

**Second Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO**

REVISED

*This Version Includes All Amendments Adopted
on Second Reading in the Second House*

LLS NO. 24-1065.01 Alison Killen x4350

SENATE BILL 24-183

SENATE SPONSORSHIP

Simpson and Jaquez Lewis, Buckner, Exum, Gardner, Gonzales, Kolker, Michaelson
Jenet, Mullica, Priola, Rodriguez, Will

HOUSE SPONSORSHIP

Martinez and Velasco,

Senate Committees

Local Government & Housing
Appropriations

House Committees

Transportation, Housing & Local Government
Appropriations

A BILL FOR AN ACT

101 **CONCERNING THE DISTRAINT SALE OF A MOBILE HOME TO COLLECT**
102 **DELINQUENT PROPERTY TAXES, AND, IN CONNECTION**
103 **THEREWITH, TEMPORARILY SUSPENDING THE DISTRAINT SALE**
104 **OF MOBILE HOMES, CREATING A TASK FORCE ON MOBILE HOME**
105 **OWNERSHIP AND TAXATION, 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>.)

Current law specifies that after the distraint sale of a mobile home to collect delinquent property taxes, any surplus proceeds from the sale

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

HOUSE
Amended 2nd Reading
May 2, 2024

SENATE
3rd Reading Unamended
April 15, 2024

SENATE
Amended 2nd Reading
April 12, 2024

must be credited to the county general fund. The bill temporarily suspends such distraint sales and creates a task force to make recommendations for statutory changes in order to bring state law into compliance with the United States supreme court's recent decision affirming a property owner's constitutional right to the value of their property in excess of their tax debt.

The bill creates the task force on mobile home ownership and taxation (task force) in the division of housing of the department of local affairs (division). The task force consists of members of the general assembly, a treasurer, an assessor, a clerk, community representatives including the owners of mobile homes and mobile home parks, a representative from an affordable housing advocacy group, a representative of the division, and a representative of the department of revenue. In addition to recommending changes to the statute governing the distraint sale of mobile homes to ensure that any sale proceeds in excess of the owner's tax debt are paid to the owner, the task force is also charged with studying and making recommendations related to the valuation of mobile homes for assessment, titling of mobile homes, and taxation of mobile homes. The task force is required to:

- Convene by June 15, 2024;
- Meet at least once a month during the 2024 legislative interim, or more often as directed by the chairperson; and
- Submit a report with its findings and recommendations to the transportation, housing, and local government committee of the house of representatives and the local government and housing committee of the senate on or before October 1, 2024.

The task force is repealed, effective January 1, 2025.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-10-111.5, **amend**
3 (2)(a); and **add** (2.5) as follows:

4 **39-10-111.5. Distraint - sale - redemption - mobile homes -**
5 **repeal.** (2) (a) ~~At~~ BEFORE THE EFFECTIVE DATE OF SENATE BILL 24-183,
6 ENACTED IN 2024, any time after the first day of October, the treasurer
7 may enforce collection of delinquent taxes on mobile homes by
8 commencing a court action for collection or employing a collection
9 agency as provided in section 39-10-112 or by distraining, seizing, and

1 selling the mobile home. Whenever a distraint warrant is issued, it shall
2 be served by the sheriff or a commissioned deputy or, at the discretion of
3 the sheriff, by a private server of process hired for the purpose. Any cost
4 incurred as a result of hiring a private server of process shall be paid by
5 the sheriff's office, and the cost shall not exceed the amount specified in
6 section 30-1-104 (1)(a).

7 (2.5) (a) NOTWITHSTANDING ANY OTHER PROVISION OF THIS
8 SECTION OR LAW TO THE CONTRARY, COMMENCING ON THE EFFECTIVE
9 DATE OF SENATE BILL 24-183, ENACTED IN 2024, THROUGH THE
10 EFFECTIVE DATE OF A HOUSE OR SENATE BILL THAT MODIFIES THE PROCESS
11 FOR THE DISTRAINT SALE OF A MOBILE HOME TO COLLECT DELINQUENT
12 PROPERTY TAXES CONSISTENT WITH EACH MOBILE HOME OWNER'S
13 CONSTITUTIONAL RIGHT TO THE VALUE OF THEIR MOBILE HOME IN EXCESS
14 OF THEIR TAX DEBT, A TREASURER SHALL NOT ENFORCE COLLECTION OF
15 DELINQUENT TAXES ON A MOBILE HOME BY DISTRAINING, SEIZING, AND
16 SELLING THE MOBILE HOME PURSUANT TO THIS SECTION.

