

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

**PREAMENDED**

*This Unofficial Version Includes Committee  
Amendments Not Yet Adopted on Second Reading*

LLS NO. 24-1065.01 Alison Killen x4350

**SENATE BILL 24-183**

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**SENATE SPONSORSHIP**

**Simpson and Jaquez Lewis,**

**HOUSE SPONSORSHIP**

**(None),**

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**Senate Committees**

Local Government & Housing  
Appropriations

**House Committees**

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**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 AND CREATING A TASK FORCE ON MOBILE**  
105            **HOME OWNERSHIP AND TAXATION.**

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**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.*

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.

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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 THIRTEEN 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 OR WHO HAS RECENTLY  
13 SERVED AS A COUNTY CLERK, APPOINTED BY THE COLORADO COUNTY  
14 CLERKS ASSOCIATION;

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

17 (VII) ONE INDIVIDUAL WHO IS THE OWNER OF A MOBILE HOME  
18 PARK, 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; AND

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

27 (b) THE APPOINTING AUTHORITIES SHALL MAKE EACH OF THE

1 INITIAL APPOINTMENTS DESCRIBED IN SUBSECTIONS (2)(a)(I) TO (2)(a)(X)  
2 OF THIS SECTION NO LATER THAN THIRTY DAYS AFTER THE EFFECTIVE  
3 DATE OF SENATE BILL 24-183, ENACTED IN 2024.

4 (c) (I) MEMBERS OF THE TASK FORCE SERVE AT THE PLEASURE OF  
5 THE APPLICABLE APPOINTING AUTHORITY OR UNTIL THE MEMBER NO  
6 LONGER SERVES IN THE POSITION FOR WHICH THAT MEMBER WAS  
7 APPOINTED TO THE TASK FORCE, AT WHICH TIME A VACANCY IS DEEMED TO  
8 EXIST ON THE TASK FORCE.

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

14 (d) IN MAKING APPOINTMENTS TO THE TASK FORCE, THE  
15 APPOINTING AUTHORITIES SHALL ENSURE THAT THE MEMBERSHIP OF THE  
16 TASK FORCE:

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

19 (II) INCLUDES INDIVIDUALS WITH EXPERIENCE AND EXPERTISE  
20 RELATED TO LOCAL GOVERNMENT OPERATIONS, AFFORDABLE HOUSING  
21 INCLUDING MOBILE HOMES, AND THE ADMINISTRATION AND ENFORCEMENT  
22 OF PROPERTY TAXES.

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

25 (f) NONLEGISLATIVE MEMBERS OF THE TASK FORCE SERVE  
26 WITHOUT COMPENSATION, BUT MAY BE REIMBURSED FOR REASONABLE  
27 AND ACTUAL EXPENSES INCURRED TO ATTEND TASK FORCE MEETINGS.

1 LEGISLATIVE MEMBERS OF THE TASK FORCE ARE ENTITLED TO RECEIVE  
2 PAYMENT OF PER DIEM AND REIMBURSEMENT FOR ACTUAL AND  
3 NECESSARY EXPENSES AS AUTHORIZED IN SECTION 2-2-326.

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

9 (I) EXAMINE AND RECOMMEND LEGISLATION TO MODIFY THE  
10 STATUTORY SCHEME FOR THE DISTRAINT SALE OF A MOBILE HOME TO  
11 COLLECT DELINQUENT PROPERTY TAXES TO COMPLY WITH FEDERAL LAW  
12 BY RECOGNIZING AND PROTECTING A PROPERTY OWNER'S CONSTITUTIONAL  
13 RIGHT TO THE VALUE OF A MOBILE HOME IN EXCESS OF THE OWNER'S TAX  
14 DEBT;

15 (II) STUDY THE EFFECTIVENESS AND PRACTICAL IMPACT OF  
16 EXISTING STATUTES, ADMINISTRATIVE RULES, AND POLICIES CONCERNING  
17 THE VALUATION FOR ASSESSMENT, TITLING, AND TAXATION OF MOBILE  
18 HOMES IN COLORADO;

19 (III) EXAMINE OTHER STATES' STATUTES, REGULATIONS, AND  
20 POLICIES CONCERNING THE VALUATION FOR ASSESSMENT, TITLING, AND  
21 TAXATION OF MOBILE HOMES; AND

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

26 (b) THE TASK FORCE SHALL COMMUNICATE WITH AND OBTAIN  
27 INPUT FROM INDIVIDUALS AND GROUPS THROUGHOUT THE STATE WHO ARE

1     AFFECTED BY THE ISSUES IDENTIFIED IN SUBSECTIONS (3)(a)(I) TO  
2     (3)(a)(IV) OF THIS SECTION.

3             (4) THE TASK FORCE SHALL SUBMIT A REPORT TO THE HOUSE OF  
4     REPRESENTATIVES TRANSPORTATION, HOUSING, AND LOCAL GOVERNMENT  
5     COMMITTEE AND THE SENATE LOCAL GOVERNMENT AND HOUSING  
6     COMMITTEE, OR THEIR SUCCESSOR COMMITTEES, ON OR BEFORE OCTOBER  
7     1, 2024, THAT, AT A MINIMUM, INCLUDES:

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

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

12            (6) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT MAY SUPPLY  
13     STAFF ASSISTANCE TO THE TASK FORCE AS THE EXECUTIVE DIRECTOR  
14     DEEMS APPROPRIATE, SUBJECT TO AVAILABLE APPROPRIATIONS. THE TASK  
15     FORCE MAY ALSO ACCEPT DONATIONS OF IN-KIND SUPPORT SERVICES FOR  
16     STAFF SUPPORT FROM THE PRIVATE SECTOR.

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

18            **SECTION 4. Safety clause.** The general assembly finds,  
19     determines, and declares that this act is necessary for the immediate  
20     preservation of the public peace, health, or safety or for appropriations for  
21     the support and maintenance of the departments of the state and state  
22     institutions.