



**Colorado
Legislative
Council
Staff**

HB17-1354

FISCAL NOTE

FISCAL IMPACT: State Local Statutory Public Entity Conditional No Fiscal Impact

Drafting Number: LLS 17-1199
Prime Sponsor(s): Rep. Becker K.
Sen. Priola

Date: April 25, 2017
Bill Status: House Local Government
Fiscal Analyst: Anna Gerstle (303-866-4375)

BILL TOPIC: COLLECTION OF DELINQUENT TAXES ON MOBILE HOMES

Fiscal Impact Summary	FY 2017-2018	FY 2018-2019
State Revenue Cash Funds	Minimal decrease.	
State Expenditures	Minimal workload decrease.	
Appropriation Required: None.		
Future Year Impacts: Ongoing minimal revenue and workload decrease.		

Summary of Legislation

The bill modifies procedures for county treasurers to collect delinquent taxes on mobile homes, including manufactured homes, that are not affixed to the ground. Under current law, county treasurers must enforce collection of delinquent taxes on mobile homes through a court action or by seizing and selling the mobile home. The bill gives discretion to county treasurers to determine how to collect delinquent taxes on mobile homes. In addition, the bill authorizes a county treasurer to declare tax liens for mobile homes as county-held, and to withhold tax liens for mobile homes from being sold to investors.

State Revenue

Beginning in FY 2017-18, the bill decreases cash fund revenue to the Judicial Department by a minimal amount. The bill is expected to decrease the number of court actions filed by county treasurers, and thus decrease revenue from filing fees by a minimal amount.

TABOR Impact

This bill decreases state cash fund revenue from filing fees, which will decrease the amount of money required to be refunded under TABOR for FY 2017-18 and FY 2018-19. TABOR refunds are paid out of the General Fund. Since the bill decreases the TABOR refund obligation without a corresponding change in General Fund revenue, the amount of money available in the General Fund for the budget will increase by an identical amount.

State Expenditures

Beginning in FY 2017-18, the bill decreases the workload in the trial courts in the Judicial Department by a minimal amount. There is expected to be a minimal decrease in court actions filed by county treasurers, as the bill gives treasurers discretion to determine how to collect delinquent taxes on mobile homes that are not affixed to the ground. No change in appropriations is required.

Local Government Impact

Beginning in FY 2017-18, the bill impacts the workload for county treasurers who adjust procedures for collecting delinquent taxes on mobile homes that are not affixed to the ground. The scope and direction of the workload impact will differ among counties, depending on whether or how procedures are adjusted.

Effective Date

The bill takes effect August 9, 2017, if the General Assembly adjourns on May 10, 2017, as scheduled, and no referendum petition is filed.

State and Local Government Contacts

Counties	County Assessors	Judicial
Local Affairs	Municipalities	DOLA Property Tax Division
Revenue	Secretary of State	Sheriffs