HOUSE BILL 22-1223

BY REPRESENTATIVE(S) Kipp and Rich, Amabile, Bacon, Benavidez, Bernett, Bird, Bockenfeld, Boesenecker, Cutter, Daugherty, Exum, Gonzales-Gutierrez, Hooton, Jodeh, Kennedy, Lindsay, Lontine, McCormick, McLachlan, Michaelson Jenet, Sirota, Titone, Valdez A., Weissman, Young;
also SENATOR(S) Coram and Ginal, Bridges, Buckner, Danielson, Gonzales, Hinrichsen, Kolker, Pettersen, Story, Winter, Zenzinger.

CONCERNING PROPERTY TAXATION OF MOBILE HOMES, AND, IN CONNECTION THEREWITH, CREATING AN EXEMPTION FOR LOW-VALUE MOBILE HOMES AND MODIFYING THE NOTICE REQUIREMENTS FOR MOBILE HOMES TO BE SOLD DUE TO DELINQUENT TAXES AND MAKING AN APPROPRIATION.

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

SECTION 1. In Colorado Revised Statutes, **add** 39-3-126.5 as follows:

39-3-126.5. Mobile homes - low-value - exemption - legislative declaration - definition. (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT:

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

(a) MOBILE HOMES ARE UNIQUE PROPERTIES THAT ARE SUBJECT TO THE AD VALOREM TAX AS IF THEY ARE REAL PROPERTY, BUT THE TAX IS COLLECTED AS IF THEY ARE PERSONAL PROPERTY;

(b) THE ACTUAL VALUE OF MOBILE HOMES CAN BE QUITE LOW COMPARED TO OTHER RESIDENTIAL REAL PROPERTY IMPROVEMENTS;

(c) FOR THESE LOW-VALUE MOBILE HOMES, THE ACTUAL COLLECTION COSTS ATTRIBUTABLE TO A COUNTY ASSESSOR AND COUNTY TREASURER MAY EXCEED THE TOTAL AMOUNT OF TAXES COLLECTED;

(d) IF THE TAXES OWED ON THESE MOBILE HOMES BECOME DELINQUENT, THEN ALL OF THE ADDITIONAL COLLECTION COSTS MAY EXCEED THE TAXES OWED; AND

(e) THIS EXEMPTION WILL ONLY HAVE A DE MINIMIS IMPACT ON LOCAL GOVERNMENT REVENUES.

(2) AS USED IN THIS SECTION, "MOBILE HOME" MEANS A MOBILE HOME AS DEFINED IN SECTION 39-1-102 (8) OR A "MANUFACTURED HOME" AS DEFINED IN SECTION 39-1-102 (7.8) AND, IN EITHER CASE, FOR WHICH A CERTIFICATE OF TITLE HAS BEEN ISSUED PURSUANT TO PART 1 OF ARTICLE 29 OF TITLE 38 AND THAT DOES NOT HAVE A CERTIFICATE OF PERMANENT LOCATION PURSUANT TO SECTION 38-29-202.

(3) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2022, A MOBILE HOME WITH AN ACTUAL VALUE THAT IS LESS THAN OR EQUAL TO TWENTY-EIGHT THOUSAND DOLLARS IS EXEMPT FROM THE LEVY AND COLLECTION OF PROPERTY TAX.

SECTION 2. In Colorado Revised Statutes, 39-11-102, **amend** (1); and **add** (3) as follows:

39-11-102. Treasurer to publish and post notice. (1) EXCEPT AS SET FORTH IN SUBSECTION (3) OF THIS SECTION, the treasurer shall cause the notice described in subsection (2) of this section to be published in the newspaper selected pursuant to section 39-11-105, the first publication being at least four weeks before the date of sale, and shall post a written or printed notice in a conspicuous place in the office of the treasurer for not

less than four weeks before the date of sale. If there is no newspaper published in the county, a like notice shall be given by posting one written or printed notice for the above length of time on or near the outer door of the treasurer's office. When publication is made in a weekly newspaper, the notice shall be published in three successive weekly issues. When publication is made in a daily newspaper, the notice shall be published only three times, once each week, on the same day of the week.

(3) (a) PUBLICATION IN A NEWSPAPER UNDER SUBSECTION (1) OF THIS SECTION IS NOT REQUIRED FOR A MOBILE HOME IF:

(I) A DISTRAINT WARRANT HAS BEEN DELIVERED TO THE OWNER OF THE MOBILE HOME OR TO HIS OR HER AGENT IN ACCORDANCE WITH SECTION 39-10-111.5 (3); AND

(II) THE COUNTY TREASURER PUBLISHES THE NOTICE DESCRIBED IN SUBSECTION (2) OF THIS SECTION ON THE TREASURER'S WEBSITE.

(b) FOR PURPOSES OF THIS SECTION, "MOBILE HOME" INCLUDES A MANUFACTURED HOME.

SECTION 3. Appropriation. For the 2022-23 state fiscal year, $833,193 is appropriated to the department of education. This appropriation is from the general fund. To implement this act, the department may use this appropriation for the state share of districts' total program funding.

SECTION 4. Act subject to petition - effective date. This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in

November 2022 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Alec Garnett
SPEAKER OF THE HOUSE
OF REPRESENTATIVES

Steve Fenberg
PRESIDENT OF
THE SENATE

Robin Jones
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES

Cindi L. Markwell
SECRETARY OF
THE SENATE

APPROVED June 2, 2022 at 3:00 pm
(Date and Time)

Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO