

First Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 17-1199.01 Nicole Myers x4326

**HOUSE BILL 17-1354**

**HOUSE SPONSORSHIP**

**Becker K.,**

**SENATE SPONSORSHIP**

**Priola,**

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**House Committees**  
Local Government

**Senate Committees**

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**A BILL FOR AN ACT**  
101     **CONCERNING THE COLLECTION OF DELINQUENT TAXES ON CERTAIN**  
102     **MOBILE HOMES.**

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**Bill Summary**

*(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)*

Mobile homes are homes built prior to the passage of the "National Manufactured Housing Construction and Safety Standards Act of 1974", and manufactured homes are homes built after its passage. Mobile or manufactured homes that are affixed to the ground, and are therefore no longer capable of being moved, have a certificate of permanent location and are valued, taxed, and subject to tax collection in the same manner as

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters indicate new material to be added to existing statute.*  
*Dashes through the words indicate deletions from existing statute.*

all other real property. Mobile or manufactured homes that are not affixed to the ground, and are therefore capable of being moved, have a certificate of title and are valued and taxed as real property but subject to the collection of taxes like personal property.

Current law requires that when taxes are delinquent on personal property, the county treasurer must enforce the collection of delinquent taxes by commencing a court action or by distraining, seizing, and selling the property. This includes mobile or manufactured homes that are not affixed to the ground. The bill modifies the county treasurer's duties in connection with the collection of delinquent taxes on such mobile or manufactured homes that are not affixed to the ground. Specifically, the bill makes the process to enforce the collection of delinquent taxes on mobile or manufactured homes that are not affixed to the ground permissive, and therefore gives the county treasurer more flexibility to enter into partial payment agreements with the owners of such mobile or manufactured homes. The bill authorizes the county treasurer to declare tax liens on mobile or manufactured homes that are not affixed to the ground as county-held to address title deficiencies in conjunction with the collection of taxes. In addition, the bill authorizes the county treasurer to withhold tax liens on mobile or manufactured homes that are not affixed to the ground from being sold to investors.

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1       *Be it enacted by the General Assembly of the State of Colorado:*

2           **SECTION 1.** In Colorado Revised Statutes, 39-10-111, **amend**  
3        (1)(a), (2), and (7) as follows:

4           **39-10-111. Distraint, sale of personal property.** (1) (a) At any  
5        time after the first day of October, the treasurer shall enforce collection  
6        of delinquent taxes on personal property by commencing a court action  
7        for collection or employing a collection agency as provided in section  
8        39-10-112 or by distraining, seizing, and selling the property; EXCEPT  
9        THAT THIS SECTION DOES NOT APPLY TO THE COLLECTION OF DELINQUENT  
10      TAXES ON MOBILE HOMES OR MANUFACTURED HOMES. THE TREASURER  
11      SHALL ENFORCE THE COLLECTION OF DELINQUENT TAXES ON MOBILE  
12      HOMES OR MANUFACTURED HOMES PURSUANT TO SECTION 39-10-111.5.  
13      Whenever a distraint warrant is issued, it shall be served by the sheriff or

1 a commissioned deputy or, at the discretion of the sheriff, by a private  
2 server of process hired for the purpose. Any cost incurred as a result of  
3 hiring a private server of process shall be paid by the sheriff's office, and  
4 the cost shall not exceed the amount specified in section 30-1-104 (1)(a).

5 C.R.S.

6 (2) Whenever any personal property is distrained and seized, the  
7 treasurer or his deputy shall make a list of such property and deliver a  
8 copy thereof to the owner of such property or to his OR HER agent, ~~and, as~~  
9 ~~to any mobile home, to any lienholder of record,~~ together with a statement  
10 of the amount demanded and notice of the time and place fixed for the  
11 sale of such property.

12 (7) In all cases of sale, the treasurer shall issue a certificate of sale  
13 to each purchaser, and such certificate shall be prima facie evidence of  
14 the right of the treasurer to make such sale and conclusive evidence of the  
15 regularity of the proceedings in conducting and making such sale. ~~Except~~  
16 ~~as provided in subsection (10) of this section with respect to mobile~~  
17 ~~homes,~~ The treasurer's certificate shall transfer to the purchaser all right,  
18 title, and interest of the owner in and to the property sold.

