

Second Regular Session
Seventy-fifth General Assembly
STATE OF COLORADO

ENGROSSED

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

LLS NO. 26-0440.01 Alison Killen x4350

HOUSE BILL 26-1120

HOUSE SPONSORSHIP

Martinez and Velasco,

SENATE SPONSORSHIP

Simpson and Kipp,

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 CONCERNING THE IMPLEMENTATION OF THE RECOMMENDATIONS OF
102 THE MOBILE HOME TAXATION TASK FORCE, AND, IN
103 CONNECTION THEREWITH, ■ MODIFYING THE PROCESS FOR THE
104 COLLECTION OF DELINQUENT PROPERTY TAXES TO ALIGN WITH
105 REAL PROPERTY TAX LIEN SALE AND PUBLIC AUCTION
106 PROCEDURES, EXTENDING THE REDEMPTION PERIOD FOR
107 MOBILE HOME OWNERS, AND CLARIFYING THAT A MOBILE HOME
108 OWNER UNDER LEGAL DISABILITY IS ENTITLED TO AN EXTENDED
109 REDEMPTION PERIOD OF UP TO NINE YEARS.

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

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
March 5, 2026

applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

The mobile home taxation task force (task force) was created in 2024 to examine and make recommendations concerning constitutional defects in the process for collection of delinquent mobile home property taxes. The task force was also charged with studying existing laws for titling, tax valuation for assessment, and other mobile home tax-related issues and recommending changes to promote fair, equitable, efficient, and effective practices for valuation, titling, and taxation.

Section 1 of the bill clarifies the definition of mobile home and increases, for property tax years commencing on or after January 1, 2027, the value threshold for the mobile home property tax exemption from \$28,000 to \$52,000, adjusted upward for inflation. For property tax years commencing on and after January 1, 2027, the property tax administrator is required to calculate and publish the inflation-adjusted actual value threshold for the exemption.

Section 2 requires that notice of delinquent property taxes on a mobile home be written in English and at least the 5 additional languages most commonly spoken in the mobile home owner's community; except that, if the mobile home owner is known to speak a particular language other than English, notice must be provided in English and the particular language other than English spoken by the mobile home owner. This multilingual notice must be sent by certified mail and personally delivered to the mobile home.

Section 3 modifies the process for collection of delinquent property taxes on a mobile home by eliminating the distraint sale of mobile homes and instead requiring a county treasurer to follow a tax lien sale and public auction procedure to obtain title to a mobile home similar to the procedures required to obtain a treasurer's deed to real property. **Section 3** extends the redemption period for mobile home owners to a minimum of 3 years, plus any time prior to the issuance of a certificate of title to their mobile homes. Like a real property owner, an individual who both owns a mobile home and is a person with a disability is also allowed an extended redemption period of up to 9 years from the issuance of title to their mobile home if the owner is under a legal disability at the time the title is issued.

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

SECTION 1. In Colorado Revised Statutes, 39-10-109, **add** (3) as follows:

1 **39-10-109. Delinquent tax list - notice.**

2 (3) (a) THE TREASURER SHALL PROVIDE NOTICE PURSUANT TO
3 SUBSECTION (2) OF THIS SECTION AND ANY OTHER NOTICE OR STATEMENT
4 REQUIRED BY LAW IN CONNECTION WITH THE COLLECTION OF DELINQUENT
5 TAXES ON MOBILE HOMES, AS DESCRIBED IN SECTION 39-10-111.5 (1),
6 WRITTEN IN ENGLISH AND AT LEAST FIVE ADDITIONAL LANGUAGES THAT
7 ARE KNOWN TO BE MOST COMMONLY SPOKEN IN THE COUNTY; EXCEPT
8 THAT, IF THE MOBILE HOME OWNER IS KNOWN TO SPEAK A PARTICULAR
9 LANGUAGE OTHER THAN ENGLISH, NOTICE MUST BE PROVIDED PURSUANT
10 TO SUBSECTION (2) OF THIS SECTION WRITTEN IN ENGLISH AND THE
11 PARTICULAR LANGUAGE OTHER THAN ENGLISH SPOKEN BY THE MOBILE
12 HOME OWNER.

