

HOUSE COMMITTEE OF REFERENCE REPORT

Chair of Committee

March 2, 2026
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

HB26-1120 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

- 1 Amend printed bill, page 2, strike line 2.
- 2 Strike page 3.
- 3 Page 4, strike lines 1 through 9.
- 4 Renumber succeeding sections accordingly.
- 5 Page 5, line 3, strike "(2)(c)", after "(6);" insert "**add** (6)(e) and (6)(f)",
- 6 and after "**repeal**" insert "(2)(b), (2)(c), and".
- 7 Page 5, line 10, strike "~~by distraining, seizing, and selling OR STRIKING~~
- 8 ~~OFF~~" and substitute "by distraining, seizing, selling, OR STRIKING OFF TO
- 9 THE COUNTY PURSUANT TO SUBSECTION (6)(e) A TAX LIEN ON THE MOBILE
- 10 HOME."
- 11 Page 5, strike lines 11 to 17.
- 12 Page 5, after line 17 insert:
13 "(b) ~~When a mobile home upon which a distraint warrant has been~~
- 14 ~~issued or which is subject to such warrant by reason of delinquency has~~
- 15 ~~been removed to another county in the state, the treasurer of the county~~
- 16 ~~levying the tax shall issue a certificate to the treasurer of the county to~~
- 17 ~~which the mobile home has been removed, reciting the amount of taxes~~
- 18 ~~and delinquent interest unpaid and a description of the mobile home to be~~
- 19 ~~distrained."~~

- 1 Page 6, line 8, after "SIXTY" insert "CALENDAR".
- 2 Page 6, line 10, after "AUCTION" insert "OR THE COUNTY'S ANNUAL TAX
3 LIEN SALE".
- 4 Page 6, line 14, strike "39-10-109 (3)." and substitute "39-11-102."
- 5 Page 7, line 15, after "INTEREST," insert "FEES,".
- 6 Page 7, line 22, strike "TITLE" and substitute "OWNERSHIP".
- 7 Page 8, line 7, strike "AN".
- 8 Page 8, line 10, strike "TREASURER'S TITLE" and insert "OWNERSHIP".
- 9 Page 8, line 17, strike "PAY OVER" and substitute "DISBURSE".
- 10 Page 8, line 27, strike "The treasurer shall notify the department of
11 revenue that" and substitute "~~The treasurer shall notify the department of~~
12 ~~revenue that~~".
- 13 Page 9, strike lines 1 and 2 and substitute "~~redemption has been made and~~
14 ~~thereafter release the tax sale lien filed against the mobile home.~~".
- 15 Page 9, lines 7 and 8, strike "PUBLIC AUCTION OF".
- 16 Page 9, line 8, strike "~~ownership~~" and substitute "ownership".
- 17 Page 9, lines 8 and 9, strike "OPTION FOR TREASURER'S TITLE".
- 18 Page 9, lines 11 and 12, strike "WITH THE DEPARTMENT OF REVENUE OR
19 THE SECRETARY OF STATE,".
- 20 Page 9, line 13, strike "CERTIFIED".
- 21 Page 9, line 22, after "AUCTION" insert ", INCLUDING OVERBID," and strike
22 "A CERTIFICATE OF OPTION FOR".
- 23 Page 9, line 23, strike "Such certificate of" and replace with "~~Such~~
24 ~~certificate of~~".
- 25 Page 9, line 24, strike "~~shall~~ OPTION FOR TREASURER'S TITLE, upon
26 application," and substitute "~~shall, upon application,~~".

1 Page 9, strike lines 25 and 26 and substitute "~~the purchaser or holder~~
2 ~~thereof to a certificate of title to be issued and filed pursuant to part 1 of~~
3 ~~article 6 of title 42.~~".

4 Page 10, line 4, after "FROM" insert "THE PUBLIC AUCTION" and strike "AN
5 OVERBID," and substitute "DEEMED OVERBID PROCEEDS,".