19 **SECTION 2.** In Colorado Revised Statutes, **add** 39-10-111.5 as  
20 follows:

21 **39-10-111.5. Distraint - sale - redemption - mobile homes.**  
22 (1) THIS SECTION APPLIES TO THE COLLECTION OF DELINQUENT TAXES ON  
23 MOBILE HOMES FOR WHICH A CERTIFICATE OF TITLE HAS BEEN ISSUED  
24 PURSUANT TO PART 1 OF ARTICLE 29 OF TITLE 38 AND THAT DOES NOT  
25 HAVE A CERTIFICATE OF PERMANENT LOCATION PURSUANT TO SECTION  
26 38-29-202. FOR PURPOSES OF THIS SECTION, "MOBILE HOME" INCLUDES A  
27 MANUFACTURED HOME.

12 (b) WHEN A MOBILE HOME UPON WHICH A DISTRAINT WARRANT  
13 HAS BEEN ISSUED OR WHICH IS SUBJECT TO SUCH WARRANT BY REASON OF  
14 DELINQUENCY HAS BEEN REMOVED TO ANOTHER COUNTY IN THE STATE,  
15 THE TREASURER OF THE COUNTY LEVYING THE TAX SHALL ISSUE A  
16 CERTIFICATE TO THE TREASURER OF THE COUNTY TO WHICH THE MOBILE  
17 HOME HAS BEEN REMOVED, RECITING THE AMOUNT OF TAXES AND  
18 DELINQUENT INTEREST UNPAID AND A DESCRIPTION OF THE MOBILE HOME  
19 TO BE DISTRAINED.

20 (c) THE TREASURER RECEIVING SUCH CERTIFICATE SHALL PROCEED  
21 TO DISTRAIN, SEIZE, AND SELL SUCH MOBILE HOME IN THE SAME MANNER  
22 AS IF IT WERE ORIGINALLY TAXED IN HIS OR HER COUNTY AND IF THE  
23 TREASURER PROCEEDS, HE OR SHE SHALL REMIT THE NET PROCEEDS, AFTER  
24 PAYMENT OF ANY SHERIFF'S FEES AND OTHER COSTS OF SEIZURE AND SALE,  
25 TO THE TREASURER WHO CERTIFIED THE DELINQUENCY.

26 (3) WHENEVER A MOBILE HOME IS DISTRAINED AND SEIZED, THE  
27 TREASURER, THE TREASURER'S DEPUTY, OR AN AUTHORIZED AGENT OF THE

1       TREASURER SHALL DELIVER TO THE OWNER OF THE MOBILE HOME OR TO  
2       HIS OR HER AGENT, AND TO ANY LIENHOLDER OF RECORD, A STATEMENT  
3       OF THE AMOUNT DEMANDED AND NOTICE OF THE TIME AND PLACE FIXED  
4       FOR THE SALE OF THE MOBILE HOME.

5               (4) THE TREASURER, IN HIS OR HER DISCRETION, MAY SELL TAX  
6       LIENS ON MOBILE HOMES OR MAY STRIKE OFF TO THE COUNTY THE TAX  
7       LIENS BY DECLARING THEM COUNTY-HELD. IF A TAX LIEN ON A MOBILE  
8       HOME WILL BE SOLD, THE SALE SHALL BE IN ACCORDANCE WITH ARTICLE  
9       11 OF THIS TITLE 39.

10               (5) REDEMPTIONS OF MOBILE HOMES SHALL BE IN ACCORDANCE  
11       WITH ARTICLE 12 OF THIS TITLE 39; EXCEPT THAT, AT THE DISCRETION OF  
12       THE TREASURER, LIENS ON MOBILE HOMES MAY BE WITHHELD FROM SALES  
13       TO INVESTORS.