13 (b) THE TREASURER SHALL PROVIDE NOTICE WRITTEN IN
14 ACCORDANCE WITH SUBSECTION (3)(a) OF THIS SECTION BY SENDING THE
15 NOTICE BY CERTIFIED MAIL AND BY PERSONAL SERVICE TO THE MOBILE
16 HOME OWNER AT THE MOBILE HOME, IN ACCORDANCE WITH SECTION
17 39-10-111.5 (2)(a).

18 **SECTION 2.** In Colorado Revised Statutes, 39-10-111.5, **amend**
19 (2)(a), (3), (4), (5), and (6); **add** (6)(e) and (6)(f) and **repeal** (2)(b),
20 (2)(c), and (7) as follows:

21 **39-10-111.5. Mobile homes - tax lien sale - redemption - public**
22 **auction.**

23 (2) (a) ~~Before May 31, 2024,~~ COMMENCING ON AND AFTER JULY
24 1, 2026, any time after the first day of October, the treasurer may enforce
25 collection of delinquent taxes on mobile homes by ~~commencing a court~~
26 ~~action for collection or employing a collection agency as provided in~~
27 ~~section 39-10-112 or~~ by distraining, seizing, selling, OR STRIKING OFF TO

1 THE COUNTY PURSUANT TO SUBSECTION (6)(e) A TAX LIEN ON THE MOBILE
2 HOME.

3 (b) ~~When a mobile home upon which a distraint warrant has been~~
4 ~~issued or which is subject to such warrant by reason of delinquency has~~
5 ~~been removed to another county in the state, the treasurer of the county~~
6 ~~levying the tax shall issue a certificate to the treasurer of the county to~~
7 ~~which the mobile home has been removed, reciting the amount of taxes~~
8 ~~and delinquent interest unpaid and a description of the mobile home to be~~
9 ~~distrainted.~~

10 (c) The treasurer receiving such certificate shall proceed to
11 ~~distrain, seize, and sell~~ OR STRIKE OFF TO THE COUNTY A TAX LIEN ON such
12 mobile home in ACCORDANCE WITH THIS SECTION AND IN the same
13 manner as if it were originally taxed in ~~his or her~~ THE TREASURER'S
14 county. ~~and if the treasurer proceeds, he or she~~ THE TREASURER shall
15 remit the net proceeds, after payment of any sheriff's fees and other costs
16 of ~~seizure and~~ THE TAX LIEN sale, to the treasurer who certified the
17 delinquency FOR DISTRIBUTION IN ACCORDANCE WITH THIS SECTION.

18 (3) Whenever a mobile home is ~~distrainted and seized~~ SUBJECT TO
19 A TAX LIEN SALE, the treasurer, the treasurer's deputy, or an authorized
20 agent of the treasurer shall ~~deliver~~ SEND to the owner of the mobile home,
21 ~~or to his or her agent,~~ AT THE OWNER'S LAST-KNOWN ADDRESS, OR TO THE
22 OCCUPANT OF THE MOBILE HOME, IF DIFFERENT FROM THE OWNER, and to
23 any lienholder of record, a statement of the amount ~~demanded and notice~~
24 ~~of the time and place fixed for the sale of the mobile home~~ OF THE
25 OWNER'S DELINQUENCY AND NOTICE THAT IF THE DELINQUENCY IS NOT
26 PAID BY THE DATE SPECIFIED IN THE NOTICE, WHICH SHALL NOT BE LESS
27 THAN SIXTY CALENDAR DAYS FROM THE DATE OF MAILING OF THE NOTICE,

1 THE TREASURER WILL ADVERTISE AND SELL A TAX LIEN ON THE MOBILE
2 HOME AT A PUBLIC AUCTION OR THE COUNTY'S ANNUAL TAX LIEN SALE OR
3 WILL STRIKE OFF A TAX LIEN ON THE MOBILE HOME TO THE COUNTY ON
4 THE DATE SPECIFIED IN THE NOTICE. A STATEMENT SENT TO THE OWNER OF
5 THE MOBILE HOME PURSUANT TO THIS SUBSECTION (3) MUST COMPLY WITH
6 THE REQUIREMENTS OF SECTION 39-11-102.

