

## 96TH GENERAL ASSEMBLY State of Illinois 2009 and 2010 HB1078

Introduced 2/11/2009, by Rep. Frank J. Mautino

## SYNOPSIS AS INTRODUCED:

35 ILCS 516/80

Amends the Mobile Home Local Services Tax Enforcement Act. Eliminates the requirement that notice of application for judgment and sale of delinquent mobile homes must be mailed "by registered or certified mail". Requires the person mailing the notice to make proof of service.

LRB096 05825 RCE 15904 b

FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning revenue.

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

- Section 5. The Mobile Home Local Services Tax Enforcement

  Act is amended by changing Section 80 as follows:
- 6 (35 ILCS 516/80)
- 7 Sec. 80. Mailed notice of application for judgment and 8 sale. Not less than 15 days before the date of application for 9 judgment and sale of delinquent mobile homes, the county collector shall mail, by registered or certified mail, a notice 10 of the forthcoming application for judgment and sale to the 11 person shown by the current collector's warrant book to be the 12 party in whose name the taxes were last computed or to the 13 14 current owner of record. The notice shall include the intended dates of application for judgment and sale and commencement of 15 16 the sale, and a description of the mobile homes. The county 17 collector must present proof of the mailing to the court along with the application for judgement. Proof of mailing shall be 18 19 an affidavit of the treasurer or the person who deposited the 20 notice in the mail and must state the time and place of 21 mailing, the complete address that appeared on the envelope, 22 and that postage was prepaid.
- In counties with less than 3,000,000 inhabitants, a copy of

this notice shall also be mailed by the county collector by registered or certified mail to any lienholder of record who annually requests a copy of the notice. The failure of the county collector to mail a notice or its non-delivery to the lienholder shall not affect the validity of the judgment.

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

14 (Source: P.A. 92-807, eff. 1-1-03; 93-899, eff. 8-10-04.)