

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

**REREVISED**

*This Version Includes All Amendments  
Adopted in the Second House*

LLS NO. 26-0440.01 Alison Killen x4350

**HOUSE BILL 26-1120**

**HOUSE SPONSORSHIP**

**Martinez and Velasco**, Bacon, Brown, Carter, Clifford, Duran, Froelich, Garcia, Goldstein, Lieder, Lindsay, McCluskie, Nguyen, Ricks, Rutinel, Sirota, Smith, Stewart K.

**SENATE SPONSORSHIP**

**Simpson and Kipp**, Benavidez, Coleman, Cutter, Daugherty, Exum, Frizell, Gonzales J., Hinrichsen, Jodeh, Kolker, Lindstedt, Marchman, Mullica, Rodriguez, Snyder, Sullivan, Wallace, Weissman

---

**House Committees**  
Finance

**Senate Committees**  
Finance

SENATE  
Amended 3rd Reading  
April 2, 2026

---

**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.**

---

SENATE  
Amended 2nd Reading  
April 1, 2026

HOUSE  
3rd Reading Unamended  
March 6, 2026

**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.

---

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

2



3

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

4

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 SPANISH, AND SHALL ALSO INCLUDE A  
7           STATEMENT EXPLAINING HOW AND WHERE THE MOBILE HOME OWNER MAY  
8           OBTAIN LANGUAGE TRANSLATION OR INTERPRETATION SERVICES FROM  
9           THE COUNTY.

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

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

18           **39-10-111.5. Mobile homes - tax lien sale - redemption - public**  
19           **auction.**

20          (2) (a) ~~Before May 31, 2024,~~ COMMENCING ON AND AFTER JULY  
21          1, 2026, any time after the first day of October, the treasurer may enforce  
22          collection of delinquent taxes on mobile homes by ~~commencing a court~~  
23          ~~action for collection or employing a collection agency as provided in~~  
24          ~~section 39-10-112 or~~ by distraining, seizing, selling, OR STRIKING OFF TO  
25          THE COUNTY PURSUANT TO SUBSECTION (6)(e) A TAX LIEN ON THE MOBILE  
26          HOME.     

27          (b) ~~When a mobile home upon which a distraint warrant has been~~

1 ~~issued or which is subject to such warrant by reason of delinquency has~~  
2 ~~been removed to another county in the state, the treasurer of the county~~  
3 ~~levying the tax shall issue a certificate to the treasurer of the county to~~  
4 ~~which the mobile home has been removed, reciting the amount of taxes~~  
5 ~~and delinquent interest unpaid and a description of the mobile home to be~~  
6 ~~distrained.~~

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

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

1 THE DATE SPECIFIED IN THE NOTICE. A STATEMENT SENT TO THE OWNER OF  
2 THE MOBILE HOME PURSUANT TO THIS SUBSECTION (3) MUST COMPLY WITH  
3 THE REQUIREMENTS OF SECTION 39-11-102.

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

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

20 (6) (a) (I) ~~A mobile home that is located on leased land or other~~  
21 ~~land not owned by the owner of the mobile home, including, but not~~  
22 ~~limited to, land that was previously owned by the owner of the mobile~~  
23 ~~home and the ownership of which was subsequently acquired by~~  
24 ~~foreclosure, and that is sold or stricken off to the county under the~~  
25 ~~provisions of this section may be redeemed by the owner thereof within~~  
26 ~~one year after the date of the sale~~ EXCEPT AS PROVIDED IN SUBSECTION  
27 (6)(a)(II) OF THIS SECTION, A MOBILE HOME OWNER HAS THE EXCLUSIVE

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

18 (II) ~~A mobile home that is located on land owned by the owner of~~  
19 ~~a mobile home and that is sold under the provisions of this section may~~  
20 ~~be redeemed by the owner thereof within three years after the date of the~~  
21 ~~sale upon payment to the treasurer of the proceeds of the sale, interest on~~  
22 ~~such amount at the rate that is determined pursuant to section 39-12-103~~  
23 ~~(3), and all taxes due and payable on the mobile home subsequent to the~~  
24 ~~tax sale, except as provided in subsection (7) of this section.~~ ■ AN  
25 INDIVIDUAL WHO BOTH OWNS A MOBILE HOME AND IS A PERSON WITH A  
26 LEGAL DISABILITY AT THE TIME A CERTIFICATE OF OWNERSHIP TO THE  
27 OWNER'S MOBILE HOME IS ISSUED HAS THE RIGHT TO REDEEM THE MOBILE

1 HOME AT ANY TIME WITHIN NINE YEARS FROM THE DATE OF ISSUANCE OF  
2 THE CERTIFICATE OF OWNERSHIP IN ACCORDANCE WITH SECTION  
3 39-12-104.

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

20 (c) If the owner has not exercised ~~his or her~~ THE right of  
21 redemption ~~and after the close of the redemption period~~ PURSUANT TO  
22 SUBSECTION (6)(a) OF THIS SECTION, AT ANY TIME AT LEAST THREE YEARS  
23 FROM THE DATE OF THE TAX LIEN SALE, the purchaser or lawful holder of  
24 the certificate of ~~sale~~ PURCHASE may apply to the treasurer for  a  
25 treasurer's certificate of  ownership  for the mobile home. Upon receipt  
26 of ~~such~~ AN application, the treasurer shall ~~issue~~ NOTIFY THE OWNER OF  
27 THE MOBILE HOME AND ANY LIENHOLDER OF RECORD  BY PERSONAL

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

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

23 (e) (I) (A) IF A MOBILE HOME THAT IS SUBJECT TO A TAX LIEN OR  
24 STRICKEN OFF TO THE COUNTY PURSUANT TO THIS SECTION IS LOCATED ON  
25 REAL PROPERTY THAT IS NOT OWNED BY THE OWNER OF THE MOBILE  
26 HOME, THE UNDERLYING LANDOWNER HAS A RIGHT OF FIRST REFUSAL TO  
27 PAY THE DELINQUENT TAXES OWED ON THE MOBILE HOME AND ALL

1 STATUTORY FEES, COSTS, AND EXPENSES INCURRED BY THE TREASURER IN  
2 CONNECTION TO THE TAX LIEN SALE PROCESS; EXCEPT THAT AN OWNER OF  
3 A MOBILE HOME PARK, AS DEFINED IN SECTION 38-12-201.5 (6), DOES NOT  
4 HAVE A RIGHT OF FIRST REFUSAL AS DESCRIBED IN THIS SUBSECTION (6)(e)  
5 UNLESS THE OWNER OF THE MOBILE HOME PARK IS AN ASSOCIATION OF  
6 MOBILE HOME OWNERS.

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

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

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

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

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

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

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

1     TREASURER SHALL:

2             (A) CANCEL THE TAX LIEN SALE;

3             (B) ISSUE TO THE UNDERLYING LANDOWNER EVIDENCE OF

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

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

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

7     SATISFACTION OF THE DELINQUENT TAXES AND COSTS.

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

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

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

11    SECTION.

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

13    REFUSAL FOR ANY PERSON OTHER THAN THE UNDERLYING LANDOWNER

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

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

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

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

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

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

20    UNABLE TO OBTAIN A CERTIFICATE OF TITLE PURSUANT TO SECTION

21    42-6-117 DUE TO THE LACK OF PROOF OF OWNERSHIP OR FAILURE TO

22    SATISFY BONDING REQUIREMENTS, THE TREASURER MAY DECLARE THE

23    TAX LIEN STRICKEN OFF TO THE COUNTY.

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

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

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

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

1 YEARS FROM THE DATE OF STRIKE OFF BY PAYING THE AMOUNT OF  
2 DELINQUENT TAXES, INTEREST, FEES, AND COSTS.

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

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

27 (B) FOR PURPOSES OF THIS SUBSECTION (6)(f), "OCCUPANT" MEANS

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

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

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

1 ~~after the redemption period has terminated. After the titled mobile home~~  
2 ~~is declared condemned, it may be disposed of as the treasurer deems~~  
3 ~~appropriate.~~

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