

Second Regular Session  
Seventy-third General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 22-0084.01 Ed DeCecco x4216

HOUSE BILL 22-1223

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HOUSE SPONSORSHIP

Kipp and Rich,

SENATE SPONSORSHIP

Coram and Ginal,

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House Committees

Transportation & Local Government

Senate Committees

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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.

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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>.)*

**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.

**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.

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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.** (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES  
6 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) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER  
21 JANUARY 1, 2022, A MOBILE HOME WITH AN ASSESSED VALUE THAT IS LESS  
22 THAN OR EQUAL TO TWO THOUSAND DOLLARS IS EXEMPT FROM THE LEVY

1 AND COLLECTION OF PROPERTY TAX.

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

4 **39-11-102. Treasurer to publish and post notice.** (1) EXCEPT  
5 AS SET FORTH IN SUBSECTION (3) OF THIS SECTION, the treasurer shall  
6 cause the notice described in subsection (2) of this section to be published  
7 in the newspaper selected pursuant to section 39-11-105, the first  
8 publication being at least four weeks before the date of sale, and shall  
9 post a written or printed notice in a conspicuous place in the office of the  
10 treasurer for not less than four weeks before the date of sale. If there is no  
11 newspaper published in the county, a like notice shall be given by posting  
12 one written or printed notice for the above length of time on or near the  
13 outer door of the treasurer's office. When publication is made in a weekly  
14 newspaper, the notice shall be published in three successive weekly  
15 issues. When publication is made in a daily newspaper, the notice shall  
16 be published only three times, once each week, on the same day of the  
17 week.

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

20 (a) A DISTRRAINT WARRANT HAS BEEN DELIVERED TO THE OWNER  
21 OF THE MOBILE HOME OR TO HIS OR HER AGENT IN ACCORDANCE WITH  
22 SECTION 39-10-111.5 (3); AND

23 (b) THE COUNTY TREASURER PUBLISHES THE NOTICE DESCRIBED  
24 IN SUBSECTION (2) OF THIS SECTION ON THE TREASURER'S WEBSITE.

25 **SECTION 3. Act subject to petition - effective date.** This act  
26 takes effect at 12:01 a.m. on the day following the expiration of the  
27 ninety-day period after final adjournment of the general assembly; except

1 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
2 of the state constitution against this act or an item, section, or part of this  
3 act within such period, then the act, item, section, or part will not take  
4 effect unless approved by the people at the general election to be held in  
5 November 2022 and, in such case, will take effect on the date of the  
6 official declaration of the vote thereon by the governor.