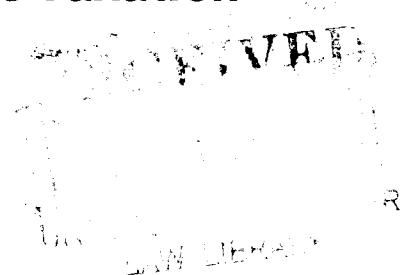


Report to the Colorado General Assembly:

RECOMMENDATIONS FOR 1982

COMMITTEE ON:

**Property Tax Laws and
Mobile Home Taxation**



COLORADO LEGISLATIVE COUNCIL

RESEARCH PUBLICATION NO. 265

December, 1981

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The Legislative Council, which is composed of six Senators, six Representatives, plus the Speaker of the House and the Majority Leader of the Senate, serves as a continuing research agency for the legislature through the maintenance of a trained staff. Between sessions, research activities are concentrated on the study of relatively broad problems formally proposed by legislators, and the publication and distribution of factual reports to aid in their solution.

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Colorado Legislative Council, Committee on
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RECOMMENDATIONS FOR 1982

COMMITTEE ON:

Property Tax Laws and
Mobile Home Taxation

Legislative Council
Report to the
Colorado General Assembly

Research Publication No. 265
December, 1981

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To Members of the Fifty-second Colorado General Assembly:

Submitted herewith are the final reports of the Legislative Council interim committees for 1981. This year's report consolidates the individual reports of ten committees into four volumes of research publications: No. 262, No. 263, No. 264, and No. 265.

Respectfully submitted,

/s/ Representative John Hamlin
Chairman
Colorado Legislative Council

JH/pn

FOREWORD

The recommendations of the Colorado Legislative Council for 1981 appear in four separate volumes (Research Publication Nos. 262 through 265). The Legislative Council reviewed the report contained in this volume (Research Publication No. 265) at its meeting on November 23, 1981. The Legislative Council voted to transmit the bills included herein to the 1982 Session of the General Assembly.

The committee and staff of the Legislative Council were assisted by the staff of the Legislative Drafting Office in the preparation of bills and resolutions contained in this volume. John Polak assisted the Committee on Property Tax Laws and Mobile Home Taxation.

December, 1981

Lyle C. Kyle
Director

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LEGISLATIVE COUNCIL
COMMITTEE ON PROPERTY TAX LAWS
AND MOBILE HOME TAXATION

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Allen Huth
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- * Resigned September, 1981.
- ** Appointed Chairman, September, 1981.
- *** Appointed to take Rep. Lillpop's place, September, 1981.

SUMMARY OF COMMITTEE ACTIVITIES,
RECOMMENDATIONS, AND FINDINGS

Introduction

Charge

Established by House Joint Resolution No. 1034, the Committee on Property Tax Laws and Mobile Home Taxation was charged to:

... review the legislation contained in articles 1 to 13 of title 39, Colorado Revised Statutes 1973, as amended, dealing with taxation of property, the related constitutional provisions, and mobile home taxation.

Summary of Committee Activities

Committee discussions resulted in consideration of several separate topics. A number of proposals were recommended relating to the topics as listed below:

- issues relating to the valuation and reassessment of property (Bills 1, 2, 3, and Bill title only (Bill 4));
- recodification of property tax laws (Bills 5 and 6);
- amendments to the "Public School Finance Act of 1973" (Bill 7);
- enforcement mechanisms to ensure that the 1977 level of value is implemented by county assessors (Bill title only (Bill 8));
- procedures utilized by the Board of Assessment Appeals (Bill 9); and
- changes in mobile home taxation (Bills 10, 11, 12, 13, 14, and 15).

Committee Findings

Valuation and Reassessment of Property

Background. Since the enactment of House Bill 1452 in 1977, actual value of real and personal property for assessment purposes has been determined by utilizing the 1973 base year level of value, unless

otherwise provided by law. The 1973 base year level of value will be utilized through 1982. According to provisions of the act, from 1979 through 1982 the assessors are conducting revaluations of property using the 1977 base year level of value. In 1983, the base year will become 1977 for purposes of determining the actual value of real and personal property, unless otherwise provided by law.

Section 39-1-104, C.R.S. 1973, specifies that the valuation for assessment of all taxable property in Colorado is thirty percent of the base year level of value, unless otherwise prescribed by statute. Exceptions to the thirty percent ratio are presented in Appendix B.

The effect of House Bill 1452, enacted in 1977, has been to freeze the level of value for assessment purposes on various classes of property at the 1973 base year level since 1977. When the 1977 base year level of value is imposed in 1983, valuation for assessment will increase dramatically due to the impact of inflation on the value of property between these base years. Such a substantial increase in the valuation for assessment, without a corresponding reduction in the mill levies, would have two effects: 1) the property tax burden upon the citizens of the state would be profoundly increased; and 2) local governments would receive unwarranted revenue enhancements. In an effort to address this issue, the General Assembly enacted House Bill 1613 during the 1981 session which extends the current seven percent limitation on annual increases in property tax revenues to all units of local government during the year of reassessment in an effort to offset these effects.

When the 1977 level of value is implemented an increase in assessed valuation will occur in the base year classes of property (residential, commercial, and industrial) while the non-base year property, which is assessed annually, will remain constant. Therefore, even if property tax revenues are limited a tax shift may occur, wherein the base year classes of property gain a greater share of the overall property tax burden while the non-base year classes of property correspondingly receive a reduction.

The emphasis of the third meeting of the committee was on the potential impacts of the upcoming shift in base year levels of value in 1983. The committee heard testimony concerning the impact of the shifting of base year levels of value from: Colorado Counties, Inc.; Special District Association of Colorado; Colorado Association of School Boards; Department of Education; Colorado Municipal League; County Assessors' Association; and the Division of Property Taxation.

Determination of Actual Value. Testimony indicated that the lag time between base year levels of value and the current property tax year was too long (from six to nine years). Correspondingly, the four year assessment cycle, which changes the base year in four year increments (1973, 1977, 1981, etc.) also should be shortened. House Bill 1452, 1977 session, established both the base year level of value and the four year assessment cycle as follows:

<u>Assessment Years</u>	<u>Base Year Level of Value</u>
1977 through 1982	1973
1983 through 1986	1977
1987	1981

According to testimony, accelerating the base year and shortening the four year assessment cycle will provide a more current value of property, a better understanding of the establishment of value by the taxpayer, and will reduce the impact of the shifts between base years.

Testimony also indicated that annual assessments were not practical without computerization of every county assessor office and an increase of two to four times the personnel in the county assessor offices.

Computerization. Currently about fifty percent of the county assessor offices are automated; most large counties are, while most small counties are not. Extending the use of computers will enhance efforts of statewide equalization and assist county assessors in establishing valuation for assessments, according to testimony before the committee.

The cost of providing a computer system to establish valuation for assessment for residential, commercial, and industrial property in counties with under 10,000 parcels of property would be about \$7,000 per year. Counties with over 10,000 parcels would experience a cost of about \$2,000 plus fifty cents per parcel.

An entire automated system which would include the calculation of value, as mentioned above, and produce tax notices, tax rolls, abstracts, etc., would cost between \$10-\$11,000 per year for counties with less than 10,000 parcels of specified property.

Counties with automated systems could revalue property every two years, which would become necessary under Bill 1. Without computers, small counties could not revalue property every two years without substantial increases in staff.

Recodification of Property Tax Laws

At its initial meeting, the committee heard testimony from Mary Anne Maurer, State Property Tax Administrator, and Palmer Burch, former state legislator, reviewing the history of property tax law since 1956. Appendix A is a summary of the history.

