 (5) Neither the lienholder nor the owner shall file  
11 with the Office of the Secretary of State the notice of  
12 redemption or affidavit of defense described in  
13 subdivisions (f-5)(1) and (f-5)(2) of this Section. The  
14 Office of the Secretary of State shall not determine the  
15 merits of an owner's affidavit of defense, nor consider  
16 any allegations or assertions regarding the validity or  
17 invalidity of a lienholder's claim to the vehicle or an  
18 owner's asserted defenses to the repossession action.

19 (f-7) Notice of reinstatement in certain cases.

20 (1) If, at the time of repossession by a lienholder  
21 that is seeking to transfer title pursuant to subsection  
22 (f-5), the owner has paid an amount equal to 30% or more  
23 of the deferred payment price or total of payments due,  
24 the owner may, within 21 days of the date of  
25 repossession, reinstate the contract or loan agreement  
26 and recover the vehicle from the lienholder by tendering  
27 in a lump sum (i) the total of all unpaid amounts,  
28 including any unpaid delinquency or deferral charges due  
29 at the date of reinstatement, without acceleration; and  
30 (ii) performance necessary to cure any default other than  
31 nonpayment of the amounts due; and (iii) all reasonable  
32 costs and fees incurred by the lienholder in retaking,  
33 holding, and preparing the vehicle for disposition and in  
34 arranging for the sale of the vehicle. Reasonable costs

1 and fees incurred by the lienholder include without  
2 limitation repossession and storage expenses and, if  
3 authorized by the contract or loan agreement, reasonable  
4 attorneys' fees and collection agency charges.

5 (2) Tender of payment and performance pursuant to  
6 this limited right of reinstatement restores to the owner  
7 his rights under the contract or loan agreement as though  
8 no default had occurred. The owner has the right to  
9 reinstate the contract or loan agreement and recover the  
10 vehicle from the lienholder only once under this  
11 subsection. The lienholder may, in the lienholder's sole  
12 discretion, extend the period during which the owner may  
13 reinstate the contract or loan agreement and recover the  
14 vehicle beyond the 21 days allowed under this subsection,  
15 and the extension shall not subject the lienholder to  
16 liability to the owner under the laws of this State.

17 (3) The lienholder shall deliver or mail written  
18 notice to the owner at the owner's last known address,  
19 within 3 business days of the date of repossession, of  
20 the owner's right to reinstate the contract or loan  
21 agreement and recover the vehicle pursuant to the limited  
22 right of reinstatement described in this subsection. At  
23 the lienholder's option, the information required to be  
24 set forth in this notice of reinstatement may be made  
25 part of or accompany the notice of redemption required in  
26 subdivision (f-5)(1) of this Section and the notification  
27 of sale or other disposition required under Section 9-611  
28 of the Uniform Commercial Code, but none of the  
29 information required by this notice of reinstatement  
30 shall be construed to impose any requirement under  
31 Article 9 of the Uniform Commercial Code.

32 (4) The reinstatement period, if applicable, and  
33 the redemption period described in subdivision (f-5)(1)  
34 of this Section, shall run concurrently if the

1 information required to be set forth in the notice of  
2 reinstatement is part of or accompanies the notice of  
3 redemption. In any event, the 21 day redemption period  
4 described in subdivision (f-5)(1) of this Section shall  
5 commence on the date of mailing or delivery to the owner  
6 of the information required to be set forth in the notice  
7 of redemption, and the 21 day reinstatement period  
8 described in this subdivision, if applicable, shall  
9 commence on the date of mailing or delivery to the owner  
10 of the information required to be set forth in the notice  
11 of reinstatement.

12 (5) The Office of the Secretary of State shall not  
13 determine the merits of an owner's claim of right to  
14 reinstatement, nor consider any allegations or assertions  
15 regarding the validity or invalidity of a lienholder's  
16 claim to the vehicle or an owner's asserted right to  
17 reinstatement. Where a lienholder is subject to  
18 licensing and regulatory supervision by the State of  
19 Illinois, the lienholder shall be subject to all of the  
20 powers and authority of the lienholder's primary State  
21 regulator to enforce compliance with the procedures set  
22 forth in this subsection (f-7).

23 (f-10) Repossession by judicial process. In all cases  
24 wherein a lienholder has repossessed a vehicle by judicial  
25 process and holds it for resale under a security agreement,  
26 order for replevin, or other court order establishing the  
27 lienholder's right to possession of the vehicle, the  
28 lienholder may proceed to sell or otherwise dispose of the  
29 vehicle as authorized under the Uniform Commercial Code or  
30 the court order. Upon selling the vehicle to another person,  
31 the lienholder need not send the certificate of title to the  
32 Secretary of State, but shall promptly and within 20 days  
33 mail or deliver to the purchaser as transferee (i) the  
34 existing certificate of title for the repossessed vehicle

