

## CHAPTER 268

---

**TAXATION**


---

**HOUSE BILL 26-1120**

BY REPRESENTATIVE(S) Martinez and Velasco, Bacon, Brown, Carter, Clifford, Duran, Froelich, Garcia, Goldstein, Lieder, Lindsay, Nguyen, Ricks, Rutinel, Sirota, Smith, Stewart K., McCluskie, Joseph, Phillips, Titone;  
also SENATOR(S) Simpson and Kipp, Benavidez, Cutter, Daugherty, Exum, Frizell, Gonzales J., Hinrichsen, Jodeh, Kolker, Lindstedt, Marchman, Mullica, Rodriguez, Snyder, Sullivan, Wallace, Weissman, Coleman.

**AN ACT**

**CONCERNING THE IMPLEMENTATION OF THE RECOMMENDATIONS OF THE MOBILE HOME TAXATION TASK FORCE, AND, IN CONNECTION THEREWITH, MODIFYING THE PROCESS FOR THE COLLECTION OF DELINQUENT PROPERTY TAXES TO ALIGN WITH REAL PROPERTY TAX LIEN SALE AND PUBLIC AUCTION PROCEDURES, EXTENDING THE REDEMPTION PERIOD FOR MOBILE HOME OWNERS, AND CLARIFYING THAT A MOBILE HOME OWNER UNDER LEGAL DISABILITY IS ENTITLED TO AN EXTENDED REDEMPTION PERIOD OF UP TO NINE YEARS.**

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

**SECTION 1.** In Colorado Revised Statutes, 39-10-109, **add** (3) as follows:

**39-10-109. Delinquent tax list - notice.**

(3) (a) THE TREASURER SHALL PROVIDE NOTICE PURSUANT TO SUBSECTION (2) OF THIS SECTION AND ANY OTHER NOTICE OR STATEMENT REQUIRED BY LAW IN CONNECTION WITH THE COLLECTION OF DELINQUENT TAXES ON MOBILE HOMES, AS DESCRIBED IN SECTION 39-10-111.5 (1), WRITTEN IN ENGLISH AND SPANISH, AND SHALL ALSO INCLUDE A STATEMENT EXPLAINING HOW AND WHERE THE MOBILE HOME OWNER MAY OBTAIN LANGUAGE TRANSLATION OR INTERPRETATION SERVICES FROM THE COUNTY.

(b) THE TREASURER SHALL PROVIDE NOTICE WRITTEN IN ACCORDANCE WITH SUBSECTION (3)(a) OF THIS SECTION BY SENDING THE NOTICE BY MAIL AND BY PERSONAL SERVICE TO THE MOBILE HOME OWNER AT THE MOBILE HOME, IN ACCORDANCE WITH SECTION 39-10-111.5 (2)(a).

**SECTION 2.** In Colorado Revised Statutes, 39-10-111.5, **amend** (2)(a), (2)(c), (3), (4), (5), and (6); and **repeal** (2)(b) and (7) as follows:

---

*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.*

**39-10-111.5. Mobile homes - tax lien sale - redemption - public auction.**

(2) (a) ~~Before May 31, 2024,~~ COMMENCING ON AND AFTER JULY 1, 2026, any time after the first day of October, the treasurer may enforce collection of delinquent taxes on mobile homes by ~~commencing a court action for collection or employing a collection agency as provided in section 39-10-112 or by~~ distraining, seizing, selling, OR STRIKING OFF TO THE COUNTY PURSUANT TO SUBSECTION (6)(e) A TAX LIEN ON THE MOBILE HOME.

