

Second Regular Session  
Seventy-fourth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 24-1065.01 Alison Killen x4350

SENATE BILL 24-183

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SENATE SPONSORSHIP

Simpson and Jaquez Lewis,

HOUSE SPONSORSHIP

(None),

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Senate Committees

Local Government & Housing

House Committees

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A BILL FOR AN ACT

101 CONCERNING THE DISTRAINT SALE OF A MOBILE HOME TO COLLECT  
102 DELINQUENT PROPERTY TAXES, AND, IN CONNECTION  
103 THEREWITH, TEMPORARILY SUSPENDING THE DISTRAINT SALE  
104 OF MOBILE HOMES AND CREATING A TASK FORCE ON MOBILE  
105 HOME OWNERSHIP AND TAXATION.

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

Current law specifies that after the distraint sale of a mobile home to collect delinquent property taxes, any surplus proceeds from the sale

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.

must be credited to the county general fund. The bill temporarily suspends such distraint sales and creates a task force to make recommendations for statutory changes in order to bring state law into compliance with the United States supreme court's recent decision affirming a property owner's constitutional right to the value of their property in excess of their tax debt.

The bill creates the task force on mobile home ownership and taxation (task force) in the division of housing of the department of local affairs (division). The task force consists of members of the general assembly, a treasurer, an assessor, a clerk, community representatives including the owners of mobile homes and mobile home parks, a representative from an affordable housing advocacy group, a representative of the division, and a representative of the department of revenue. In addition to recommending changes to the statute governing the distraint sale of mobile homes to ensure that any sale proceeds in excess of the owner's tax debt are paid to the owner, the task force is also charged with studying and making recommendations related to the valuation of mobile homes for assessment, titling of mobile homes, and taxation of mobile homes. The task force is required to:

- Convene by June 15, 2024;
- Meet at least once a month during the 2024 legislative interim, or more often as directed by the chairperson; and
- Submit a report with its findings and recommendations to the transportation, housing, and local government committee of the house of representatives and the local government and housing committee of the senate on or before October 1, 2024.

The task force is repealed, effective January 1, 2025.

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

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

4 **39-10-111.5. Distraint - sale - redemption - mobile homes -**  
5 **repeal.** (2) (a) ~~At~~ BEFORE THE EFFECTIVE DATE OF THIS SENATE BILL 24-  
6 \_\_\_\_\_, ENACTED IN 2024, any time after the first day of October, the  
7 treasurer may enforce collection of delinquent taxes on mobile homes by  
8 commencing a court action for collection or employing a collection  
9 agency as provided in section 39-10-112 or by distraining, seizing, and

1 selling the mobile home. Whenever a distraint warrant is issued, it shall  
2 be served by the sheriff or a commissioned deputy or, at the discretion of  
3 the sheriff, by a private server of process hired for the purpose. Any cost  
4 incurred as a result of hiring a private server of process shall be paid by  
5 the sheriff's office, and the cost shall not exceed the amount specified in  
6 section 30-1-104 (1)(a).

7 (2.5) (a) NOTWITHSTANDING ANY OTHER PROVISION OF THIS  
8 SECTION OR LAW TO THE CONTRARY, COMMENCING ON THE EFFECTIVE  
9 DATE OF THIS SENATE BILL 24-\_\_\_\_\_, ENACTED IN 2024, THROUGH THE  
10 EFFECTIVE DATE OF A HOUSE OR SENATE BILL THAT MODIFIES THE PROCESS  
11 FOR THE DISTRAINT SALE OF A MOBILE HOME TO COLLECT DELINQUENT  
12 PROPERTY TAXES CONSISTENT WITH EACH MOBILE HOME OWNER'S  
13 CONSTITUTIONAL RIGHT TO THE VALUE OF THEIR MOBILE HOME IN EXCESS  
14 OF THEIR TAX DEBT, A TREASURER SHALL NOT ENFORCE COLLECTION OF  
15 DELINQUENT TAXES ON A MOBILE HOME BY DISTRAINING, SEIZING, AND  
16 SELLING THE MOBILE HOME PURSUANT TO THIS SECTION.

17 (b) THIS SUBSECTION (2.5) IS REPEALED, EFFECTIVE SEPTEMBER 1,  
18 2025.

19 **SECTION 2.** In Colorado Revised Statutes, **add** 24-32-734 as  
20 follows:

21 **24-32-734. Task force on mobile home ownership and taxation**  
22 **- creation - duties - report - definition - repeal.** (1) AS USED IN THIS  
23 SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

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

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

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

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

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

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

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

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

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

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

24 (V) AN INDIVIDUAL CURRENTLY SERVING OR WHO HAS RECENTLY  
25 SERVED AS A COUNTY CLERK, APPOINTED BY THE COLORADO COUNTY  
26 CLERKS ASSOCIATION;

27 (VI) TWO INDIVIDUALS WHO ARE THE OWNERS OF MOBILE HOMES

1 SITUATED IN MOBILE HOME PARKS, APPOINTED BY THE DIRECTOR;

2 (VII) ONE INDIVIDUAL WHO IS THE OWNER OF A MOBILE HOME  
3 PARK, APPOINTED BY THE DIRECTOR;

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

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

9 (X) A REPRESENTATIVE OF THE DEPARTMENT OF REVENUE,  
10 APPOINTED BY THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF  
11 REVENUE.

12 (b) THE APPOINTING AUTHORITIES SHALL MAKE EACH OF THE  
13 INITIAL APPOINTMENTS DESCRIBED IN SUBSECTIONS (2)(a)(I) TO (2)(a)(X)  
14 OF THIS SECTION NO LATER THAN THIRTY DAYS AFTER THE EFFECTIVE  
15 DATE OF THIS SENATE BILL 24-\_\_\_\_\_.

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

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

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

1 TASK FORCE:

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

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

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

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

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

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

27 (II) STUDY THE EFFECTIVENESS AND PRACTICAL IMPACT OF

1 EXISTING STATUTES, ADMINISTRATIVE RULES, AND POLICIES CONCERNING  
2 THE VALUATION FOR ASSESSMENT, TITLING, AND TAXATION OF MOBILE  
3 HOMES IN COLORADO;

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

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

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

15 (4) THE TASK FORCE SHALL SUBMIT A REPORT TO THE HOUSE OF  
16 REPRESENTATIVES TRANSPORTATION, HOUSING, AND LOCAL GOVERNMENT  
17 COMMITTEE AND THE SENATE LOCAL GOVERNMENT AND HOUSING  
18 COMMITTEE, OR THEIR SUCCESSOR COMMITTEES, ON OR BEFORE OCTOBER  
19 1, 2024, THAT, AT A MINIMUM, INCLUDES:

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

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

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

1 STAFF SUPPORT FROM THE PRIVATE SECTOR.

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

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.