



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

HB 26-1120: MOBILE HOME PROPERTY TAXATION

Prime Sponsors:

Rep. Martinez; Velasco

Sen. Simpson; Kipp

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Fiscal note status: The fiscal note reflects the reengrossed bill.

Summary Information

Overview. The bill changes procedures for notification, collection, and enforcement of delinquent property taxes for mobile homes.

Types of impacts. The bill is projected to affect the following areas on an ongoing basis:

- Local Government

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill makes various changes related to mobile home property taxation and processes for collecting delinquent property tax. The bill:

- requires that notices of delinquent property taxes for mobile homes be provided in English and at least five additional languages that are most common in the county, or provided in English and the language of the mobile home owner, if known;
- requires that notices of delinquent property taxes for mobile homes be sent by certified mail and personally delivered to the mobile home;
- requires county treasurers to sell or strike off tax liens for mobile homes starting July 1, 2026, rather than enforcing collection of delinquent taxes on mobile homes by seizing and selling the property or by commencing a court action for collection or using a collection agency;
- gives landowners where mobile homes are located the right of first refusal to pay delinquent property taxes and associated fees and costs on a mobile home, and requires county treasurers to notify landowners prior to a tax lien sale;
- allows owners of tax liens to apply to county treasurers to take mobile home properties to public auction after a redemption period;
- extends the redemption period for mobile home owners to three years;
- extends the redemption period for disabled mobile home owners to nine years; and
- creates requirements for when tax liens are stricken off to the county and when treasurers or assessors may declare mobile homes abandoned.

Background

Mobile Home Taxation Task Force

[Senate Bill 24-183](#) created the [Mobile Home Taxation Task Force in the Division of Housing in the Department of Local Affairs](#). The 17-member task force met between June and October 2024 to examine and make recommendations related to the distraint sale of mobile homes and collection of delinquent property taxes.

Local Government

Local Government Expenditures – County Treasurers

The bill increases workload for county treasurers to administer changes in the bill. Specifically, the bill requires treasurers to publish notices for delinquent taxes in five languages in addition to English, or the language of the homeowner if known. The bill increases costs on an ongoing basis for discovery, translation services, printing, and postage. and to produce other notices as required by the bill. These costs may disproportionately impact small rural counties with more limited resources.

Increased mailing costs will vary by county depending on the number of delinquent notices, and could total near \$1,000 for counties with the largest number of mobile home delinquencies. This may include Adams, Larimer, and Weld counties. Translation services could initially total around \$2,000 for counties with large numbers of delinquency notices. Based on estimated notices across the state, the aggregate costs of mailing and translation services could range between \$45,000 and \$67,000 initially, with ongoing annual costs of between \$20,000 and \$38,000.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State and Local Government Contacts

Counties	Local Affairs
County Assessors	Property Tax Division - Local Affairs
County Treasurers	Revenue
Law	

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).