(b) ~~When a mobile home upon which a distraint warrant has been issued or which is subject to such warrant by reason of delinquency has been removed to another county in the state, the treasurer of the county levying the tax shall issue a certificate to the treasurer of the county to which the mobile home has been removed, reciting the amount of taxes and delinquent interest unpaid and a description of the mobile home to be distrained.~~

(c) The treasurer receiving such certificate shall proceed to ~~distrain, seize, and sell~~ OR STRIKE OFF TO THE COUNTY A TAX LIEN ON such mobile home in ACCORDANCE WITH THIS SECTION AND IN the same manner as if it were originally taxed in ~~his or her~~ THE TREASURER'S county. ~~and if the treasurer proceeds, he or she~~ THE TREASURER shall remit the net proceeds, after payment of any sheriff's fees and other costs of ~~seizure and~~ THE TAX LIEN sale, to the treasurer who certified the delinquency FOR DISTRIBUTION IN ACCORDANCE WITH THIS SECTION.

(3) Whenever a mobile home is ~~distrained and seized~~ SUBJECT TO A TAX LIEN SALE, the treasurer, the treasurer's deputy, or an authorized agent of the treasurer shall ~~deliver~~ SEND to the owner of the mobile home, ~~or to his or her agent,~~ AT THE OWNER'S LAST-KNOWN ADDRESS, OR TO THE OCCUPANT OF THE MOBILE HOME, IF DIFFERENT FROM THE OWNER, and to any lienholder of record, a statement of the amount ~~demand~~ and notice of the time and place fixed for the sale of the mobile home OF THE OWNER'S DELINQUENCY AND NOTICE THAT IF THE DELINQUENCY IS NOT PAID BY THE DATE SPECIFIED IN THE NOTICE, WHICH SHALL NOT BE LESS THAN SIXTY CALENDAR DAYS FROM THE DATE OF MAILING OF THE NOTICE, THE TREASURER WILL ADVERTISE AND SELL A TAX LIEN ON THE MOBILE HOME AT A PUBLIC AUCTION OR THE COUNTY'S ANNUAL TAX LIEN SALE OR WILL STRIKE OFF A TAX LIEN ON THE MOBILE HOME TO THE COUNTY ON THE DATE SPECIFIED IN THE NOTICE. A STATEMENT SENT TO THE OWNER OF THE MOBILE HOME PURSUANT TO THIS SUBSECTION (3) MUST COMPLY WITH THE REQUIREMENTS OF SECTION 39-11-102.

(4) The treasurer ~~in his or her discretion,~~ may, AT THEIR DISCRETION, sell tax liens on mobile homes, ~~or may strike off to the county the tax liens by declaring~~ MAKING them county-held, OR MAY DETERMINE THE TAXES TO BE UNCOLLECTIBLE AND RECOMMEND CANCELLATION BY THE BOARD OF COUNTY COMMISSIONERS IN ACCORDANCE WITH SECTION 39-10-114 (2)(a). If a tax lien on a mobile home will be sold, the sale shall be in accordance with article 11 of this title 39. THE TREASURER SHALL ISSUE A CERTIFICATE OF PURCHASE AS PROVIDED IN SECTION 39-11-117 TO THE PURCHASER OF A TAX LIEN ON A MOBILE HOME OR TO THE COUNTY IF THE TAX LIEN ON A MOBILE HOME IS COUNTY-HELD.

(5) Redemptions of mobile homes ~~shall~~ THAT ARE SUBJECT TO TAX LIENS PURSUANT TO SUBSECTION (4) OF THIS SECTION MUST be in accordance with ~~article~~

~~12~~ SUBSECTION (6) OF THIS SECTION AND ARTICLES 11.5 AND 12 of this title 39, except that, at the discretion of the treasurer, liens on mobile homes may be withheld from sales to investors.

(6) (a) (I) ~~A mobile home that is located on leased land or other land not owned by the owner of the mobile home, including, but not limited to, land that was previously owned by the owner of the mobile home and the ownership of which was subsequently acquired by foreclosure, and that is sold or stricken off to the county under the provisions of this section may be redeemed by the owner thereof within one year after the date of the sale~~ EXCEPT AS PROVIDED IN SUBSECTION (6)(a)(II) OF THIS SECTION, A MOBILE HOME OWNER HAS THE EXCLUSIVE RIGHT TO REDEEM A MOBILE HOME THAT IS SUBJECT TO A TAX LIEN AT ANY TIME WITHIN THREE YEARS FROM THE DATE OF THE TAX LIEN SALE upon payment to the treasurer of the ~~proceeds of the sale~~ AMOUNT OF TAXES, DELINQUENT INTEREST, FEES, AND COSTS FOR WHICH THE TAX LIEN ON THE MOBILE HOME WAS SOLD, interest on such amount FROM THE DATE OF THE SALE at the rate that is determined pursuant to section 39-12-103 (3), and all taxes due and payable on the mobile home subsequent to the tax LIEN sale. ~~except as provided in subsection (7) of this section~~ AT ANY TIME WITHIN THREE YEARS FROM THE DATE OF THE TAX LIEN SALE, A MOBILE HOME OWNER MAY REDEEM A MOBILE HOME THAT IS SUBJECT TO THE TAX LIEN AT ANY TIME BEFORE THE EXECUTION OF A CERTIFICATE OF OWNERSHIP PURSUANT TO SUBSECTION (6)(c) OF THIS SECTION BY MAKING PAYMENT IN ACCORDANCE WITH THIS SUBSECTION (6)(a)(I). THE COUNTY MAY, IN ITS DISCRETION, REDUCE THE AMOUNT OF COSTS REQUIRED TO BE PAID BY THE MOBILE HOME OWNER FOR THE SALE OF A COUNTY-HELD TAX LIEN TO REDEEM THE MOBILE HOME PURSUANT TO THIS SUBSECTION (6)(a)(I).

(II) ~~A mobile home that is located on land owned by the owner of a mobile home and that is sold under the provisions of this section may be redeemed by the owner thereof within three years after the date of the sale upon payment to the treasurer of the proceeds of the sale, interest on such amount at the rate that is determined pursuant to section 39-12-103 (3), and all taxes due and payable on the mobile home subsequent to the tax sale, except as provided in subsection (7) of this section.~~ AN INDIVIDUAL WHO BOTH OWNS A MOBILE HOME AND IS A PERSON WITH A LEGAL DISABILITY AT THE TIME A CERTIFICATE OF OWNERSHIP TO THE OWNER'S MOBILE HOME IS ISSUED HAS THE RIGHT TO REDEEM THE MOBILE HOME AT ANY TIME WITHIN NINE YEARS FROM THE DATE OF ISSUANCE OF THE CERTIFICATE OF OWNERSHIP IN ACCORDANCE WITH SECTION 39-12-104.

(b) UPON REDEMPTION PURSUANT TO SUBSECTION (6)(a) OF THIS SECTION, the treasurer shall ~~return the proceeds of the sale, interest, and all taxes due and payable on the mobile home subsequent to the tax sale~~ ISSUE A CERTIFICATE OF REDEMPTION AND DISBURSE THE REDEMPTION MONEY INCLUDING to the purchaser or lawful holder of the certificate of sale. ~~On or before thirty days prior to the close of the redemption period, the treasurer shall notify the owner of the mobile home and any lienholder of record in the department of revenue and secretary of state, by personal delivery or by certified or registered mail to his or her last-known address, that a treasurer's certificate of ownership for the mobile home may be issued to the purchaser or lawful holder of the certificate of sale at the close of the redemption period unless such payment is made. Upon redemption,~~ PURCHASE, IF APPLICABLE, IN ACCORDANCE WITH ARTICLE 12 OF THIS TITLE 39. ~~The treasurer shall notify the~~

~~department of revenue that redemption has been made and thereafter release the tax sale lien filed against the mobile home.~~

~~(c) If the owner has not exercised his or her THE right of redemption and after the close of the redemption period PURSUANT TO SUBSECTION (6)(a) OF THIS SECTION, AT ANY TIME AT LEAST THREE YEARS FROM THE DATE OF THE TAX LIEN SALE, the purchaser or lawful holder of the certificate of sale PURCHASE may apply to the treasurer for a treasurer's certificate of ownership for the mobile home. Upon receipt of such AN application, the treasurer shall issue NOTIFY THE OWNER OF THE MOBILE HOME AND ANY LIENHOLDER OF RECORD BY PERSONAL DELIVERY OR BY MAIL TO THE PERSON'S LAST-KNOWN ADDRESS, THAT AN APPLICATION FOR PUBLIC AUCTION OF A CERTIFICATE OF OPTION FOR TREASURER'S CERTIFICATE OF OWNERSHIP HAS BEEN RECEIVED AND THAT, FOLLOWING PUBLIC AUCTION, THE WINNING BIDDER MAY BE ISSUED A TREASURER'S CERTIFICATE OF OWNERSHIP FOR THE MOBILE HOME, UNLESS PAYMENT IS MADE FOR REDEMPTION. THE TREASURER SHALL CONDUCT A PUBLIC AUCTION OF a treasurer's certificate of ownership to such purchaser or holder, and such certificate of ownership shall transfer to him or her all right, title, and interest in and to the mobile home OPTION FOR TREASURER'S CERTIFICATE OF OWNERSHIP CONSISTENT WITH THE PROVISIONS FOR PUBLIC AUCTION, INCLUDING OVERBID, OF A CERTIFICATE OF OPTION FOR TREASURER'S DEED IN ARTICLE 11.5 OF THIS TITLE 39. Such certificate of ownership shall, upon application, entitle the purchaser or holder thereof to a certificate of title to be issued and filed pursuant to part 1 of article 6 of title 42.~~

~~(d) THE TREASURER SHALL DISBURSE any surplus of the sale proceeds over and above the taxes, delinquent interest, and costs of making the seizure and advertising the sale of a mobile home shall be credited to the county general fund, and a written account of the sale shall be furnished to the owner RESULTING FROM THE PUBLIC AUCTION DEEMED OVERBID PROCEEDS, AS DEFINED IN SECTION 39-11.5-112, TO THE PERSONS ENTITLED TO RECEIVE THEM IN ACCORDANCE WITH STATUTE.~~

(e) (I) (A) IF A MOBILE HOME THAT IS SUBJECT TO A TAX LIEN OR STRICKEN OFF TO THE COUNTY PURSUANT TO THIS SECTION IS LOCATED ON REAL PROPERTY THAT IS NOT OWNED BY THE OWNER OF THE MOBILE HOME, THE UNDERLYING LANDOWNER HAS A RIGHT OF FIRST REFUSAL TO PAY THE DELINQUENT TAXES OWED ON THE MOBILE HOME AND ALL STATUTORY FEES, COSTS, AND EXPENSES INCURRED BY THE TREASURER IN CONNECTION TO THE TAX LIEN SALE PROCESS; EXCEPT THAT AN OWNER OF A MOBILE HOME PARK, AS DEFINED IN SECTION 38-12-201.5 (6), DOES NOT HAVE A RIGHT OF FIRST REFUSAL AS DESCRIBED IN THIS SUBSECTION (6)(e) UNLESS THE OWNER OF THE MOBILE HOME PARK IS AN ASSOCIATION OF MOBILE HOME OWNERS.

(B) FOR PURPOSES OF THIS SUBSECTION (6)(e), "UNDERLYING LANDOWNER" MEANS THE OWNER OF THE REAL PROPERTY UPON WHICH THE MOBILE HOME IS LOCATED.

(II) NO MORE THAN THIRTY CALENDAR DAYS BUT NOT LESS THAN TEN CALENDAR DAYS PRIOR TO THE DATE OF THE TAX LIEN SALE PROVIDED FOR IN SUBSECTION (3) OF THIS SECTION, THE TREASURER SHALL SEND NOTICE BY MAIL TO THE UNDERLYING LANDOWNER AT THE ADDRESS SHOWN IN THE RECORDS OF THE COUNTY ASSESSOR OR TREASURER, INCLUDING, AT A MINIMUM:

(A) THE AMOUNT OF DELINQUENT TAXES, FEES, COSTS, AND EXPENSES DUE IN CONNECTION WITH THE MOBILE HOME;

(B) THE TIME, DATE, AND PLACE OF THE TAX LIEN SALE; AND

(C) THE UNDERLYING LANDOWNER'S RIGHT OF FIRST REFUSAL UNDER SUBSECTION (6)(e)(I) OF THIS SECTION.

