

1                                   AMENDMENT TO HOUSE BILL 1975

2           AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1975, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5                                   "Division 1. General provisions

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

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

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

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

14                                   Division 2. Enforcement actions

15          Section 15. Lien; payments by representative or agent.  
16 When a mobile home is taxed to any person as agent for  
17 another, or in a representative capacity, the agent or  
18 representative shall have a lien on the mobile home, or any

1 mobile home of his or her principal in the agent's  
2 possession, until he or she is indemnified against the  
3 payment thereof, or, if he or she has paid the tax, until he  
4 or she is reimbursed for the payment.

5 Section 20. Lien for taxes. The taxes upon a mobile  
6 home, together with all penalties, interests, and costs that  
7 may accrue thereon, shall be a prior and first lien on the  
8 mobile home, superior to all other liens and encumbrances,  
9 from and including the first day of January in the year in  
10 which the taxes are imposed until the taxes are paid or until  
11 the mobile home is sold under this Act.

12 (a) Foreclosure; mobile home forfeited for 2 or more  
13 years. A lien may be foreclosed, in the circuit court in the  
14 name of the People of the State of Illinois, whenever the  
15 taxes for 2 or more years on the same mobile home have been  
16 forfeited to the State. The mobile home may be sold under  
17 the order of the court by the person having authority to  
18 receive County taxes, with notice to interested parties and  
19 right of redemption from the sale, (except that the interest  
20 or any other amount to be paid upon redemption in addition to  
21 the amount for which the mobile home was sold shall be as  
22 provided herein), as provided in Sections 290 through 310 and  
23 325.

24 In any action to foreclose the lien for delinquent taxes  
25 brought by the People of the State of Illinois when the taxes  
26 for 2 or more years on the same mobile home have been  
27 forfeited to the State, service of process shall be made in  
28 the manner now prescribed by law. All owners, parties  
29 interested, and occupants of any mobile home against which  
30 tax liens are sought to be foreclosed shall be named as  
31 parties defendant, and shall be served in the manner and form  
32 as provided by law for the service of defendants in  
33 foreclosures of lien or encumbrances upon real estate. In

1 case there are other parties with ownership interests in the  
2 mobile home, they shall be named in the notice under the  
3 designation "unknown owners".

4 (b) Redemption interest. The interest to be paid upon  
5 redemption from all tax foreclosure sales held under this  
6 Section shall be:

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

11 (2) If redeemed between 2 and 6 months from the  
12 date of the sale, 12% of the amount of sale;

13 (3) If redeemed between 6 and 12 months from the  
14 date of the sale, 24% of the amount of sale;

15 (4) If redeemed between 12 and 18 months from the  
16 date of the sale, 36% of the amount of sale;

17 (5) If redeemed between 18 and 24 months from the  
18 date of the sale, 48% of the amount of sale;

19 (6) If redeemed after 24 months from the date of  
20 sale, the 48% for the 24 months plus interest at 6% per  
21 year thereafter.

22 (c) Enforcement of lien from rents and profits. A lien  
23 under this Section may be enforced at any time after 6 months  
24 from the day the tax becomes delinquent out of the rents and  
25 profits of the mobile home accruing, or accrued and under the  
26 control or jurisdiction of a court. This process may be  
27 initiated by the county board of the county or by the  
28 corporate authorities of any taxing body entitled to receive  
29 any part of the delinquent tax, by petition in any pending  
30 suit having jurisdiction of the mobile home, or in any  
31 application for judgment and order of sale of mobile homes  
32 for delinquent taxes in which the mobile home is included, in  
33 the name of the People of the State of Illinois.

34 The process, practice, and procedure under this

1 subsection shall be the same as provided in the Civil  
2 Practice Law and the Supreme Court Rules adopted in relation  
3 to that Law, except that receivers may be appointed on not  
4 less than 3 days' written notice to holders of certificate of  
5 title or persons in possession. In all petitions the court  
6 shall have power to appoint the county collector to take  
7 possession of the mobile home only for the purpose of  
8 collecting the rents, issues and profits therefrom, and to  
9 apply them in satisfaction of the tax lien. When the taxes  
10 set forth in the petition are paid in full, the receiver  
11 shall be discharged. If the taxes described in the petition  
12 are reduced by the final judgment of a court, the county  
13 collector shall immediately refund all moneys collected by  
14 him or her as receiver over and above the taxes as reduced,  
15 and shall deduct that amount from the moneys thereafter  
16 distributed to the taxing bodies which received the tax  
17 revenue.

18 In proceedings to foreclose the tax lien, or in petitions  
19 to enforce the lien, the amount due on the collector's books  
20 against the mobile home shall be prima facie evidence of the  
21 amount of taxes against the mobile home. When any taxes are  
22 collected, they shall be paid to the county collector, to be  
23 distributed by him or her to the authorities entitled to  
24 them. All sales made under this Section shall be conducted  
25 under the order and supervision of the court by the county  
26 collector.

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

29 Section 25. Preventing waste to mobile homes; receiver.  
30 During the pendency of any tax foreclosure proceeding and  
31 until the time to redeem the mobile home sold expires, or  
32 redemption is made, from any sale made under any judgment  
33 foreclosing the lien of taxes, no waste shall be committed or

1 suffered on any of the mobile homes involved. The mobile home  
2 shall be maintained in good condition and repair. When  
3 violations of local building, health, or safety codes make  
4 the mobile home dangerous or hazardous, when taxes on the  
5 mobile home are delinquent for 2 years or more, or when in  
6 the judgment of the court it is to the best interest of the  
7 parties, the court may, upon the verified petition of any  
8 party to the proceeding, or the holder of the certificate of  
9 purchase, appoint a receiver for the mobile home with like  
10 powers and duties of receivers as in cases of foreclosure of  
11 mortgages or trust deeds. The court, in its discretion, may  
12 take any other action as may be necessary or desirable to  
13 prevent waste and maintain the mobile home in good condition  
14 and repair.

15 Section 30. No receiver for homestead dwelling. No  
16 receiver shall be appointed under the provisions of Section  
17 25 for mobile homes used as a family dwelling and occupied by  
18 the owner as a residence at the time the unpaid taxes became  
19 a lien and continuously thereafter.

20 Section 35. Purchase and sale by county; distribution of  
21 proceeds. When any mobile home is delinquent, or is forfeited  
22 for each of 2 or more years, and is offered for sale under  
23 any of the provisions of this Act, the county board of the  
24 county in which the mobile home is located, in its  
25 discretion, if there are no other bids, may bid, or, in the  
26 case of a forfeited mobile home, may apply to purchase it, in  
27 the name of the county as trustee for all taxing districts  
28 having an interest in the mobile home's taxes for the  
29 nonpayment of which the mobile home is sold. The presiding  
30 officer of the county board, with the advice and consent of  
31 the board, may appoint on its behalf some officer or person  
32 to attend such sales and bid or, in the case of a forfeited

1 mobile home, to apply to the county clerk to purchase. The  
2 county shall apply on the bid or purchase the unpaid taxes  
3 due upon the mobile home. No cash need be paid. The county  
4 shall take all steps necessary to acquire certificate of  
5 title to the mobile home and may manage and operate the  
6 mobile home. When a county, or other taxing district within  
7 the county, is a petitioner for a tax certificate of title,  
8 no filing fee shall be required. When a county or other  
9 taxing district within the county is the petitioner for a tax  
10 certificate of title, one petition may be filed including all  
11 mobile homes that are tax delinquent within the county or  
12 taxing district, and any publication made under Section 380  
13 of this Act may combine all such mobile homes within a single  
14 notice. The notice shall list the street or common address,  
15 if known, of the mobile homes for informational purposes. The  
16 county, as tax creditor and as trustee for other tax  
17 creditors, or other taxing districts within the county, shall  
18 not be required to allege and prove that all taxes that  
19 become due and payable after the sale to the county have been  
20 paid nor shall the county be required to pay the subsequently  
21 accruing taxes at any time, except when subsequent taxes are  
22 sold to another buyer. The county board or its designee may  
23 prohibit the county collector from including the mobile home  
24 in the tax sale of one or more subsequent years. The lien of  
25 taxes that become due and payable after a sale to a county  
26 shall merge in the certificate of title of the county, or  
27 other taxing district within the county, on the issuance of a  
28 certificate of title.

29 The County may sell or assign the mobile home so  
30 acquired, or the certificate of purchase to it, to any party,  
31 including taxing districts. The proceeds of that sale or  
32 assignment, less all costs of the county incurred in the  
33 acquisition and sale or assignment of the mobile home, shall  
34 be distributed to the taxing districts in proportion to their

1     respective interests therein.

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

4             Section 40. Tax abatement after acquisition by a  
5     governmental unit. When any county or municipality acquires  
6     a mobile home through the foreclosure of a lien, through a  
7     judicial order, through the foreclosure of receivership  
8     certificate lien, or by acceptance of a certificate of title  
9     in lieu of foreclosing any lien against the mobile home, or  
10    when any county or other taxing district acquires a  
11    certificate of title for a mobile home under Section 35 or  
12    Sections 90 and 200, all due or unpaid mobile home taxes and  
13    existing liens for unpaid mobile home taxes imposed or  
14    pending under any law or ordinance of this State or any of  
15    its political subdivisions shall become null and void.

16            Section 45. Notice to county officials; voiding of tax  
17    bills. The county board or corporate authorities of the  
18    county, or other taxing district acquiring a mobile home  
19    under Section 35 shall give written notice of the acquisition  
20    to the chief county assessment officer and the county  
21    collector and the county clerk of the county in which the  
22    mobile home is located, and request the voiding of the tax  
23    liens as provided in this Section. The notice shall describe  
24    the acquired mobile home by the vehicle identification number  
25    of the mobile home, if there is one.

26            Upon receipt of the notice, the county collector and  
27    county clerk or county assessor, as appropriate shall void  
28    the current and all prior unpaid taxes on the records in  
29    their respective offices by entering the following statement  
30    upon their records for the mobile home: "Acquired by ...  
31    (name of county or municipality acquiring the mobile home  
32    under Section 35). Taxes due and unpaid on this mobile home

1 ... (give vehicle identification number, if any, and location  
2 of the mobile home) ... are waived and null and void under  
3 Section 45 of the Mobile Home Local Services Tax Enforcement  
4 Act. The tax bills of this mobile home are hereby voided and  
5 liens for the taxes are extinguished."

6 Section 50. Liability of owner; rights of tax purchaser.  
7 Nothing in Sections 40 and 45 shall relieve any owner liable  
8 for delinquent mobile home taxes under the Mobile Home Local  
9 Services Tax Act from the payment of any delinquent taxes or  
10 liens which have become null and void under those Sections.

11 Sections 45 and 50 shall not adversely affect the rights  
12 or interests of the holder of any bona fide certificate of  
13 purchase of the mobile home for delinquent taxes. However,  
14 upon acquisition of a mobile home by a governmental unit as  
15 set forth in Section 40, the rights and interests of the  
16 holder of any bona fide certificate of purchase of the mobile  
17 home for delinquent taxes shall be limited to a sale in error  
18 and a refund as provided under Section 255.

19 Section 55. Published notice of annual application for  
20 judgment and sale; delinquent taxes. At any time after all  
21 taxes have become delinquent in any year, the Collector shall  
22 publish an advertisement, giving notice of the intended  
23 application for judgment and sale of the delinquent mobile  
24 homes. Except as provided below, the advertisement shall be  
25 in a newspaper published in the township or road district in  
26 which the mobile homes are located. If there is no newspaper  
27 published in the township or road district, then the notice  
28 shall be published in some newspaper in the same county as  
29 the township or road district, to be selected by the county  
30 collector. When the mobile home is in a city with more than  
31 1,000,000 inhabitants, the advertisement may be in any  
32 newspaper published in the same county. When the mobile home



1 is in an incorporated town which has superseded a civil  
2 township, the advertisement shall be in a newspaper published  
3 in the incorporated town or if there is no such newspaper,  
4 then in a newspaper published in the county.

5 Section 60. Times of publication of notice. The  
6 advertisement shall be published once at least 10 days before  
7 the day on which judgment is to be applied for, and shall  
8 contain a list of the delinquent mobile homes upon which the  
9 taxes or any part thereof remain due and unpaid, the names of  
10 owners, if known, the vehicle identification number, the  
11 model year of the home, the square footage of the home, the  
12 total amount due, and the year or years for which they are  
13 due. In counties of less than 3,000,000 inhabitants,  
14 advertisement shall include notice of the registration  
15 requirement for persons bidding at the sale.

16 The collector shall give notice that he or she will apply  
17 to the circuit court on a specified day for judgment against  
18 the mobile homes for the taxes, and costs, and for an order  
19 to sell the mobile homes for the satisfaction of the amount  
20 due.

21 The collector shall also give notice of a date within the  
22 next 5 business days after the date of application on which  
23 all the mobile homes for the sale of which an order is made  
24 will be exposed to public sale at a location within the  
25 county designated by the county collector, for the amount of  
26 taxes and cost due. The advertisement published according to  
27 the provisions of this Section shall be deemed to be  
28 sufficient notice of the intended application for judgment  
29 and of the sale of mobile homes under the order of the court.

30 Section 65. Costs of publishing delinquent list. A county  
31 shall pay for the printer for advertising delinquent lists  
32 for mobile homes, \$0.40 per column line, to be taxed and

1 collected as costs.

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

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

8 Section 70. Sale of mobile homes previously ordered  
9 sold. A mobile home ordered sold by unexecuted judgments and  
10 orders of sale, previously entered, shall be included in the  
11 advertisement for sale only under the previous orders, and  
12 shall be sold in the order in which they appear in the  
13 delinquent list contained in the advertisement. At any time  
14 between annual sales the county collector also may advertise  
15 for sale any mobile homes subject to sale under orders  
16 previously entered and not executed for any reason. The  
17 advertisement and sale shall be regulated by the provisions  
18 regulating the annual advertisement and sale of delinquent  
19 mobile homes, as far as applicable.

20 Section 75. Use of figures and letters in advertisement  
21 and other lists. In all advertisements for the sale of mobile  
22 homes for taxes, and in entries required to be made by the  
23 clerk of the court or other officer, letters, figures, or  
24 characters may be used to denote the year or the years for  
25 which the taxes were due and the amount of taxes, interest,  
26 and costs. The county collector may subsequently advertise  
27 and obtain judgment on mobile homes that have been omitted,  
28 or that have been erroneously advertised or described in the  
29 first advertisement.

30 Division 3. Notice and publication provisions

1           Section 80. Mailed notice of application for judgment  
2 and sale. Not less than 15 days before the date of  
3 application for judgment and sale of delinquent mobile homes,  
4 the county collector shall mail, by registered or certified  
5 mail, a notice of the forthcoming application for judgment  
6 and sale to the person shown by the current collector's  
7 warrant book to be the party in whose name the taxes were  
8 last computed. The notice shall include the intended dates  
9 of application for judgment and sale and commencement of the  
10 sale, and a description of the mobile homes. The county  
11 collector must present proof of the mailing to the court  
12 along with the application for judgement.

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

19           The collector shall collect \$10 from the proceeds of each  
20 sale to cover the costs of registered or certified mailing  
21 and the costs of advertisement and publication. If a taxpayer  
22 pays the taxes on the mobile home after the notice of the  
23 forthcoming application for judgment and sale is mailed but  
24 before the sale is made, then the collector shall collect \$10  
25 from the taxpayer to cover the costs of registered or  
26 certified mailing and the costs of advertisement and  
27 publication.

28           Section 85. Printer's error in advertisement. In all  
29 cases where there is a printer's error in the advertised list  
30 which prevents judgment from being obtained against any  
31 mobile home, or against all of the delinquent list, at the  
32 time stated in the advertisement, the printer shall lose the  
33 compensation allowed by this Act for those mobile homes

1 containing errors, or for the entire list, as the case may  
2 be.

3 Section 90. Scavenger sale. At the same time the county  
4 collector annually publishes the collector's annual sale  
5 advertisement under Sections 55 and 60, it is mandatory for  
6 the collector in counties with 3,000,000 or more inhabitants,  
7 and in other counties if the county board so orders by  
8 resolution, to publish an advertisement giving notice of the  
9 intended application for judgment and sale of all mobile  
10 homes upon which all or a part of the taxes for each of 2 or  
11 more years, including the current tax year, are delinquent as  
12 of the date of the advertisement. In no event may there be  
13 more than 2 consecutive years without a sale under this  
14 Section. The term delinquent also includes forfeitures. The  
15 county collector shall include in the advertisement and in  
16 the application for judgment and sale under this Section and  
17 Section 200 the total amount of all taxes upon those mobile  
18 homes which are delinquent as of the date of the  
19 advertisement. In lieu of a single annual advertisement and  
20 application for judgment and sale under this Section and  
21 Section 200, the county collector may, from time to time,  
22 beginning on the date of the publication of the annual sale  
23 advertisement and before August 1 of the next year, publish  
24 separate advertisements and make separate applications on  
25 eligible mobile homes described in one or more volumes of the  
26 delinquent list. The separate advertisements and applications  
27 shall, in the aggregate, include all the mobile homes which  
28 otherwise would have been included in the single annual  
29 advertisement and application for judgment and sale under  
30 this Section. The advertisement and application for judgment  
31 and sale shall be in the manner prescribed by this Act  
32 relating to the annual advertisement and application for  
33 judgment and sale of delinquent mobile homes.

1                    Division 3.5.    Judgments and Sales

2            Section 95.    Time of applying for judgment.    Except as  
3 otherwise provided in this Section, all applications for  
4 judgment and order of sale for taxes on delinquent mobile  
5 homes shall be made during the month of October.    In the 10  
6 years next following the completion of a general reassessment  
7 of property in any county with 3,000,000 or more inhabitants,  
8 made under an order of the Department, applications for  
9 judgment and order of sale shall be made as soon as may be  
10 and on the day specified in the advertisement required by  
11 Section 55 and 60.    If for any cause the court is not held on  
12 the day specified, the cause shall stand continued, and it  
13 shall be unnecessary to re-advertise the list or notice.

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

29            Section 100.    Annual tax judgment, sale, redemption, and  
30 forfeiture record.    The collector shall transcribe into a  
31 record prepared for that purpose, and known as the annual tax  
32 judgment, sale, redemption, and forfeiture record, the list

1 of delinquent mobile homes. The record shall contain all the  
2 information necessary to be recorded, at least 5 days before  
3 the day on which application for judgment is to be made.

4 The record shall set forth the name of the owner, if  
5 known; a description of the mobile home, including the  
6 vehicle identification number, model year, and square  
7 footage; the year or years for which the tax is due; the  
8 valuation on which the tax is extended; the amount of the  
9 consolidated and other taxes; the costs; and the total amount  
10 of charges against the mobile home.

11 The record shall also be ruled in columns to show the  
12 amount paid before entry of judgment; the amount of judgment  
13 and a column for remarks; the amount paid before sale and  
14 after entry of judgment; the amount of the sale; amount of  
15 interest or penalty; amount of cost; amount forfeited to the  
16 State; date of sale; name of purchaser; amount of sale and  
17 penalty; taxes of succeeding years; interest and when paid,  
18 interest and cost; total amount of redemption; date of  
19 redemption; when certificate of title executed; by whom  
20 redeemed; and a column for remarks or receipt of redemption  
21 money.

22 The record shall be kept in the office of the county  
23 clerk.

24 Section 105. Payment of delinquent tax before sale. Any  
25 person owning or claiming mobile homes upon which application  
26 for judgment is applied for may, in person or by agent, pay  
27 the taxes, and costs due, or in counties with 3,000,000 or  
28 more inhabitants, the taxes, interest, and costs due, to the  
29 county collector at any time before sale.

30 Section 110. Report of payments and corrections. On the  
31 day on which application for judgment on a delinquent mobile  
32 home is applied for, the collector, assisted by the county

1 clerk, shall post all payments, compare and correct the list,  
2 and shall make and subscribe an affidavit, which shall be  
3 substantially in the following form:

4 State of Illinois)  
5 ) ss.  
6 County of .....

7 I ....., collector of the county of ....., do solemnly  
8 swear (or affirm, as the case may be), that the foregoing is  
9 a true and correct list of the delinquent mobile homes within  
10 the county of ....., upon which I have been unable to collect  
11 the taxes (and interest and printer's fees, if any), charged  
12 thereon, as required by law, for the year or years therein  
13 set forth; and that the taxes, now remain due and unpaid, to  
14 the best of my knowledge and belief.

15 Dated .....

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

18 Section 115. Proceedings by court. Defenses to the  
19 entry of judgment against mobile homes included in the  
20 delinquent list shall be entertained by the court only when  
21 the defense includes a writing specifying the particular  
22 grounds for the objection.

23 If any party objecting is entitled to a refund of all or  
24 any part of a tax paid, the court shall enter judgment  
25 accordingly, and also shall enter judgment for the taxes,  
26 interest, and penalties as appear to be due. The judgment  
27 shall be considered as a several judgment against each mobile  
28 home, for each kind of tax included therein. The court shall  
29 direct the clerk to prepare and enter an order for the sale  
30 of the mobile home against which judgment is entered.

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

1           Whereas, due notice has been given of the intended  
2 application for a judgment against mobile homes, and no  
3 sufficient defense having been made or cause shown why  
4 judgment should not be entered against the mobile homes, for  
5 taxes, interest, penalties, and costs due and unpaid thereon  
6 for the year or years herein set forth, therefore the court  
7 hereby enters judgment against the above stated mobile homes,  
8 in favor of the People of the State of Illinois, for the  
9 amount of taxes, interest, penalties and costs due thereon.  
10 It is ordered by the court that the mobile homes be sold as  
11 the law directs.

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

16           Section 125. Cure of error or informality in computation  
17 of tax or collection of the taxes. No computation of the tax  
18 on a mobile home or charge for any of the taxes shall be  
19 considered illegal on account of any irregularity in the  
20 computation, or on account of the computation not having been  
21 made within the time required by law, or on account of the  
22 mobile home having been charged without name, or in any other  
23 name than that of the rightful owner. No error or informality  
24 in the proceedings of any of the officers connected with the  
25 computation or collection of the taxes, not affecting the  
26 substantial justice of the tax itself, shall vitiate or in  
27 any manner affect the tax or the computation thereof. Any  
28 irregularity or informality in the computation of the tax, or  
29 in any of the proceedings connected with the computation of  
30 the taxes, or any omission or defective act of any other  
31 officer or officers connected with the computation of the  
32 taxes, may be, in the discretion of the court, corrected,  
33 supplied and made to conform to law by the court, or by the



1 person (in the presence of the court) from whose neglect or  
2 default it was occasioned.

3 Division 4. Annual tax sale procedure

4 Section 130. Entry of judgment for sale. If judgment is  
5 rendered against any mobile home for any tax, the county  
6 collector shall, after publishing a notice for sale in  
7 compliance with the requirements of Sections 55 or 60,  
8 proceed to offer the mobile home for sale pursuant to the  
9 judgment. However, in the case of an appeal from the  
10 judgment, if the party, when filing notice of appeal deposits  
11 with the county collector the amount of the judgment and  
12 costs, the collector shall not sell the mobile home until the  
13 appeal is disposed of.

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

28 State of Illinois County of .....

29 I, ....., clerk of the circuit court, in and for the  
30 county of ....., do hereby certify that the foregoing is a  
31 true and correct record of the delinquent mobile home in the

1 county, against which judgment and order of sale was duly  
2 entered in the circuit court for the county, on (insert  
3 date), for the amount of the taxes, interest, and costs due  
4 severally thereon as therein set forth, and that the judgment  
5 and order of court in relation thereto fully appears on the  
6 record.

7 Dated (insert date).

8 Section 140. County clerk assistance at sale. The county  
9 clerk, in person or by deputy, shall attend all sales for  
10 taxes, made by the collector, and shall assist at the sales.

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

24 Section 150. Penalty bids. The person at the sale  
25 offering to pay the amount due on each mobile home for the  
26 least penalty percentage shall be the purchaser of that  
27 mobile home. No bid shall be accepted for a penalty exceeding  
28 18% of the amount of the tax on a mobile home.

29 Section 155. Letter of credit or bond in counties of  
30 3,000,000 or more; registration in other counties. In

1 counties with 3,000,000 or more inhabitants, no person shall  
2 make an offer to pay the amount due on any mobile home and  
3 the collector shall not accept or acknowledge an offer from  
4 any person who has not deposited with the collector, not less  
5 than 10 days prior to making such offer, an irrevocable and  
6 unconditional letter of credit or such other unconditional  
7 bond payable to the order of the collector in an amount not  
8 less than 1.5 times the amount of any tax due upon the mobile  
9 home. The collector may without notice draw upon the letter  
10 of credit or bond in the event payment of the amount due  
11 together with interest and costs thereon is not made  
12 forthwith by the person purchasing any mobile home. At all  
13 times during the sale, any person making an offer or offers  
14 to pay the amount or amounts due on any mobile homes shall  
15 maintain the letter of credit or bond with the collector in  
16 an amount not less than 1.5 times the amount due on the  
17 mobile homes which he or she has purchased and for which he  
18 or she has not paid.

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

24 Section 160. Forfeited mobile home. Every mobile home  
25 offered at public sale, and not sold for want of bidders,  
26 shall be forfeited to the State of Illinois. However, when  
27 the court, county clerk, and county treasurer certify that  
28 the taxes on a forfeited mobile home equal or exceed the  
29 actual value of the mobile home, the county collector shall,  
30 on the receipt of such certificate, offer the mobile home for  
31 sale to the highest bidder, after first giving 10 days'  
32 notice, in the manner described in Sections 55 and 60, of the  
33 time and place of sale, together with a description of the

1 mobile home to be offered. A certificate of purchase shall be  
2 issued to the purchaser at the sale as in other cases  
3 provided in this Act. The county collector shall receive  
4 credit in the settlement with the taxing bodies for which the  
5 tax was levied for the amount not realized by the sale. The  
6 amount received from the sale shall be paid by the collector,  
7 pro rata, to the taxing bodies entitled to it.

8 Section 165. Record of sales and redemptions. When any  
9 mobile home is sold, the county clerk shall enter on the Tax  
10 Judgment, Sale, Redemption and Forfeiture Record, in the  
11 blank columns provided for that purpose, the name of the  
12 purchaser and the final bid. When any mobile home is redeemed  
13 from sale, the county clerk shall enter the name of the  
14 person redeeming, the redemption date, and the amount of  
15 redemption, in the proper column.

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

19 Section 175. Payment for mobile homes purchased at tax  
20 sale; reoffering for sale. Except as otherwise provided  
21 below, the person purchasing any mobile home shall be liable  
22 to the county for the amount due and shall forthwith pay to  
23 the county collector the amount charged on the mobile home.  
24 Upon failure to do so, the amount due shall be recoverable in  
25 a civil action brought in the name of the People of the State  
26 of Illinois in any court of competent jurisdiction. The  
27 person so purchasing shall be relieved of liability only by  
28 payment of the amount due together with interest and costs  
29 thereon, or if the mobile home is reoffered at the sale,  
30 purchased, and paid for. Reoffering of the mobile home for  
31 sale shall be at the discretion of the collector. The sale

1 shall not be closed until payment is made or the mobile home  
2 again offered for sale. In counties with 3,000,000 or more  
3 inhabitants, only the taxes, interest, and costs as  
4 advertised in the sale shall be required to be paid  
5 forthwith. The taxes charged on the mobile home remaining due  
6 and unpaid, not included in the advertisement, shall be paid  
7 by the purchaser within 10 days after the sale, except that  
8 upon payment of the fee provided by law to the county clerk  
9 (which fee shall be deemed part of the costs of sale) the  
10 purchaser may make written application, within the 10 day  
11 period, to the county clerk for a statement of all taxes,  
12 interest, and costs due and an estimate of the cost of  
13 redemption of all forfeited taxes, which were not included in  
14 the advertisement. After obtaining such statement and  
15 estimate and an order on the county collector to receive the  
16 amount of forfeited taxes, if any, the purchaser shall pay to  
17 the county collector all the remaining taxes, interest, and  
18 costs, and the amount necessary to redeem the forfeited  
19 taxes. The county collector shall issue the purchaser a  
20 receipt therefor. Any delay in providing the statement or in  
21 accepting payment, and delivering receipt therefor, shall not  
22 be counted as a part of the 10 days. When the receipt of the  
23 collector is issued, a copy shall be filed with the county  
24 clerk and the county clerk shall include the amount shown in  
25 such receipt in the amount of the purchase price of the  
26 mobile home in the certificate of purchase. The purchaser  
27 then shall be entitled to a certificate of purchase. If a  
28 purchaser fails to complete his or her purchase as provided  
29 in this Section, the purchase shall become void, and be of no  
30 effect, but the collector shall not refund the amount paid in  
31 cash at the time of the sale, except in cases of sale in  
32 error. That amount shall be treated as a payment and  
33 distributed to the taxing bodies as other collections are  
34 distributed. The lien for taxes for the amount paid shall

1 remain on the mobile home, in favor of the purchaser, his or  
2 her heirs or assigns, until paid with 5% interest per year on  
3 that amount from the date the purchaser paid it. The amount  
4 and fact of such ineffective purchase shall be entered in the  
5 tax judgment, sale, redemption and forfeiture record opposite  
6 the mobile home upon which the lien remains. No redemption  
7 shall be made without payment of this amount for the benefit  
8 of the purchaser, and no future sale of the mobile home shall  
9 be made except subject to the lien of such purchaser.

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

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

20 (b) Fees collected under this Section shall be retained  
21 by the county treasurer in a fund designated as the Tax Sale  
22 Automation Fund. The fund shall be audited by the county  
23 auditor. The county board shall make expenditures from the  
24 fund to pay any costs related to the automation of mobile  
25 home tax collections and delinquent mobile home tax sales,  
26 including the cost of hardware, software, research and  
27 development, and personnel.

28 Section 185. Certificate of purchase. The county clerk  
29 shall make out and deliver to the purchaser of any mobile  
30 home sold under Section 145, a certificate of purchase  
31 countersigned by the collector, describing the mobile home  
32 sold, including the vehicle identification number, the model

1 year, and the square footage, the date of sale, the amount of  
2 taxes, interest, and cost for which it was sold, and that  
3 payment of the sale price has been made. If any person  
4 becomes the purchaser of more than one mobile home owned by  
5 one party or person, the purchaser may have the whole or one  
6 or more of them included in one certificate, but separate  
7 certificates shall be issued in all other cases. A  
8 certificate of purchase shall be assignable by endorsement.  
9 An assignment shall vest in the assignee or his or her legal  
10 representatives, all the right and title of the original  
11 purchaser.

12 If the tax certificate is lost or destroyed, the county  
13 clerk shall issue a duplicate certificate upon written  
14 request and a sworn affidavit by the tax sale purchaser, or  
15 his or her assignee, that the tax certificate is lost or  
16 destroyed. The county clerk shall cause a notation to be made  
17 in the tax sale and judgment book that a duplicate  
18 certificate has been issued, and redemption payments shall be  
19 made only to the holder of the duplicate certificate.

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

24 Section 195. County clerk's books and records; prima  
25 facie evidence. The books and records of the county clerk, or  
26 copies thereof, certified by the clerk, shall be prima facie  
27 evidence to prove the sale of any mobile home for taxes, the  
28 redemption of the mobile home, or payment of taxes thereon.

29 Division 5. Scavenger sales; procedures

30 Section 200. Collector's scavenger sale. Upon the

1 county collector's application under Section 90, to be known  
2 as the Scavenger Sale Application, the Court shall enter  
3 judgment for the taxes, interest, penalties, and costs as are  
4 included in the advertisement and appear to be due thereon  
5 after allowing an opportunity to object and a hearing upon  
6 the objections as provided in Section 115, and order those  
7 mobile homes sold by the county collector at public sale to  
8 the highest bidder for cash, notwithstanding the bid may be  
9 less than the full amount of taxes, interest, penalties, and  
10 costs for which judgment has been entered.

11 (a) Conducting the sale; bidding. All mobile homes  
12 shall be offered for sale in consecutive order as they appear  
13 in the delinquent list. The minimum bid for any mobile home  
14 shall be \$250 or one-half of the tax if the total liability  
15 is less than \$500. The successful bidder shall immediately  
16 pay the amount of minimum bid to the County Collector in  
17 cash, by certified or cashier's check, by money order, or, if  
18 the successful bidder is a governmental unit, by a check  
19 issued by that governmental unit. If the bid exceeds the  
20 minimum bid, the successful bidder shall pay the balance of  
21 the bid to the county collector in cash, by certified or  
22 cashier's check, by money order, or, if the successful bidder  
23 is a governmental unit, by a check issued by that  
24 governmental unit by the close of the next business day. If  
25 the minimum bid is not paid at the time of sale or if the  
26 balance is not paid by the close of the next business day,  
27 then the sale is void and the minimum bid, if paid, is  
28 forfeited to the county general fund. In that event, the  
29 mobile home shall be reoffered for sale within 30 days of the  
30 last offering of mobile homes in regular order. The  
31 collector shall make available to the public a list of all  
32 mobile homes to be included in any reoffering due to the  
33 voiding of the original sale. The collector is not required  
34 to serve or publish any other notice of the reoffering of



1 those mobile homes. In the event that any of the mobile homes  
2 are not sold upon reoffering, or are sold for less than the  
3 amount of the original voided sale, the original bidder who  
4 failed to pay the bid amount shall remain liable for the  
5 unpaid balance of the bid in an action under Section 175.  
6 Liability shall not be reduced where the bidder upon  
7 reoffering also fails to pay the bid amount, and in that  
8 event both bidders shall remain liable for the unpaid balance  
9 of their respective bids. A sale of mobile homes under this  
10 Section shall not be final until confirmed by the court.

