

Second Regular Session
Seventy-third General Assembly
STATE OF COLORADO

REENGROSSED

*This Version Includes All Amendments
Adopted in the House of Introduction*

LLS NO. 22-0084.01 Ed DeCecco x4216

HOUSE BILL 22-1223

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A BILL FOR AN ACT

101 **CONCERNING PROPERTY TAXATION OF MOBILE HOMES, AND, IN**
102 **CONNECTION THEREWITH, CREATING AN EXEMPTION FOR**
103 **LOW-VALUE MOBILE HOMES AND MODIFYING THE NOTICE**
104 **REQUIREMENTS FOR MOBILE HOMES TO BE SOLD DUE TO**
105 **DELINQUENT TAXES AND MAKING AN APPROPRIATION.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

Section 1 of the bill creates a property tax exemption for mobile homes that have an assessed value of \$2,000 or less.

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

HOUSE
3rd Reading Unamended
May 6, 2022

HOUSE
Amended 2nd Reading
May 5, 2022

Section 2 eliminates the requirement that a county treasurer publish a notice in a newspaper of a sale of a mobile home due to property taxes owed if:

- A distraint warrant has been delivered to the owner of the mobile home or to his or her agent; and
- The county treasurer publishes a notice of the sale on the treasurer's website.

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

2 **SECTION 1.** In Colorado Revised Statutes, **add** 39-3-126.5 as
3 follows:

4 **39-3-126.5. Mobile homes - low-value - exemption - legislative**
5 **declaration - definition.** (1) THE GENERAL ASSEMBLY HEREBY FINDS
6 AND DECLARES THAT:

7 (a) MOBILE HOMES ARE UNIQUE PROPERTIES THAT ARE SUBJECT TO
8 THE AD VALOREM TAX AS IF THEY ARE REAL PROPERTY, BUT THE TAX IS
9 COLLECTED AS IF THEY ARE PERSONAL PROPERTY;

10 (b) THE ACTUAL VALUE OF MOBILE HOMES CAN BE QUITE LOW
11 COMPARED TO OTHER RESIDENTIAL REAL PROPERTY IMPROVEMENTS;

12 (c) FOR THESE LOW-VALUE MOBILE HOMES, THE ACTUAL
13 COLLECTION COSTS ATTRIBUTABLE TO A COUNTY ASSESSOR AND COUNTY
14 TREASURER MAY EXCEED THE TOTAL AMOUNT OF TAXES COLLECTED;

15 (d) IF THE TAXES OWED ON THESE MOBILE HOMES BECOME
16 DELINQUENT, THEN ALL OF THE ADDITIONAL COLLECTION COSTS MAY
17 EXCEED THE TAXES OWED; AND

18 (e) THIS EXEMPTION WILL ONLY HAVE A DE MINIMIS IMPACT ON
19 LOCAL GOVERNMENT REVENUES.

20 (2) AS USED IN THIS SECTION, "MOBILE HOME" MEANS A MOBILE
21 HOME AS DEFINED IN SECTION 39-1-102 (8) OR A "MANUFACTURED HOME"
22 AS DEFINED IN SECTION 39-1-102 (7.8) AND, IN EITHER CASE, FOR WHICH

1 A CERTIFICATE OF TITLE HAS BEEN ISSUED PURSUANT TO PART 1 OF
2 ARTICLE 29 OF TITLE 38 AND THAT DOES NOT HAVE A CERTIFICATE OF
3 PERMANENT LOCATION PURSUANT TO SECTION 38-29-202.

4 (3) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
5 JANUARY 1, 2022, A MOBILE HOME WITH AN ACTUAL VALUE THAT IS LESS
6 THAN OR EQUAL TO TWENTY-EIGHT THOUSAND DOLLARS IS EXEMPT FROM
7 THE LEVY AND COLLECTION OF PROPERTY TAX.

8 **SECTION 2.** In Colorado Revised Statutes, 39-11-102, **amend**
9 (1); and **add** (3) as follows:

10 **39-11-102. Treasurer to publish and post notice.** (1) EXCEPT
11 AS SET FORTH IN SUBSECTION (3) OF THIS SECTION, the treasurer shall
12 cause the notice described in subsection (2) of this section to be published
13 in the newspaper selected pursuant to section 39-11-105, the first
14 publication being at least four weeks before the date of sale, and shall
15 post a written or printed notice in a conspicuous place in the office of the
16 treasurer for not less than four weeks before the date of sale. If there is no
17 newspaper published in the county, a like notice shall be given by posting
18 one written or printed notice for the above length of time on or near the
19 outer door of the treasurer's office. When publication is made in a weekly
20 newspaper, the notice shall be published in three successive weekly
21 issues. When publication is made in a daily newspaper, the notice shall
22 be published only three times, once each week, on the same day of the
23 week.

24 (3) (a) PUBLICATION IN A NEWSPAPER UNDER SUBSECTION (1) OF
25 THIS SECTION IS NOT REQUIRED FOR A MOBILE HOME IF:

26 (I) A DISTRRAINT WARRANT HAS BEEN DELIVERED TO THE OWNER
27 OF THE MOBILE HOME OR TO HIS OR HER AGENT IN ACCORDANCE WITH

1 SECTION 39-10-111.5 (3); AND

2 (II) THE COUNTY TREASURER PUBLISHES THE NOTICE DESCRIBED
3 IN SUBSECTION (2) OF THIS SECTION ON THE TREASURER'S WEBSITE.

4 (b) FOR PURPOSES OF THIS SECTION, "MOBILE HOME" INCLUDES A
5 MANUFACTURED HOME.

6 **SECTION 3. Appropriation.** For the 2022-23 state fiscal year,
7 \$833,193 is appropriated to the department of education. This
8 appropriation is from the general fund. To implement this act, the
9 department may use this appropriation for the state share of districts' total
10 program funding.

11 **SECTION 4. Act subject to petition - effective date.** This act
12 takes effect at 12:01 a.m. on the day following the expiration of the
13 ninety-day period after final adjournment of the general assembly; except
14 that, if a referendum petition is filed pursuant to section 1 (3) of article V
15 of the state constitution against this act or an item, section, or part of this
16 act within such period, then the act, item, section, or part will not take
17 effect unless approved by the people at the general election to be held in
18 November 2022 and, in such case, will take effect on the date of the
19 official declaration of the vote thereon by the governor.