The last major recodification of the property tax laws occurred in 1964. Since then, major property tax legislation has been enacted at an increasing rate. As these changes have occurred the

administration of the laws by county assessors and treasurers has also become more complicated.

For its second meeting, the committee toured the Gilpin County and Arapahoe County Assessor's Offices. The purpose of the tour was to see first hand the administration of the laws contained in Articles 1 to 13 of Title 39 in both a small county and a large county. At each county the assessor led the committee through the administrative process of establishing a tax bill on a piece of real and/or personal property.

During the interim the committee also heard from the Property Tax Administrator concerning recodification efforts of Articles 1 through 9 of Title 39 regarding administrative provisions, exemptions, valuation and taxation, and equalization. No action was taken on those areas of property tax law. The County Treasurers' Association commented on Articles 10 through 12 of Title 39 concerning collection and redemption of taxes and tax sales.

Although the concept of recodifying the current property tax laws was supported by both the County Assessors' Association and the County Treasurers' Association, the time necessary to undertake a complete recodification of the property tax laws was not available to the committee.

The Public School Finance Act of 1973

The General Assembly currently appropriates in excess of \$600 million annually to fund the Public School Finance Act. This law, passed in 1973, provides a complex formula for distribution of state funds to school districts in an effort to equalize the revenue generating capacities of the state's 181 school districts. In concept, the act provides state funds to districts with low per pupil total valuations for assessment in order to prevent the quality of their educational programs from being strictly dependent on property wealth. This goal is implemented in the act by the state "guaranteeing" that a local district will be able to raise a specified amount of revenue for each pupil for each mill levied.

A second component of the act is the "Authorized Revenue Base" (ARB). The ARB is the total amount of state aid and local property tax revenues which a school district is allowed to spend per pupil during a budget year.

Current law contains state guarantee levels and ARB increases through calendar year 1982. Additionally, beginning in 1983, ARBs will revert to a seven percent annual increase and total state aid will be frozen at the 1982 level. This means that total school district spending will be allowed to increase, but such increases will need to be financed totally from property taxes. Hence, school district general fund mill levies will begin to increase dramatically in 1983 if the act is not amended. The tax shifts occurring because

of the reassessment would be exaggerated as a reflection of combining increased levels of value with increases in school district general fund mill levies.

Enforcement Mechanisms

Because of the manner in which the school finance formula distributes state aid based upon property wealth, the committee found that assessors are encouraged to underassess property in order to generate more school finance aid. This increase in school finance aid lowers the overall property taxes of the taxpayers who elect the assessor.

Additionally, there are no enforcement mechanisms or sanctions in the law to penalize counties that do not implement the 1977 level of value in 1983. Due to this void in the law, some counties may not shift base year levels in 1983, again providing inequitable treatment under the Public School Finance Act.

The Board of Assessment Appeals

The Board of Assessment Appeals is a three member board appointed by the Governor and confirmed by the Senate. One member must be, or have been, actively engaged in agriculture. Members are compensated \$100 per diem and are reimbursed for expenses incurred in fulfilling the duties of the board. The budget of the Board of Assessment Appeals is \$45,000 for fiscal year 1981-1982.

The board is charged in Section 39-2-125, C.R.S. 1973, as amended, to hear appeals of:

- orders, decisions, and complaints to the property tax administrator;
- decisions of county boards of equalization;
- taxpayers denied a refund or abatement of taxes; and
- the executive director of the Department of Revenue.

After discussions with the chairman of the board, the committee identified three basic concerns.

Notification to taxpayers. First, under current procedures, a taxing authority or taxpayer may file a complaint with the property tax administrator concerning the valuation of a class or subclass of property by a county assessor. Upon the petition of the property tax administrator for reappraisal of a class or subclass of property, the Board of Assessment Appeals must hold a hearing on the matter and render a decision. Under current law no provision is made for the taxpayers within the affected class or subclass at issue to be notified of the hearing or the matters contained in the petition. Further, current law does not specify that the county assessor respond to the petition in writing prior to the hearing so that taxpayers can

be apprised of his justification for the valuation in question. Additionally, a taxpayer may not be aware of the full range of issues to be presented at the hearing if other matters arise after the filing of the administrator's petition, but prior to the hearing.

Filing requirements. Second, under current procedures, individual taxpayers who wish to appeal their assessments are required to file a written petition with the board, and a copy of the petition is sent to the county assessor. No requirement currently exists that the county assessor respond in writing to the petition with a copy sent to the board and the taxpayer. The committee indicated that this put the taxpayer at a disadvantage at the hearing because the assessor is aware of the petitioner's grounds and strategy, but the petitioner is not aware of the assessor's position.

Composition of the board. Third, the current requirements for the composition of the board only require that one of the three members must have been engaged in agriculture. All three of the current board members were formerly county officials involved in an adversary setting with property assessment appeals at the county level as either county assessors, county attorneys, or members of county boards of equalization. Committee members opined that a built-in bias against taxpayers could be alleged. In addition, the lack of a requirement for partisan balance on the board may interject questions of the board's objectivity in cases involving major taxpayers who are publicly known to support one of the major political parties.

Taxation of Mobile Homes

Prior to 1977, mobile homes were subject to specific ownership tax. In 1977, Senate Bill 214 established the current procedures for taxing mobile homes. Section 39-5-203 (1), C.R.S. 1973, states that:

Except as provided in subsection (2) of this section, the actual value of a mobile home shall be determined by the assessor in accordance with the provisions of section 39-1-103 (5).

Section 39-1-103 (5) contains the method whereby actual value is established for most real and personal property according to the following seven factors:

- Location and desirability;
- Functional use;
- Current replacement cost, new, less depreciation;
- Comparison with other properties of known or recognized value;
- Market value in the ordinary course of trade;
- Earning or productive capacity; and
- Appraisal value for loan purposes on comparable properties, of practicable.

However subsection (2) of 39-5-203, provides that:

The actual value of a mobile home shall not exceed seventy-five percent of the retail delivered price of such mobile home when new, reduced by the exemption for household furnishings and depreciation.

Testimony before the committee indicated that over ninety-five percent of all mobile home valuations are established using the seventy-five percent factor rather than first determining value based on the seven factors contained in 39-1-103 (5).

The fourth meeting was dedicated to the issues involved in the taxation of mobile homes. The committee reviewed the current law taxing mobile homes and considered new proposals. Testimony concerning mobile home taxation included: the Division of Property Taxation; American Mobile Home Association; Rocky Mountain Mobile Home Owners League; Mobile Home Park Owners Association; County Assessors' Association; County Treasurers' Association; and concerned citizens.

The Rocky Mountain Mobile Home Owners League (RMMHOL) presented a proposal to the interim committee which provided that mobile homes would be assessed and taxed utilizing the seven factors like all other real estate and would eliminate the seventy-five percent factor.

RMMHOL testified that mobile homes/manufactured housing should be assessed, taxed, and deeded as real property. The American Mobile Home Association, the County Assessors' Association, and the County Treasurers' Association offered support for that proposal.

However, testimony from the above mentioned groups, and the Division of Property Taxation, indicated that the effect of assessing mobile homes on the seven factors and eliminating the seventy-five percent factor would be to reduce the property tax liability on owners of newer mobile homes while increasing the property tax on owners of older mobile homes (see Appendix C).