7 (4) The treasurer ~~in his or her discretion~~, may, AT THEIR
8 DISCRETION, sell tax liens on mobile homes, ~~or~~ may strike off to the
9 county the tax liens by ~~declaring~~ MAKING them county-held, OR MAY
10 DETERMINE THE TAXES TO BE UNCOLLECTIBLE AND RECOMMEND
11 CANCELLATION BY THE BOARD OF COUNTY COMMISSIONERS IN
12 ACCORDANCE WITH SECTION 39-10-114 (2)(a). If a tax lien on a mobile
13 home will be sold, the sale shall be in accordance with article 11 of this
14 title 39. THE TREASURER SHALL ISSUE A CERTIFICATE OF PURCHASE AS
15 PROVIDED IN SECTION 39-11-117 TO THE PURCHASER OF A TAX LIEN ON A
16 MOBILE HOME OR TO THE COUNTY IF THE TAX LIEN ON A MOBILE HOME IS
17 COUNTY-HELD.

18 (5) Redemptions of mobile homes ~~shall~~ THAT ARE SUBJECT TO TAX
19 LIENS PURSUANT TO SUBSECTION (4) OF THIS SECTION MUST be in
20 accordance with ~~article 12~~ SUBSECTION (6) OF THIS SECTION AND ARTICLES
21 11.5 AND 12 of this title 39. ~~except that, at the discretion of the treasurer,~~
22 ~~liens on mobile homes may be withheld from sales to investors.~~

23 (6) (a) (I) ~~A mobile home that is located on leased land or other~~
24 ~~land not owned by the owner of the mobile home, including, but not~~
25 ~~limited to, land that was previously owned by the owner of the mobile~~
26 ~~home and the ownership of which was subsequently acquired by~~
27 ~~foreclosure, and that is sold or stricken off to the county under the~~

1 ~~provisions of this section may be redeemed by the owner thereof within~~
2 ~~one year after the date of the sale~~ EXCEPT AS PROVIDED IN SUBSECTION
3 (6)(a)(II) OF THIS SECTION, A MOBILE HOME OWNER HAS THE EXCLUSIVE
4 RIGHT TO REDEEM A MOBILE HOME THAT IS SUBJECT TO A TAX LIEN AT ANY
5 TIME WITHIN THREE YEARS FROM THE DATE OF THE TAX LIEN SALE upon
6 payment to the treasurer of the ~~proceeds of the sale~~ AMOUNT OF TAXES,
7 DELINQUENT INTEREST, FEES, AND COSTS FOR WHICH THE TAX LIEN ON THE
8 MOBILE HOME WAS SOLD, interest on such amount FROM THE DATE OF THE
9 SALE at the rate that is determined pursuant to section 39-12-103 (3), and
10 all taxes due and payable on the mobile home subsequent to the tax LIEN
11 sale. ~~except as provided in subsection (7) of this section~~ AT ANY TIME
12 WITHIN THREE YEARS FROM THE DATE OF THE TAX LIEN SALE, A MOBILE
13 HOME OWNER MAY REDEEM A MOBILE HOME THAT IS SUBJECT TO THE TAX
14 LIEN AT ANY TIME BEFORE THE EXECUTION OF A CERTIFICATE OF
15 OWNERSHIP PURSUANT TO SUBSECTION (6)(c) OF THIS SECTION BY MAKING
16 PAYMENT IN ACCORDANCE WITH THIS SUBSECTION (6)(a)(I). THE COUNTY
17 MAY, IN ITS DISCRETION, REDUCE THE AMOUNT OF COSTS REQUIRED TO BE
18 PAID BY THE MOBILE HOME OWNER FOR THE SALE OF A COUNTY-HELD TAX
19 LIEN TO REDEEM THE MOBILE HOME PURSUANT TO THIS SUBSECTION
20 (6)(a)(I).

21 (II) ~~A mobile home that is located on land owned by the owner of~~
22 ~~a mobile home and that is sold under the provisions of this section may~~
23 ~~be redeemed by the owner thereof within three years after the date of the~~
24 ~~sale upon payment to the treasurer of the proceeds of the sale, interest on~~
25 ~~such amount at the rate that is determined pursuant to section 39-12-103~~
26 ~~(3), and all taxes due and payable on the mobile home subsequent to the~~
27 ~~tax sale, except as provided in subsection (7) of this section.~~

1 INDIVIDUAL WHO BOTH OWNS A MOBILE HOME AND IS A PERSON WITH A
2 DISABILITY, AS DEFINED IN SECTION 39-3.7-101, AT THE TIME A
3 CERTIFICATE OF OWNERSHIP TO THE OWNER'S MOBILE HOME IS ISSUED
4 HAS THE RIGHT TO REDEEM THE MOBILE HOME AT ANY TIME WITHIN NINE
5 YEARS FROM THE DATE OF ISSUANCE OF THE CERTIFICATE OF OWNERSHIP
6 IN ACCORDANCE WITH SECTION 39-12-104.

7 (b) UPON REDEMPTION PURSUANT TO SUBSECTION (6)(a) OF THIS
8 SECTION, the treasurer shall ~~return the proceeds of the sale, interest, and~~
9 ~~all taxes due and payable on the mobile home subsequent to the tax sale~~
10 ISSUE A CERTIFICATE OF REDEMPTION AND DISBURSE THE REDEMPTION
11 MONEY INCLUDING to the purchaser or lawful holder of the certificate of
12 ~~sale. On or before thirty days prior to the close of the redemption period,~~
13 ~~the treasurer shall notify the owner of the mobile home and any lienholder~~
14 ~~of record in the department of revenue and secretary of state, by personal~~
15 ~~delivery or by certified or registered mail to his or her last-known address,~~
16 ~~that a treasurer's certificate of ownership for the mobile home may be~~
17 ~~issued to the purchaser or lawful holder of the certificate of sale at the~~
18 ~~close of the redemption period unless such payment is made. Upon~~
19 ~~redemption,~~ PURCHASE, IF APPLICABLE, IN ACCORDANCE WITH ARTICLE 12
20 OF THIS TITLE 39. The treasurer shall notify the department of revenue that
21 redemption has been made and thereafter release the tax sale lien filed
22 against the mobile home.

23 (c) If the owner has not exercised his or her THE right of
24 redemption and after the close of the redemption period PURSUANT TO
25 SUBSECTION (6)(a) OF THIS SECTION, AT ANY TIME AT LEAST THREE YEARS
26 FROM THE DATE OF THE TAX LIEN SALE, the purchaser or lawful holder of
27 the certificate of sale PURCHASE may apply to the treasurer for a

1 ~~treasurer's~~ certificate of ~~ownership~~ for the mobile home. Upon receipt
2 of ~~such~~ AN application, the treasurer shall ~~issue~~ NOTIFY THE OWNER OF
3 THE MOBILE HOME AND ANY LIENHOLDER OF RECORD BY PERSONAL
4 DELIVERY OR BY MAIL TO THE PERSON'S LAST-KNOWN ADDRESS, THAT
5 AN APPLICATION FOR PUBLIC AUCTION OF A CERTIFICATE OF OPTION FOR
6 TREASURER'S ~~CERTIFICATE OF OWNERSHIP~~ HAS BEEN RECEIVED AND THAT,
7 FOLLOWING PUBLIC AUCTION, THE WINNING BIDDER MAY BE ISSUED A
8 TREASURER'S ~~CERTIFICATE OF OWNERSHIP~~ FOR THE MOBILE HOME, UNLESS
9 PAYMENT IS MADE FOR REDEMPTION. THE TREASURER SHALL CONDUCT A
10 PUBLIC AUCTION OF a ~~treasurer's~~ certificate of ~~ownership~~ to ~~such~~
11 ~~purchaser or holder, and such certificate of ownership shall transfer to~~
12 ~~him or her all right, title, and interest in and to the mobile home~~ OPTION
13 FOR TREASURER'S ~~CERTIFICATE OF OWNERSHIP~~ CONSISTENT WITH THE
14 PROVISIONS FOR PUBLIC AUCTION, ~~INCLUDING OVERBID~~, OF A CERTIFICATE
15 OF OPTION FOR TREASURER'S DEED IN ARTICLE 11.5 OF THIS TITLE 39. ~~Such~~
16 ~~certificate of ownership shall, upon application, entitle the purchaser or~~
17 ~~holder thereof to a certificate of title to be issued and filed pursuant to~~
18 ~~part 1 of article 6 of title 42.~~

19 (d) THE TREASURER SHALL DISBURSE any surplus ~~of the sale~~
20 ~~proceeds over and above the taxes, delinquent interest, and costs of~~
21 ~~making the seizure and advertising the sale of a mobile home shall be~~
22 ~~credited to the county general fund, and a written account of the sale shall~~
23 ~~be furnished to the owner~~ RESULTING FROM ~~THE PUBLIC AUCTION DEEMED~~
24 ~~OVERBID PROCEEDS~~, AS DEFINED IN ~~SECTION 39-11.5-112~~, TO THE PERSONS
25 ~~ENTITLED TO RECEIVE THEM IN ACCORDANCE WITH STATUTE.~~

26 (e) (I) (A) IF A MOBILE HOME THAT IS SUBJECT TO A TAX LIEN OR
27 ~~STRICKEN OFF TO THE COUNTY PURSUANT TO THIS SECTION IS LOCATED ON~~

1 REAL PROPERTY THAT IS NOT OWNED BY THE OWNER OF THE MOBILE
2 HOME, THE UNDERLYING LANDOWNER HAS A RIGHT OF FIRST REFUSAL TO
3 PAY THE DELINQUENT TAXES OWED ON THE MOBILE HOME AND ALL
4 STATUTORY FEES, COSTS, AND EXPENSES INCURRED BY THE TREASURER IN
5 CONNECTION TO THE TAX LIEN SALE PROCESS.

6 (B) FOR PURPOSES OF THIS SUBSECTION (6)(e), "UNDERLYING
7 LANDOWNER" MEANS THE OWNER OF THE REAL PROPERTY UPON WHICH
8 THE MOBILE HOME IS LOCATED.

9 (II) NO MORE THAN THIRTY CALENDAR DAYS BUT NOT LESS THAN
10 TEN CALENDAR DAYS PRIOR TO THE DATE OF THE TAX LIEN SALE PROVIDED
11 FOR IN SUBSECTION (3) OF THIS SECTION, THE TREASURER SHALL SEND
12 NOTICE BY MAIL TO THE UNDERLYING LANDOWNER AT THE ADDRESS
13 SHOWN IN THE RECORDS OF THE COUNTY ASSESSOR OR TREASURER,
14 INCLUDING, AT A MINIMUM:

15 (A) THE AMOUNT OF DELINQUENT TAXES, FEES, COSTS, AND
16 EXPENSES DUE IN CONNECTION WITH THE MOBILE HOME;

17 (B) THE TIME, DATE, AND PLACE OF THE TAX LIEN SALE; AND

18 (C) THE UNDERLYING LANDOWNER'S RIGHT OF FIRST REFUSAL
19 UNDER SUBSECTION (6)(e)(I) OF THIS SECTION.

20 (III) AN UNDERLYING LANDOWNER MAY EXERCISE THE
21 LANDOWNER'S RIGHT OF FIRST REFUSAL BY PAYING TO THE TREASURER
22 THE FULL AMOUNT DESCRIBED IN THE SUBSECTION (6)(e)(II)(A) OF THIS
23 SECTION NO LATER THAN TWO BUSINESS DAYS PRIOR TO THE DATE OF THE
24 TAX LIEN SALE.