(III) AN UNDERLYING LANDOWNER MAY EXERCISE THE LANDOWNER'S RIGHT OF FIRST REFUSAL BY PAYING TO THE TREASURER THE FULL AMOUNT DESCRIBED IN THE SUBSECTION (6)(e)(II)(A) OF THIS SECTION NO LATER THAN TWO BUSINESS DAYS PRIOR TO THE DATE OF THE TAX LIEN SALE.

(IV) IF AN UNDERLYING LANDOWNER EXERCISES THEIR RIGHT OF FIRST REFUSAL PURSUANT TO SUBSECTION (6)(e)(III) OF THIS SECTION THE TREASURER SHALL:

(A) CANCEL THE TAX LIEN SALE;

(B) ISSUE TO THE UNDERLYING LANDOWNER EVIDENCE OF PAYMENT AND SATISFACTION OF THE DELINQUENT TAXES AND COSTS; AND

(C) ISSUE A CERTIFICATE OF PURCHASE TO THE UNDERLYING LANDOWNER PURSUANT TO SECTION 39-11-117, EVIDENCING SATISFACTION OF THE DELINQUENT TAXES AND COSTS.

(V) IF AN UNDERLYING LANDOWNER DOES NOT EXERCISE THEIR RIGHT OF FIRST REFUSAL, THE TREASURER SHALL PROCEED WITH THE TAX LIEN SALE OR COUNTY STRIKE OFF AS OTHERWISE PROVIDED IN THIS SECTION.

(VI) THIS SUBSECTION (6)(e) DOES NOT CREATE A RIGHT OF FIRST REFUSAL FOR ANY PERSON OTHER THAN THE UNDERLYING LANDOWNER AND DOES NOT AFFECT THE RIGHTS OF SECURED PARTIES OR LIENHOLDERS, IF ANY, EXCEPT AS EXPRESSLY PROVIDED IN THIS SECTION.

(f)(I) IF THE TREASURER DOES NOT ISSUE A CERTIFICATE OF PURCHASE FOR A TAX LIEN ON A MOBILE HOME PURSUANT TO SUBSECTION (4) OF THIS SECTION, OR IF THE PURCHASER OR LAWFUL HOLDER OF A CERTIFICATE OF PURCHASE OR THE OWNER OF THE MOBILE HOME IS UNABLE TO OBTAIN A CERTIFICATE OF TITLE PURSUANT TO SECTION 42-6-117 DUE TO THE LACK OF PROOF OF OWNERSHIP OR FAILURE TO SATISFY BONDING REQUIREMENTS, THE TREASURER MAY DECLARE THE TAX LIEN STRICKEN OFF TO THE COUNTY.

(II) EXCEPT AS PROVIDED IN SUBSECTION (6)(f)(IV) OF THIS SECTION, WHEN A TAX LIEN IS STRICKEN OFF TO THE COUNTY PURSUANT TO THIS SUBSECTION (6)(f), THE MOST RECENT MOBILE HOME OWNER MAY REDEEM THE MOBILE HOME AFTER ONE YEAR BUT NO LATER THAN THREE YEARS FROM THE DATE OF STRIKE OFF BY PAYING THE AMOUNT OF DELINQUENT TAXES, INTEREST, FEES, AND COSTS.

(III) IF THE OWNER DOES NOT REDEEM THE MOBILE HOME WITHIN THE THREE-YEAR REDEMPTION PERIOD AND AFTER NOTICE TO THE LAST-KNOWN OWNER AND ANY LIENHOLDER OF RECORD IN ACCORDANCE WITH SECTION 39-10-109 AND

PROVIDING AN OPPORTUNITY TO BE HEARD, THE TREASURER OR COUNTY ASSESSOR MAY DECLARE THE MOBILE HOME ABANDONED FOR PURPOSES OF THIS SECTION. UPON THIS DECLARATION, THE ASSESSOR MAY REMOVE THE MOBILE HOME FROM THE COUNTY TAX ROLL AND THE TREASURER MAY AUTHORIZE THE UNDERLYING LANDOWNER OR THE COUNTY TO REMOVE AND DISPOSE OF THE MOBILE HOME IN ACCORDANCE WITH COUNTY ABANDONED PROPERTY PROCEDURES.