Committee Recommendations

Valuation and Reassessment of Property

Concerning the Determination of Actual Value for Property Taxation, and Changing the Reassessment Cycle, the Base Year Cycle, and the Level of Value Used in Connection Therewith -- Bill 1

The committee recommends Bill 1 which accelerates the base year level of value and the four year assessment cycle resulting in a base year lag of two to three years and a two year assessment cycle by 1987 instead of the six to nine year lag and four year assessment cycle in current law. The implementation of the acceleration is as follows:

<u>Assessment Years</u>	<u>Base Year Level of Value</u>
1977 through 1982	1973 (no change)
1983 and 1984	1977 (no change)
1985 and 1986	1981
1987	1985

After 1987, the base year level of value increases every second year, for example:

<u>Assessment Year</u>	<u>Base Year Level of Value</u>
1988	1985
1989	1987
1990	1987
1991	1989

Concerning the Relation Between Valuation for Assessment and Actual Value, and Making Valuation for Assessment Equal Actual Value -- Bill 2

As Appendix B indicates, there are numerous exceptions to the thirty percent specified percentage of actual value when determining valuation for assessment.

Members of the committee opined that establishing valuation for assessment based on thirty percent of actual value or the other numerous percentages in the law, rather than 100 percent, is confusing. Therefore, the committee recommends Bill 2 which eliminates several specified percentages applied to actual value to establish valuation for assessment. The effect of Bill 2 on various classes of property changes the specified percentages to 100 percent as follows:

<u>Property</u>	<u>Current Percentage</u>	<u>Bill 2</u>
Residential, commercial, and industrial property	30%	100%
Severed mineral interests	30	100
Agricultural equipment	5	100
Agricultural supplies	5	100
Real personal property used for production of gasohol	23	100
Works of art	0.5	100
Lands owned by U.S. and used for recreational purposes	30	100

Making an Appropriation to Assist Counties in Financing Computers Used in Ad Valorem Property Taxation -- Bill 3

To assist counties in acquiring automation, the committee recommends Bill 3. The bill is intended to encourage county assessors to acquire computer services by providing \$7,500 to each county who does so during the fiscal year beginning July 1, 1982. The bill does not mandate the acquisition of such service but does provide state aid, one time only, if such service is enlisted.

It is the hope of the committee that automation and the use of the Division of Property Taxation's manuals will provide greater statewide equalization throughout the sixty-three counties.

Concerning the 1983 Reappraisal of Base Year Properties, and Limiting the Adverse Effects Thereof -- Bill Title Only (Bill 4)

One item the committee recommends that the Legislative Council ask the Governor to place on the call concerns the shift of base year levels of value from the 1973 level to the 1977 level in 1983. The committee discussed the impact of the shift extensively.

Testimony indicated that the shift may increase residential valuation for assessments as much as thirty-five percent on a statewide average basis. The proportion of the mix of base year and non-base year property in each county is the key to the impact on base year property owners of the shift of base years. The lesser the base year component of assessed valuation, the greater the shift of tax burden toward base year property. Without a corresponding drop in mill levies applied against the increases in valuation for assessment, property tax increases would be substantial.

One method to reduce a large portion of the mill levy is by adjusting the school finance act. Bill 7 provides an avenue to accomplish that (see The Public School Finance Act of 1973). Further, the committee voted to recommend a call item to provide the General Assembly with greater latitude when considering potential avenues to mitigate the impact of the shift in levels of value in 1983.

Recodification of Property Tax Laws

Concerning the Recodification of the Laws Relating to the Collection of Property Taxes -- Bill 5

Concerning efforts to recodify the property tax laws, the County Treasurers' Association recommended that Articles 10 through 12, concerning collection and redemption, and tax sales of property be reorganized to separate the treatment of delinquent taxes on real property and personal property. Correspondingly, the treatment of the collection of delinquent taxes on mobile homes should also be

separate, according to the treasurers.

Responding to the County Treasurers' Association testimony, the committee recommends Bill 5. Bill 5 recodifies Articles 10 through 12 in the following manner:

<u>Articles</u>	<u>Current Law</u>	<u>Bill 5</u>
Article 10	Collection of Taxes	Collection of Taxes
Article 11	Tax Sales	Delinquent Personal Property Tax
Article 12	Redemption	Delinquent Real Property Tax
Article 12.1 (new)		Redemption of Mobile Homes Sold for Delinquent Taxes

Current provisions concerning tax sales and redemption are generally contained in the new Article 12. The bill also deletes obsolete references to property taxes for state purposes.

Concerning the Duties of County Treasurers in Relation to Property Taxation -- Bill 6

Another result of the efforts of the County Treasurers' Association to clarify and recodify the property tax laws, was the recommendation of several amendments to specific sections of Articles 10 and 11 of Title 39. The amendments are reflected in Bill 6.

Sections amended by Bill 6 are as follows:

1. Section 39-10-103. Tax statement: The words "interest, penalties, and fees" are added. The addition of the language insures that taxpayers will be notified that state law requires not only the payment of taxes due but also interest penalties and fees related to the delinquent taxes.
2. Section 39-10-110. Publication of delinquent taxes. Currently, notices of delinquent taxpayers printed in newspapers contain the names and addresses of "all persons" whose taxes on personal property are unpaid and delinquent. The Treasurers recommended listing the address of the owner or the address of the location of such personal property upon which taxes are unpaid and delinquent.
3. Section 39-11-109. Time and place of sale. Tax sales must be held at the treasurer's office. Most treasurer offices are in county court houses and court houses do not have facilities for a gathering at a tax sale. The association suggested allowing a change in venue if the notice of the location of the sale is published in a newspaper four weeks in advance.

4. Section 39-11-114. Record of sales of real estate. This section requires the county treasurer to make a correct record of sales of real estate for taxes "in a well-bound book". As this requirement appears to be obsolete Bill 6 eliminates the requirement.

The Public School Finance Act of 1973

Concerning the Specifications of Amounts Required to Apply the Funding Formula Under the "Public School Finance Act of 1973" for the Budget Years 1983 and 1984 -- Bill 7

To avert an increase in mill levies, the General Assembly has enacted two-year extensions of current ARB and state guarantee levels each two years since 1978. As a result of testimony presented by the Colorado Association of School Boards and the Department of Education, the committee was encouraged to recommend a further extension of the current act. In addition, testimony indicated that because the school finance formula directly controls school district general fund mill levies, the act could be used to offset a portion of the tax increase which will fall on base year property due to the reassessment. For these reasons, the committee recommends Bill 7.

At the time of the committee's deliberations on Bill 7, updated revenue forecasts, assessed valuation levels, and pupil count estimates were not available. Hence, amounts pertaining to the following formula factors were left blank in the bill for 1983 and 1984: state guarantee; alternate minimum guarantee; minimum ARB; and ARB increase.

The necessary data to fill the blanks in the bill will be accumulated during the 1982 session. It is the committee's intent that the philosophy of the current act be extended for two years, and to the extent possible, property tax increases attributable to the reassessment be mitigated through increased levels of state funding via the school finance act for budget year 1984.

Enforcement Mechanisms

Concerning the Enforcement of the Implementation of the 1977 Base Year Level of Value in 1983 -- Bill Title Only (Bill 8)

The committee wrestled with the issue of how to ensure that each county implement the 1977 level of value in 1983. Penalizing school districts in counties found to be underassessed, via adjustments in the Public School Finance Act, was discussed by the committee. Some committee members desired to explore other means of enforcement and sanctions, but did not have the time to develop

specific legislation. Lack of specific legislation resulted in the committee recommendation of Bill 8.

Although one bill was considered by the committee, which provided penalties for school districts located within counties that were found to be underassessed after 1983, it was not recommended. Concern was expressed that school districts should not be penalized for underassessment done by a county assessor.