17 (b) NOTWITHSTANDING SECTION 39-10-104.5, DELINQUENT
18 INTEREST DOES NOT ACCRUE ON ANY TAX DEBT OWED IN CONNECTION
19 WITH A MOBILE HOME FOR THE PERIOD FOR WHICH ENFORCEMENT OF
20 COLLECTION OF THE TAX DEBT IS PROHIBITED PURSUANT TO SUBSECTION
21 (2.5)(a) OF THIS SECTION.

22 (c) THIS SUBSECTION (2.5) IS REPEALED, EFFECTIVE SEPTEMBER 1,
23 2025.

24 SECTION 2. In Colorado Revised States, 39-10-104.5, add (15)
25 as follows:

26 39-10-104.5. Payment dates - optional payment dates - failure
27 to pay - delinquency - repeal. (15) (a) NOTWITHSTANDING ANY OTHER

1 LAW TO THE CONTRARY AND IN ACCORDANCE WITH SECTION 39-10-111.5
2 (2.5)(b), DELINQUENT INTEREST DOES NOT ACCRUE ON ANY TAX DEBT
3 OWED IN CONNECTION WITH A MOBILE HOME THAT IS SUBJECT TO THE
4 COLLECTION PROVISIONS OF SECTION 39-10-111.5.

5 (b) THIS SUBSECTION (15) IS REPEALED, EFFECTIVE SEPTEMBER 1,
6 2025.

7 **SECTION 3.** In Colorado Revised Statutes, **add** 24-32-734 as
8 follows:

9 **24-32-734. Task force on mobile home ownership and taxation**
10 **- creation - duties - report - definition - repeal.** (1) AS USED IN THIS
11 SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

12 (a) "DEPARTMENT" MEANS THE DEPARTMENT OF LOCAL AFFAIRS.

13 (b) "DIRECTOR" MEANS THE STATE DIRECTOR OF HOUSING
14 APPOINTED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT TO BE THE
15 HEAD OF THE DIVISION.

16 (c) "MOBILE HOME" HAS THE SAME MEANING AS SET FORTH IN
17 SECTION 38-12-201.5 (5).

18 (d) "MOBILE HOME PARK" HAS THE SAME MEANING AS SET FORTH
19 IN SECTION 38-12-201.5 (6).

20 (e) "TASK FORCE" MEANS THE TASK FORCE ON MOBILE HOME
21 OWNERSHIP AND TAXATION CREATED IN SUBSECTION (2)(a) OF THIS
22 SECTION.

23 (2) (a) THE TASK FORCE ON MOBILE HOME OWNERSHIP AND
24 TAXATION IS CREATED IN THE DIVISION. THE TASK FORCE CONSISTS OF
25 SEVENTEEN MEMBERS, APPOINTED AS FOLLOWS:

26 (I) TWO MEMBERS FROM THE HOUSE OF REPRESENTATIVES, ONE
27 APPOINTED BY THE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND ONE

1 APPOINTED BY THE MINORITY LEADER OF THE HOUSE OF
2 REPRESENTATIVES;

3 (II) TWO MEMBERS FROM THE SENATE, ONE APPOINTED BY THE
4 PRESIDENT OF THE SENATE AND ONE APPOINTED BY THE MINORITY LEADER
5 OF THE SENATE;

6 (III) AN INDIVIDUAL CURRENTLY SERVING OR WHO HAS RECENTLY
7 SERVED AS A COUNTY TREASURER, APPOINTED BY THE COLORADO COUNTY
8 TREASURER AND PUBLIC TRUSTEE ASSOCIATION;

9 (IV) AN INDIVIDUAL CURRENTLY SERVING OR WHO HAS RECENTLY
10 SERVED AS A COUNTY ASSESSOR, APPOINTED BY THE COLORADO
11 ASSESSORS' ASSOCIATION;

12 (V) AN INDIVIDUAL CURRENTLY SERVING [REDACTED] AS A COUNTY
13 CLERK OR AN INDIVIDUAL WHO HAS EXPERTISE RELATED TO MOBILE HOME
14 POLICY, APPOINTED BY THE COLORADO COUNTY CLERKS ASSOCIATION;

15 (VI) THREE INDIVIDUALS WHO ARE THE OWNERS OF MOBILE HOMES
16 SITUATED IN MOBILE HOME PARKS, APPOINTED BY THE DIRECTOR;

17 (VII) A REPRESENTATIVE FROM A TRADE ASSOCIATION THAT
18 REPRESENTS THE MOBILE HOME INDUSTRY, APPOINTED BY THE DIRECTOR;