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

26 (c) Issuance of tax sale certificates. Upon confirmation  
27 of the sale, the county clerk and the county collector shall  
28 issue to the purchaser a certificate of purchase in the form  
29 prescribed by Section 185 as near as may be. A certificate  
30 of purchase shall not be issued to any person who is  
31 ineligible to bid at the sale or to receive a certificate of  
32 purchase under Section 205.

33 (d) Scavenger Tax Judgment, Sale and Redemption Record;  
34 sale of parcels not sold. The county collector shall prepare

1 a Scavenger Tax Judgment, Sale and Redemption Record. The  
2 county clerk shall write or stamp on the scavenger tax  
3 judgment, sale, forfeiture and redemption record opposite the  
4 description of any mobile home offered for sale and not sold,  
5 or not confirmed for any reason, the words "offered but not  
6 sold". The mobile homes that are offered for sale under this  
7 Section and not sold or not confirmed shall be offered for  
8 sale annually thereafter in the manner provided in this  
9 Section until sold. At any time between annual sales the  
10 county collector may advertise for sale any mobile homes  
11 subject to sale under judgments for sale previously entered  
12 under this Section and not executed for any reason. The  
13 advertisement and sale shall be regulated by the provisions  
14 of this Act as far as applicable.

15 (e) Proceeding to tax certificate of title. The owner of  
16 the certificate of purchase shall give notice as required by  
17 Sections 365 through 390, and may extend the period of  
18 redemption as provided by Section 330. At any time within 5  
19 months prior to expiration of the period of redemption from a  
20 sale under this Act, the owner of a certificate of purchase  
21 may file a petition and may obtain a tax certificate of title  
22 under Sections 390 through 410. All proceedings for the  
23 issuance of a tax certificate of title and all tax  
24 certificates of title for mobile homes sold under this  
25 Section shall be subject to Sections 390 through 410. This  
26 Section shall be liberally construed so that the certificates  
27 of title provided for in this Section convey merchantable  
28 title.

29 (f) Redemptions from scavenger sales. Redemptions may be  
30 made from sales under this Section in the same manner and  
31 upon the same terms and conditions as redemptions from sales  
32 made under the county collector's annual application for  
33 judgment and order of sale, except that in lieu of penalty  
34 the person redeeming shall pay interest on that part of the

1 amount for which the mobile home was sold equal to or less  
2 than the full amount of delinquent taxes, penalties,  
3 interest, and costs, included in the judgment and order of  
4 sale as follows:

5 (1) If redeemed within the first 2 months from the  
6 date of the sale, 3% per month upon the amount of taxes,  
7 penalties, interest, and costs due for each of the first  
8 2 months, or fraction thereof.

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

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

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

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

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

25 The person redeeming shall not be required to pay any  
26 interest on any part of the amount for which the mobile home  
27 was sold that exceeds the full amount of delinquent taxes,  
28 penalties, interest, and costs included in the judgment and  
29 order of sale.

30 Notwithstanding any other provision of this Section, the  
31 amount required to be paid for redemption shall also include  
32 an amount equal to all delinquent taxes on the mobile home  
33 which taxes were delinquent at the time of sale. The  
34 delinquent taxes shall be apportioned by the county collector

1 among the taxing districts in which the mobile home is  
2 situated in accordance with law. In the event that all moneys  
3 received from any sale held under this Section exceed an  
4 amount equal to all delinquent taxes on the mobile home sold,  
5 which taxes were delinquent at the time of sale, together  
6 with all publication and other costs associated with the  
7 sale, then, upon redemption, the county collector and the  
8 county clerk shall apply the excess amount to the cost of  
9 redemption.

10 (g) Bidding by county or other taxing districts. Any  
11 taxing district may bid at a scavenger sale. The county  
12 board of the county in which mobile homes offered for sale  
13 under this Section are located may bid as trustee for all  
14 taxing districts having an interest in the taxes for the  
15 nonpayment of which the mobile homes are offered. The county  
16 shall apply on the bid the unpaid taxes due upon the mobile  
17 home and no cash need be paid. The county or other taxing  
18 district acquiring a tax sale certificate shall take all  
19 steps necessary to acquire certificate of title to the mobile  
20 home and may manage and operate the mobile home so acquired.

21 When a county, or other taxing district within the  
22 county, is a petitioner for a tax certificate of title, no  
23 filing fee shall be required on the petition. The county as a  
24 tax creditor and as trustee for other tax creditors, or other  
25 taxing district within the county shall not be required to  
26 allege and prove that all taxes that become due and payable  
27 after the sale to the county have been paid. The county shall  
28 not be required to pay the subsequently accruing taxes at any  
29 time. Upon the written request of the county board or its  
30 designee, the county collector shall not offer the mobile  
31 home for sale at any tax sale subsequent to the sale of the  
32 mobile home to the county under this Section. The lien of  
33 taxes that become due and payable after a sale to a county  
34 shall merge in the certificate title of the county, or other

1 taxing district, on the issuance of a certificate of title.  
2 The County may sell the mobile homes so acquired, or the  
3 certificate of purchase thereto, and the proceeds of the sale  
4 shall be distributed to the taxing districts in proportion to  
5 their respective interests therein. The presiding officer of  
6 the county board, with the advice and consent of the county  
7 board, may appoint some officer or person to attend scavenger  
8 sales and bid on its behalf.

9 (h) Miscellaneous provisions. In the event that a mobile  
10 home sold at any such sale is not redeemed within the time  
11 permitted by law and a tax certificate of title is issued,  
12 all moneys that may be received from the sale of mobile homes  
13 in excess of the delinquent taxes, together with all  
14 publication and other costs associated with the sale, shall,  
15 upon petition of any interested party to the court that  
16 issued the tax certificate of title, be distributed by the  
17 county collector pursuant to order of the court among the  
18 persons having legal or equitable interests in the mobile  
19 home according to the fair value of their interests in the  
20 mobile home. Appeals may be taken from the orders and  
21 judgments entered under this Section as in other civil cases.  
22 The remedy herein provided is in addition to other remedies  
23 for the collection of delinquent taxes.

24 Section 205. Scavenger sale; persons ineligible to bid  
25 or purchase.

26 (a) No person, except a unit of local government, shall  
27 be eligible to bid or receive a certificate of purchase at  
28 any sale under Section 200 unless that person has completed  
29 and delivered to the county clerk a true, accurate, and  
30 complete application for certificate of purchase which shall  
31 affirm that:

32 (1) the person has not bid upon or applied to  
33 purchase any mobile home at the sale for a person who is

1 the party or agent of the party who owns the mobile home  
2 or is responsible for the payment of the delinquent  
3 taxes;

4 (2) the person is not, nor is he or she the agent  
5 for, the owner or party responsible for payment of the  
6 taxes on any mobile home which is located in the same  
7 county in which the sale is held and which is tax  
8 delinquent or forfeited for all or any part of each of 2  
9 or more years; and

10 (3) the person, although otherwise eligible to bid,  
11 has not either directly or through an agent twice during  
12 the same sale failed to complete a purchase by the  
13 immediate payment of the minimum bid or the payment of  
14 the balance of a bid within the time provided by Section  
15 200.

16 Section 210. Scavenger sale registration. No person,  
17 except a unit of local government, shall be eligible to bid  
18 or to receive a certificate of purchase who did not register  
19 with the county collector at least 5 business days in advance  
20 of the first day of the sale under Section 200. The collector  
21 may charge, for each registration, a fee of not more than \$50  
22 in counties with less than 3,000,000 inhabitants and not more  
23 than \$100 in counties of 3,000,000 or more inhabitants.  
24 Registration shall be made upon such forms and according to  
25 such regulations as the county collector deems necessary in  
26 order to effect complete and accurate disclosure of the  
27 identity of all persons beneficially interested, directly or  
28 indirectly, in each sale under Section 200. The information  
29 to be disclosed shall include, but not be limited to, the  
30 name, address, and telephone number of the purchaser to whom  
31 the clerk and collector will be requested to issue a  
32 certificate of purchase; if the purchaser is a corporation,  
33 the place of incorporation and the names and addresses of its

1 shareholders unless the corporation is publicly held; if the  
 2 purchaser is a partnership, the names and addresses of all  
 3 general and limited partners; if the purchaser is doing  
 4 business under an assumed business name, the county where  
 5 such name is registered and the names, addresses, and  
 6 telephone numbers of all persons having an ownership interest  
 7 in the business; and the identity and location of any other  
 8 tax delinquent mobile home owned by the bidder and purchaser.

9 Every application for certificate of purchase and form  
 10 for registration authorized and required by this Section and  
 11 Section 215 shall be executed under penalty of perjury as  
 12 though under oath or affirmation, but no acknowledgement is  
 13 required.

14 Section 215. Scavenger sale; application for certificate  
 15 of purchase. The application for certificate of purchase  
 16 shall be executed by the purchaser and by any individual  
 17 bidder acting in the purchaser's behalf. The application  
 18 shall be initially executed and delivered to the county clerk  
 19 at the time of registration for the sale as provided in this  
 20 Section. Before receiving any certificate of purchase, each  
 21 purchaser and individual bidder acting in the purchaser's  
 22 behalf shall sign and deliver to the county clerk a schedule  
 23 or schedules of the mobile homes for which that purchaser has  
 24 successfully bid and is applying to purchase, which schedule  
 25 or schedules shall be attached to and incorporated within the  
 26 application. The schedule or schedules shall be accompanied  
 27 by a fee, for each mobile home listed, of \$10 in counties  
 28 with less than 3,000,000 inhabitants and \$20 in counties with  
 29 3,000,000 or more inhabitants. The application and schedule  
 30 or schedules shall be in substantially the following form:

31 APPLICATION FOR CERTIFICATE OF PURCHASE

32 Date of Application: .....

33 Name of Purchaser: .....

1 Address: .....  
 2 Name of Bidder: .....  
 3 Address: .....

4 I (we) hereby apply to the County Clerk and County  
 5 Treasurer of ..... County for issuance of a certificate of  
 6 purchase for each of the mobile homes on the attached  
 7 schedule(s), and state as follows:

8 1. I (we) made (or authorized) the successful bid on  
 9 each mobile home listed on the attached schedule or schedules  
 10 at the sale of delinquent mobile homes under Section 200 of  
 11 the Mobile Home Local Services Tax Enforcement Act conducted  
 12 by the County Treasurer of ..... County, Illinois, on the  
 13 dates indicated for each mobile home on the schedule(s).

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

19 3. Neither I (we) nor any person or firm identified in  
 20 the registration submitted to the Treasurer of ..... County  
 21 was an owner or agent of an owner, lienholder or agent of a  
 22 lienholder (other than the mobile home park owner or his or  
 23 her agent), holder of beneficial interest or agent of a  
 24 holder of a beneficial interest in or of any mobile home  
 25 identified on the schedule(s) attached to this application on  
 26 January 1st of any years for which taxes were delinquent at  
 27 the time of my (our) bid(s) described in the schedule(s).

28 4. Neither I (we) nor any person or firm identified in  
 29 the registration submitted to the Treasurer of ..... County  
 30 was an owner or agent of an owner, lienholder or agent of a  
 31 lienholder (other than the mobile home park owner or his or  
 32 her agent), holder of a beneficial interest or agent of a  
 33 holder of a beneficial interest in or of the mobile home  
 34 identified on the schedule(s) attached to this application at



1 the time of the bid(s) described in the schedule.

2 5. Neither I (we) nor any person or firm identified in  
3 the registration submitted to the Treasurer of ..... County  
4 was an owner or agent for an owner, or party or agent for a  
5 party responsible for the payment of delinquent taxes, on any  
6 mobile home in the county that was tax delinquent or  
7 forfeited for all or any part of each of 2 or more years when  
8 the registration was submitted.

9 6. Neither I (we) nor any person acting in my (our)  
10 behalf has twice failed to complete a purchase at the sale  
11 during which the mobile homes on the attached schedule(s)  
12 were offered by failing to immediately pay a minimum bid or  
13 by failing to pay the balance of a bid for any mobile home  
14 within one business day thereafter.

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

19 I (we) further understand that this application shall be  
20 void unless the schedule(s) of mobile homes referred to in  
21 the application is (are) completed and delivered to the  
22 County Clerk.

23 ..... Dated: .....  
24 (Signature of Purchaser)

25 ..... Dated: .....  
26 (Signature of Bidder)

27 SCHEDULE OF PROPERTIES

28 Mobile home vehicle identification number  
29 (or other identification) Date of Bid  
30 (insert number or other identification) (insert date)

31 I (we) hereby affirm that I (we) successfully bid upon  
32 the above mobile homes at the sale conducted by the County  
33 Treasurer of ..... County on the indicated dates, and I (we)  
34 request that the County Clerk of ..... County attach this

1 schedule to my (our) application for certificate of purchase  
2 dated .....

3 Signed under penalty of perjury as provided by law:  
4 ..... Dated: .....  
5 (Signature of Purchaser)  
6 ..... Dated: .....  
7 (Signature of Bidder)

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

9 (a) Any person who is ineligible under Section 205 to  
10 bid or to receive a certificate of purchase from a sale under  
11 Section 200, who nevertheless registers to bid or bids or  
12 receives or acquires ownership of a certificate of purchase  
13 from a sale, and any person who registers to bid or bids at a  
14 sale on behalf of an ineligible person, shall be personally  
15 liable, jointly and severally, in a sum equal to the full  
16 amount of delinquent or forfeited taxes, interest, penalties,  
17 and costs for which the judgment for sale under Section 200  
18 was entered.

19 (b) The State's Attorney of the county in which the sale  
20 under Section 200 was conducted may bring an action in the  
21 name of the People of the State of Illinois against the  
22 person and, upon a finding of liability under this Section,  
23 the court shall enter judgment against the person in a sum  
24 equal to the full amount of delinquent or forfeited taxes,  
25 interest, penalties, and costs for which judgment for sale  
26 under Section 200 was entered, together with the costs of the  
27 action and reasonable attorney's fees. The proceeds of any  
28 judgment under this Section shall be paid into the county  
29 general fund.

30 Section 225. Tax scavenger sale fraud; definitions. For  
31 purposes of Section 230:

32 (1) "Ownership interest" means any title or other

1 interest in a mobile home, the holder of which is  
2 considered to be the owner of the mobile home for  
3 purposes of taxation under Section 3 of the Mobile Home  
4 Local Services Tax Act.

5 (2) "Nonownership interest" means any interest in a  
6 mobile home other than a contingent interest and other  
7 than an ownership interest as defined in this Section,  
8 including without limitation an easement or lien.

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

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

13 (a) enters a bid or authorizes or procures the  
14 entry of a bid on any mobile home offered for sale under  
15 Section 200, when the person in whose behalf the bid is  
16 made or authorized or procured has an ownership interest  
17 or nonownership interest in the mobile home, or where  
18 that person had such an interest on January 1 of any year  
19 for which delinquent taxes were included within the  
20 judgment for sale under Section 200;

21 (b) acquires, or attempts to acquire, ownership of  
22 any certificate of purchase for a mobile home sold under  
23 Section 200, when the person in whose behalf such  
24 certificate of purchase is or would be acquired has an  
25 ownership interest or nonownership interest in the mobile  
26 home, or where that person had that interest on January 1  
27 of any year for which delinquent taxes were included  
28 within the judgment for sale under Section 200;

29 (c) conveys or assigns any certificate of purchase  
30 for a mobile home sold under Section 200 to any person  
31 who has an ownership interest or nonownership interest in  
32 the mobile home, or who had that interest on January 1 of  
33 any year for which delinquent taxes were included within

1 the judgment for sale under Section 200;

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

5 (e) forfeits 2 or more bids at any one sale under  
6 Section 200 by failing to pay the minimum cash bid timely  
7 or by failing to pay the balance of the bid timely as  
8 required by Section 200.

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

12 Division 6. Indemnity fund; sales in error

13 Section 235. Creation of indemnity fund.

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

22 (b) The amount paid prior to issuance of the certificate  
23 of purchase pursuant to subsection (a) shall be included in  
24 the purchase price of the mobile home in the certificate of  
25 purchase and all amounts paid under this Section shall be  
26 included in the amount required to redeem under Section 300.  
27 Except as otherwise provided in subsection (b) of Section  
28 240, all money received under subsection (a) shall be paid by  
29 the collector to the county treasurer of the county in which  
30 the mobile home is situated, for the purpose of an indemnity  
31 fund. The county treasurer, as trustee of that fund, shall  
32 invest all of that fund, principal and income, in his or her

1 hands from time to time, if not immediately required for  
2 payments of indemnities under subsection (a) of Section 245,  
3 in investments permitted by the Illinois State Board of  
4 Investment under Article 22A of the Illinois Pension Act.  
5 The county collector shall report annually to the circuit  
6 court on the condition and income of the fund. The indemnity  
7 fund shall be held to satisfy judgments obtained against the  
8 county treasurer, as trustee of the fund. No payment shall be  
9 made from the fund, except upon a judgment of the court which  
10 ordered the issuance of a tax certificate of title.

