

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 adding Section 112 as follows:

(35 ILCS 516/112 new)

Sec. 112. Certificate of error. At any time before a judgment and order of sale is entered in any proceeding to collect or to enjoin the collection of taxes, the owner may file an affidavit with the board of review that the tax bill is in error as to the square footage or as to the rate of tax. The board of review, with the consent of the chief county assessment officer, may issue the person erroneously assessed a certificate of error setting forth the nature of the error and the cause or causes of the error. The certificate, when properly endorsed by a majority of the board of review and by the chief county assessment officer showing their concurrence, and not otherwise, may be used in evidence in any court of competent jurisdiction and, when introduced in evidence, shall become part of the court record and shall not be removed from the files except on an order of the court.

Section 99. Effective date. This Act takes effect upon

Public Act 096-0254

HB1137 Enrolled

LRB096 05832 RCE 15911 b

becoming law.