14               (6) (a) (I) A MOBILE HOME THAT IS LOCATED ON LEASED LAND OR  
15       OTHER LAND NOT OWNED BY THE OWNER OF THE MOBILE HOME,  
16       INCLUDING, BUT NOT LIMITED TO, LAND THAT WAS PREVIOUSLY OWNED BY  
17       THE OWNER OF THE MOBILE HOME AND THE OWNERSHIP OF WHICH WAS  
18       SUBSEQUENTLY ACQUIRED BY FORECLOSURE, AND THAT IS SOLD UNDER  
19       THE PROVISIONS OF THIS SECTION MAY BE REDEEMED BY THE OWNER  
20       THEREOF WITHIN ONE YEAR AFTER THE DATE OF THE SALE UPON PAYMENT  
21       TO THE TREASURER OF THE PROCEEDS OF THE SALE, INTEREST ON SUCH  
22       AMOUNT AT THE RATE THAT IS DETERMINED PURSUANT TO SECTION  
23       39-12-103 (3), AND ALL TAXES DUE AND PAYABLE ON THE MOBILE HOME  
24       SUBSEQUENT TO THE TAX SALE, EXCEPT AS PROVIDED IN SUBSECTION (7)  
25       OF THIS SECTION.

26               (II) A MOBILE HOME THAT IS LOCATED ON LAND OWNED BY THE  
27       OWNER OF A MOBILE HOME AND THAT IS SOLD UNDER THE PROVISIONS OF

1 THIS SECTION MAY BE REDEEMED BY THE OWNER THEREOF WITHIN THREE  
2 YEARS AFTER THE DATE OF THE SALE UPON PAYMENT TO THE TREASURER  
3 OF THE PROCEEDS OF THE SALE, INTEREST ON SUCH AMOUNT AT THE RATE  
4 THAT IS DETERMINED PURSUANT TO SECTION 39-12-103 (3), AND ALL  
5 TAXES DUE AND PAYABLE ON THE MOBILE HOME SUBSEQUENT TO THE TAX  
6 SALE, EXCEPT AS PROVIDED IN SUBSECTION (7) OF THIS SECTION.

7 (b) THE TREASURER SHALL RETURN THE PROCEEDS OF THE SALE,  
8 INTEREST, AND ALL TAXES DUE AND PAYABLE ON THE MOBILE HOME  
9 SUBSEQUENT TO THE TAX SALE TO THE PURCHASER OR LAWFUL HOLDER OF  
10 THE CERTIFICATE OF SALE. ON OR BEFORE THIRTY DAYS PRIOR TO THE  
11 CLOSE OF THE REDEMPTION PERIOD, THE TREASURER SHALL NOTIFY THE  
12 OWNER OF THE MOBILE HOME AND ANY LIENHOLDER OF RECORD IN THE  
13 DEPARTMENT OF REVENUE AND SECRETARY OF STATE, BY PERSONAL  
14 DELIVERY OR BY CERTIFIED OR REGISTERED MAIL TO HIS OR HER  
15 LAST-KNOWN ADDRESS, THAT A TREASURER'S CERTIFICATE OF OWNERSHIP  
16 FOR THE MOBILE HOME MAY BE ISSUED TO THE PURCHASER OR LAWFUL  
17 HOLDER OF THE CERTIFICATE OF SALE AT THE CLOSE OF THE REDEMPTION  
18 PERIOD UNLESS SUCH PAYMENT IS MADE. UPON REDEMPTION, THE  
19 TREASURER SHALL NOTIFY THE DEPARTMENT OF REVENUE THAT  
20 REDEMPTION HAS BEEN MADE AND THEREAFTER RELEASE THE TAX SALE  
21 LIEN FILED AGAINST THE MOBILE HOME.