Out of time, the committee opted to recommend that the Legislative Council request a call item from the Governor. The call item would allow the General Assembly the flexibility to develop an appropriate mechanism to enforce the implementation of the shift in the base year via a number of potential avenues, including the Public School Finance Act of 1973, sanctions against county assessors, or withholding state funds from counties, etc.

The Board of Assessment Appeals

Concerning the Board of Assessment Appeals, and Relating to Appeals Thereof and the Membership Thereof -- Bill 9

In response to the issues raised during committee hearings the committee recommends Bill 9. Bill 9:

- requires that petitions from the property tax administrator to the board for reappraisal of any class or subclass of property be in writing;
- requires public notice of the hearing for such reappraisal;
- provides that in the case of such reappraisal hearings that the county assessor file a response to the petition;
- allows taxpayers to intervene in such reappraisal hearings;
- limits the hearing to issues and evidence specified in the petition, response, and petition for intervention, and to evidence as may be required by the board;
- provides that the board may make decisions on new issues and new evidence of the parties agree or if the hearing is continued to allow the parties time to examine such new issues and evidence;
- makes all evidence available to all parties;
- provides that pertaining to other hearings before the board responses shall be made by the person who made the decision which is under appeal and by parties to the hearing under appeal;

- requires personal notice of the hearing be given to the petitioner; and
- provides that members of the board shall have knowledge rather than experience in property valuation and taxation, be property taxpayers in the state; that no more than two members shall be from the same political party; and no more than one member may be or ever have been a county commissioner, county assessor, or county attorney.

Taxation of Mobile Homes

Concerning the Application of the Procedure for the Actual Value of Real Property to the Determination of Actual Value of Mobile Homes -- Bill 10

Bill 10 provides that the actual value of mobile homes be determined according to the seven factors in 39-1-103 (5), the reassessment cycle, base years, and levels of value used in determining actual value of real property. The bill also repeals 39-5-203 (2) which provides that the seventy-five percent factor is the maximum actual value of a mobile home, the exemption for household furnishings, and depreciation for mobile homes.

Concerning Mobile Homes -- Bill 11

Included in the RMMHOL proposal were several items relating to mobile homes. These items were separated from Bill 10 and contained in Bill 11. Generally, Bill 11 contains the following provisions:

- that the owner of any mobile home that sits on its own land have three years to redeem the mobile home after it is sold because of unpaid taxes;
- that the owner of any mobile home that sits on leased land have one year to redeem the mobile home after it is sold because of unpaid taxes;
- that fines and penalties will be levied against persons who move mobile homes or sell mobile homes without carrying out specific requirements as pointed out in state laws;
- that certificates of title indicate the value of the true consideration paid for mobile homes; and
- that it is a crime to procure a certificate of title to a mobile home in any county other than the county in which it is to be used as a residence.

Concerning Mobile Homes, and Relating to Certificates of Title and Changes in Location -- Bill 12

The Metro Treasurers' Association Mobile Home Committee recommended several amendments to the original RMMHOL proposal. Their suggestions as reflected in Bill 12 are listed below.

1. Tax certificates should be issued at the time of closing when mobile homes are conveyed. Current law mandates that dealers issue tax certificates; however, compliance is lacking. The submission of a tax certificate should be made mandatory in order to receive title registration for a county clerk.
2. Current law requires that the owner of a mobile home obtain the title for the mobile home in the county in which the owner resides. Bill 12 requires that the title of a mobile home be acquired in the county in which the mobile home is located. However, the \$10 penalty for non-compliance is too low. The penalty should be increased to \$50.
3. The term "owner" should be defined for the purposes of determining who is liable for providing notice when moving a mobile home.
4. County treasurers, rather than assessors, should be allowed to assess and collect penalty fees for failing to file notice of changes in mobile home location.

Concerning the Formula for Determining the Maximum Actual Value of Mobile Homes for General Property Taxation -- Bill 13

As an alternative approach if Bill 10 should not pass, the committee recommends Bills 13, 14, and 15 which amend the current formula for establishing actual value of mobile homes. If Bill 10 becomes law, the current formula based on the seventy-five percent factor will be eliminated. However, if Bill 10 is not enacted the current formula needs clarification and revision, according to the committee.

The current formula for establishing actual value is primarily based on subsection (2) of section 39-5-203, as mentioned previously. However, there appears to be ambiguity in the language set forth in the law concerning the interpretation of the formula.

Prior to the publication of the Division of Property Taxation's 1980 Mobile Home Valuation Manual, the formula contained in subsection (2) was implemented in the following sequence:

Assumptions

(For the calculations, assume the retail delivered price when new is \$10,000, the value of household furnishings is \$2,000, and the depreciation factor, calculation, is 85%.)

Old Method:

1.	Retail delivered price when new	\$ 10,000
2.	Multiplied by 75%	x .75
3.	Maximum value of mobile home	<u>7,500</u>
4.	Less household furnishings	- 2,000
5.	Value subject to depreciation	<u>5,500</u>
6.	Multiplied by depreciation factor	x .85
7.	Actual value of mobile home	<u>4,675</u>

The 1980 Mobile Home Valuation Manual implemented the formula based on the following calculation:

New Method:

1.	Retail delivered price when new	\$ 10,000
2.	Less household furnishings	- 2,000
3.	Value of mobile home	<u>8,000</u>
4.	Multiplied by 75%	x .75
5.	Value subject to depreciation	<u>6,000</u>
6.	Multiplied by depreciation factor	x .85
7.	Actual value of mobile home	<u>5,100</u>

The two different interpretations hinge on whether the seventy-five percent of the retail delivered price when new is taken prior to subtracting household furnishings and depreciation or whether household furnishings are first subtracted from the retail delivered price when new prior to application of the seventy-five percent and depreciation factors.

Bill 13 clarifies the language of section 39-5-203 (2) in favor of the old method described above.

Concerning the Determination of Actual Value of Mobile Homes and Relating to the Retail Delivered Price in Connection Therewith -- Bill 14

Testimony from county assessors indicated that the determination of "retail delivered price when new" is very difficult. Additional problems with utilizing "retail delivered price when new" include:

-- the figure is not readily available;

- identical mobile homes may vary extensively on "retail delivered price when new" and thereby create tax inequities;
- many mobile homes are appreciating in value; therefore, utilizing "retail delivered price when new" may greatly distort current value; and
- the document most often used by assessors is not "retail delivered price when new" but the price listed on the title of the mobile home.

In response to such testimony, the committee recommends Bill 14 which changes the term "retail delivered price when new" to "value of the consideration paid".

Concerning the Property Tax Exemption for Mobile Home Household Furnishings -- Bill 15

Generally, section 39-5-203 (2) (b) states that "The administrator shall promulgate by rule the appropriate portions of the retail delivered price of mobile homes which represent household furnishings, which shall not in the aggregate exceed twenty percent of the retail delivered price, when purchased, of a mobile home."

According to testimony, the personal property exemption of up to twenty percent is not applied equally around the state. For example, Boulder County allows every mobile home the entire twenty percent deduction whereas Weld County does not allow it at all unless personal property is well documented. It was suggested that the allowance either be mandated and deducted in every case, or abolished.

Accordingly, the committee recommends Bill 15 which provides that the twenty percent allowance for mobile home household furnishings be declared to represent the value of household furnishings in every instance. The twenty percent allowance is a percentage of the retail delivered price.

