

CHAPTER 153

**TAXATION**

**HOUSE BILL 98-1317**

BY REPRESENTATIVES Spradley, Arrington, Lawrence, and Swenson;  
also SENATOR Ament.

**AN ACT**

CONCERNING THE APPORTIONMENT BY A COUNTY ASSESSOR OF THE VALUE OF A MOBILE HOME THAT IS  
MOVED AFTER THE ASSESSMENT DATE FOR PROPERTY TAX PURPOSES.

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

**SECTION 1.** 39-5-204, Colorado Revised Statutes, is amended to read:

**39-5-204. Notification concerning mobile homes in a county for part of a year - repeal.** (1) (a) Any person who brings a mobile home into a county after the assessment date of any year shall immediately notify the assessor of the location of the mobile home within the county.

(b) (I) FOR PROPERTY TAX YEARS COMMENCING PRIOR TO JANUARY 1, 1999, the assessor shall ~~thereupon~~ list and value ~~the property~~ A MOBILE HOME BROUGHT INTO A COUNTY AFTER THE ASSESSMENT DATE at such proportion of its value for the full calendar year as the number of calendar months remaining in such year bears to twelve; but, if the mobile home is brought into the county before the sixteenth day of any calendar month, such month shall be considered as a full calendar month, and, if the mobile home is brought into the county on or after the sixteenth day of any calendar month, such month shall be disregarded.

(II) THIS PARAGRAPH (b) IS REPEALED, EFFECTIVE JANUARY 1, 2000.

(c) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 1999:

(I) THE ASSESSOR SHALL LIST AND VALUE A MOBILE HOME BROUGHT INTO A COUNTY FROM ANOTHER COUNTY IN THIS STATE AFTER THE ASSESSMENT DATE FOR ANY YEAR AS OF THE ASSESSMENT DATE OF THE FOLLOWING YEAR.

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

(II) THE ASSESSOR SHALL LIST AND VALUE A MOBILE HOME BROUGHT INTO A COUNTY FROM OUTSIDE THIS STATE AFTER THE ASSESSMENT DATE AT SUCH PROPORTION OF ITS VALUE FOR THE FULL CALENDAR YEAR AS THE NUMBER OF CALENDAR MONTHS REMAINING IN SUCH YEAR BEARS TO TWELVE; BUT, IF THE MOBILE HOME IS BROUGHT INTO THE COUNTY FROM OUTSIDE THIS STATE BEFORE THE SIXTEENTH DAY OF ANY CALENDAR MONTH, SUCH MONTH SHALL BE CONSIDERED AS A FULL CALENDAR MONTH, AND, IF THE MOBILE HOME IS BROUGHT INTO THE COUNTY FROM OUTSIDE THIS STATE ON OR AFTER THE SIXTEENTH DAY OF ANY CALENDAR MONTH, SUCH MONTH SHALL BE DISREGARDED.

**SECTION 2.** 39-5-205, Colorado Revised Statutes, is amended to read:

**39-5-205. Relocation of a mobile home - collection of taxes - repeal.** (1) Any person who intends to remove his OR HER mobile home from a county or from one location in a county to a new location in the same county shall notify the treasurer of this fact, and all property taxes levied or assessed on such mobile home shall thereupon become due and payable if the ~~manufactured~~ MOBILE home is to be removed from the county. Upon the request of the treasurer, the assessor shall certify to ~~him~~ SUCH PERSON the valuation for assessment of the mobile home for the current year.

(2) (a) FOR PROPERTY TAX YEARS COMMENCING PRIOR TO JANUARY 1, 1999, the value to be placed on the property by the assessor PURSUANT TO THIS SECTION shall be such proportion of its value for the full calendar year as the number of calendar months in such year the mobile home was located in the original location bears to twelve; but, if the mobile home is to be removed from its original location before the sixteenth day of any calendar month, such month shall be disregarded, and, if the mobile home is to be removed from its original location on or after the sixteenth day of any calendar month, such month shall be considered as a full calendar month.

(b) THIS SUBSECTION (2) IS REPEALED, EFFECTIVE JANUARY 1, 2000.

(3) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 1999:

(a) IF A MOBILE HOME LOCATED IN A COUNTY ON THE ASSESSMENT DATE IS TO BE REMOVED FROM THE COUNTY TO ANOTHER COUNTY IN THIS STATE BEFORE THE NEXT FOLLOWING ASSESSMENT DATE, ALL PROPERTY TAXES LEVIED OR ASSESSED ON SUCH MOBILE HOME SHALL, UPON THE MOBILE HOME OWNER PROVIDING NOTICE OF SUCH REMOVAL TO THE TREASURER PURSUANT TO SUBSECTION (1) OF THIS SECTION, BECOME DUE AND PAYABLE FOR THE CURRENT PROPERTY TAX YEAR WITHOUT PRORATION.

(b) IF A MOBILE HOME LOCATED IN A COUNTY ON THE ASSESSMENT DATE IS TO BE REMOVED FROM THIS STATE BEFORE THE NEXT FOLLOWING ASSESSMENT DATE, ALL PROPERTY TAXES LEVIED OR ASSESSED ON SUCH MOBILE HOME SHALL, UPON THE MOBILE HOME OWNER PROVIDING NOTICE OF SUCH REMOVAL TO THE TREASURER PURSUANT TO SUBSECTION (1) OF THIS SECTION, BECOME DUE AND PAYABLE. THE VALUE TO BE PLACED ON THE PROPERTY BY THE ASSESSOR PURSUANT TO THIS PARAGRAPH (b) SHALL BE SUCH PROPORTION OF ITS VALUE FOR THE FULL CALENDAR YEAR AS THE NUMBER OF CALENDAR MONTHS IN SUCH YEAR THE MOBILE HOME WAS

LOCATED IN THE ORIGINAL LOCATION BEARS TO TWELVE; BUT, IF THE MOBILE HOME IS TO BE REMOVED FROM ITS ORIGINAL LOCATION BEFORE THE SIXTEENTH DAY OF ANY CALENDAR MONTH, SUCH MONTH SHALL BE DISREGARDED, AND, IF THE MOBILE HOME IS TO BE REMOVED FROM ITS ORIGINAL LOCATION ON OR AFTER THE SIXTEENTH DAY OF ANY CALENDAR MONTH, SUCH MONTH SHALL BE CONSIDERED AS A FULL CALENDAR MONTH.

(4) If the levy for the current year has not then been fixed and made, the levy for the previous year shall be used by the treasurer to determine the amount of taxes due PURSUANT TO THIS SECTION. At such time as the levy for the current year has been fixed and made, the amount of any taxes collected on the property in excess of the amount correctly due and payable shall be refunded by the treasurer to the owner of the property forthwith; but, in all cases where the amount of taxes so collected is less than the amount correctly due and payable, the amount uncollected shall be considered an erroneous assessment and shall be reported with other erroneous assessments in the manner prescribed by law.

**SECTION 3. Effective date.** This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

Approved: April 21, 1998