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

12 (a) The county board in each county shall determine the  
13 amount of the fund to be maintained in that county, which  
14 amount shall not be less than \$50,000 and shall not be  
15 greater than \$1,000,000 in counties with less than 3,000,000  
16 inhabitants, and not greater than \$2,000,000 in counties with  
17 3,000,000 or more inhabitants. Any moneys accumulated by the  
18 county treasurer in excess of the amount so established, as  
19 trustee of the fund, shall be paid by him or her annually to  
20 the general fund of the county.

21 (b) In counties in which a Tort Liability Fund is  
22 established, all sums of money received under subsection (a)  
23 of Section 235 may be deposited in the general fund of the  
24 county for general county governmental purposes, if the  
25 county board provides by ordinance that the indemnity  
26 required by this Section shall be provided by the Tort  
27 Liability Fund.

28 Section 245. Payments from Indemnity Fund.

29 (a) Any owner of a mobile home sold under any provision  
30 of this Act who sustains loss or damage by reason of the  
31 issuance of a tax certificate of title under Section 360 or  
32 400 and who is barred or is in any way precluded from

1 bringing an action for the recovery of the mobile home shall  
2 have the right to indemnity for the loss or damage sustained,  
3 limited as follows:

4 (1) An owner who resided in a mobile home on the  
5 last day of the period of redemption and who is equitably  
6 entitled to compensation for the loss or damage sustained  
7 has the right to indemnity. An equitable indemnity award  
8 shall be limited to the fair cash value of the mobile  
9 home as of the date the tax certificate of title was  
10 issued less any liens on the mobile home, and the award  
11 will not exceed \$99,000. The court shall liberally  
12 construe this equitable entitlement standard to provide  
13 compensation wherever, in the discretion of the court,  
14 the equities warrant the action.

15 An owner of a mobile home who requests an award in  
16 excess of \$99,000 must prove that the loss of his or her  
17 mobile home was not attributable to his or her own fault  
18 or negligence before an award in excess of \$99,000 will  
19 be granted.

20 (2) An owner who sustains the loss or damage of any  
21 mobile home occasioned by reason of the issuance of a tax  
22 certificate of title, without fault or negligence of his  
23 or her own, has the right to indemnity limited to the  
24 fair cash value of the mobile home less any liens on the  
25 mobile home. In determining the existence of fault or  
26 negligence, the court shall consider whether the owner  
27 exercised ordinary reasonable diligence under all of the  
28 relevant circumstances.

29 (3) In determining the fair cash value of a mobile  
30 home less any liens on the mobile home, the fair cash  
31 value shall be reduced by the principal amount of all  
32 taxes paid by the tax purchaser or his or her assignee  
33 before the issuance of the tax certificate of title.

34 (4) If an award made under paragraph (1) or (2) is

1 subject to a reduction by the amount of an outstanding  
2 lien on the mobile home, other than the principal amount  
3 of all taxes paid by the tax purchaser or his or her  
4 assignee before the issuance of the tax certificate of  
5 title and the petitioner would be personally liable to  
6 the lienholder for all or part of that reduction amount,  
7 the court shall order an additional indemnity award to be  
8 paid directly to the lienholder sufficient to discharge  
9 the petitioner's personal liability. The court, in its  
10 discretion, may order the joinder of the lienholder as an  
11 additional party to the indemnity action.

12 (b) Indemnity fund; subrogation.

13 (1) Any person claiming indemnity hereunder shall  
14 petition the court which ordered the tax certificate of  
15 title to issue, shall name the county treasurer, as  
16 trustee of the indemnity fund, as defendant to the  
17 petition, and shall ask that judgment be entered against  
18 the county treasurer, as trustee, in the amount of the  
19 indemnity sought. The provisions of the Civil Practice  
20 Law shall apply to proceedings under the petition, except  
21 that neither the petitioner nor county treasurer shall be  
22 entitled to trial by jury on the issues presented in the  
23 petition. The court shall liberally construe this Section  
24 to provide compensation wherever in the discretion of the  
25 Court the equities warrant such action.

26 (2) The county treasurer, as trustee of the  
27 indemnity fund, shall be subrogated to all parties in  
28 whose favor judgment may be rendered against him or her,  
29 and by third party complaint may bring in as a defendant  
30 any person, other than the tax certificate of title  
31 grantee and its successors in title, not a party to the  
32 action who is or may be liable to him or her, as  
33 subrogee, for all or part of the petitioner's claim  
34 against him or her.

1 (c) Any contract involving the proceeds of a judgment  
2 for indemnity under this Section, between the tax certificate  
3 of title grantee or its successors in title and the indemnity  
4 petitioner or his or her successors, shall be in writing. In  
5 any action brought under this Section, the Collector shall be  
6 entitled to discovery regarding, but not limited to, the  
7 following:

8 (1) the identity of all persons beneficially  
9 interested in the contract, directly or indirectly,  
10 including at least the following information: the names  
11 and addresses of any natural persons; the place of  
12 incorporation of any corporation and the names and  
13 addresses of its shareholders unless it is publicly held;  
14 the names and addresses of all general and limited  
15 partners of any partnership; the names and addresses of  
16 all persons having an ownership interest in any entity  
17 doing business under an assumed name, and the county in  
18 which the assumed business name is registered; and the  
19 nature and extent of the interest in the contract of each  
20 person identified;

21 (2) the time period during which the contract was  
22 negotiated and agreed upon, from the date of the first  
23 direct or indirect contact between any of the contracting  
24 parties to the date of its execution;

25 (3) the name and address of each natural person who  
26 took part in negotiating the contract, and the identity  
27 and relationship of the party that the person represented  
28 in the negotiations; and

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

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



1 Section 250. Indemnity fund fraud.

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

4 (1) offers or agrees to become a party to, or to  
5 acquire an interest in, a contract involving the proceeds  
6 of a judgment for indemnity under Section 245 before the  
7 end of the period of redemption from the tax sale to  
8 which the judgment relates;

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

11 (3) makes a deceptive misrepresentation during the  
12 course of negotiating an agreement under subsection (c)  
13 of Section 245; or

14 (4) conspires to violate any of the provisions of  
15 this subsection.

16 (b) Commission of any one act described in subsection  
17 (a) is a Class A misdemeanor. Commission of more than one act  
18 described in subsection (a) during a single course of conduct  
19 is a Class 4 felony. A second or subsequent conviction for  
20 violation of any portion of this Section is a Class 4 felony.

21 (c) The State's Attorney of the county in which a  
22 judgment for indemnity under Section 245 is entered may bring  
23 a civil action in the name of the People of the State of  
24 Illinois against a person who violates paragraph (1), (2), or  
25 (3) of subsection (a). Upon a finding of liability in the  
26 action the court shall enter judgment in favor of the People  
27 in a sum equal to 3 times the amount of the judgment for  
28 indemnity, together with costs of the action and reasonable  
29 attorney's fees. The proceeds of any judgment under this  
30 subsection shall be paid into the general fund of the county.

31 Section 255. Sales in error.

32 (a) When, upon application of the county collector, the  
33 owner of the certificate of purchase, or a municipality that

1 owns or has owned the mobile home ordered sold, it appears to  
2 the satisfaction of the court that ordered the mobile home  
3 sold that any of the following subsections are applicable,  
4 the court shall declare the sale to be a sale in error:

5 (1) the mobile home was not subject to taxation,

6 (1.5) the mobile home has been moved to a different  
7 location,

8 (2) the taxes had been paid prior to the sale of  
9 the mobile home,

10 (3) there is a double computation of the tax,

11 (4) the description is void for uncertainty,

12 (5) the assessor, chief county assessment officer,  
13 board of review, board of appeals, or other county  
14 official has made an error (other than an error of  
15 judgment as to the value of any mobile home),

16 (5.5) the owner of the mobile home had tendered  
17 timely and full payment to the county collector that the  
18 owner reasonably believed was due and owing on the mobile  
19 home, and the county collector did not apply the payment  
20 to the mobile home; provided that this provision applies  
21 only to mobile home owners, not their agents or  
22 third-party payors, or

23 (6) prior to the tax sale a voluntary or  
24 involuntary petition has been filed by or against the  
25 legal or beneficial owner of the mobile home requesting  
26 relief under the provisions of 11 U.S.C. Chapter 7, 11,  
27 12, or 13.

28 (b) When, upon application of the owner of the  
29 certificate of purchase only, it appears to the satisfaction  
30 of the court that ordered the mobile home sold that any of  
31 the following subsections are applicable, the court shall  
32 declare the sale to be a sale in error:

33 (1) A voluntary or involuntary petition under the  
34 provisions of 11 U.S.C. Chapter 7, 11, 12, or 13 has been

1 filed subsequent to the tax sale and prior to the  
2 issuance of the tax certificate of title.

3 (2) The mobile home sold has been substantially  
4 destroyed or rendered uninhabitable or otherwise unfit  
5 for occupancy subsequent to the tax sale and prior to the  
6 issuance of the tax certificate of title.

7 If a sale is declared to be a sale in error, the county  
8 clerk shall make entry in the tax judgment, sale, redemption  
9 and forfeiture record, that the mobile home was erroneously  
10 sold, and the county collector shall, on demand of the owner  
11 of the certificate of purchase, refund the amount paid, pay  
12 any interest and costs as may be ordered under Sections 260  
13 through 280, and cancel the certificate so far as it relates  
14 to the mobile home. The county collector shall deduct from  
15 the accounts of the appropriate taxing bodies their pro rata  
16 amounts paid.

17 Section 260. Interest on refund.

18 (a) In those cases which arise solely under grounds set  
19 forth in Section 255 or 395, and in no other cases, the court  
20 which orders a sale in error shall also award interest on the  
21 refund of the amount paid for the certificate of purchase,  
22 together with all costs paid by the owner of the certificate  
23 of purchase or his or her assignor which were posted to the  
24 tax judgment, sale, redemption and forfeiture record, except  
25 as otherwise provided in this Section. Except as otherwise  
26 provided in this Section, interest shall be awarded and paid  
27 at the rate of 1% per month from the date of sale to the date  
28 of payment to the tax purchaser, or in an amount equivalent  
29 to the penalty interest which would be recovered on a  
30 redemption at the time of payment pursuant to the order for  
31 sale in error, whichever is less.

32 (b) Interest on the refund to the owner of the  
33 certificate of purchase shall not be paid (i) in any case in

1 which the mobile home sold has been substantially destroyed  
2 or rendered uninhabitable or otherwise unfit for occupancy,  
3 (ii) when the sale in error is made pursuant to Section 395,  
4 or (iii) in any other case where the court determines that  
5 the tax purchaser had actual knowledge prior to the sale of  
6 the grounds on which the sale is declared to be erroneous.

7 (c) When the county collector files a petition for sale  
8 in error under Section 255 and mails a notice thereof by  
9 certified or registered mail to the tax purchaser, any  
10 interest otherwise payable under this Section shall cease to  
11 accrue as of the date the petition is filed, unless the tax  
12 purchaser agrees to an order for sale in error upon the  
13 presentation of the petition to the court. Notices under  
14 this subsection may be mailed to the original owner of the  
15 certificate of purchase, or to the latest assignee, if known.  
16 When the owner of the certificate of purchase contests the  
17 collector's petition solely to determine whether the grounds  
18 for sale in error are such as to support a claim for  
19 interest, the court may direct that the principal amount of  
20 the refund be paid to the owner of the certificate of  
21 purchase forthwith. If the court thereafter determines that a  
22 claim for interest lies under this Section, it shall award  
23 such interest from the date of sale to the date the principal  
24 amount was paid.

25 Section 265. Refund of other taxes paid by holder of  
26 certificate of purchase. The court which orders a sale in  
27 error shall order the refund of all other taxes paid by the  
28 owner of the certificate of purchase or his or her assignor  
29 which were validly posted to the tax judgment, sale  
30 redemption and forfeiture record subsequent to the tax sale,  
31 together with interest on the other taxes under the same  
32 terms as interest is otherwise payable under Section 260. The  
33 interest under this Section shall be calculated at the rate

1 of 1% per month from the date the other taxes were paid and  
2 not from the date of sale. The collector shall take credit  
3 in settlement of his or her accounts for the refund of the  
4 other taxes as in other cases of sale in error under Section  
5 255.

6 Section 270. Orders for payment of interest; counties of  
7 3,000,000 or more. In counties with 3,000,000 or more  
8 inhabitants, all orders for payment of interest or costs  
9 under Sections 260 and 265 shall be paid as provided in  
10 Sections 275, 280, and 285. In all other counties, the  
11 county treasurer may determine in his or her discretion  
12 whether payment of interest and costs shall be made as  
13 provided in Sections 275, 280, and 285. In the other  
14 counties, where the treasurer determines not to make payment  
15 as provided in those Sections, the treasurer shall pay any  
16 interest or costs awarded under this Section pro rata from  
17 those accounts where the principal refund of the tax sale  
18 purchase price under Section 255 is taken.

19 Section 275. Fund for payment of interest. In counties  
20 of under 3,000,000 inhabitants, the county board may impose a  
21 fee of up to \$10, which shall be paid to the county  
22 collector, upon each person purchasing any mobile home at a  
23 sale held under this Act, prior to the issuance of any  
24 certificate of purchase. Each person purchasing any mobile  
25 home at a sale held under this Act in a county with 3,000,000  
26 or more inhabitants shall pay to the county collector, prior  
27 to the issuance of any certificate of purchase, a fee of \$15  
28 for each item purchased. That amount shall be included in  
29 the price paid for the certificate of purchase and the amount  
30 required to redeem under Section 300.

31 All sums of money received under this Section shall be  
32 paid by the collector to the county treasurer of the county

1 in which the mobile home is situated for deposit into a  
2 special fund. It shall be the duty of the county treasurer,  
3 as trustee of the fund, to invest the principal and income of  
4 the fund from time to time, if not immediately required for  
5 payments under this Section, in investments as are authorized  
6 by Sections 3-10009 and 3-11002 of the Counties Code. The  
7 fund shall be held to satisfy orders for payment of interest  
8 and costs obtained against the county treasurer as trustee of  
9 the fund. No payment shall be made from the fund except by  
10 order of the court declaring a sale in error under Section  
11 255. Any moneys accumulated in the fund by the county  
12 treasurer in excess of \$500,000 shall be paid each year prior  
13 to the commencement of the annual tax sale, first to satisfy  
14 any existing unpaid judgments entered pursuant to Section  
15 235, and any funds remaining thereafter shall be paid to the  
16 general fund of the county.

17 Section 280. Claims for interest and costs. Any person  
18 claiming interest or costs under Sections 260 through 275  
19 shall include the claim in his or her petition for sale in  
20 error under Section 255. Any claim for interest or costs  
21 which is not included in the petition is waived, except  
22 interest or costs may be awarded to the extent permitted by  
23 this Section upon a sale in error petition filed by the  
24 county collector, without requiring a separate filing by the  
25 claimant. Any order for interest or costs upon the petition  
26 for sale in error shall be deemed to be entered against the  
27 county treasurer as trustee of the fund created by Section  
28 275. The fund shall be the sole source for payment and  
29 satisfaction of orders for interest or costs, except as  
30 otherwise provided in this Section. If the court determines  
31 that the fund has been depleted and will not be restored in  
32 time to pay an award with reasonable promptness, the court  
33 may authorize the collector to pay the interest portion of

1 the award pro rata from those accounts where the principal  
2 refund of the tax sale purchase price under Section 255 is  
3 taken.

4 Section 285. Recovery of amount of tax paid by purchaser  
5 at erroneous sale. In addition to all other remedies, when  
6 the purchaser or assignee of a certificate of purchase that  
7 has been declared an erroneous sale, has paid any tax upon  
8 the mobile home sold, which was not paid by the owner of the  
9 mobile home and was not refunded to the tax purchaser or  
10 assignee by the county, the purchaser or assignee may recover  
11 from the owner the amount he or she paid, with 10% interest,  
12 as money paid for the owner's use.

13 Division 7. Redemption procedures and notice requirements

14 Section 290. Right of redemption.

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

18 A right to redeem a mobile home from any sale under this  
19 Act shall exist in any owner or person interested in that  
20 mobile home whether or not the interest in the mobile home  
21 sold is recorded or filed. Any redemption shall be presumed  
22 to have been made by or on behalf of the owners and persons  
23 interested in the mobile home and shall inure to the benefit  
24 of the persons having the certificate of title to the mobile  
25 home redeemed, subject to the right of the person making the  
26 redemption to be reimbursed by the persons benefited.