BILL 1

A BILL FOR AN ACT

1 CONCERNING THE VALUATION REASSESSMENT CYCLE USED IN PROPERTY
2 TAXATION, AND RELATING TO THE DURATION OF THE
3 REASSESSMENT CYCLE, THE BASE YEAR CYCLE, AND THE LEVEL OF
4 VALUE USED IN CONNECTION THEREWITH.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Changes the reassessment cycle in determining actual value for property taxes from a four-year to a two-year cycle. Also changes the base years and the year's whose level of value is used in determining actual value. Makes conforming amendments regarding the manuals and associated data to be prepared by the property tax administrator and regarding the state board of equalization.

5 Be it enacted by the General Assembly of the State of Colorado:
6 SECTION 1. 39-1-104 (10), (11), the introductory portion
7 to 39-1-104 (12), and 39-1-104 (16), Colorado Revised Statutes
8 1973, as amended, are amended, and the said 39-1-104 is
9 further amended BY THE ADDITION OF THE FOLLOWING NEW
10 SUBSECTIONS, to read:

1 39-1-104. Valuation for assessment. (10) (a) For the
2 years 1983 through ~~1986~~ 1984, the 1977 level of value and the
3 manuals and associated data published for the year 1977 by the
4 administrator and approved by the advisory committee to the
5 administrator shall be utilized for determining actual value
6 of real property in any county of the state as reflected in
7 the abstract of assessment for each such year.

8 (b) During the years 1983 through ~~1986~~ 1984, in
9 preparation for its implementation in the year ~~1987~~ 1985, the
10 respective assessors shall conduct revaluations of all taxable
11 real property utilizing the 1981 level of value and the
12 manuals and associated data published for the year 1981 by the
13 administrator and approved by the advisory committee to the
14 administrator.

15 (10.1) (a) For the years 1985 through 1986, the 1981
16 level of value and the manuals and associated data published
17 for the year 1981 by the administrator and approved by the
18 advisory committee to the administrator shall be utilized for
19 determining actual value of real property in any county of the
20 state as reflected in the abstract of assessment for each such
21 year.

22 (b) During the years 1985 through 1986, in preparation
23 for its implementation in the year 1987, the respective
24 assessors shall conduct revaluations of all taxable real
25 property utilizing the 1985 level of value and the manuals and
26 associated data published for the year 1985 by the

1 administrator and approved by the advisory committee to the
2 administrator.

3 (10.2) (a) For the years 1987 through 1988, the 1985
4 level of value and the manuals and associated data published
5 for the year 1985 by the administrator and approved by the
6 advisory committee to the administrator shall be utilized for
7 determining actual value of real property in any county of the
8 state as reflected in the abstract of assessment for each such
9 year.

10 (b) During the years 1987 through 1988, in preparation
11 for its implementation in the year 1989, the respective
12 assessors shall conduct revaluations of all taxable real
13 property utilizing the 1987 level of value and the manuals and
14 associated data published for the year 1987 by the
15 administrator and approved by the advisory committee to the
16 administrator.

17 (10.3) (a) Beginning with 1989, a reassessment cycle
18 shall be instituted with each cycle consisting of two full
19 calendar years. At the beginning of each reassessment cycle
20 the base year and level of value to be used during the
21 reassessment cycle in the determination of actual value of
22 real property in any county of the state as reflected in the
23 abstract of assessment for each year in the reassessment cycle
24 shall advance by two years over what was used in the previous
25 reassessment cycle. For the 1989-1990 reassessment cycle,
26 1987 shall be the base year and the 1987 level of value shall

1 be used.

2 (b) During the two years of each reassessment cycle, in
3 preparation for implementation in the succeeding reassessment
4 cycle, the respective assessors shall conduct revaluations of
5 all taxable real property utilizing the level of value for the
6 year which will be used to determine actual value in such
7 succeeding reassessment cycle and the manuals and associated
8 data published for the year which will be used to determine
9 actual value in such succeeding reassessment cycle.

10 (11) (a) It is the intent of the general assembly, as
11 manifested in subsections (9), and (10), (10.1), (10.2), AND
12 (10.3) of this section, that ~~every-four--years~~ IN THE YEARS
13 SPECIFIED IN SAID SUBSECTIONS new manuals and associated data
14 will be published by the administrator, after approval by the
15 advisory committee to the administrator, and that said manuals
16 and associated data and the level of value for the year which
17 said manuals and associated data are published shall be
18 utilized by assessors in the manner described in subsections
19 (9), and (10), (10.1), (10.2), AND (10.3) of this section for
20 determining the actual value of real property in each county
21 of the state.

22 (b) The provisions of subsections (9), and (10), (10.1),
23 (10.2), AND (10.3) of this section are not intended to prevent
24 the assessor from taking into account, in determining actual
25 value during the intervening years between base years, any
26 unusual conditions in or related to any real property which

1 would result in an increase or decrease in actual value. For
2 the purposes of this paragraph (b), an unusual condition which
3 could result in an increase or decrease in actual value is
4 limited to the installation of an on-site improvement,
5 addition to or remodeling of a structure, change of use of the
6 land, new regulations restricting or increasing the use of the
7 land, or a combination thereof, detrimental acts of nature,
8 and damage due to accident, vandalism, fire, or explosion.
9 When taking into account such unusual conditions which would
10 increase or decrease the actual value of a property, the
11 assessor must relate such changes to the base year level of
12 values as if the conditions had existed at that time.

13 (12) The requirement stated in subsections (9), (10),
14 (10.1), (10.2), (10.3), and (11) of this section that the
15 actual value of real property be determined according to a
16 specified year's level of value and manuals and associated
17 data published by the administrator for said specified year
18 and approved by the advisory committee to the administrator
19 shall not apply to the assessment of the following classes of
20 real property:

21 (16) Effective January 1, 1983, during the first year of
22 each successive four-year period OF YEARS described in
23 subsections (9) to (11) of this section, the director of
24 research of the legislative council shall contract with a
25 private person for a study to be conducted as set forth in
26 this subsection (16). The study shall be conducted in all

1 counties of the state to determine whether or not the assessor
2 of each county has, in fact, used all manuals, factors,
3 formulas, and other directives required by law to arrive at
4 the valuation for assessment of each and every class of real
5 and personal property in the county. The person conducting
6 the study shall sample each class of property in a
7 statistically valid manner, and the aggregate of such sampling
8 shall equal at least one percent of all properties in each
9 county of the state. The sampling shall show that the various
10 areas, ages of buildings, economic conditions, and uses of
11 properties have been sampled. ~~Effective January 1, 1983, not~~
12 ~~more than eighty-five percent of the average sales price of~~
13 ~~the samples shall be used in arriving at the final actual~~
14 ~~value.~~ Such study shall be completed, and a final report of
15 the findings and conclusions thereof shall be submitted to the
16 general assembly and the state board of equalization by
17 September 1 of the year in which the study is conducted.

18 SECTION 2. 39-4-102 (3) (b), Colorado Revised Statutes
19 1973, as amended, is amended to read:

20 39-4-102. Valuation of public utilities. (3) (b) For
21 property tax years commencing on or after January 1, 1987,
22 there shall be applied to the actual value of each public
23 utility an equalization factor to adjust the actual value for
24 the current year of assessment as determined by the
25 administrator pursuant to subsections (1) and (2) of this
26 section to the public utility's level of value in the year

1 which is specified in section 39-1-104 ~~(9)~~ and ~~(10)~~ (10.2) AND
2 (10.3) and which is used to determine the actual value of
3 properties which are subject to said subsections.

4 SECTION 3. 39-9-103 (7) and (8), Colorado Revised
5 Statutes 1973, as amended, are amended, and the said 39-9-103
6 is further amended BY THE ADDITION OF THE FOLLOWING NEW
7 SUBSECTIONS, to read:

8 39-9-103. Duties of state board - enforcement.

