



**Colorado
Legislative
Council
Staff**

HB17-1354

**FINAL
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: June 22, 2017
Bill Status: Signed into Law
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.

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 was signed into law by the Governor on May 18, 2017, and takes effect August 9, 2017, assuming no referendum petition is filed.

State and Local Government Contacts

Counties	County Assessors
Judicial	Local Affairs
Municipalities	Property Tax Division - Local Affairs
Revenue	Secretary of State's Office
Sheriffs	