

Second Regular Session  
Seventy-fourth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. 24-0805.01 Alison Killen x4350

SENATE BILL 24-097

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SENATE SPONSORSHIP

**Simpson,**

HOUSE SPONSORSHIP

**Martinez,** Velasco

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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, MODIFYING THE PROVISION FOR PAYMENT OF ANY**  
104           **SURPLUS PROCEEDS TO ALIGN WITH A FEDERAL SUPREME COURT**  
105           **DECISION AND EXTENDING THE REDEMPTION PERIOD FOR**  
106           **CERTAIN MOBILE HOME OWNERS FROM ONE TO TWO YEARS.**

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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

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.

to collect delinquent property taxes, any surplus proceeds from the sale must be credited to the county general fund. The bill modifies the distraint sale statute to require a public auction of the mobile home at a fixed fair minimum price with any surplus proceeds being paid to the owner, or any other person having established a legal right thereto, 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 also extends the redemption period for the owner of a mobile home that is located on leased land or other land not owned by the owner from one year to 2 years.

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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)(c), (6)(a)(I), (6)(b) and (6)(d); and **add** (3.5) as follows:

4           **39-10-111.5. Distraint - sale - redemption - mobile homes.**  
5 (2) (c) The treasurer receiving such certificate shall proceed to distraint,  
6 seize, and sell such mobile home in the same manner as if it were  
7 originally taxed in ~~his or her~~ THE TREASURER'S county and if the treasurer  
8 proceeds, ~~he or she~~ THE TREASURER shall remit the net proceeds, after  
9 payment of any sheriff's fees and other costs of seizure and sale, to the  
10 treasurer who certified the delinquency FOR PAYMENT IN ACCORDANCE  
11 WITH SUBSECTION (6)(d) OF THIS SECTION.

12           (3.5) AT THE TIME AND PLACE FIXED FOR THE SALE OF THE MOBILE  
13 HOME, THE TREASURER OR THE TREASURER'S DEPUTY SHALL PROCEED TO  
14 SELL THE MOBILE HOME AT PUBLIC AUCTION, OFFERING IT AT A FIXED FAIR  
15 MINIMUM PRICE, INCLUDING THE TAXES, DELINQUENT INTEREST, AND  
16 COSTS OF MAKING THE SEIZURE AND ADVERTISING THE SALE. IF THE  
17 AMOUNT BID AT THE PUBLIC AUCTION IS NOT EQUAL TO THE FIXED FAIR  
18 MINIMUM PRICE, THE TREASURER OR THE TREASURER'S DEPUTY MAY  
19 DECLARE THE MOBILE HOME PURCHASED BY THE COUNTY AT THE FIXED

1 FAIR MINIMUM PRICE, AND THE MOBILE HOME SHALL THEN BE SOLD WITHIN  
2 ONE HUNDRED FIFTY DAYS IN SUCH MANNER AS MAY BE DETERMINED BY  
3 THE BOARD OF COUNTY COMMISSIONERS.

4 (6) (a) (I) A mobile home that is located on leased land or other  
5 land not owned by the owner of the mobile home, including, but not  
6 limited to, land that was previously owned by the owner of the mobile  
7 home and the ownership of which was subsequently acquired by  
8 foreclosure, and that is sold or stricken off to the county under the  
9 provisions of this section, may be redeemed by the owner thereof within  
10 ~~one year~~ TWO YEARS after the date of the sale upon payment to the  
11 treasurer of the proceeds of the sale, interest on such amount at the rate  
12 that is determined pursuant to section 39-12-103 (3), and all taxes due and  
13 payable on the mobile home subsequent to the tax sale, except as  
14 provided in subsection (7) of this section.

15 (b) UPON REDEMPTION PURSUANT TO SUBSECTION (6)(a)(I) OR  
16 (6)(a)(II) OF THIS SECTION, the treasurer shall return the proceeds of the  
17 sale, interest, and all taxes due and payable on the mobile home  
18 subsequent to the tax sale to the purchaser or lawful holder of the  
19 certificate of sale. On or before thirty days prior to the close of the  
20 redemption period, the treasurer shall notify the owner of the mobile  
21 home and any lienholder of record in the department of revenue and  
22 secretary of state, by personal delivery or by certified or registered mail  
23 to ~~his or her~~ THE last-known address OR ADDRESSES OF THE OWNER OF  
24 THE MOBILE HOME AND ANY LIENHOLDER OF RECORD, that a treasurer's  
25 certificate of ownership for the mobile home may be issued to the  
26 purchaser or lawful holder of the certificate of sale at the close of the  
27 redemption period unless such payment is made. Upon redemption, the

1 treasurer shall notify the department of revenue that redemption has been  
2 made and thereafter release the tax sale lien filed against the mobile  
3 home.

4 (d) Any surplus of the sale proceeds FROM THE PUBLIC AUCTION  
5 OR SUBSEQUENT SALE BY THE COUNTY PURSUANT TO SUBSECTION (3.5) OF  
6 THIS SECTION over and above the taxes, delinquent interest, and costs of  
7 making the seizure and advertising the sale of a mobile home ~~shall be~~  
8 ~~credited to the county general fund~~ MUST BE PAID TO THE OWNER, OR ANY  
9 OTHER PERSON HAVING A LEGAL RIGHT THERETO, and a written account  
10 of the sale shall be furnished to the owner.

11 **SECTION 2. Act subject to petition - effective date.** This act  
12 takes effect at 12:01 a.m. on the day following the expiration of the  
13 ninety-day period after final adjournment of the general assembly; except  
14 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
15 of the state constitution against this act or an item, section, or part of this  
16 act within such period, then the act, item, section, or part will not take  
17 effect unless approved by the people at the general election to be held in  
18 November 2024 and, in such case, will take effect on the date of the  
19 official declaration of the vote thereon by the governor.