

**Mobile Home Tax Sale
Cumberland County Annex Building
County Board Room
140 Courthouse Square
Toledo, IL 62468**

Pursuant to **Public Act 104-0553**, Cumberland County has elected to acquire all delinquent **real estate** property taxes as trustee for the taxing districts.

Beginning with the **2025 PAYABLE IN 2026** tax sale:

- **Delinquent real estate taxes will not be offered for purchase by private tax buyers.**
- Cumberland County will acquire delinquent real estate taxes as trustee for the appropriate taxing districts.
- **Delinquent mobile home taxes will continue to be offered at the tax sale** to private tax buyers under the provisions of Illinois law.
- The distinction between real estate and mobile home taxes will continue to be reflected in the County's tax sale process.

The tax sale will begin at **1:30 PM on October 30, 2026**. Anyone interested in being a tax buyer must complete a Bidder Registration Form and return it to the Treasurer's Office no later than **10 business days prior to the tax sale (October 16, 2026)**.

Fees to be added to each parcel purchased at the tax sale:

- | | |
|----------------------------|--|
| 1. \$20.00 Indemnity Fee | 4. \$10.00 Automation Fee |
| 2. \$10.00 Publication Fee | 5. \$10.00 Sale In Error Fee |
| 3. \$4.00 County Clerk Fee | 6. \$20.00 Non-refundable Surplus Equity Fee |

Tax Sale Buyer Instructions:

Cumberland County has adopted the Single-Bidder Rule in accordance with statute 35 ILCS 200/21-205 (b-5). Cumberland County Ordinance 22-01 was adopted on April 12, 2022.

Tax Sale Registration Fee:

- **\$250.00** Tax Sale Registration Fee (must be included with registration form)

This law (35 ILCS 200/21-220) calls for a Registration Fee of no more than \$250.00 in counties with population under 50,000. The \$250.00 will be applied to any purchase made at the tax sale.

If the registrant **cannot** attend the tax sale, they may notify the collector no later than **5 business days** (October 23, 2026) prior to the sale of any substitute person who will participate in the sale.

If the registrant does not attend the sale, the deposit will be forfeited to the Tax Sale Automation Fund.

If the registrant does attend the sale and attempts, but fails to purchase any parcel offered for sale, then the deposit will be refunded to the registrant.

Tax Sale Fees (Non-Refundable):

- **\$25.00** Tax Sale Delinquent List (must be included with registration form)

If you intend to bid at the Annual Tax Sale, please complete the Bidder Registration Form **and return it by October 16, 2026**. There is a registration fee, if you want delinquent tax information you must pay a \$25.00 delinquent list fee. **Please include a separate check for each fee, checks made payable to the Cumberland County Treasurer.**

Tax Sale Certificates **will be** issued in the Company Name listed on the registration form; if Company Name is left blank, certificate will be issued in the buyer's name listed on the registration form.

Cumberland County Mobile Home Tax Sale Registration Form

Tax Sale Date: October 30, 2026 at 1:30 PM

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Please fill out and sign

(Type or Print)

Buyer Name: _____

Company Name: _____

(Certificate **will be** issued in Company Name listed; if left blank, certificate will be issued in the buyer's name listed above)

Address: _____

City: _____ State: _____ Zip: _____

Area Code/Phone Number: _____

Fax Number: _____

Tax ID or SS#: _____

Email: _____

(Signature)

Please sign and return to:

Jenny Maynard

Cumberland County Treasurer

PO Box 70

Toledo, IL 62468

Please include a separate check for each fee.

Make checks payable to: Cumberland County Treasurer