9 (7) (a) For abstracts of assessment certified to the state
10 board of equalization in the years 1983 through ~~1986~~ 1984, the
11 state board of equalization shall determine whether the
12 aggregate valuation for assessment for any class or subclass
13 of agricultural building improvements or residential improved
14 or unimproved property or commercial improved or unimproved
15 property or industrial improved or unimproved property was the
16 result of application and use of the 1977 level of value and
17 the 1977 manuals and associated data published by the
18 administrator and approved by the advisory committee to the
19 administrator to determine actual value of the properties in
20 said class or subclass.

21 (b) For abstracts of assessment certified to the state
22 board of equalization in the years 1983 through ~~1986~~ 1984, the
23 state board of equalization shall order an increase or
24 decrease in the aggregate valuation for assessment for any
25 class or subclass of agricultural building improvements or
26 residential improved or unimproved property or commercial

1 improved or unimproved property or industrial improved or
2 unimproved property which was not valued in accordance with
3 the 1977 level of value and the 1977 manuals and associated
4 data published by the administrator and approved by the
5 advisory committee to the administrator.

6 (7.1) (a) For abstracts of assessment certified to the
7 state board of equalization in the years 1985 through 1986,
8 the state board of equalization shall determine whether the
9 aggregate valuation for assessment for any class or subclass
10 of agricultural building improvements or residential improved
11 or unimproved property or commercial improved or unimproved
12 property or industrial improved or unimproved property was the
13 result of application and use of the 1981 level of value and
14 the 1981 manuals and associated data published by the
15 administrator and approved by the advisory committee to the
16 administrator to determine actual value of the properties in
17 said class or subclass.

18 (b) For abstracts of assessment certified to the state
19 board of equalization in the years 1985 through 1986, the
20 state board of equalization shall order an increase or
21 decrease in the aggregate valuation for assessment for any
22 class or subclass of agricultural building improvements or
23 residential improved or unimproved property or commercial
24 improved or unimproved property or industrial improved or
25 unimproved property which was not valued in accordance with
26 the 1981 level of value and the 1981 manuals and associated

1 data published by the administrator and approved by the
2 advisory committee to the administrator.

3 (7.2) (a) For abstracts of assessment certified to the
4 state board of equalization in the years 1987 through 1988,
5 the state board of equalization shall determine whether the
6 aggregate valuation for assessment for any class or subclass
7 of agricultural building improvements or residential improved
8 or unimproved property or commercial improved or unimproved
9 property or industrial improved or unimproved property was the
10 result of application and use of the 1985 level of value and
11 the 1985 manuals and associated data published by the
12 administrator and approved by the advisory committee to the
13 administrator to determine actual value of the properties in
14 said class or subclass.

15 (b) For abstracts of assessment certified to the state
16 board of equalization in the years 1987 through 1988, the
17 state board of equalization shall order an increase or
18 decrease in the aggregate valuation for assessment for any
19 class or subclass of agricultural building improvements or
20 residential improved or unimproved property or commercial
21 improved or unimproved property or industrial improved or
22 unimproved property which was not valued in accordance with
23 the 1985 level of value and the 1985 manuals and associated
24 data published by the administrator and approved by the
25 advisory committee to the administrator.

26 (8) It is the intent of the general assembly, as

1 manifested in subsections (6), and (7), (7.1), AND (7.2) of
2 this section, that the state board of equalization, in
3 reviewing the aggregate valuation for assessment of classes
4 and subclasses of the properties specified in subsections (6),
5 and (7), (7.1), AND (7.2) of this section and in ordering
6 increases or decreases in the aggregate valuation for
7 assessment of said properties shall be bound by the level of
8 value and manuals and associated data published by the
9 administrator and approved by the advisory committee to the
10 administrator for the applicable year specified in section
11 39-1-104 (9) to (11).

12 SECTION 4. Effective date. This act shall take effect
13 January 1, 1983.

14 SECTION 5. Safety clause. The general assembly hereby
15 finds, determines, and declares that this act is necessary
16 for the immediate preservation of the public peace, health,
17 and safety.

BILL 2

A BILL FOR AN ACT

1 CONCERNING THE RELATION BETWEEN VALUATION FOR ASSESSMENT AND
2 ACTUAL VALUE, AND MAKING VALUATION FOR ASSESSMENT EQUAL
3 ACTUAL VALUE.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Removes provisions which provided for valuation for assessment to be certain specified percentages of actual value in the case of certain types of properties. Provides that valuation for assessment be equal to actual value for properties including the following: Residential; commercial and industrial; severed mineral interests; agricultural equipment, products, and supplies; mobile homes; public utilities; real and personal property and improvements used to produce alcohol for motor fuel; United States land used for recreational purposes. Repeals the lowered valuation for assessment for works of art.

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

5 SECTION 1. 39-1-104 (1), (4), (7) (a), (8), (13) (b),
6 (14) (b), and (15) (a) (I), Colorado Revised Statutes 1973, as
7 amended, are amended, and the said 39-1-104 is further amended

1 BY THE ADDITION OF A NEW SUBSECTION, to read:

2 39-1-104. Valuation for assessment. (1) Except when
3 otherwise prescribed in articles 1 to 13 of this title, the
4 valuation for assessment of all taxable property in the state
5 shall be ~~thirty--percent--of~~ the actual value thereof as
6 determined by the assessor and the administrator in the manner
7 prescribed by law, ~~and--such--percentage--shall--be--uniformly~~
8 ~~applied;--without--exception;--to---the---actual---value;---so~~
9 ~~determined;--of--the--various--classes--and--subclasses--of--real--and~~
10 ~~personal--property--located--within--the--territorial--limits--of--the~~
11 ~~authority--levying--a--property--tax; and~~ all property taxes shall
12 be levied against the aggregate valuation for assessment.
13 ~~resulting--from--the--application--of--such--percentage:~~

14 (4) Severed mineral interests are to be valued at ~~thirty~~
15 ~~percent--of~~ actual value in the same manner as other real
16 property. If no value can readily be determined, or if there
17 is no market activity in this type of property, a minimum
18 valuation for assessment of one dollar per acre category of
19 interest shall be used. Where activity in this type of
20 property does exist, the market value should be considered in
21 arriving at the actual value.

22 (7) (a) Because of its limited seasonal use, the
23 valuation for assessment of all agricultural equipment shall
24 be: For the year 1976, twenty-five percent of the actual
25 value thereof as fixed for such year; for the year 1977,
26 twenty percent of the actual value thereof as fixed for such

1 year; for the year 1978, fifteen percent of the actual value
2 thereof as fixed for such year; for the year 1979, ten percent
3 of the actual value thereof as fixed for such year; and for
4 the year YEARS 1980 and--each--year--thereafter THROUGH 1982,
5 five percent of the actual value thereof as fixed for each of
6 such years; FOR THE YEAR 1983, AND EACH YEAR THEREAFTER, THE
7 ACTUAL VALUE THEREOF AS FIXED FOR EACH OF SUCH YEARS. The
8 assessor shall maintain separate records of the valuation for
9 assessment of all such agricultural equipment and shall
10 certify the total valuation for assessment of the same to the
11 administrator in exactly the same manner as he certified the
12 valuation for assessment of other property.