6 Page 10, strike lines 5 through 8 and substitute "SECTION 39-11.5-112, TO
7 THE PERSONS ENTITLED TO RECEIVE THEM IN ACCORDANCE WITH
8 STATUTE.".

9 Page 10, after line 8, insert:

10 "(e) (I) (A) IF A MOBILE HOME THAT IS SUBJECT TO A TAX LIEN OR
11 STRICKEN OFF TO THE COUNTY PURSUANT TO THIS SECTION IS LOCATED ON
12 REAL PROPERTY THAT IS NOT OWNED BY THE OWNER OF THE MOBILE
13 HOME, THE UNDERLYING LANDOWNER HAS A RIGHT OF FIRST REFUSAL TO
14 PAY THE DELINQUENT TAXES OWED ON THE MOBILE HOME AND ALL
15 STATUTORY FEES, COSTS, AND EXPENSES INCURRED BY THE TREASURER IN
16 CONNECTION TO THE TAX LIEN SALE PROCESS.

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

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

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

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

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

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

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

39 (A) CANCEL THE TAX LIEN SALE;

1 (B) ISSUE TO THE UNDERLYING LANDOWNER EVIDENCE OF
2 PAYMENT AND SATISFACTION OF THE DELINQUENT TAXES AND COSTS; AND
3 (C) ISSUE A CERTIFICATE OF PURCHASE TO THE UNDERLYING
4 LANDOWNER PURSUANT TO SECTION 39-11-117, EVIDENCING
5 SATISFACTION OF THE DELINQUENT TAXES AND COSTS.
6 (V) IF AN UNDERLYING LANDOWNER DOES NOT EXERCISE THEIR
7 RIGHT OF FIRST REFUSAL, THE TREASURER SHALL PROCEED WITH THE TAX
8 LIEN SALE OR COUNTY STRIKE OFF AS OTHERWISE PROVIDED IN THIS
9 SECTION.
10 (VI) THIS SUBSECTION (6)(e) DOES NOT CREATE A RIGHT OF FIRST
11 REFUSAL FOR ANY PERSON OTHER THAN THE UNDERLYING LANDOWNER
12 AND DOES NOT AFFECT THE RIGHTS OF SECURED PARTIES OR LIENHOLDERS,
13 IF ANY, EXCEPT AS EXPRESSLY PROVIDED IN THIS SECTION.
14 (f) (I) IF THE TREASURER DOES NOT ISSUE A CERTIFICATE OF
15 PURCHASE FOR A TAX LIEN ON A MOBILE HOME PURSUANT TO SUBSECTION
16 (4) OF THIS SECTION, OR IF THE PURCHASER OR LAWFUL HOLDER OF A
17 CERTIFICATE OF PURCHASE OR THE OWNER OF THE MOBILE HOME IS
18 UNABLE TO OBTAIN A CERTIFICATE OF TITLE PURSUANT TO SECTION
19 42-6-117 DUE TO THE LACK OF PROOF OF OWNERSHIP OR FAILURE TO
20 SATISFY BONDING REQUIREMENTS, THE TREASURER MAY DECLARE THE
21 TAX LIEN STRICKEN OFF TO THE COUNTY.
22 (II) EXCEPT AS PROVIDED IN SUBSECTION (6)(f)(IV) OF THIS
23 SECTION, WHEN A TAX LIEN IS STRICKEN OFF TO THE COUNTY PURSUANT
24 TO THIS SUBSECTION (6)(f), THE MOST RECENT MOBILE HOME OWNER MAY
25 REDEEM THE MOBILE HOME AFTER ONE YEAR BUT NO LATER THAN THREE
26 YEARS FROM THE DATE OF STRIKE OFF BY PAYING THE AMOUNT OF
27 DELINQUENT TAXES, INTEREST, FEES, AND COSTS.
28 (III) IF THE OWNER DOES NOT REDEEM THE MOBILE HOME WITHIN
29 THE THREE-YEAR REDEMPTION PERIOD AND AFTER NOTICE TO THE
30 LAST-KNOWN OWNER AND ANY LIENHOLDER OF RECORD IN ACCORDANCE
31 WITH SECTION 39-10-109 AND PROVIDING AN OPPORTUNITY TO BE HEARD,
32 THE TREASURER OR COUNTY ASSESSOR MAY DECLARE THE MOBILE HOME
33 ABANDONED FOR PURPOSES OF THIS SECTION. UPON THIS DECLARATION,
34 THE ASSESSOR MAY REMOVE THE MOBILE HOME FROM THE COUNTY TAX
35 ROLL AND THE TREASURER MAY AUTHORIZE THE UNDERLYING
36 LANDOWNER OR THE COUNTY TO REMOVE AND DISPOSE OF THE MOBILE
37 HOME IN ACCORDANCE WITH COUNTY ABANDONED PROPERTY
38 PROCEDURES.
39 (IV) (A) IF AN OCCUPANT OF A MOBILE HOME ESTABLISHES PROOF
40 OF OWNERSHIP, BUT THEIR OWNERSHIP IS NOT OF RECORD, THEN THE
41 REDEMPTION PERIOD FOR THE MOST RECENT MOBILE HOME OWNER IS THE
42 ONE-YEAR PERIOD PROVIDED BY LAW. IF THE MOBILE HOME HAS NOT BEEN
43 REDEEMED, THE TREASURER MAY ISSUE THE OCCUPANT A CERTIFICATE OF