25 (IV) IF AN UNDERLYING LANDOWNER EXERCISES THEIR RIGHT OF
26 FIRST REFUSAL PURSUANT TO SUBSECTION (6)(e)(III) OF THIS SECTION THE
27 TREASURER SHALL:

1 (A) CANCEL THE TAX LIEN SALE;

2 (B) ISSUE TO THE UNDERLYING LANDOWNER EVIDENCE OF

3 PAYMENT AND SATISFACTION OF THE DELINQUENT TAXES AND COSTS; AND

4 (C) ISSUE A CERTIFICATE OF PURCHASE TO THE UNDERLYING

5 LANDOWNER PURSUANT TO SECTION 39-11-117, EVIDENCING

6 SATISFACTION OF THE DELINQUENT TAXES AND COSTS.

7 (V) IF AN UNDERLYING LANDOWNER DOES NOT EXERCISE THEIR

8 RIGHT OF FIRST REFUSAL, THE TREASURER SHALL PROCEED WITH THE TAX

9 LIEN SALE OR COUNTY STRIKE OFF AS OTHERWISE PROVIDED IN THIS

10 SECTION.

11 (VI) THIS SUBSECTION (6)(e) DOES NOT CREATE A RIGHT OF FIRST

12 REFUSAL FOR ANY PERSON OTHER THAN THE UNDERLYING LANDOWNER

13 AND DOES NOT AFFECT THE RIGHTS OF SECURED PARTIES OR LIENHOLDERS,

14 IF ANY, EXCEPT AS EXPRESSLY PROVIDED IN THIS SECTION.

15 (f) (I) IF THE TREASURER DOES NOT ISSUE A CERTIFICATE OF

16 PURCHASE FOR A TAX LIEN ON A MOBILE HOME PURSUANT TO SUBSECTION

17 (4) OF THIS SECTION, OR IF THE PURCHASER OR LAWFUL HOLDER OF A

18 CERTIFICATE OF PURCHASE OR THE OWNER OF THE MOBILE HOME IS

19 UNABLE TO OBTAIN A CERTIFICATE OF TITLE PURSUANT TO SECTION

20 42-6-117 DUE TO THE LACK OF PROOF OF OWNERSHIP OR FAILURE TO

21 SATISFY BONDING REQUIREMENTS, THE TREASURER MAY DECLARE THE

22 TAX LIEN STRICKEN OFF TO THE COUNTY.

23 (II) EXCEPT AS PROVIDED IN SUBSECTION (6)(f)(IV) OF THIS

24 SECTION, WHEN A TAX LIEN IS STRICKEN OFF TO THE COUNTY PURSUANT

25 TO THIS SUBSECTION (6)(f), THE MOST RECENT MOBILE HOME OWNER MAY

26 REDEEM THE MOBILE HOME AFTER ONE YEAR BUT NO LATER THAN THREE

27 YEARS FROM THE DATE OF STRIKE OFF BY PAYING THE AMOUNT OF

1 DELINQUENT TAXES, INTEREST, FEES, AND COSTS.

2 (III) IF THE OWNER DOES NOT REDEEM THE MOBILE HOME WITHIN
3 THE THREE-YEAR REDEMPTION PERIOD AND AFTER NOTICE TO THE
4 LAST-KNOWN OWNER AND ANY LIENHOLDER OF RECORD IN ACCORDANCE
5 WITH SECTION 39-10-109 AND PROVIDING AN OPPORTUNITY TO BE HEARD,
6 THE TREASURER OR COUNTY ASSESSOR MAY DECLARE THE MOBILE HOME
7 ABANDONED FOR PURPOSES OF THIS SECTION. UPON THIS DECLARATION,
8 THE ASSESSOR MAY REMOVE THE MOBILE HOME FROM THE COUNTY TAX
9 ROLL AND THE TREASURER MAY AUTHORIZE THE UNDERLYING
10 LANDOWNER OR THE COUNTY TO REMOVE AND DISPOSE OF THE MOBILE
11 HOME IN ACCORDANCE WITH COUNTY ABANDONED PROPERTY
12 PROCEDURES.