19 (VIII) A REPRESENTATIVE OF AN ADVOCACY GROUP FOR
20 AFFORDABLE HOUSING INCLUDING MOBILE HOMES IN COLORADO,
21 APPOINTED BY THE DIRECTOR;

22 (IX) A REPRESENTATIVE OF THE DIVISION, APPOINTED BY THE
23 DIRECTOR; [REDACTED]

24 (X) A REPRESENTATIVE OF THE DEPARTMENT OF REVENUE,
25 APPOINTED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF
26 REVENUE;

27 (XI) A REPRESENTATIVE OF THE BANKING INDUSTRY, APPOINTED

1 BY THE COLORADO BANKERS ASSOCIATION; AND
2 (XII) TWO COUNTY COMMISSIONERS, ONE FROM AN URBAN
3 COUNTY APPOINTED BY THE MINORITY LEADER OF THE SENATE AND ONE
4 FROM A RURAL COUNTY APPOINTED BY THE SPEAKER OF THE HOUSE OF
5 REPRESENTATIVES.

6 (b) THE APPOINTING AUTHORITIES SHALL MAKE EACH OF THE
7 INITIAL APPOINTMENTS DESCRIBED IN SUBSECTIONS (2)(a)(I) TO (2)(a)(X)
8 OF THIS SECTION NO LATER THAN THIRTY DAYS AFTER THE EFFECTIVE
9 DATE OF SENATE BILL 24-183, ENACTED IN 2024.

10 (c) (I) MEMBERS OF THE TASK FORCE SERVE AT THE PLEASURE OF
11 THE APPLICABLE APPOINTING AUTHORITY OR UNTIL THE MEMBER NO
12 LONGER SERVES IN THE POSITION FOR WHICH THAT MEMBER WAS
13 APPOINTED TO THE TASK FORCE, AT WHICH TIME A VACANCY IS DEEMED TO
14 EXIST ON THE TASK FORCE.

15 (II) ANY VACANCY THAT OCCURS AMONG THE APPOINTED
16 MEMBERS OF THE TASK FORCE PURSUANT TO SUBSECTION (2)(c)(I) OF THIS
17 SECTION OR FOR ANY OTHER REASON SHALL BE FILLED BY THE APPLICABLE
18 APPOINTING AUTHORITY AS SOON AS PRACTICABLE IN ACCORDANCE WITH
19 SUBSECTION (2)(a) OF THIS SECTION.

20 (d) IN MAKING APPOINTMENTS TO THE TASK FORCE, THE
21 APPOINTING AUTHORITIES SHALL ENSURE THAT THE MEMBERSHIP OF THE
22 TASK FORCE:

23 (I) REFLECTS THE ETHNIC, CULTURAL, GEOGRAPHIC, ECONOMIC,
24 AND GENDER DIVERSITY OF THE STATE; AND

25 (II) INCLUDES INDIVIDUALS WITH EXPERIENCE AND EXPERTISE
26 RELATED TO LOCAL GOVERNMENT OPERATIONS, AFFORDABLE HOUSING
27 INCLUDING MOBILE HOMES, AND THE ADMINISTRATION AND ENFORCEMENT

1 OF PROPERTY TAXES.

2 (e) MEMBERS OF THE TASK FORCE SHALL ELECT ONE MEMBER TO
3 SERVE AS CHAIRPERSON.

4 (f) NONLEGISLATIVE MEMBERS OF THE TASK FORCE SERVE
5 WITHOUT COMPENSATION, BUT MAY BE REIMBURSED FOR REASONABLE
6 AND ACTUAL EXPENSES INCURRED TO ATTEND TASK FORCE MEETINGS.
7 LEGISLATIVE MEMBERS OF THE TASK FORCE ARE ENTITLED TO RECEIVE
8 PAYMENT OF PER DIEM AND REIMBURSEMENT FOR ACTUAL AND
9 NECESSARY EXPENSES AS AUTHORIZED IN SECTION 2-2-326.

10 (3) (a) THE TASK FORCE SHALL MEET ON OR BEFORE JUNE 15, 2024,
11 AND AT LEAST ONCE EACH MONTH THEREAFTER, UNTIL IT HAS SUBMITTED
12 THE REPORT REQUIRED BY SUBSECTION (4) OF THIS SECTION, OR MORE
13 OFTEN AS DIRECTED BY THE CHAIRPERSON OF THE TASK FORCE, AS
14 NECESSARY TO PERFORM THE FOLLOWING DUTIES:

15 (I) EXAMINE AND RECOMMEND LEGISLATION TO MODIFY THE
16 STATUTORY SCHEME FOR THE DISTRAINT SALE OF A MOBILE HOME TO
17 COLLECT DELINQUENT PROPERTY TAXES TO COMPLY WITH FEDERAL LAW
18 BY RECOGNIZING AND PROTECTING A PROPERTY OWNER'S CONSTITUTIONAL
19 RIGHT TO THE VALUE OF A MOBILE HOME IN EXCESS OF THE OWNER'S TAX
20 DEBT;

21 (II) STUDY THE EFFECTIVENESS AND PRACTICAL IMPACT OF
22 EXISTING STATUTES, ADMINISTRATIVE RULES, AND POLICIES INCLUDING
23 THE VALUATION FOR ASSESSMENT, TITLING, AND TAXATION OF MOBILE
24 HOMES IN COLORADO;

25 (III) EXAMINE OTHER STATES' STATUTES, REGULATIONS, AND
26 POLICIES CONCERNING THE VALUATION FOR ASSESSMENT, TITLING, AND
27 TAXATION OF MOBILE HOMES; AND

1 (IV) IDENTIFY ANY RECOMMENDED LEGISLATION OR CHANGES IN
2 ADMINISTRATIVE RULES OR POLICIES TO PROMOTE FAIR, EQUITABLE,
3 EFFICIENT, AND EFFECTIVE PRACTICES FOR THE VALUATION, TITLING, AND
4 TAXATION OF MOBILE HOMES IN COLORADO.

5 (b) THE TASK FORCE SHALL COMMUNICATE WITH AND OBTAIN
6 INPUT FROM INDIVIDUALS AND GROUPS THROUGHOUT THE STATE WHO ARE
7 AFFECTED BY THE ISSUES IDENTIFIED IN SUBSECTIONS (3)(a)(I) TO
8 (3)(a)(IV) OF THIS SECTION.

9 (c) THE DIVISION SHALL WORK WITH THE OFFICE OF INFORMATION
10 TECHNOLOGY, CREATED IN THE OFFICE OF THE GOVERNOR PURSUANT TO
11 SECTION 24-37.5-103 (1), TO DEVELOP THE INITIAL SCOPE OF WORK FOR A
12 SYSTEM FOR TITLING AND REGISTERING MOBILE HOMES, INCLUDING TINY
13 HOMES, AND SHALL CONSULT WITH THE TASK FORCE REGARDING THE
14 DEVELOPMENT OF THIS SYSTEM.

15 (4) THE TASK FORCE SHALL SUBMIT A REPORT TO THE [REDACTED]
16 LEGISLATIVE OVERSIGHT COMMITTEE CONCERNING TAX POLICY, OR A
17 SUCCESSOR COMMITTEE, ON OR BEFORE OCTOBER 1, 2024, THAT, AT A
18 MINIMUM, INCLUDES:

19 (a) THE INFORMATION DESCRIBED IN SUBSECTIONS (3)(a)(I) TO
20 (3)(a)(IV) OF THIS SECTION; AND

21 (b) SUCH OTHER RELEVANT FINDINGS AND RECOMMENDATIONS AS
22 THE TASK FORCE ELECTS TO REPORT.

23 (6) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT MAY SUPPLY
24 STAFF ASSISTANCE TO THE TASK FORCE AS THE EXECUTIVE DIRECTOR
25 DEEMS APPROPRIATE, SUBJECT TO AVAILABLE APPROPRIATIONS. THE TASK
26 FORCE MAY ALSO ACCEPT DONATIONS OF IN-KIND SUPPORT SERVICES FOR
27 STAFF SUPPORT FROM THE PRIVATE SECTOR.

1 (7) THIS SECTION IS REPEALED, EFFECTIVE JANUARY 1, 2025.

2 **SECTION 4. Appropriation.** (1) For the 2024-25 state fiscal
3 year, \$53,995 is appropriated to the department of local affairs for use by
4 the division of housing. This appropriation is from the general fund. To
5 implement this act, the division may use this appropriation as follows:

6 (a) \$20,638 for personal services related to community and
7 nonprofit services administration, which amount is based on an
8 assumption that the division will require an additional 0.2 FTE; and

9 (b) \$33,357 for operating expenses related to community and
10 nonprofit services administration.

11 (2) For the 2024-25 state fiscal year, \$4,718 is appropriated to the
12 legislative department for use by the general assembly. This appropriation
13 is from the general fund. The general assembly may use this appropriation
14 to implement this act.

15 **SECTION 5. Safety clause.** The general assembly finds,
16 determines, and declares that this act is necessary for the immediate
17 preservation of the public peace, health, or safety or for appropriations for
18 the support and maintenance of the departments of the state and state
19 institutions.