27 (b) Any person who desires to redeem and does not desire  
28 to contest the validity of a petition for tax certificate of  
29 title may redeem pursuant to this Section and related  
30 Sections of this Act without submitting a written protest  
31 under Section 21-380.

1           Section 295. Period of redemption. Mobile homes sold  
2 under this Act may be redeemed on or before the expiration of  
3 2 years and 6 months from the date of sale. If, however, the  
4 court that ordered the mobile home sold, upon the verified  
5 petition of the holder of the certificate of purchase brought  
6 within 4 months from the date of sale, finds and declares  
7 that the mobile home is abandoned, then the court may order  
8 that the mobile home may be redeemed at any time on or before  
9 the expiration of 1 year from the date of sale. Notice of the  
10 hearing on a petition to declare the mobile home abandoned  
11 shall be given to the owner or owners of the mobile home and  
12 to the person in whose name the taxes were last assessed, by  
13 certified or registered mail sent to their last known  
14 addresses at least 5 days before the date of the hearing.

15           If the period of redemption has been extended by the  
16 certificate holder as provided in Section 330, the mobile  
17 home may be redeemed on or before the extended redemption  
18 date.

19           Section 300. Amount of redemption. Any person desiring  
20 to redeem shall deposit an amount specified in this Section  
21 with the county clerk of the county in which the mobile home  
22 is situated, in legal money of the United States, or by  
23 cashier's check, certified check, post office money order or  
24 money order, issued by a financial institution insured by an  
25 agency or instrumentality of the United States, payable to  
26 the county clerk of the proper county. The deposit shall be  
27 deemed timely only if actually received in person at the  
28 county clerk's office prior to the close of business as  
29 defined in Section 3-2007 of the Counties Code on or before  
30 the expiration of the period of redemption or by United  
31 States mail with a post office cancellation mark dated not  
32 less than one day prior to the expiration of the period of  
33 redemption. The deposit shall be in an amount equal to the



1 total of the following:

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

6 (b) the accrued penalty, computed through the date  
7 of redemption as a percentage of the certificate amount,  
8 as follows:

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

12 (2) if the redemption occurs after 6 months  
13 from the date of sale, and on or before the  
14 expiration of 12 months from the date of sale, the  
15 certificate amount times 2 times the penalty bid at  
16 sale;

17 (3) if the redemption occurs after 12 months  
18 from the date of sale and on or before the  
19 expiration of 18 months from the date of sale, the  
20 certificate amount times 3 times the penalty bid at  
21 sale;

22 (4) if the redemption occurs after 18 months  
23 from the date of sale and on or before the  
24 expiration of 24 months from the date of sale, the  
25 certificate amount times 4 times the penalty bid at  
26 sale;

27 (5) if the redemption occurs after 24 months  
28 from the date of sale and on or before the  
29 expiration of 30 months from the date of sale, the  
30 certificate amount times 5 times the penalty bid at  
31 sale;

32 (6) if the redemption occurs after 30 months  
33 from the date of sale and on or before the  
34 expiration of 36 months from the date of sale, the

1 certificate amount times 6 times the penalty bid at  
2 sale.

3 (c) The total of all taxes, accrued interest on  
4 those taxes, and costs charged in connection with the  
5 payment of those taxes, which have been paid by the tax  
6 certificate holder on or after the date those taxes  
7 became delinquent together with 12% penalty on each  
8 amount so paid for each year or portion thereof  
9 intervening between the date of that payment and the date  
10 of redemption. In counties with less than 3,000,000  
11 inhabitants, however, a tax certificate holder may not  
12 pay the subsequent tax for any year, nor shall any tender  
13 of such a payment be accepted, until the subsequent tax  
14 has become delinquent or until after the holder of the  
15 certificate of purchase has filed a petition for a tax  
16 certificate of title under Section 390. The person  
17 redeeming shall also pay the amount of interest charged  
18 on the subsequent tax and paid as a penalty by the tax  
19 certificate holder.

20 (d) Any amount paid to redeem a forfeiture  
21 occurring subsequent to the tax sale together with 12%  
22 penalty thereon for each year or portion thereof  
23 intervening between the date of the forfeiture redemption  
24 and the date of redemption from the sale.

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

27 (f) All fees paid to the county clerk under Section  
28 22-5.

29 (g) All fees paid to the circuit clerk and the  
30 sheriff or coroner in connection with the filing of the  
31 petition for tax certificate of title and service of  
32 notices under Sections 375 through 390 and 400 in  
33 addition to (1) a fee of \$35 if a petition for tax  
34 certificate of title has been filed, which fee shall be

1 posted to the tax judgement, sale, redemption, and  
2 forfeiture record, to be paid to the purchaser or his or  
3 her assignee; (2) a fee of \$4 if a notice under Section  
4 365 has been filed, which fee shall be posted to the tax  
5 judgment, sale, redemption, and forfeiture record, to be  
6 paid to the purchaser or his or her assignee; and (3) all  
7 costs paid to record a lis pendens notice in connection  
8 with filing a petition under this Act. The fees in (1)  
9 and (2) of this paragraph (g) shall be exempt from the  
10 posting requirements of Section 305.

11 (h) All fees paid for publication of notice of the  
12 tax sale in accordance with Section 380.

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

15 (j) All costs and expenses of receivership under  
16 Section 350, to the extent that these costs and expenses  
17 exceed any income from the mobile home in question, if  
18 the costs and expenditures have been approved by the  
19 court appointing the receiver and a certified copy of the  
20 order or approval is filed and posted by the certificate  
21 holder with the county clerk. Only actual costs expended  
22 may be posted on the tax judgment, sale, redemption and  
23 forfeiture record.

24 Section 305. Posting requirements. Except as otherwise  
25 provided in Section 300, the county clerk shall not be  
26 required to include amounts described in paragraphs (c)  
27 through (j) of Section 300 in the payment for redemption or  
28 the amount received for redemption, nor shall payment  
29 thereof be a charge on the mobile home sold for taxes, unless  
30 the tax certificate holder has filed and posted with the  
31 county clerk prior to redemption and in any event not less  
32 than 30 days prior to the expiration of the period of  
33 redemption or extended period of redemption an official,

1 original or duplicate receipt for payment of those fees,  
2 costs, and expenses permitted under paragraphs (c) through  
3 (j) of Section 300.

4 Section 310. Deficiency judgment. If the sold mobile  
5 home is not redeemed, a deficiency judgment shall not be  
6 taken on account of the receivership proceedings against the  
7 owner or owners of the mobile home. In the event that income  
8 to the receiver exceeds expenditures, net income is to be  
9 deposited with the clerk of the court ordering the tax sale  
10 and shall be distributed as determined by the court ordering  
11 the appointment of the receiver.

12 Section 315. Redemption of a forfeited mobile home.  
13 Except as otherwise provided in Section 320, any mobile home  
14 forfeited to the State may be redeemed or sold in the  
15 following manner:

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

1 home on the appropriate books in his or her office and charge  
2 the amount of the redemption to the county collector.

3 Section 320. Partial redemption of forfeited mobile  
4 homes. In counties with less than 3,000,000 inhabitants, when  
5 forfeited taxes on a mobile home remain unpaid for one or  
6 more years, it is permissible to pay to the county or  
7 township collector, one or more full years of back or  
8 forfeited taxes, interest prior to forfeiture, statutory  
9 costs, printers' fees, and forfeiture interest or penalties,  
10 attaching thereto beginning with the earliest year for which  
11 the taxes are unpaid. In no case shall payment on account of  
12 a designated years' taxes be accepted unless the sums due for  
13 prior years have first been paid or are tendered at the same  
14 time.

15 Any person seeking to make payments under this Section  
16 shall notify the county clerk of his or her intention in  
17 person or by agent or in writing. If notice is given while  
18 the collector has possession of the collector's books, the  
19 county clerk shall prepare an addendum to be presented to the  
20 collector and attached, by the collector, to the collector's  
21 books on which the description of the mobile home involved  
22 appears, which addendum shall become a part of the  
23 collector's books. If notice is given after the tax sale,  
24 but before receipt by the county collector of the current  
25 collector's books, the county clerk shall prepare an addendum  
26 and attach it to the Tax Judgment, Sale, Redemption, and  
27 Forfeiture record, on which the mobile home involved appears,  
28 which addendum shall become a part of that record.

29 The addendum shall show separately, for the year or years  
30 to be paid, (a) the amount of back or forfeited taxes, (b)  
31 interest prior to forfeiture, (c) statutory costs and  
32 printers' fees, and (d) forfeiture interest or penalties  
33 attaching thereto. The county clerk shall, at the same time,

1 order the county or town collector to receive from the person  
2 the amount due on account of the taxes, for the year or years  
3 determined as provided above, of the back or forfeited taxes,  
4 interest prior to forfeiture, statutory costs, printers'  
5 fees, and forfeiture interest or penalties to date attaching  
6 to the back or forfeited taxes.

7       Upon presentation of the order from the county clerk, and  
8 receipt of the addendum if the books are in the collector's  
9 possession, the collector shall receive the sum tendered on  
10 account of the taxes for the year or years designated, and  
11 make out duplicate receipts therefor. The receipts shall set  
12 forth a description of the mobile home, the year or years  
13 paid, and the total amount received. One copy of the receipt  
14 shall be given the person making payment and, when  
15 countersigned by the county clerk, shall be evidence of the  
16 payment therein set forth. The second copy shall be filed by  
17 the county clerk in his or her office.

18       If the collector's books are in the collector's  
19 possession, he or she shall enter the payment on the current  
20 collector's books or addendum, and he or she shall also enter  
21 any unpaid balance on the Tax Judgment, Sale, Redemption and  
22 Forfeiture record at the proper time.

23       After the tax sale and before receipt by the county  
24 collector of the current collector's books, the county clerk  
25 shall make a proper entry on the Tax Judgment, Sale,  
26 Redemption and Forfeiture record, and shall charge the county  
27 collector with the sum received. The county clerk shall also  
28 enter any unpaid balance on the county collector's books at  
29 the proper time.

30       The county collector shall distribute all sums received  
31 as required by law.

32       Section 325. Redemption under protest. Any person  
33 redeeming under this Section at a time subsequent to the

1 filing of a petition under Section 390 or 360, who desires to  
2 preserve his or her right to defend against the petition for  
3 a tax certificate of title, shall accompany the deposit for  
4 redemption with a writing substantially in the following  
5 form:

6 Redemption Under Protest

7 Tax Deed Case No. ....  
8 Vol. No. ....  
9 Mobile Home Vehicle Identification No.

10 (or other unique description).....

11 Original Amount of Tax \$.....  
12 Amount Deposited for Redemption \$.....  
13 Name of Petitioner.....  
14 Tax Year Included in Judgment.....  
15 Date of Sale.....  
16 Expiration Date of the Period of Redemption.....

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

18 This redemption is made under protest for the following  
19 reasons: (here set forth and specify the grounds relied upon  
20 for the objection)

21 Name of party redeeming.....  
22 Address.....

23 Any grounds for the objection not specified at the time  
24 of the redemption under protest shall not be considered by  
25 the court. The specified grounds for the objections shall be  
26 limited to those defenses as would provide sufficient basis  
27 to deny entry of an order for issuance of a tax certificate  
28 of title. Nothing in this Section shall be construed to  
29 authorize or revive any objection to the tax sale or  
30 underlying taxes which was estopped by entry of the order for  
31 sale as set forth in Section 420.

32 The person protesting shall present to the county clerk 3  
33 copies of the written protest signed by himself or herself.  
34 The clerk shall write or stamp the date of receipt upon the

1 copies and sign them. He or she shall retain one of the  
2 copies, another he or she shall deliver to the person making  
3 the redemption, who shall file the copy with the clerk of the  
4 court in which the tax certificate of title petition is  
5 pending, and the third he or she shall forward to the  
6 petitioner named therein.

7 The county clerk shall enter the redemption as provided  
8 in Section 165 and shall note the redemption under protest.  
9 The redemption money so deposited shall not be distributed to  
10 the holder of the certificate of purchase but shall be  
11 retained by the county clerk pending disposition of the  
12 petition filed under Section 390.

13 Redemption under protest constitutes the appearance of  
14 the person protesting in the proceedings under Sections 390  
15 through 412 and that person shall present a defense to the  
16 petition for tax certificate of title at the time which the  
17 court directs. Failure to appear and defend shall constitute  
18 a waiver of the protest and the court shall order the  
19 redemption money distributed to the holder of the certificate  
20 of purchase upon surrender of that certificate and shall  
21 dismiss the proceedings.

22 When the party redeeming appears and presents a defense,  
23 the court shall hear and determine the matter. If the  
24 defense is not sustained, the court shall order the protest  
25 stricken and direct the county clerk to distribute the  
26 redemption money upon surrender of the certificate of  
27 purchase and shall order the party redeeming to pay the  
28 petitioner reasonable expenses, actually incurred, including  
29 the cost of withheld redemption money, together with a  
30 reasonable attorneys fee. Upon a finding sustaining the  
31 protest in whole or in part, the court may declare the sale  
32 to be a sale in error under Section 255 or Section 405, and  
33 shall direct the county clerk to return all or part of the  
34 redemption money or deposit to the party redeeming.



1           Section 330. Extension of period of redemption. The  
2 purchaser or his or her assignee of a mobile home sold for  
3 nonpayment of taxes may extend the period of redemption at  
4 any time before the expiration of the original period of  
5 redemption, or thereafter prior to the expiration of any  
6 extended period of redemption, for a period which will expire  
7 not later than 3 years from the date of sale, by filing with  
8 the county clerk of the county in which the mobile home is  
9 located a written notice to that effect describing the mobile  
10 home, stating the date of the sale and specifying the  
11 extended period of redemption. If prior to the expiration of  
12 the period of redemption or extended period of redemption a  
13 petition for tax certificate of title has been filed under  
14 Section 390, upon application of the petitioner, the court  
15 shall allow the purchaser or his or her assignee to extend  
16 the period of redemption after expiration of the original  
17 period or any extended period of redemption, provided that  
18 any extension allowed will expire not later than 3 years from  
19 the date of sale. If the period of redemption is extended,  
20 the purchaser or his or her assignee must give the notices  
21 provided for in Section 370 at the specified times prior to  
22 the expiration of the extended period of redemption by  
23 causing a sheriff (or if he or she is disqualified, a  
24 coroner) of the county in which the mobile home, or any part  
25 thereof, is located to serve the notices as provided in  
26 Sections 375 and 380. The notices may also be served as  
27 provided in Sections 375 and 380 by a special process server  
28 appointed by the court under Section 375.

29           Section 335. Effect of receipt of redemption money,  
30 forfeiture, withdrawal, or return of certificate. The receipt  
31 of the redemption money on any mobile home by any purchaser  
32 or assignee, on account of any forfeiture or withdrawal, or  
33 the return of the certificate of purchase, withdrawal or

1 forfeiture for cancellation, shall operate as a release of  
2 the claim to the mobile home under, or by virtue of, the  
3 purchase, withdrawal, or forfeiture. However, when a  
4 certificate of purchase has been recorded in the office of  
5 the county recorder by any city, incorporated town, or  
6 village with 1,000,000 or more inhabitants in which the  
7 mobile home is situated, the recording of a certificate by  
8 the county clerk, reciting the cancellation of the  
9 certificate of purchase on the tax judgment, sale, redemption  
10 and forfeiture record, shall operate as a release of the lien  
11 of the city, incorporated town, or village under the  
12 certificate of purchase.

13 Section 340. County clerk to pay successor redemption  
14 money collected. At the expiration of his or her term of  
15 office, the county clerk shall pay over to the successor in  
16 office all moneys in his or her hands received for redemption  
17 from sale for taxes on a mobile home.

18 Section 345. Notice of order setting aside redemption.  
19 In counties with 3,000,000 or more inhabitants, if an order  
20 is entered setting aside a redemption made within the time  
21 allowed by law after a petition for tax certificate of title  
22 has been filed, the holder of the certificate of purchase  
23 shall mail a copy of the order within 7 days of entry of the  
24 order by registered or certified mail to the county clerk, to  
25 the person who made the redemption, and to all parties  
26 entitled to notice of the petition under Section 370, 375, or  
27 385. The order shall provide that any person who was entitled  
28 to redeem may pay to the county clerk within 30 days after  
29 the entry of the order the amount necessary to redeem the  
30 mobile home from the sale as of the last day of the period of  
31 redemption. The county clerk shall make an entry in the  
32 annual tax judgment, sale, redemption, and forfeiture record

1 reflecting the entry of the order and shall immediately upon  
2 request provide an estimate of the amount required to effect  
3 a redemption as of the last date of the period of redemption.  
4 If the amount is paid within 30 days after entry of the  
5 order, then the court shall enter an order declaring the  
6 taxes to be paid as if the mobile home had been redeemed  
7 within the time required by law and dismissing the petition  
8 for tax certificate of title. A tax certificate of title  
9 shall not be issued within the 30-day period. Upon surrender  
10 of the certificate of purchase, the county clerk shall  
11 distribute the funds deposited as if a timely redemption had  
12 been made.