13 (IV) (A) IF AN OCCUPANT OF A MOBILE HOME ESTABLISHES PROOF
14 OF OWNERSHIP, BUT THEIR OWNERSHIP IS NOT OF RECORD, THEN THE
15 REDEMPTION PERIOD FOR THE MOST RECENT MOBILE HOME OWNER IS THE
16 ONE-YEAR PERIOD PROVIDED BY LAW. IF THE MOBILE HOME HAS NOT BEEN
17 REDEEMED, THE TREASURER MAY ISSUE THE OCCUPANT A CERTIFICATE OF
18 OWNERSHIP FOR THE MOBILE HOME. THE CERTIFICATE OF OWNERSHIP
19 CONSTITUTES SUFFICIENT EVIDENCE OF OWNERSHIP FOR PURPOSES OF
20 OBTAINING A CERTIFICATE OF TITLE PURSUANT TO SECTION 42-6-117,
21 WITHOUT A REQUIREMENT FOR ADDITIONAL PUBLIC NOTICE OR A PUBLIC
22 AUCTION PROCESS. A CERTIFICATE OF OWNERSHIP ISSUED TO AN
23 OCCUPANT HAS THE SAME LEGAL EFFECT AS A TITLE ISSUED PURSUANT TO
24 SECTION 39-11.5.-115. THE TREASURER MAY COLLECT A FEE AS
25 AUTHORIZED BY SECTION 42-4-510 (2)(a).

26 (B) FOR PURPOSES OF THIS SUBSECTION (6)(f), "OCCUPANT" MEANS
27 A PERSON RESIDING IN A MOBILE HOME AS THEIR PRIMARY RESIDENCE AS

1 ESTABLISHED BY AT LEAST TWO DOCUMENTS, INCLUDING A CURRENT
2 UTILITY BILL FOR SERVICE TO THE MOBILE HOME IN THE OCCUPANT'S
3 NAME; A CURRENT GOVERNMENT-ISSUED IDENTIFICATION DOCUMENT
4 LISTING THE MOBILE HOME AS PHYSICAL ADDRESS; A CURRENT LEASE, LOT
5 RENTAL AGREEMENT, OR WRITTEN PERMISSION FROM THE UNDERLYING
6 LANDOWNER; OFFICIAL MAIL TO THE OCCUPANT AT THE MOBILE HOME
7 ADDRESS; OR, A SWORN AFFIDAVIT OF OCCUPANCY SIGNED UNDER
8 PENALTY OF PERJURY.

9 (C) A PERSON WHO FAILS TO ESTABLISH THAT THEY ARE THE
10 OCCUPANT OF THE MOBILE HOME IN ACCORDANCE WITH THE
11 REQUIREMENTS OF SUBSECTION (6)(f)(IV)(B) OF THIS SECTION MAY NOT
12 ASSERT ANY RIGHT AS AN OCCUPANT PURSUANT TO THIS SUBSECTION
13 (6)(f).

14 (7) ~~Where a mobile home has been declared to be purchased by~~
15 ~~or stricken off to the county at the tax sale and where the actual value of~~
16 ~~the mobile home as shown on the assessment roll has been determined by~~
17 ~~the assessor to be less than one thousand dollars, the redemption period~~
18 ~~for such mobile home shall be sixty days. The assessor's determination of~~
19 ~~value shall be deemed accurate absent a showing of negligence on the~~
20 ~~part of the assessor. On or before ten days prior to the close of the~~
21 ~~redemption period, the treasurer shall notify the owner of the mobile~~
22 ~~home and any lienholder of record in the department of revenue and~~
23 ~~secretary of state, by personal delivery or by certified or registered mail~~
24 ~~to the last-known address, that the mobile home may be declared~~
25 ~~condemned and may be disposed of at the end of the redemption period.~~
26 ~~The treasurer has the authority to so declare a mobile home condemned~~
27 ~~after the redemption period has terminated. After the titled mobile home~~

1 ~~is declared condemned, it may be disposed of as the treasurer deems~~
2 ~~appropriate.~~

3 **SECTION 3. Safety clause.** The general assembly finds,
4 determines, and declares that this act is necessary for the immediate
5 preservation of the public peace, health, or safety or for appropriations for
6 the support and maintenance of the departments of the state and state
7 institutions.