13 (8) For the year YEARS 1977 and--each--year--thereafter
14 THROUGH 1982, the valuation for assessment of agricultural
15 supplies shall be five percent of the actual value thereof.
16 FOR THE YEAR 1983, AND EACH YEAR THEREAFTER, THE VALUATION FOR
17 ASSESSMENT OF AGRICULTURAL SUPPLIES SHALL BE THE ACTUAL VALUE
18 THEREOF. As used in this subsection (8), "agricultural
19 supplies" shall include, but not be limited to, machinery
20 parts, welding supplies, tools, baling wire and twine, oil and
21 gas, and other items consumed in a normal ranching or farming
22 operation.

23 (13) (b) For the taxable years 1980 through 1988 1982,
24 the valuation for assessment on any improvements and personal
25 property initially valued for assessment prior to January 1,
26 1989 1983, and used exclusively for the production of alcohol

1 for use in motor fuel and derived from agricultural
2 commodities and forest products with a purity of at least
3 ninety percent and the land on which said property is located
4 shall be two percent of actual value in the first year of its
5 assessment, nine percent of actual value in the second year of
6 its assessment, sixteen percent of actual value in the third
7 year of its assessment, ~~twenty-three-percent-of--actual--value~~
8 ~~in--the--fourth--year-of-its-assessment~~; and thereafter thirty
9 percent-of its actual value; except that this paragraph (b)
10 shall not apply to real property used for the production of
11 agricultural commodities or forest products. This subsection
12 (13) shall only apply to facilities producing three million
13 gallons or less of said alcohol per year.

14 (14) (b) For the taxable years 1980 through ~~1984~~ 1982,
15 the valuation for assessment on any real and personal property
16 used exclusively for the production of alcohol for use in
17 motor fuel and derived from hydrocarbon or carbon-containing
18 by-products or waste products with a purity of at least
19 ninety-five percent and the land on which said property is
20 located shall be two percent of actual value in the first year
21 of assessment, nine percent of actual value in the second year
22 of assessment, sixteen percent of actual value in the third
23 year of assessment, ~~twenty-three-percent-of--actual--value--in~~
24 ~~the--fourth--year-of-assessment~~; and thereafter thirty-percent
25 of ITS actual value. This subsection (14) shall only apply to
26 units of production producing ten million gallons or less of

1 said alcohol per year.

2 (15) (a) (I) For taxable years ~~beginning--on-or-after~~
3 ~~January-1~~; 1981 AND 1982, works of art that are offered for
4 public display in compliance with paragraph (b) of this
5 subsection (15) shall be deemed to be a special class of
6 personal property having a public purpose, and the valuation
7 for assessment of such class shall be at an amount equal to
8 one-half of one percent of the actual value thereof. THIS
9 SUBSECTION (15) IS REPEALED, EFFECTIVE JANUARY 1, 1983.

10 (17) For the year 1983 and each year thereafter, the
11 valuation for assessment of agricultural land shall be at an
12 amount equal to thirty percent of the actual value thereof.

13 SECTION 2. 39-3-112 (6), Colorado Revised Statutes 1973,
14 as amended, is amended to read:

15 39-3-112. Taxation of exempt property - taxes not to
16 become lien. (6) The valuation for assessment of lands owned
17 by the United States and used for recreational purposes shall
18 be ~~thirty-percent~~ THE AMOUNT of the fees paid by the user of
19 said lands to the United States for the use thereof in the
20 previous calendar year.

21 SECTION 3. 39-3-101 (1) (g) (VII), Colorado Revised
22 Statutes 1973, is amended to read:

23 39-3-101. Exempt property. (1) (g) (VII) Residential
24 structures and land which on or before December 31, 1968, were
25 classified as exempt under this paragraph (g) as then
26 applicable but which are not hereafter exempt from taxation

1 under subparagraph (I) of this paragraph (g) shall not be
2 exempt from taxation, and the valuations for assessment
3 thereof, for the year 1969, shall be six percent of the actual
4 value thereof as determined pursuant to section 39-1-103 (5);
5 for the year 1970, twelve percent of such value; for the year
6 1971, eighteen percent of such value; for the year 1972,
7 twenty-four percent of such value; and for the year YEARS 1973
8 ~~and-thereafter~~ THROUGH 1982, thirty percent of such value; FOR
9 THE YEAR 1983 AND EACH YEAR THEREAFTER, THE ACTUAL VALUE
10 THEREOF; but, if a portion of such residential structure and
11 land is exempt, as provided in subparagraph (V) of this
12 paragraph (g), the percentages shall be applied only to the
13 nonexempt portion of said actual value, as calculated pursuant
14 to said subparagraph (V).

15 SECTION 4. 39-5-111 (3), Colorado Revised Statutes 1973,
16 as amended, is amended to read:

17 39-5-111. Livestock, agricultural products - not valued,
18 when. (3) Agricultural products in a raw or unprocessed
19 state when purchased and stored for resale shall be valued for
20 assessment at ~~five-percent-of~~ the actual value thereof, as
21 determined by the assessor of such county. The taxes due upon
22 such valuation for assessment of the property shall be paid by
23 the owner of such property. Evidence of ownership shall
24 include, but is not limited to, the use of scale tickets,
25 warehouse receipts, ledger sheets, daily position reports,
26 contracts or contract confirmation papers, or other such items

1 or devices commonly used to indicate ownership of such
2 products.

3 SECTION 5. Effective date - applicability. This act
4 shall take effect January 1, 1983, and shall apply to any
5 property tax year commencing on or after said date.

6 SECTION 6. Safety clause. The general assembly hereby
7 finds, determines, and declares that this act is necessary
8 for the immediate preservation of the public peace, health,
9 and safety.

BILL 3

A BILL FOR AN ACT

1 MAKING AN APPROPRIATION TO ASSIST COUNTIES IN FINANCING
2 COMPUTERS USED IN AD VALOREM PROPERTY TAXATION.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Makes an appropriation to the department of local affairs to assist counties in meeting the cost of acquiring and operating computers used in the ad valorem taxation of real and personal property. Specifies the amount out of such appropriation which is to be allocated to each county initially acquiring such a computer system or service during the fiscal year beginning July 1, 1982. Conditions each allocation upon the filing of a claim therefor. Provides for paying such claims at the end of the fiscal year and on an equal basis if the appropriation is insufficient.

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

4 SECTION 1. Appropriation. (1) In addition to any other
5 appropriation, there is hereby appropriated out of any moneys
6 in the state treasury not otherwise appropriated, to the
7 department of local affairs for allocation to the division of
8 property taxation, for the fiscal year beginning July 1, 1982,

1 the sum of _____ dollars (\$ _____), or so much thereof as
2 may be necessary, for use in assisting counties in meeting the
3 cost of acquiring and operating computer systems or computer
4 services which are used in the taxation of real and personal
5 property pursuant to articles 1 through 13 of title 39,
6 Colorado Revised Statutes 1973 and which incorporate the
7 manuals and associated data published by the property tax
8 administrator.

9 (2) Of the moneys appropriated in this section, seven
10 thousand five hundred dollars (\$7,500) shall be distributed,
11 one time only, to each county which during the fiscal year
12 beginning July 1, 1982, acquires such a computer system or
13 service and which files a claim for such state assistance with
14 the division of property taxation before the end of such
15 fiscal year. The moneys appropriated in this section shall
16 not be disbursed until all claims for state assistance have
17 been filed. If the total claims filed exceed the total amount
18 of moneys appropriated in this section, such moneys shall be
19 distributed on an equal basis among eligible counties.

20 SECTION 2. Safety clause. The general assembly hereby
21 finds, determines, and declares that this act is necessary
22 for the immediate preservation of the public peace, health,
23 and safety.