1 reflecting the release of the lienholder's security interest  
2 in the vehicle; (ii) a certified copy of the court order; and  
3 (iii) a bill of sale identifying the new owner's name and  
4 address and the year, make, model, and vehicle identification  
5 number of the vehicle. The application for a certificate of  
6 title made by the purchaser shall comply with subsection (a)  
7 of Section 3-104 and be accompanied by the certified copy of  
8 the court order furnished by the lienholder and the existing  
9 certificate of title for the repossessed vehicle. The  
10 lienholder shall execute the assignment and warranty of title  
11 showing the name and address of the purchaser in the spaces  
12 provided therefor on the certificate of title or as the  
13 Secretary of State prescribes. The lienholder shall complete  
14 the assignment of title in the certificate of title to  
15 reflect the transfer of the vehicle to the lienholder and  
16 also a reassignment to reflect the transfer from the  
17 lienholder to the purchaser. For this purpose, the  
18 lienholder is specifically authorized to execute the  
19 assignment on behalf of the owner as seller if the owner has  
20 not done so and to complete and execute the space reserved in  
21 the certificate of title for a dealer reassignment,  
22 notwithstanding that the lienholder is not a licensed dealer.  
23 Nothing herein shall be construed to mean that the lienholder  
24 is taking title to the repossessed vehicle for purposes of  
25 liability for retailer occupation, vehicle use, or other tax  
26 with respect to the proceeds from the repossession sale.  
27 Delivery of the existing certificate of title to the  
28 purchaser shall be deemed disclosure to the purchaser of the  
29 owner of the vehicle. In the event the lienholder does not  
30 hold the certificate of title for the repossessed vehicle,  
31 the lienholder shall make application for and may obtain a  
32 new certificate of title in the name of the lienholder upon  
33 furnishing information satisfactory to the Secretary of  
34 State. Upon receiving the new certificate of title, the

1     lienholder may proceed with the sale described in this  
2     subsection, except that upon selling the vehicle the  
3     lienholder shall promptly and within 20 days mail or deliver  
4     to the purchaser the new certificate of title reflecting the  
5     assignment and transfer of title to the purchaser.

6           (f-15) The Secretary of State shall not issue a  
7     certificate of title to a purchaser under subsection (f),  
8     (f-5), or (f-10) of this Section, unless the person from whom  
9     the vehicle has been repossessed by the lienholder is shown  
10    to be the last registered owner of the motor vehicle. The  
11    Secretary of State may provide by rule for the standards to  
12    be followed by a lienholder in assigning and transferring  
13    certificates of title with respect to repossessed vehicles.

14          (f-20) If applying for a salvage certificate or a  
15    junking certificate, the lienholder shall within 20 days make  
16    an application to the Secretary of State for a salvage  
17    certificate or a junking certificate, as set forth in this  
18    Code. The Secretary of State shall not issue a salvage  
19    certificate or a junking certificate to such lienholder  
20    unless the person from whom such vehicle has been repossessed  
21    is shown to be the last registered owner of such motor  
22    vehicle and such lienholder establishes to the satisfaction  
23    of the Secretary of State that he is entitled to such salvage  
24    certificate or junking certificate. The Secretary of State  
25    may provide by rule for the standards to be followed by a  
26    lienholder in order to obtain a salvage certificate or  
27    junking certificate for a repossessed vehicle.

28          (f-25) If the interest of an owner in a mobile home, as  
29    defined in the Mobile Home Local Services Tax Act, passes to  
30    another under the provisions of the Mobile Home Local  
31    Services Tax Enforcement Act, the transferee shall promptly  
32    mail or deliver to the Secretary of State (i) the last  
33    certificate of title, if available, (ii) a certified copy of  
34    the court order ordering the transfer of title, and (iii) an

1 application for certificate of title.

2 (g) A person holding a certificate of title whose  
3 interest in the vehicle has been extinguished or transferred  
4 other than by voluntary transfer shall mail or deliver the  
5 certificate, within 20 days upon request of the Secretary of  
6 State. The delivery of the certificate pursuant to the  
7 request of the Secretary of State does not affect the rights  
8 of the person surrendering the certificate, and the action of  
9 the Secretary of State in issuing a new certificate of title  
10 as provided herein is not conclusive upon the rights of an  
11 owner or lienholder named in the old certificate.

12 (h) The Secretary of State may decline to process any  
13 application for a transfer of an interest in a vehicle  
14 hereunder if any fees or taxes due under this Act from the  
15 transferor or the transferee have not been paid upon  
16 reasonable notice and demand.

17 (i) The Secretary of State shall not be held civilly or  
18 criminally liable to any person because any purported  
19 transferor may not have had the power or authority to make a  
20 transfer of any interest in any vehicle or because a  
21 certificate of title issued in error is subsequently used to  
22 commit a fraudulent act.

23 (Source: P.A. 90-212, eff. 1-1-98; 90-665, eff. 1-1-99;  
24 91-893, eff. 7-1-01.)

25 Section 995. No acceleration or delay. Where this Act  
26 makes changes in a statute that is represented in this Act by  
27 text that is not yet or no longer in effect (for example, a  
28 Section represented by multiple versions), the use of that  
29 text does not accelerate or delay the taking effect of (i)  
30 the changes made by this Act or (ii) provisions derived from  
31 any other Public Act.

32 Division 999. Effective date



1           Section 999.   Effective date.   This Act takes effect on  
2   January 1, 2002.