13 Division 8. Other procedures

14 Section 350. Waste; appointment of receiver. After any  
15 sale of mobile homes under this Act and until a tax  
16 certificate of title has been issued or until redemption has  
17 been made, no waste shall be committed on any of the mobile  
18 homes involved. The court which ordered the mobile home to be  
19 sold may, upon verified petition of the holder of the  
20 certificate of purchase, take such action as the court deems  
21 necessary and desirable to prevent the commission of waste.

22 If the mobile home sold is abandoned or if any  
23 municipality or other local governmental body has legal  
24 action pending because the mobile home violates local  
25 building, housing, or fire ordinances, or mobile home park  
26 rules and regulations, or because the taxes on the mobile  
27 home are delinquent for 2 or more years, the court which  
28 ordered the mobile home to be sold may, upon verified  
29 petition of the holder of the certificate of purchase, enter  
30 an order for appointment of a receiver. Notice of the hearing  
31 for appointment of the receiver shall be given to the owner  
32 or owners of the mobile home and to the person in whose name

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

4 The receiver may take only that action, subject to court  
5 approval, as is necessary for the preservation of the mobile  
6 home or is necessary to correct conditions at the mobile home  
7 that fail to conform to minimum standards of health and  
8 safety, as set forth in local ordinances or mobile home park  
9 rules and regulations. If a receiver is appointed, all costs  
10 and expenses advanced by the receiver shall be repaid as  
11 provided for in Section 300 before any redemption is  
12 considered complete. The receiver shall be discharged upon  
13 redemption from the tax sale or upon entry of an order  
14 directing issuance of a tax certificate of title. Nothing  
15 herein contained is intended to prevent a court from  
16 appointing the holder of the certificate of purchase as  
17 receiver. The holder of the certificate of purchase shall be  
18 made a party to any action or proceeding to demolish or  
19 destroy a mobile home where the mobile home has been sold for  
20 failure to pay taxes and the period of redemption has not  
21 expired.

22 Section 355. Action for collection of taxes. The county  
23 board may, at any time after final judgment and order of sale  
24 against a delinquent mobile home under Section 120, institute  
25 a civil action in the name of the People of the State of  
26 Illinois in the circuit court for the whole amount due for  
27 taxes on the delinquent or forfeited mobile home. Any county,  
28 city, village, incorporated town, school district or other  
29 municipal corporation to which any tax is due, may, at any  
30 time after final judgment under Section 120, institute a  
31 civil action in its own name, in the circuit court, for the  
32 amount of the tax due to it on the delinquent or forfeited  
33 mobile home, and prosecute the same to final judgment. On the

1 sale of any mobile home following judgment in the civil  
2 action, the county, city, village, incorporated town, school  
3 district or other municipal corporation, interested in the  
4 collection of the tax, may become purchaser at the sale. If  
5 the mobile home so sold is not redeemed the purchaser may  
6 acquire, hold, sell or dispose of the title thereto, the same  
7 as individuals may do under the laws of this State. In any  
8 action for delinquent or forfeited taxes, the fact that the  
9 mobile home was assessed to a person shall be prima facie  
10 evidence that the person was the owner thereof, and was  
11 liable for the taxes for the year or years for which the  
12 assessment was made. That fact may be proved by the  
13 introduction in evidence of the proper assessment book or  
14 roll, or other competent proof. Any judgment rendered for  
15 delinquent or forfeited taxes under this Section shall  
16 include the costs of the action and reasonable attorney's  
17 fees.

18 Section 360. Tax foreclosure proceedings. In tax  
19 foreclosure proceedings, the purchaser or assignee shall file  
20 a petition for a certificate of title in the proceeding in  
21 which the foreclosure order was entered. Notice of the  
22 filing of the petition and of the hearing on the petition  
23 shall be given in conformity with rule or practice of court  
24 in regard to motions as in other civil actions.

25 Division 9. Tax certificates of title and procedures

26 Section 365. Notice of sale and redemption rights. In  
27 order to be entitled to a tax certificate of title, within 4  
28 months and 15 days after any sale held under this Act, the  
29 purchaser or his or her assignee shall deliver to the county  
30 clerk a notice to be given to the party in whose name the  
31 taxes are last assessed as shown by the most recent tax

1 collector's warrant books, in at least 10 point type in the  
2 following form completely filled in:

3 TAKE NOTICE

4 County of .....  
5 Date Premises Sold .....  
6 Certificate No. ....  
7 Sold for Taxes of (year) .....  
8 Warrant No. .... Inst. No. ....

9 THIS PROPERTY HAS BEEN SOLD FOR

10 DELINQUENT TAXES

11 Property located at .....  
12 Mobile Home Vehicle Identification No. (or other unique  
13 description) .....  
14 .....  
15 .....

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

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

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

25 YOU ARE URGED TO REDEEM IMMEDIATELY TO

26 PREVENT LOSS OF PROPERTY

27 Redemption can be made at any time on or before .... by  
28 applying to the County Clerk of .... County, Illinois at the  
29 County Court House in ....., Illinois.

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

1 For further information contact the County Clerk.

2 .....

3 Purchaser or Assignee

4 Dated (insert date).

5 Within 10 days after receipt of said notice, the county  
6 clerk shall mail to the addresses supplied by the purchaser  
7 or assignee, by registered or certified mail, copies of said  
8 notice to the party in whose name the taxes are last assessed  
9 as shown by the most recent tax collector's warrant books.  
10 The purchaser or assignee shall pay to the clerk postage plus  
11 the sum of \$10. The clerk shall write or stamp the date of  
12 receiving the notices upon the copies of the notices, and  
13 retain one copy.

14 Section 370. Notice of expiration of period of  
15 redemption. A purchaser or assignee shall not be entitled to  
16 a tax certificate of title to the mobile home sold unless,  
17 not less than 3 months nor more than 5 months prior to the  
18 expiration of the period of redemption, he or she gives  
19 notice of the sale and the date of expiration of the period  
20 of redemption to the owners, occupants, and parties  
21 interested in the mobile home as provided below.

22 The Notice to be given to the parties shall be in at  
23 least 10 point type in the following form completely filled  
24 in:

25 TAX DEED NO. .... FILED .....

26 TAKE NOTICE

27 County of .....

28 Date Premises Sold .....

29 Certificate No. ....

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

31 Warrant No. .... Inst. No. ....

32 THIS PROPERTY HAS BEEN SOLD FOR

33 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 .....

10 The amount to redeem is subject to increase at 6 month  
 11 intervals from the date of sale and may be further increased  
 12 if the purchaser at the tax sale or his or her assignee pays  
 13 any subsequently accruing taxes to redeem the mobile home  
 14 from subsequent forfeitures or tax sales. Check with the  
 15 county clerk as to the exact amount you owe before redeeming.

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

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

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

24 YOU ARE URGED TO REDEEM IMMEDIATELY  
 25 TO PREVENT LOSS OF PROPERTY

26 Redemption can be made at any time on or before .... by  
 27 applying to the County Clerk of ....., County, Illinois at the  
 28 County Court House in ....., Illinois.

29 For further information contact the County Clerk.  
 30 .....  
 31 Purchaser or Assignee.

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



1           Section 375. Service of notice. The purchaser or his or  
2 her assignee shall give the notice required by Section 370 by  
3 causing it to be published in a newspaper as set forth in  
4 Section 380. In addition, the notice shall be served by a  
5 sheriff (or if he or she is disqualified, by a coroner) of  
6 the county in which the mobile home is located upon owners  
7 who reside in the mobile home sold by leaving a copy of the  
8 notice with those owners personally.

9           In counties of 3,000,000 or more inhabitants where a  
10 taxing district is a petitioner for tax certificate of title  
11 pursuant to Section 35, in lieu of service by the sheriff or  
12 coroner the notice may be served by a special process server  
13 appointed by the circuit court as provided in this Section.  
14 The taxing district may move prior to filing one or more  
15 petitions for tax certificate of title for appointment of  
16 such a special process server. The court, upon being  
17 satisfied that the person named in the motion is at least 18  
18 years of age and is capable of serving notice as required  
19 under this Act, shall enter an order appointing such person  
20 as a special process server for a period of one year. The  
21 appointment may be renewed for successive periods of one year  
22 each by motion and order, and a copy of the original and any  
23 subsequent order shall be filed in each tax certificate of  
24 title case in which a notice is served by the appointed  
25 person. Delivery of the notice to and service of the notice  
26 by the special process server shall have the same force and  
27 effect as its delivery to and service by the sheriff or  
28 coroner.

29           The same form of notice shall also be served upon all  
30 other owners and parties interested in the mobile home, if  
31 upon diligent inquiry they can be found in the county, and  
32 upon the occupants of the mobile home in the following  
33 manner:

34           (a) as to individuals, by (1) leaving a copy of the

1 notice with the person personally or (2) by leaving a  
2 copy at his or her usual place of residence with a person  
3 of the family, of the age of 13 years or more, and  
4 informing that person of its contents. The person making  
5 the service shall cause a copy of the notice to be sent  
6 by registered or certified mail, return receipt  
7 requested, to that party at his or her usual place of  
8 residence;

9 (b) as to public and private corporations,  
10 municipal, governmental and quasi-municipal corporations,  
11 partnerships, receivers and trustees of corporations, by  
12 leaving a copy of the notice with the person designated  
13 by the Civil Practice Law.

14 When a party interested in the mobile home is a trustee,  
15 notice served upon the trustee shall be deemed to have been  
16 served upon any beneficiary or note holder thereunder unless  
17 the holder of the note is disclosed of record.

18 When a judgment is a lien upon the mobile home sold, the  
19 holder of the lien shall be served with notice if the name of  
20 the judgment debtor as shown in the transcript, certified  
21 copy or memorandum of judgment filed of record is identical,  
22 as to given name and surname, with the name of the party  
23 interested as it appears of record.

24 If any owner or party interested, upon diligent inquiry  
25 and effort, cannot be found or served with notice in the  
26 county as provided in this Section, and the person in actual  
27 occupancy and possession is tenant to, or in possession under  
28 the owners or the parties interested in the mobile home, then  
29 service of notice upon the tenant, occupant or person in  
30 possession shall be deemed service upon the owners or parties  
31 interested.

32 If any owner or party interested, upon diligent inquiry  
33 and effort cannot be found or served with notice in the  
34 county, then the person making the service shall cause a copy

1 of the notice to be sent by registered or certified mail,  
2 return receipt requested, to that party at his or her  
3 residence, if ascertainable.

4 Section 380. Proof of service of notice; publication of  
5 notice. The sheriff or coroner serving notice under Section  
6 375 shall endorse his or her return thereon and file it with  
7 the clerk of the circuit court and it shall be a part of the  
8 court record. A special process server appointed under  
9 Section 375 shall make his or her return by affidavit and  
10 shall file it with the clerk of the circuit court, where it  
11 shall be a part of the court record. If a sheriff, special  
12 process server, or coroner to whom any notice is delivered  
13 for service, neglects or refuses to make the return, the  
14 purchaser or his or her assignee may petition the court to  
15 enter a rule requiring the sheriff, special process server,  
16 or coroner to make return of the notice on a day to be fixed  
17 by the court, or to show cause on that day why he or she  
18 should not be attached for contempt of the court. The  
19 purchaser or assignee shall cause a written notice of the  
20 rule to be served upon the sheriff, special process server,  
21 or coroner. If good and sufficient cause to excuse the  
22 sheriff, special process server, or coroner is not shown, the  
23 court shall adjudge him or her guilty of a contempt, and  
24 shall proceed to punish him as in other cases of contempt.

25 If the mobile home is located in a municipality in a  
26 county with less than 3,000,000 inhabitants, the purchaser or  
27 his or her assignee shall also publish a notice as to the  
28 owner or party interested, in some newspaper published in the  
29 municipality. If the mobile home is not in a municipality in  
30 a county with less than 3,000,000 inhabitants, or if no  
31 newspaper is published therein, or if the mobile home is in a  
32 county with 3,000,000 or more inhabitants, the notice shall  
33 be published in some newspaper in the county. If no

1 newspaper is published in the county, then the notice shall  
2 be published in the newspaper that is published nearest the  
3 county seat of the county in which the mobile home is  
4 located. If the owners and parties interested in the mobile  
5 home upon diligent inquiry are unknown to the purchaser or  
6 his or her assignee, the publication as to such owner or  
7 party interested, may be made to unknown owners or parties  
8 interested. Any notice by publication given under this  
9 Section shall be given 3 times at any time after filing a  
10 petition for tax certificate of title, but not less than 3  
11 months nor more than 5 months prior to the expiration of the  
12 period of redemption. The publication shall contain (a)  
13 notice of the filing of the petition for tax certificate of  
14 title, (b) the date on which the petitioner intends to make  
15 application for an order on the petition that a tax  
16 certificate of title issue, (c) a description of the mobile  
17 home, (d) the date upon which the mobile home was sold, (e)  
18 the taxes for which it was sold and (f) the date on which the  
19 period of redemption will expire. The publication shall not  
20 include more than one mobile home listed and sold in one  
21 description, except as provided in Section 35, and except  
22 that when more than one mobile home is owned by one person,  
23 all of the mobile homes owned by that person may be included  
24 in one notice.

25 Section 385. Mailed notice. In addition to the notice  
26 required to be served not less than 3 months nor more than 5  
27 months prior to the expiration of the period of redemption,  
28 the purchaser or his or her assignee shall prepare and  
29 deliver to the clerk of the circuit court of the county in  
30 which the mobile home is located, the notice provided for in  
31 this Section, together with the statutory costs for mailing  
32 the notice by certified mail, return receipt requested. The  
33 form of notice to be mailed by the clerk shall be identical

1 in form to that provided by Section 370 for service upon  
2 owners residing in the mobile home sold, except that it shall  
3 bear the signature of the clerk and shall designate the  
4 parties to whom it is to be mailed. The clerk may furnish  
5 the form. The clerk shall promptly mail the notices  
6 delivered to him or her by certified mail, return receipt  
7 requested. The certificate of the clerk that he or she has  
8 mailed the notices, together with the return receipts, shall  
9 be filed in and made a part of the court record. The notices  
10 shall be mailed to the owners of the mobile home at their  
11 last known addresses, and to those persons who are entitled  
12 to service of notice as occupants.

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

24 Notice of filing the petition and the date on which the  
25 petitioner intends to apply for an order on the petition that  
26 a certificate of title be issued if the mobile home is not  
27 redeemed shall be given to occupants, owners, and persons  
28 interested in the mobile home as part of the notice provided  
29 in Sections 370 through 385, except that only one publication  
30 is required. The county clerk shall be notified of the filing  
31 of the petition and any person owning or interested in the  
32 mobile home may, if he or she desires, appear in the  
33 proceeding.

1           Section 395. Reimbursement of municipality before  
2 issuance of tax certificate of title. An order for the  
3 issuance of a tax certificate of title under this Act shall  
4 not be entered affecting the title to or interest in any  
5 mobile home in which a city, village, or incorporated town  
6 has an interest under the police and welfare power by  
7 advancements made from public funds, until the purchaser or  
8 assignee makes reimbursement to the city, village, or  
9 incorporated town of the money so advanced or the city,  
10 village, or town waives its lien on the mobile home for the  
11 money so advanced. However, in lieu of reimbursement or  
12 waiver, the purchaser or his or her assignee may make  
13 application for and the court shall order that the tax  
14 purchase be set aside as a sale in error. A filing or  
15 appearance fee shall not be required of a city, village, or  
16 incorporated town seeking to enforce its claim under this  
17 Section in a tax certificate of title proceeding.

18           Section 400. Issuance of certificate of title;  
19 possession.

20           (a) If the redemption period expires and the mobile home  
21 has not been redeemed and all taxes which became due and  
22 payable subsequent to the sale have been paid and all  
23 forfeitures and sales which occur subsequent to the sale have  
24 been redeemed and the notices required by law have been given  
25 and all advancements of public funds under the police power  
26 made by a city, village, or town under Section 395 have been  
27 paid and the petitioner has complied with all the provisions  
28 of law entitling him or her to a certificate of title, the  
29 court shall so find and shall enter an order directing the  
30 Secretary of State on the production of the certificate of  
31 purchase and a certified copy of the order, to issue to the  
32 purchaser or his or her assignee a tax certificate of title.  
33 The court shall insist on strict compliance with Section 370

1 through 385. Prior to the entry of an order directing the  
2 issuance of a tax certificate of title, the petitioner shall  
3 furnish the court with a report of proceedings of the  
4 evidence received on the application for tax certificate of  
5 title and the report of proceedings shall be filed and made a  
6 part of the court record.