22 (c) IF THE OWNER HAS NOT EXERCISED HIS OR HER RIGHT OF  
23 REDEMPTION AND AFTER THE CLOSE OF THE REDEMPTION PERIOD, THE  
24 PURCHASER OR LAWFUL HOLDER OF THE CERTIFICATE OF SALE MAY APPLY  
25 TO THE TREASURER FOR A TREASURER'S CERTIFICATE OF OWNERSHIP FOR  
26 THE MOBILE HOME. UPON RECEIPT OF SUCH APPLICATION, THE TREASURER  
27 SHALL ISSUE A TREASURER'S CERTIFICATE OF OWNERSHIP TO SUCH

1 PURCHASER OR HOLDER, AND SUCH CERTIFICATE OF OWNERSHIP SHALL  
2 TRANSFER TO HIM OR HER ALL RIGHT, TITLE, AND INTEREST IN AND TO THE  
3 MOBILE HOME. SUCH CERTIFICATE OF OWNERSHIP SHALL, UPON  
4 APPLICATION, ENTITLE THE PURCHASER OR HOLDER THEREOF TO A  
5 CERTIFICATE OF TITLE TO BE ISSUED AND FILED PURSUANT TO PART 1 OF  
6 ARTICLE 6 OF TITLE 42.

7 (d) ANY SURPLUS OF THE SALE PROCEEDS OVER AND ABOVE THE  
8 TAXES, DELINQUENT INTEREST, AND COSTS OF MAKING THE SEIZURE AND  
9 ADVERTISING THE SALE OF A MOBILE HOME SHALL BE CREDITED TO THE  
10 COUNTY GENERAL FUND, AND A WRITTEN ACCOUNT OF THE SALE SHALL BE  
11 FURNISHED TO THE OWNER.

12 (7) WHERE A MOBILE HOME HAS BEEN DECLARED TO BE  
13 PURCHASED BY THE COUNTY AT THE TAX SALE AND WHERE THE ACTUAL  
14 VALUE OF THE MOBILE HOME AS SHOWN ON THE ASSESSMENT ROLL HAS  
15 BEEN DETERMINED BY THE ASSESSOR TO BE LESS THAN ONE THOUSAND  
16 DOLLARS, THE REDEMPTION PERIOD FOR SUCH MOBILE HOME SHALL BE  
17 SIXTY DAYS. THE ASSESSOR'S DETERMINATION OF VALUE SHALL BE  
18 DEEMED ACCURATE ABSENT A SHOWING OF NEGLIGENCE ON THE PART OF  
19 THE ASSESSOR. ON OR BEFORE TEN DAYS PRIOR TO THE CLOSE OF THE  
20 REDEMPTION PERIOD, THE TREASURER SHALL NOTIFY THE OWNER OF THE  
21 MOBILE HOME AND ANY LIENHOLDER OF RECORD IN THE DEPARTMENT OF  
22 REVENUE AND SECRETARY OF STATE, BY PERSONAL DELIVERY OR BY  
23 CERTIFIED OR REGISTERED MAIL TO THE LAST-KNOWN ADDRESS, THAT THE  
24 MOBILE HOME SHALL BE DECLARED CONDEMNED AND SHALL BE DISPOSED  
25 OF AT THE END OF THE REDEMPTION PERIOD. THE TREASURER HAS THE  
26 AUTHORITY TO SO DECLARE A MOBILE HOME CONDEMNED AFTER THE  
27 REDEMPTION PERIOD HAS TERMINATED. AFTER THE TITLED MOBILE HOME

1 IS DECLARED CONDEMNED, IT MAY BE DISPOSED OF AS THE TREASURER  
2 DEEMS APPROPRIATE.

3 **SECTION 3.** In Colorado Revised Statutes, 39-10-111, **repeal**  
4 (10) and (12).

5 **SECTION 4. Act subject to petition - effective date.** This act  
6 takes effect at 12:01 a.m. on the day following the expiration of the  
7 ninety-day period after final adjournment of the general assembly (August  
8 9, 2017, if adjournment sine die is on May 10, 2017); except that, if a  
9 referendum petition is filed pursuant to section 1 (3) of article V of the  
10 state constitution against this act or an item, section, or part of this act  
11 within such period, then the act, item, section, or part will not take effect  
12 unless approved by the people at the general election to be held in  
13 November 2018 and, in such case, will take effect on the date of the  
14 official declaration of the vote thereon by the governor.