

CHAPTER 303

GOVERNMENT - STATE

SENATE BILL 24-183

BY SENATOR(S) Simpson and Jaquez Lewis, Buckner, Exum, Gardner, Gonzales, Kolker, Michaelson Jenet, Mullica, Priola, Rodriguez, Sullivan, Will;
also REPRESENTATIVE(S) Martinez and Velasco, Bacon, Bird, Brown, Daugherty, Duran, English, Epps, Froelich, Garcia, Hamrick, Hernandez, Herod, Jodeh, Joseph, Kipp, Lieder, Lindsay, Lukens, Mabrey, Marvin, Mauro, McLachlan, Ortiz, Parenti, Ricks, Rutinel, Snyder, Story, Valdez, Weissman, Young, McCluskie.

AN ACT

CONCERNING THE DISTRAINT SALE OF A MOBILE HOME TO COLLECT DELINQUENT PROPERTY TAXES, AND, IN CONNECTION THEREWITH, TEMPORARILY SUSPENDING THE DISTRAINT SALE OF MOBILE HOMES, CREATING A TASK FORCE ON MOBILE HOME OWNERSHIP AND TAXATION, AND MAKING AN APPROPRIATION.

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

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

39-10-111.5. Distraint - sale - redemption - mobile homes - repeal. (2) (a) ~~At~~ BEFORE THE EFFECTIVE DATE OF SENATE BILL 24-183, ENACTED IN 2024, any time after the first day of October, the treasurer may enforce collection of delinquent taxes on mobile homes by commencing a court action for collection or employing a collection agency as provided in section 39-10-112 or by distraining, seizing, and selling the mobile home. Whenever a distraint warrant is issued, it shall be served by the sheriff or a commissioned deputy or, at the discretion of the sheriff, by a private server of process hired for the purpose. Any cost incurred as a result of hiring a private server of process shall be paid by the sheriff's office, and the cost shall not exceed the amount specified in section 30-1-104 (1)(a).

(2.5) (a) NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION OR LAW TO THE CONTRARY, COMMENCING ON THE EFFECTIVE DATE OF SENATE BILL 24-183, ENACTED IN 2024, THROUGH THE EFFECTIVE DATE OF A HOUSE OR SENATE BILL THAT MODIFIES THE PROCESS FOR THE DISTRAINT SALE OF A MOBILE HOME TO COLLECT DELINQUENT PROPERTY TAXES CONSISTENT WITH EACH MOBILE HOME OWNER'S

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

CONSTITUTIONAL RIGHT TO THE VALUE OF THEIR MOBILE HOME IN EXCESS OF THEIR TAX DEBT, A TREASURER SHALL NOT ENFORCE COLLECTION OF DELINQUENT TAXES ON A MOBILE HOME BY DISTRAINING, SEIZING, AND SELLING THE MOBILE HOME PURSUANT TO THIS SECTION.

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

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

SECTION 2. In Colorado Revised Statutes, 39-10-104.5, **add** (15) as follows:

39-10-104.5. Payment dates - optional payment dates - failure to pay - delinquency - repeal. (15) (a) NOTWITHSTANDING ANY OTHER LAW TO THE CONTRARY AND IN ACCORDANCE WITH SECTION 39-10-111.5 (2.5)(b), DELINQUENT INTEREST DOES NOT ACCRUE ON ANY TAX DEBT OWED IN CONNECTION WITH A MOBILE HOME THAT IS SUBJECT TO THE COLLECTION PROVISIONS OF SECTION 39-10-111.5.

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

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

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

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

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

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

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

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

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

(I) TWO MEMBERS FROM THE HOUSE OF REPRESENTATIVES, ONE APPOINTED BY THE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND ONE APPOINTED BY THE MINORITY LEADER OF THE HOUSE OF REPRESENTATIVES;

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

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

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

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

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

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

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

(IX) A REPRESENTATIVE OF THE DIVISION, APPOINTED BY THE DIRECTOR;

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

(XI) A REPRESENTATIVE OF THE BANKING INDUSTRY, APPOINTED BY THE COLORADO BANKERS ASSOCIATION; AND

(XII) TWO COUNTY COMMISSIONERS, ONE FROM AN URBAN COUNTY APPOINTED BY THE MINORITY LEADER OF THE SENATE AND ONE FROM A RURAL COUNTY APPOINTED BY THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) THE DIVISION SHALL WORK WITH THE OFFICE OF INFORMATION TECHNOLOGY, CREATED IN THE OFFICE OF THE GOVERNOR PURSUANT TO SECTION 24-37.5-103 (1), TO DEVELOP THE INITIAL SCOPE OF WORK FOR A SYSTEM FOR TITLING AND

REGISTERING MOBILE HOMES, INCLUDING TINY HOMES, AND SHALL CONSULT WITH THE TASK FORCE REGARDING THE DEVELOPMENT OF THIS SYSTEM.

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

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

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

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

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

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

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

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

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

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

Approved: May 31, 2024