7 (b) If taxes for years prior to the year sold remain  
8 delinquent at the time of the tax certificate of title  
9 hearing, those delinquent taxes may be merged into the tax  
10 certificate of title if the court determines that all other  
11 requirements for receiving an order directing the issuance of  
12 the tax certificate of title are fulfilled and makes a  
13 further determination under either paragraph (1) or (2).

14 (1) Incomplete estimate.

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

17 (B) the statement and estimate of forfeited  
18 taxes furnished by the county clerk pursuant to  
19 Section 175 failed to include all delinquent taxes  
20 as of the date of that estimate's issuance.

21 (2) Vacating order.

22 (A) The petitioner furnishes the court with a  
23 certified copy of an order vacating a prior sale for  
24 the subject mobile home;

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

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

30 (D) the tax purchaser who received the sale in  
31 error has no affiliation, direct or indirect, with  
32 the petitioner in the present proceeding and that  
33 petitioner has signed an affidavit attesting to the  
34 lack of affiliation.

1 If delinquent taxes are merged into the tax certificate of  
2 title pursuant to this subsection, a declaration to that  
3 effect shall be included in the order directing issuance of  
4 the tax certificate of title. Nothing contained in this  
5 Section shall relieve any owner liable for delinquent mobile  
6 home taxes under the Mobile Home Local Services Tax Act from  
7 the payment of the taxes that have been merged into the title  
8 upon issuance of the tax certificate of title.

9 (c) Upon application the court shall, enter an order to  
10 place the tax certificate of title grantee in possession of  
11 the mobile home and may enter orders and grant relief as may  
12 be necessary or desirable to maintain the grantee in  
13 possession.

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

25 Section 405. Tax certificate of title incontestable  
26 unless order appealed or relief petitioned. Tax certificates  
27 of title issued under Section 395 are incontestable except by  
28 appeal from the order of the court directing the county clerk  
29 to issue the tax certificate of title. However, relief from  
30 such order may be had under Section 2-1401 of the Code of  
31 Civil Procedure in the same manner and to the same extent as  
32 may be had under that Section with respect to final orders



1 and judgments in other proceedings. The grounds for relief  
2 under Section 2-1401 shall be limited to:

- 3 (1) proof that the taxes were paid prior to sale;
- 4 (2) proof that the mobile home was exempt from taxation;
- 5 (3) proof by clear and convincing evidence that the tax  
6 certificate of title had been procured by fraud or deception  
7 by the tax purchaser or his or her assignee; or
- 8 (4) proof by a person or party holding a recorded  
9 ownership or other recorded interest in the mobile home that  
10 he or she was not named as a party in the publication notice  
11 as set forth in Section 380, and that the tax purchaser or  
12 his or her assignee did not make a diligent inquiry and  
13 effort to serve that person or party with the notices  
14 required by Sections 370 through 390.

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

1 actually expended, payable from that fund. The court hearing  
2 a petition filed under this Section or Section 2-1401 of the  
3 Act of Civil Procedure may concurrently hear a petition filed  
4 under Section 235 and may grant relief under either Section.

5 Section 410. Denial of certificate of title. If the court  
6 refuses to enter an order directing the Secretary of State to  
7 execute and deliver the tax certificate of title, because of  
8 the failure of the purchaser to fulfill any of the above  
9 provisions, and if the purchaser, or his or her assignee has  
10 made a bona fide attempt to comply with the statutory  
11 requirements for the issuance of the tax certificate of  
12 title, it shall order the return of the purchase price, and  
13 subsequent taxes and posted costs forthwith, as in case of  
14 sales in error, except that no interest shall be paid.

15 Section 412. Tax certificate of titles to convey  
16 merchantable title. This Section shall be liberally  
17 construed so that tax certificate of titles shall convey  
18 merchantable title.

19 Section 415. Form of certificate of title. A tax  
20 certificate of title executed by the Secretary of State vests  
21 in the grantee the certificate of title of the mobile home  
22 therein described without further acknowledgment or evidence  
23 of the conveyance. The conveyance shall be substantially in  
24 the following form:

25 At a public sale of mobile homes for the nonpayment of  
26 taxes, held in the .... County, on (insert date), the  
27 following described mobile home was sold: (here place  
28 description of mobile home conveyed). The mobile home not  
29 having been redeemed from the sale, and it appearing that the  
30 holder of the certificate of purchase of the mobile home has  
31 complied with the laws of the State of Illinois necessary to

1 entitle (insert him, her or them) to a certificate of title  
 2 of the mobile home: I ....., (Secretary of State official)  
 3 ....., in consideration of the mobile home and by virtue of  
 4 the statutes of the State of Illinois in such cases provided,  
 5 issue a certificate of title to .... for the mobile home  
 6 described above.

7 Dated (insert date).

8 Signature of .....  
 9 (Secretary of State)

10 Section 420. Certificate of title; prima facie evidence  
 11 of regularity of sale.

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

17 (1) the mobile home conveyed was subject to  
 18 taxation at the time the tax was charged and was listed  
 19 and charged in the time and manner required by law;

20 (2) the taxes were not paid at any time before the  
 21 sale;

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

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

26 (5) the sale was conducted in the manner required  
 27 by law;

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

30 (7) the grantee in the certificate of title was the  
 31 purchaser or assignee of the purchaser.

32 (b) Any order for the sale of a mobile home for  
 33 delinquent taxes, except as otherwise provided in this

1 Section, shall estop all parties from raising any objections  
2 to the order or to a tax certificate of title based thereon,  
3 which existed at or before the rendition of the order, and  
4 which could have been presented as a defense to the  
5 application for the order. The order itself is conclusive  
6 evidence of its regularity and validity in all collateral  
7 proceedings, except in cases where the tax was paid prior to  
8 the sale or the mobile home was exempt from taxes.

9 Section 425. Order of court setting aside tax  
10 certificate of title; payments to holder of certificate of  
11 title.

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

23 (1) all taxes purchased, paid, or redeemed by the  
24 tax purchaser or his or her assignee, or by the tax  
25 certificate of title grantee or his or her successors and  
26 assigns, whether before or after entry of the order for  
27 tax certificate of title, with interest at the rate of 1%  
28 per month from the date each amount was paid until the  
29 date of payment pursuant to this Section;

30 (2) all costs paid and posted to the judgment  
31 record and not included in paragraph (1) of this  
32 subsection (a); and

33 (3) court reporter fees for the hearing on the

1 application for tax certificate of title and transcript  
2 thereof, cost of certification of tax certificate of  
3 title order, cost of issuance of tax certificate of  
4 title, and cost of transferring certificate of title to  
5 the tax purchaser.

6 (b) Except in those cases described in subsection (a) of  
7 this Section, and unless the court on motion of the tax  
8 certificate of title petitioner extends the redemption period  
9 to a date not later than 3 years from the date of sale, any  
10 order of court finding that an order directing the Secretary  
11 of State to issue a tax certificate of title should be  
12 vacated shall direct the party who successfully contested the  
13 entry of the order to pay to the tax certificate of title  
14 grantee or his or her successors and assigns (or, if a tax  
15 certificate of title has not yet issued, the holder of the  
16 certificate) within 90 days after the date of the finding:

17 (1) the amount necessary to redeem the mobile home  
18 from the sale as of the last day of the period of  
19 redemption, except that, if the sale is a scavenger sale  
20 pursuant to Section 200 of this Act, the redemption  
21 amount shall not include an amount equal to all  
22 delinquent taxes on such mobile home which taxes were  
23 delinquent at the time of sale; and

24 (2) amounts in satisfaction of municipal liens paid  
25 by the tax purchaser or his or her assignee, and the  
26 amounts specified in paragraphs (1) and (3) of subsection  
27 (a) of this Section, to the extent the amounts are not  
28 included in paragraph (1) of this subsection (b).

29 If the payment is not made within the 90-day period, the  
30 petition to vacate the order directing the Secretary of State  
31 to issue a tax certificate of title shall be denied with  
32 prejudice, and the order directing the Secretary of State to  
33 issue a tax certificate of title shall remain in full force  
34 and effect. No final order vacating any order directing the

1 Secretary of State to issue a tax certificate of title shall  
2 be entered pursuant to this subsection (b) until the payment  
3 has been made.

4 Section 430. Failure to timely transfer certificate of  
5 title; tax certificate of title is void. Unless the holder  
6 of the certificate purchased at any tax sale under this Act  
7 transfers the certificate of title within one year from and  
8 after the time for redemption expires, the certificate of  
9 purchase or order for tax certificate of title, and the sale  
10 on which it is based, shall, after the expiration of the one  
11 year period, be absolutely void with no right to  
12 reimbursement. If the holder of the certificate of purchase  
13 is prevented from obtaining a certificate of title by  
14 injunction or order of any court, or by the refusal or  
15 inability of any court to act upon the application for a tax  
16 certificate of title, or by the refusal of the Secretary of  
17 State to execute the same certificate of title, the time he  
18 or she is so prevented shall be excluded from computation of  
19 the one year period. Certificates of purchase and orders for  
20 tax certificates of title executed by the court shall recite  
21 the qualifications required in this Section.

22 Division 900. Amendatory provisions

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

25 (35 ILCS 515/6) (from Ch. 120, par. 1206)

26 Sec. 6. Computation, certification, and distribution of  
27 tax. Except as otherwise provided in this Section, within 60  
28 days of receipt of each registration form, the county clerk  
29 or, in counties in which a county assessor is elected  
30 pursuant to Section 3-45 of the Property Tax Code, the county

1     assessor shall compute the tax due, as provided in Section 3,  
2     and certify the tax to the county treasurer who shall mail  
3     the tax bill to the owner of such mobile home at the time he  
4     receives the certification or on the annual billing date,  
5     whichever occurs later. If the registration form is  
6     accompanied by a receipt for privilege taxes paid in Illinois  
7     for the current tax year, no further privilege tax shall be  
8     imposed for the remainder of the current tax year. If the  
9     mobile home is initially harbored after the annual liability  
10    date, as provided in Section 3 of this Act, the county clerk  
11    or county assessor shall reduce such tax 1/12 for each month  
12    that has passed since such annual liability date. A mobile  
13    home harbored after the first day of such month shall be  
14    considered to have been harbored for the entire month for the  
15    purposes of this Section. Thereafter, for taxable years  
16    prior to taxable year 2002, except for the year 1976, the  
17    county clerk or county assessor shall compute such tax as of  
18    the first day of June of each year and certify the tax to the  
19    county treasurer. For taxable year 2002 and thereafter, the  
20    county clerk or county assessor shall compute the tax as of  
21    the first day of March of each year and certify the tax to  
22    the county treasurer. Such tax shall be due and payable to  
23    the county treasurer within 60 days after the treasurer mails  
24    the tax bill to the address of record. The county treasurer  
25    shall distribute such taxes to the local taxing districts  
26    within the boundaries of which such mobile homes are located,  
27    in the same proportion as the property taxes collectible for  
28    each such taxing district in the prior year.

29         In order to effect the change of the annual billing date  
30    and the date of liability, provided for by this amendatory  
31    Act of 1975, the county clerk shall compute such tax as of  
32    July 1, 1976, for the 1/2 year period from July 1, 1976,  
33    through December 31, 1976, at 1/2 the amount of the annual  
34    tax. The tax for such period shall be certified, billed,

1 collected and distributed in the same manner as is provided  
2 in this Section as taxes for a full year, and shall be  
3 subject to a proportionate reduction if the mobile home is  
4 initially harbored after July 1, 1976 and before January 1,  
5 1977.

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

7 (35 ILCS 515/8) (from Ch. 120, par. 1208)

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



1 collection of the taxes.

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

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

12 (35 ILCS 515/9) (from Ch. 120, par. 1209)

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

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

27 (35 ILCS 515/10.1) (from Ch. 120, par. 1210.1)

28 Sec. 10.1. Notice to assessor of ownership change. An  
29 operator of a mobile home park licensed under the provisions  
30 of the Mobile Home Park Act and any land owner on which an  
31 inhabited mobile home is located "An--Act--to--provide--for,  
32 license--and--regulate--mobile--homes--and--mobile--home--parks--and

1 ~~to repeal an Act named herein~~, approved September 8, 1971,  
 2 ~~as amended~~, shall notify the township assessor, if any, or  
 3 the Supervisor of Assessments or county assessor if there is  
 4 no township assessor, or the county assessor in those  
 5 counties in which a county assessor is elected pursuant to  
 6 Section 3-45 of the Property Tax Code, when a change in  
 7 ownership occurs in a mobile home located in such a park or  
 8 on such land. Such notification shall include the same  
 9 information for the new owner as that contained in the  
 10 registration form required of mobile home park operators and  
 11 mobile home owners by Section 4 of this Act.

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

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

15 (625 ILCS 5/3-114) (from Ch. 95 1/2, par. 3-114)  
 16 (Text of Section before amendment by P.A. 91-893)  
 17 Sec. 3-114. Transfer by operation of law.

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

31 (b) If the interest of an owner in a vehicle passes to  
 32 another under the provisions of the Small Estates provisions

1 of the Probate Act of 1975 the transferee shall promptly mail  
2 or deliver to the Secretary of State, within 120 days, the  
3 last certificate of title, if available, the documentation  
4 required under the provisions of the Probate Act of 1975, and  
5 an application for certificate of title. The Small Estate  
6 Affidavit form shall be furnished by the Secretary of State.  
7 The transfer may be to the transferee or to the nominee of  
8 the transferee.

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

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

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

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

1 vehicle.

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

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

33 (2) With respect to the repossession of a vehicle  
34 used primarily for personal, family, or household

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

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

1 given the notice required in subdivision (f-5)(1) of this  
2 Section, that the owner of record was given the affidavit  
3 of defense required in subdivision (f-5)(2) of this  
4 Section, that the interest of the owner was lawfully  
5 terminated or sold pursuant to the terms of the security  
6 agreement, and the purchaser's name and address. If the  
7 vehicle is damaged in excess of 33 1/3% of its fair  
8 market value, the lienholder shall make application for a  
9 salvage certificate under Section 3-117.1 and transfer  
10 the vehicle to a person eligible to receive assignments  
11 of salvage certificates identified in Section 3-118.

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

1 Delivery of the existing certificate of title to the  
2 purchaser shall be deemed disclosure to the purchaser of  
3 the owner of the vehicle. In the event the lienholder  
4 does not hold the certificate of title for the  
5 repossessed vehicle, the lienholder shall make  
6 application for and may obtain a new certificate of title  
7 in the name of the lienholder upon furnishing information  
8 satisfactory to the Secretary of State. Upon receiving  
9 the new certificate of title, the lienholder may proceed  
10 with the sale described in subdivision (f-5)(3), except  
11 that upon selling the vehicle the lienholder shall  
12 promptly and within 20 days mail or deliver to the  
13 purchaser the new certificate of title reflecting the  
14 assignment and transfer of title to the purchaser.

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

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

25 (1) If, at the time of repossession by a lienholder  
26 that is seeking to transfer title pursuant to subsection  
27 (f-5), the owner has paid an amount equal to 30% or more  
28 of the deferred payment price or total of payments due,  
29 the owner may, within 21 days of the date of  
30 repossession, reinstate the contract or loan agreement  
31 and recover the vehicle from the lienholder by tendering  
32 in a lump sum (i) the total of all unpaid amounts,  
33 including any unpaid delinquency or deferral charges due  
34 at the date of reinstatement, without acceleration; and



1 (ii) performance necessary to cure any default other than  
2 nonpayment of the amounts due; and (iii) all reasonable  
3 costs and fees incurred by the lienholder in retaking,  
4 holding, and preparing the vehicle for disposition and in  
5 arranging for the sale of the vehicle. Reasonable costs  
6 and fees incurred by the lienholder include without  
7 limitation repossession and storage expenses and, if  
8 authorized by the contract or loan agreement, reasonable  
9 attorneys' fees and collection agency charges.

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

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

1 reinstatement shall be construed to impose any  
2 requirement under Article 9 of the Uniform Commercial  
3 Code.

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

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

29 (f-10) Repossession by judicial process. In all cases  
30 wherein a lienholder has repossessed a vehicle by judicial  
31 process and holds it for resale under a security agreement,  
32 order for replevin, or other court order establishing the  
33 lienholder's right to possession of the vehicle, the  
34 lienholder may proceed to sell or otherwise dispose of the

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

1 owner of the vehicle. In the event the lienholder does not  
2 hold the certificate of title for the repossessed vehicle,  
3 the lienholder shall make application for and may obtain a  
4 new certificate of title in the name of the lienholder upon  
5 furnishing information satisfactory to the Secretary of  
6 State. Upon receiving the new certificate of title, the  
7 lienholder may proceed with the sale described in this  
8 subsection, except that upon selling the vehicle the  
9 lienholder shall promptly and within 20 days mail or deliver  
10 to the purchaser the new certificate of title reflecting the  
11 assignment and transfer of title to the purchaser.

