

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB26-1120 be amended as follows:

- 1 Amend printed bill, page 5, line 3, strike "(2)(c)," after "(6);" insert "**add**
- 2 (6)(e) and (6)(f)", and after "**repeal**" insert "(2)(b), (2)(c), and".
- 3 Page 5, line 10, strike "~~by distraining, seizing, and~~ selling OR STRIKING
- 4 OFF" and substitute "by distraining, seizing, selling, OR STRIKING OFF TO
- 5 THE COUNTY PURSUANT TO SUBSECTION (6)(e) A TAX LIEN ON THE MOBILE
- 6 HOME".
- 7 Page 5, strike lines 11 to 17.
- 8 Page 5, after line 17 insert:
- 9 "(b) ~~When a mobile home upon which a distraint warrant has been~~
- 10 ~~issued or which is subject to such warrant by reason of delinquency has~~
- 11 ~~been removed to another county in the state, the treasurer of the county~~
- 12 ~~levying the tax shall issue a certificate to the treasurer of the county to~~
- 13 ~~which the mobile home has been removed, reciting the amount of taxes~~
- 14 ~~and delinquent interest unpaid and a description of the mobile home to be~~
- 15 ~~distrainted~~".
- 16 Page 6, line 8, after "SIXTY" insert "CALENDAR".
- 17 Page 6, line 10, after "AUCTION" insert "OR THE COUNTY'S ANNUAL TAX
- 18 LIEN SALE".
- 19 Page 6, line 14, strike "39-10-109 (3)." and substitute "39-11-102".
- 20 Page 7, line 15, after "INTEREST," insert "FEES,".
- 21 Page 7, line 22, strike "TITLE" and substitute "OWNERSHIP".
- 22 Page 8, line 7, strike "AN".
- 23 Page 8, line 10, strike "TREASURER'S TITLE" and insert "OWNERSHIP".
- 24 Page 8, line 17, strike "PAY OVER" and substitute "DISBURSE".
- 25 Page 8, line 27, strike "The treasurer shall notify the department of
- 26 revenue that" and substitute "~~The treasurer shall notify the department of~~
- 27 ~~revenue that~~".

- 1 Page 9, strike lines 1 and 2 and substitute "~~redemption has been made and~~
2 ~~thereafter release the tax sale lien filed against the mobile home.~~".
- 3 Page 9, lines 7 and 8, strike "PUBLIC AUCTION OF".
- 4 Page 9, line 8, strike "~~ownership~~" and substitute "ownership".
- 5 Page 9, lines 8 and 9, strike "OPTION FOR TREASURER'S TITLE".
- 6 Page 9, lines 11 and 12, strike "WITH THE DEPARTMENT OF REVENUE OR
7 THE SECRETARY OF STATE,".
- 8 Page 9, line 13, strike "CERTIFIED".
- 9 Page 9, line 22, after "AUCTION" insert ", INCLUDING OVERBID," and strike
10 "A CERTIFICATE OF OPTION FOR".
- 11 Page 9, line 23, strike "Such certificate of" and replace with "~~Such~~
12 ~~certificate of~~".
- 13 Page 9, line 24, strike "~~shall~~ OPTION FOR TREASURER'S TITLE, upon
14 application," and substitute "~~shall, upon application,~~".
- 15 Page 9, strike lines 25 and 26 and substitute "~~the purchaser or holder~~
16 ~~thereof to a certificate of title to be issued and filed pursuant to part 1 of~~
17 ~~article 6 of title 42.~~".
- 18 Page 10, line 4, after "FROM" insert "THE PUBLIC AUCTION" and strike "AN
19 OVERBID," and substitute "DEEMED OVERBID PROCEEDS,".
- 20 Page 10, strike lines 5 through 8 and substitute "SECTION 39-11.5-112, TO
21 THE PERSONS ENTITLED TO RECEIVE THEM IN ACCORDANCE WITH
22 STATUTE.".
- 23 Page 10, after line 8, insert:
- 24 "(e) (I) (A) IF A MOBILE HOME THAT IS SUBJECT TO A TAX LIEN OR
25 STRICKEN OFF TO THE COUNTY PURSUANT TO THIS SECTION IS LOCATED ON
26 REAL PROPERTY THAT IS NOT OWNED BY THE OWNER OF THE MOBILE
27 HOME, THE UNDERLYING LANDOWNER HAS A RIGHT OF FIRST REFUSAL TO
28 PAY THE DELINQUENT TAXES OWED ON THE MOBILE HOME AND ALL
29 STATUTORY FEES, COSTS, AND EXPENSES INCURRED BY THE TREASURER IN
30 CONNECTION TO THE TAX LIEN SALE PROCESS.

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

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

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

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

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

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

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

23 (A) CANCEL THE TAX LIEN SALE;

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

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

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

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

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

1 TAX LIEN STRICKEN OFF TO THE COUNTY.

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

8 (III) IF THE OWNER DOES NOT REDEEM THE MOBILE HOME WITHIN
9 THE THREE-YEAR REDEMPTION PERIOD AND AFTER NOTICE TO THE
10 LAST-KNOWN OWNER AND ANY LIENHOLDER OF RECORD IN ACCORDANCE
11 WITH SECTION 39-10-109 AND PROVIDING AN OPPORTUNITY TO BE HEARD,
12 THE TREASURER OR COUNTY ASSESSOR MAY DECLARE THE MOBILE HOME
13 ABANDONED FOR PURPOSES OF THIS SECTION. UPON THIS DECLARATION,
14 THE ASSESSOR MAY REMOVE THE MOBILE HOME FROM THE COUNTY TAX
15 ROLL AND THE TREASURER MAY AUTHORIZE THE UNDERLYING
16 LANDOWNER OR THE COUNTY TO REMOVE AND DISPOSE OF THE MOBILE
17 HOME IN ACCORDANCE WITH COUNTY ABANDONED PROPERTY
18 PROCEDURES.

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

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

42 (C) A PERSON WHO FAILS TO ESTABLISH THAT THEY ARE THE
43 OCCUPANT OF THE MOBILE HOME IN ACCORDANCE WITH THE

1 REQUIREMENTS OF SUBSECTION (6)(f)(IV)(B) OF THIS SECTION MAY NOT
2 ASSERT ANY RIGHT AS AN OCCUPANT PURSUANT TO THIS SUBSECTION
3 (6)(f).".

4 Strike "TITLE" and substitute "CERTIFICATE OF OWNERSHIP" on **Page 8**,
5 line 12; **Page 9**, lines 15, 16, and 21.

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