1 OWNERSHIP FOR THE MOBILE HOME. THE CERTIFICATE OF OWNERSHIP
2 CONSTITUTES SUFFICIENT EVIDENCE OF OWNERSHIP FOR PURPOSES OF
3 OBTAINING A CERTIFICATE OF TITLE PURSUANT TO SECTION 42-6-117,
4 WITHOUT A REQUIREMENT FOR ADDITIONAL PUBLIC NOTICE OR A PUBLIC
5 AUCTION PROCESS. A CERTIFICATE OF OWNERSHIP ISSUED TO AN
6 OCCUPANT HAS THE SAME LEGAL EFFECT AS A TITLE ISSUED PURSUANT TO
7 SECTION 39-11.5.-115. THE TREASURER MAY COLLECT A FEE AS
8 AUTHORIZED BY SECTION 42-4-510 (2)(a).

9 (B) FOR PURPOSES OF THIS SUBSECTION (6)(f), "OCCUPANT" MEANS
10 A PERSON RESIDING IN A MOBILE HOME AS THEIR PRIMARY RESIDENCE AS
11 ESTABLISHED BY AT LEAST TWO DOCUMENTS, INCLUDING A CURRENT
12 UTILITY BILL FOR SERVICE TO THE MOBILE HOME IN THE OCCUPANT'S
13 NAME; A CURRENT GOVERNMENT-ISSUED IDENTIFICATION DOCUMENT
14 LISTING THE MOBILE HOME AS PHYSICAL ADDRESS; A CURRENT LEASE, LOT
15 RENTAL AGREEMENT, OR WRITTEN PERMISSION FROM THE UNDERLYING
16 LANDOWNER; OFFICIAL MAIL TO THE OCCUPANT AT THE MOBILE HOME
17 ADDRESS; OR, A SWORN AFFIDAVIT OF OCCUPANCY SIGNED UNDER
18 PENALTY OF PERJURY.

19 (C) A PERSON WHO FAILS TO ESTABLISH THAT THEY ARE THE
20 OCCUPANT OF THE MOBILE HOME IN ACCORDANCE WITH THE
21 REQUIREMENTS OF SUBSECTION (6)(f)(IV)(B) OF THIS SECTION MAY NOT
22 ASSERT ANY RIGHT AS AN OCCUPANT PURSUANT TO THIS SUBSECTION
23 (6)(f)."

24 Strike "TITLE" and substitute "CERTIFICATE OF OWNERSHIP" on **Page 8**,
25 line 12; **Page 9**, lines 15, 16, and 21.

26 Page 1, lines 103 and 104, strike "INCREASING THE VALUE THRESHOLD
27 FOR THE MOBILE HOME PROPERTY TAX EXEMPTION,".

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