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

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

34 (g) A person holding a certificate of title whose

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

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

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

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

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

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

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

1 satisfaction or discharge of the lien or encumbrance,  
2 indicated upon such certificate of title.

3 (b) If the interest of an owner in a vehicle passes to  
4 another under the provisions of the Small Estates provisions  
5 of the Probate Act of 1975 the transferee shall promptly mail  
6 or deliver to the Secretary of State, within 120 days, the  
7 last certificate of title, if available, the documentation  
8 required under the provisions of the Probate Act of 1975, and  
9 an application for certificate of title. The Small Estate  
10 Affidavit form shall be furnished by the Secretary of State.  
11 The transfer may be to the transferee or to the nominee of  
12 the transferee.

13 (c) If the interest of an owner in a vehicle passes to  
14 another under other provisions of the Probate Act of 1975, as  
15 amended, and the transfer is made by a representative or  
16 guardian, such transferee shall promptly mail or deliver to  
17 the Secretary of State, the last certificate of title, if  
18 available, and a certified copy of the letters of office or  
19 guardianship, and an application for certificate of title.  
20 Such application shall be made before the estate is closed.  
21 The transfer may be to the transferee or to the nominee of  
22 the transferee.

23 (d) If the interest of an owner in joint tenancy passes  
24 to the other joint tenant with survivorship rights as  
25 provided by law, the transferee shall promptly mail or  
26 deliver to the Secretary of State, the last certificate of  
27 title, if available, proof of death of the one joint tenant  
28 and survivorship of the surviving joint tenant, and an  
29 application for certificate of title. Such application shall  
30 be made within 120 days after the death of the joint tenant.  
31 The transfer may be to the transferee or to the nominee of  
32 the transferee.

33 (e) The Secretary of State shall transfer a decedent's  
34 vehicle title to any legatee, representative or heir of the

1 decedent who submits to the Secretary a death certificate and  
2 an affidavit by an attorney at law on the letterhead  
3 stationery of the attorney at law stating the facts of the  
4 transfer.

5 (f) Repossession with assignment of title. In all cases  
6 wherein a lienholder has repossessed a vehicle by other than  
7 judicial process and holds it for resale under a security  
8 agreement, and the owner of record has executed an assignment  
9 of the existing certificate of title after default, the  
10 lienholder may proceed to sell or otherwise dispose of the  
11 vehicle as authorized under the Uniform Commercial Code.  
12 Upon selling the vehicle to another person, the lienholder  
13 need not send the certificate of title to the Secretary of  
14 State, but shall promptly and within 20 days mail or deliver  
15 to the purchaser as transferee the existing certificate of  
16 title for the repossessed vehicle, reflecting the release of  
17 the lienholder's security interest in the vehicle. The  
18 application for a certificate of title made by the purchaser  
19 shall comply with subsection (a) of Section 3-104 and be  
20 accompanied by the existing certificate of title for the  
21 repossessed vehicle. The lienholder shall execute the  
22 assignment and warranty of title showing the name and address  
23 of the purchaser in the spaces provided therefor on the  
24 certificate of title or as the Secretary of State prescribes.  
25 The lienholder shall complete the assignment of title in the  
26 certificate of title to reflect the transfer of the vehicle  
27 to the lienholder and also a reassignment to reflect the  
28 transfer from the lienholder to the purchaser. For this  
29 purpose, the lienholder is specifically authorized to  
30 complete and execute the space reserved in the certificate of  
31 title for a dealer reassignment, notwithstanding that the  
32 lienholder is not a licensed dealer. Nothing herein shall be  
33 construed to mean that the lienholder is taking title to the  
34 repossessed vehicle for purposes of liability for retailer

1 occupation, vehicle use, or other tax with respect to the  
2 proceeds from the repossession sale. Delivery of the  
3 existing certificate of title to the purchaser shall be  
4 deemed disclosure to the purchaser of the owner of the  
5 vehicle.

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

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



1 construed to impose any requirement under Article 9 of  
2 the Uniform Commercial Code.

3 (2) With respect to the repossession of a vehicle  
4 used primarily for personal, family, or household  
5 purposes, the lienholder shall also deliver or mail to  
6 the owner at the owner's last known address an affidavit  
7 of defense. The affidavit of defense shall accompany the  
8 notice of redemption required in subdivision (f-5)(1) of  
9 this Section. The affidavit of defense shall (i) identify  
10 the lienholder, owner, and the vehicle; (ii) provide  
11 space for the owner to state the defense claimed by the  
12 owner; and (iii) include an acknowledgment by the owner  
13 that the owner may be liable to the lienholder for fees,  
14 charges, and costs incurred by the lienholder in  
15 establishing the insufficiency or invalidity of the  
16 owner's defense. To stop the transfer of title, the  
17 affidavit of defense must be received by the lienholder  
18 no later than 21 days after the date of mailing or  
19 delivery of the notice required in subdivision (f-5)(1)  
20 of this Section. If the lienholder receives the affidavit  
21 from the owner in a timely manner, the lienholder must  
22 apply to a court of competent jurisdiction to determine  
23 if the lienholder is entitled to possession of the  
24 vehicle.

25 (3) Upon selling the vehicle to another person, the  
26 lienholder need not send the certificate of title to the  
27 Secretary of State, but shall promptly and within 20 days  
28 mail or deliver to the purchaser as transferee (i) the  
29 existing certificate of title for the repossessed  
30 vehicle, reflecting the release of the lienholder's  
31 security interest in the vehicle; and (ii) an affidavit  
32 of repossession made by or on behalf of the lienholder  
33 which provides the following information: that the  
34 vehicle was repossessed, a description of the vehicle

1 sufficient to identify it, whether the vehicle has been  
2 damaged in excess of 33 1/3% of its fair market value as  
3 required under subdivision (b)(3) of Section 3-117.1,  
4 that the owner and any other lienholder of record were  
5 given the notice required in subdivision (f-5)(1) of this  
6 Section, that the owner of record was given the affidavit  
7 of defense required in subdivision (f-5)(2) of this  
8 Section, that the interest of the owner was lawfully  
9 terminated or sold pursuant to the terms of the security  
10 agreement, and the purchaser's name and address. If the  
11 vehicle is damaged in excess of 33 1/3% of its fair  
12 market value, the lienholder shall make application for a  
13 salvage certificate under Section 3-117.1 and transfer  
14 the vehicle to a person eligible to receive assignments  
15 of salvage certificates identified in Section 3-118.

16 (4) The application for a certificate of title made  
17 by the purchaser shall comply with subsection (a) of  
18 Section 3-104 and be accompanied by the affidavit of  
19 repossession furnished by the lienholder and the existing  
20 certificate of title for the repossessed vehicle. The  
21 lienholder shall execute the assignment and warranty of  
22 title showing the name and address of the purchaser in  
23 the spaces provided therefor on the certificate of title  
24 or as the Secretary of State prescribes. The lienholder  
25 shall complete the assignment of title in the certificate  
26 of title to reflect the transfer of the vehicle to the  
27 lienholder and also a reassignment to reflect the  
28 transfer from the lienholder to the purchaser. For this  
29 purpose, the lienholder is specifically authorized to  
30 execute the assignment on behalf of the owner as seller  
31 if the owner has not done so and to complete and execute  
32 the space reserved in the certificate of title for a  
33 dealer reassignment, notwithstanding that the lienholder  
34 is not a licensed dealer. Nothing herein shall be

1 construed to mean that the lienholder is taking title to  
2 the repossessed vehicle for purposes of liability for  
3 retailer occupation, vehicle use, or other tax with  
4 respect to the proceeds from the repossession sale.  
5 Delivery of the existing certificate of title to the  
6 purchaser shall be deemed disclosure to the purchaser of  
7 the owner of the vehicle. In the event the lienholder  
8 does not hold the certificate of title for the  
9 repossessed vehicle, the lienholder shall make  
10 application for and may obtain a new certificate of title  
11 in the name of the lienholder upon furnishing information  
12 satisfactory to the Secretary of State. Upon receiving  
13 the new certificate of title, the lienholder may proceed  
14 with the sale described in subdivision (f-5)(3), except  
15 that upon selling the vehicle the lienholder shall  
16 promptly and within 20 days mail or deliver to the  
17 purchaser the new certificate of title reflecting the  
18 assignment and transfer of title to the purchaser.

19 (5) Neither the lienholder nor the owner shall file  
20 with the Office of the Secretary of State the notice of  
21 redemption or affidavit of defense described in  
22 subdivisions (f-5)(1) and (f-5)(2) of this Section. The  
23 Office of the Secretary of State shall not determine the  
24 merits of an owner's affidavit of defense, nor consider  
25 any allegations or assertions regarding the validity or  
26 invalidity of a lienholder's claim to the vehicle or an  
27 owner's asserted defenses to the repossession action.

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

29 (1) If, at the time of repossession by a lienholder  
30 that is seeking to transfer title pursuant to subsection  
31 (f-5), the owner has paid an amount equal to 30% or more  
32 of the deferred payment price or total of payments due,  
33 the owner may, within 21 days of the date of  
34 repossession, reinstate the contract or loan agreement

1 and recover the vehicle from the lienholder by tendering  
2 in a lump sum (i) the total of all unpaid amounts,  
3 including any unpaid delinquency or deferral charges due  
4 at the date of reinstatement, without acceleration; and  
5 (ii) performance necessary to cure any default other than  
6 nonpayment of the amounts due; and (iii) all reasonable  
7 costs and fees incurred by the lienholder in retaking,  
8 holding, and preparing the vehicle for disposition and in  
9 arranging for the sale of the vehicle. Reasonable costs  
10 and fees incurred by the lienholder include without  
11 limitation repossession and storage expenses and, if  
12 authorized by the contract or loan agreement, reasonable  
13 attorneys' fees and collection agency charges.

14 (2) Tender of payment and performance pursuant to  
15 this limited right of reinstatement restores to the owner  
16 his rights under the contract or loan agreement as though  
17 no default had occurred. The owner has the right to  
18 reinstate the contract or loan agreement and recover the  
19 vehicle from the lienholder only once under this  
20 subsection. The lienholder may, in the lienholder's sole  
21 discretion, extend the period during which the owner may  
22 reinstate the contract or loan agreement and recover the  
23 vehicle beyond the 21 days allowed under this subsection,  
24 and the extension shall not subject the lienholder to  
25 liability to the owner under the laws of this State.

26 (3) The lienholder shall deliver or mail written  
27 notice to the owner at the owner's last known address,  
28 within 3 business days of the date of repossession, of  
29 the owner's right to reinstate the contract or loan  
30 agreement and recover the vehicle pursuant to the limited  
31 right of reinstatement described in this subsection. At  
32 the lienholder's option, the information required to be  
33 set forth in this notice of reinstatement may be made  
34 part of or accompany the notice of redemption required in

1 subdivision (f-5)(1) of this Section and the notification  
2 of sale or other disposition required under Section 9-611  
3 of the Uniform Commercial Code, but none of the  
4 information required by this notice of reinstatement  
5 shall be construed to impose any requirement under  
6 Article 9 of the Uniform Commercial Code.

7 (4) The reinstatement period, if applicable, and  
8 the redemption period described in subdivision (f-5)(1)  
9 of this Section, shall run concurrently if the  
10 information required to be set forth in the notice of  
11 reinstatement is part of or accompanies the notice of  
12 redemption. In any event, the 21 day redemption period  
13 described in subdivision (f-5)(1) of this Section shall  
14 commence on the date of mailing or delivery to the owner  
15 of the information required to be set forth in the notice  
16 of redemption, and the 21 day reinstatement period  
17 described in this subdivision, if applicable, shall  
18 commence on the date of mailing or delivery to the owner  
19 of the information required to be set forth in the notice  
20 of reinstatement.

21 (5) The Office of the Secretary of State shall not  
22 determine the merits of an owner's claim of right to  
23 reinstatement, nor consider any allegations or assertions  
24 regarding the validity or invalidity of a lienholder's  
25 claim to the vehicle or an owner's asserted right to  
26 reinstatement. Where a lienholder is subject to  
27 licensing and regulatory supervision by the State of  
28 Illinois, the lienholder shall be subject to all of the  
29 powers and authority of the lienholder's primary State  
30 regulator to enforce compliance with the procedures set  
31 forth in this subsection (f-7).

32 (f-10) Repossession by judicial process. In all cases  
33 wherein a lienholder has repossessed a vehicle by judicial  
34 process and holds it for resale under a security agreement,

1 order for replevin, or other court order establishing the  
2 lienholder's right to possession of the vehicle, the  
3 lienholder may proceed to sell or otherwise dispose of the  
4 vehicle as authorized under the Uniform Commercial Code or  
5 the court order. Upon selling the vehicle to another person,  
6 the lienholder need not send the certificate of title to the  
7 Secretary of State, but shall promptly and within 20 days  
8 mail or deliver to the purchaser as transferee (i) the  
9 existing certificate of title for the repossessed vehicle  
10 reflecting the release of the lienholder's security interest  
11 in the vehicle; (ii) a certified copy of the court order; and  
12 (iii) a bill of sale identifying the new owner's name and  
13 address and the year, make, model, and vehicle identification  
14 number of the vehicle. The application for a certificate of  
15 title made by the purchaser shall comply with subsection (a)  
16 of Section 3-104 and be accompanied by the certified copy of  
17 the court order furnished by the lienholder and the existing  
18 certificate of title for the repossessed vehicle. The  
19 lienholder shall execute the assignment and warranty of title  
20 showing the name and address of the purchaser in the spaces  
21 provided therefor on the certificate of title or as the  
22 Secretary of State prescribes. The lienholder shall complete  
23 the assignment of title in the certificate of title to  
24 reflect the transfer of the vehicle to the lienholder and  
25 also a reassignment to reflect the transfer from the  
26 lienholder to the purchaser. For this purpose, the  
27 lienholder is specifically authorized to execute the  
28 assignment on behalf of the owner as seller if the owner has  
29 not done so and to complete and execute the space reserved in  
30 the certificate of title for a dealer reassignment,  
31 notwithstanding that the lienholder is not a licensed dealer.  
32 Nothing herein shall be construed to mean that the lienholder  
33 is taking title to the repossessed vehicle for purposes of  
34 liability for retailer occupation, vehicle use, or other tax

1 with respect to the proceeds from the repossession sale.  
2 Delivery of the existing certificate of title to the  
3 purchaser shall be deemed disclosure to the purchaser of the  
4 owner of the vehicle. In the event the lienholder does not  
5 hold the certificate of title for the repossessed vehicle,  
6 the lienholder shall make application for and may obtain a  
7 new certificate of title in the name of the lienholder upon  
8 furnishing information satisfactory to the Secretary of  
9 State. Upon receiving the new certificate of title, the  
10 lienholder may proceed with the sale described in this  
11 subsection, except that upon selling the vehicle the  
12 lienholder shall promptly and within 20 days mail or deliver  
13 to the purchaser the new certificate of title reflecting the  
14 assignment and transfer of title to the purchaser.

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

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

1 lienholder in order to obtain a salvage certificate or  
2 junking certificate for a repossessed vehicle.

3 (f-25) If the interest of an owner in a mobile home, as  
4 defined in the Mobile Home Local Services Tax Act, passes to  
5 another under the provisions of the Mobile Home Local  
6 Services Tax Enforcement Act, the transferee shall promptly  
7 mail or deliver to the Secretary of State (i) the last  
8 certificate of title, if available, (ii) a certified copy of  
9 the court order ordering the transfer of title, and (iii) an  
10 application for certificate of title.

11 (g) A person holding a certificate of title whose  
12 interest in the vehicle has been extinguished or transferred  
13 other than by voluntary transfer shall mail or deliver the  
14 certificate, within 20 days upon request of the Secretary of  
15 State. The delivery of the certificate pursuant to the  
16 request of the Secretary of State does not affect the rights  
17 of the person surrendering the certificate, and the action of  
18 the Secretary of State in issuing a new certificate of title  
19 as provided herein is not conclusive upon the rights of an  
20 owner or lienholder named in the old certificate.

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

26 (i) The Secretary of State shall not be held civilly or  
27 criminally liable to any person because any purported  
28 transferor may not have had the power or authority to make a  
29 transfer of any interest in any vehicle or because a  
30 certificate of title issued in error is subsequently used to  
31 commit a fraudulent act.

32 (Source: P.A. 90-212, eff. 1-1-98; 90-665, eff. 1-1-99;  
33 91-893, eff. 7-1-01.)



1           Section 995. No acceleration or delay. Where this Act  
2 makes changes in a statute that is represented in this Act by  
3 text that is not yet or no longer in effect (for example, a  
4 Section represented by multiple versions), the use of that  
5 text does not accelerate or delay the taking effect of (i)  
6 the changes made by this Act or (ii) provisions derived from  
7 any other Public Act.

8                           Division 999. Effective date

9           Section 999. Effective date. This Act takes effect on  
10 January 1, 2002."