(IV)(A) IF AN OCCUPANT OF A MOBILE HOME ESTABLISHES PROOF OF OWNERSHIP, BUT THEIR OWNERSHIP IS NOT OF RECORD, THEN THE REDEMPTION PERIOD FOR THE MOST RECENT MOBILE HOME OWNER IS THE ONE-YEAR PERIOD PROVIDED BY LAW. IF THE MOBILE HOME HAS NOT BEEN REDEEMED, THE TREASURER MAY ISSUE THE OCCUPANT A CERTIFICATE OF OWNERSHIP FOR THE MOBILE HOME. THE CERTIFICATE OF OWNERSHIP CONSTITUTES SUFFICIENT EVIDENCE OF OWNERSHIP FOR PURPOSES OF OBTAINING A CERTIFICATE OF TITLE PURSUANT TO SECTION 42-6-117, WITHOUT A REQUIREMENT FOR ADDITIONAL PUBLIC NOTICE OR A PUBLIC AUCTION PROCESS. A CERTIFICATE OF OWNERSHIP ISSUED TO AN OCCUPANT HAS THE SAME LEGAL EFFECT AS A TITLE ISSUED PURSUANT TO SECTION 39-11.5.-115. THE TREASURER MAY COLLECT A FEE AS AUTHORIZED BY SECTION 42-4-510 (2)(a).

(B) FOR PURPOSES OF THIS SUBSECTION (6)(f), "OCCUPANT" MEANS A PERSON RESIDING IN A MOBILE HOME AS THEIR PRIMARY RESIDENCE AS ESTABLISHED BY AT LEAST TWO DOCUMENTS, INCLUDING A CURRENT UTILITY BILL FOR SERVICE TO THE MOBILE HOME IN THE OCCUPANT'S NAME; A CURRENT GOVERNMENT-ISSUED IDENTIFICATION DOCUMENT LISTING THE MOBILE HOME AS PHYSICAL ADDRESS; A CURRENT LEASE, LOT RENTAL AGREEMENT, OR WRITTEN PERMISSION FROM THE UNDERLYING LANDOWNER; OFFICIAL MAIL TO THE OCCUPANT AT THE MOBILE HOME ADDRESS; OR, A SWORN AFFIDAVIT OF OCCUPANCY SIGNED UNDER PENALTY OF PERJURY.

(C) A PERSON WHO FAILS TO ESTABLISH THAT THEY ARE THE OCCUPANT OF THE MOBILE HOME IN ACCORDANCE WITH THE REQUIREMENTS OF SUBSECTION (6)(f)(IV)(B) OF THIS SECTION MAY NOT ASSERT ANY RIGHT AS AN OCCUPANT PURSUANT TO THIS SUBSECTION (6)(f).

~~(7) Where a mobile home has been declared to be purchased by or stricken off to the county at the tax sale and where the actual value of the mobile home as shown on the assessment roll has been determined by the assessor to be less than one thousand dollars, the redemption period for such mobile home shall be sixty days. The assessor's determination of value shall be deemed accurate absent a showing of negligence on the part of the assessor. On or before ten days prior to the close of the redemption period, the treasurer shall notify the owner of the mobile home and any lienholder of record in the department of revenue and secretary of state, by personal delivery or by certified or registered mail to the last known address, that the mobile home may be declared condemned and may be disposed of at the end of the redemption period. The treasurer has the authority to so declare a mobile home condemned after the redemption period has terminated. After the titled mobile home is declared condemned, it may be disposed of as the treasurer deems appropriate.~~

**SECTION 3. Safety clause.** The general assembly finds, determines, and declares that this act is necessary for the immediate preservation of the public peace,

health, or safety or for appropriations for the support and maintenance of the departments of the state and state institutions.

Approved: June 1, 2026