Bill 5

A BILL FOR AN ACT

1 CONCERNING THE RECODIFICATION OF THE LAWS RELATING TO THE
2 COLLECTION OF PROPERTY TAXES.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Recodifies the law relating to the collection and payment of real and personal property taxes, tax sales in connection therewith, and the redemption of property sold for nonpayment of property taxes. Enacts a new article on redemption of mobile homes sold for delinquent property taxes. Deletes obsolete references to property taxes for state purposes. Makes necessary conforming amendments.

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

4 SECTION 1. Article 10 of title 39, Colorado Revised
5 Statutes 1973, as amended, is REPEALED and REENACTED, WITH
6 AMENDMENTS, to read:

7 ARTICLE 10

8 Collection

9 39-10-101. Collection of taxes. (1) Upon receipt of the
10 tax list and warrant from the assessor, the treasurer shall

1 proceed to collect the taxes therein levied, and such tax list
2 and warrant shall be his authority and justification against
3 any illegality in procedure prior to his receiving the same.

4 (2) (a) If, after the tax list and warrant has been
5 received by him, the treasurer discovers that any taxable
6 property then located in his county has been omitted from the
7 tax list and warrant for the current year or for any prior
8 year and has not been valued for assessment, he shall
9 forthwith list and value such property for assessment in the
10 same manner as the assessor might have done and shall enter
11 such valuation for assessment on the tax list and warrant and
12 extend the levy. Such entry shall be designated as an
13 additional assessment and shall be valid for all purposes, the
14 same as though performed by the assessor.

15 (b) The taxes for any period, together with interest
16 thereon, imposed by this section shall not be assessed, nor
17 shall any lien be filed or distraint warrant issued or suit
18 for collection be instituted or any other action to collect
19 the same be commenced, more than six years after the date on
20 which the tax was or is payable; except that interest shall
21 not be charged prior to the date on which additional
22 assessment is made.

23 (c) In the case of fraudulent action with intent to
24 evade tax, the tax, together with interest thereon, may be
25 assessed, or proceedings for the collection of such taxes may
26 be begun, at any time.

1 (3) If on the tax list and warrant there is any error in
2 the name of a person owing taxes, the treasurer may correct
3 such error and collect the taxes from the person intended.

4 39-10-102. When taxes payable. (1) Except as otherwise
5 provided in article 1.5 of this title, all property taxes
6 shall become due and payable on January 1 of the year
7 following that in which they are levied and shall become
8 delinquent on August 1 of said year.

9 (2) Except as otherwise provided in article 1.5 of this
10 title, the treasurer shall accept payment of taxes tendered by
11 any person and issue a receipt therefor at any time after the
12 tax list and warrant have come into his hands.

13 39-10-103. Tax statement. (1) As soon as practicable
14 after January 1, the treasurer shall mail to each person whose
15 name appears on the tax list and warrant a statement showing
16 the amount of taxes payable by him, which statement shall
17 separately list the amount of taxes levied on real and
18 personal property and shall recite the amount of valuation for
19 assessment upon which such taxes were levied. Failure of any
20 person to receive such statement shall not preclude collection
21 by the treasurer of the amount of taxes due from and payable
22 by such person. Such statement shall include a notice that, if
23 such person desires a receipt for payment of taxes, he shall
24 request such receipt. The statement may also state what each
25 mill levy would have been for each taxing district for the
26 prior tax year based upon the current year's valuation for

1 assessment.

2 (2) Each person whose name appears on the tax list and
3 warrant shall be informed in writing of the actual school
4 district general fund mill levy and the school district
5 general fund mill levy in absence of funds estimated to be
6 received by school districts pursuant to the "Public School
7 Finance Act of 1973", article 50 of title 22, C.R.S. 1973, and
8 the estimated funds to be received for the general funds of
9 districts from the state.

10 39-10-104. Payment dates - optional payment dates -
11 failure to pay - penalty. (1) Except as provided in
12 subsection (5) of this section, at the option of the taxpayer,
13 property taxes may be paid in full or in two equal
14 installments, the first such installment to be paid no later
15 than the last day of February and the second installment to be
16 paid no later than July 31.

17 (2) If the first installment is not paid by the last day
18 of February, penalty interest on the amount thereof shall
19 accrue at the rate of one percent per month from March 1 until
20 August 1 or to the date of payment if such first installment
21 is paid prior to August 1; but, if the full amount of taxes is
22 paid in a single payment no later than April 30, then no
23 penalty interest shall accrue on any portion of the taxes.

24 (3) If the full amount of taxes is not paid on or prior
25 to July 31, then penalty interest on the unpaid portion
26 thereof shall accrue at the rate of one percent per month from

1 August 1 until the date of payment, which penalty interest
2 shall be in addition to any penalty interest which may have
3 accrued on the same taxes prior to August 1.

4 (4) In computing the amount of penalty interest due
5 under this section, portions of months shall be counted as
6 whole months.

7 (5) There shall be no installment payment of property
8 taxes totalling less than twenty-five dollars, and such taxes
9 shall be paid in full no later than April 30. If such taxes
10 are not paid prior to April 30, penalty interest on the amount
11 thereof shall accrue at the rate of one percent per month from
12 May 1 until the date of payment.

13 (6) Any payment under this section shall be deemed
14 received by the treasurer on the date that it is actually
15 received in the treasurer's office, and actual receipt will be
16 presumed as of the date of the United States postal service
17 postmark. Postage meter postmarks must be accompanied by a
18 United States postal service postmark if not received on or
19 before the due date. If the date for filing any tax return or
20 remittance falls upon a Saturday, Sunday, or legal holiday, it
21 shall be deemed to have been timely filed if filed on the next
22 business day.

23 (7) An additional charge may be added to any delinquent
24 taxes totalling less than fifty dollars including all penalty
25 interest and other charges. Such charge shall be for the
26 purpose of covering the administrative costs and fees incurred

1 by the county in collecting such delinquencies and shall be
2 determined by the board of county commissioners or such other
3 body as is so authorized by the city and county of Denver.
4 Such charge shall not exceed twenty-five dollars in any case
5 and shall be limited to such amount less than twenty-five
6 dollars as may be necessary to limit the total charges against
7 such property, including taxes, penalty interest, and the
8 charge authorized by this subsection (7), to no more than
9 fifty dollars. Charges imposed under the authorization of
10 this subsection (7) shall be a lien under section 39-1-107.

11 (8) The treasurer may refrain from collecting any
12 penalty, penalty interest, or costs where the amount to be
13 collected is ten dollars or less. Nothing in this subsection
14 (8) shall be construed as releasing any person from the
15 payment of any tax, assessment, penalty, penalty interest, or
16 costs or any other moneys which are due and owing and which
17 the treasurer is authorized by law to collect.

18 39-10-105. Receipt for taxes. (1) The treasurer shall
19 issue and, upon request of an individual taxpayer or his
20 agent, shall mail a receipt for each payment of taxes
21 received, which shall state the amount of taxes paid and any
22 penalty interest thereon, the year or portion thereof for
23 which such taxes apply, the property upon which such taxes are
24 paid, the valuation for assessment of such property, and a
25 notation of any taxes levied thereon for prior years which are
26 unpaid and delinquent. A copy of the statement specified in

1 section 39-10-103, when stamped "paid" by the treasurer, shall
2 suffice for such receipt. The apportionment of the total tax
3 levy may be printed or stamped on the reverse side of each tax
4 receipt issued or may be separately furnished to the taxpayer.
5 The mortgagee or beneficiary of a deed of trust is not
6 required to retain a tax receipt for the property which is the
7 subject of the mortgage or the deed of trust.

8 (2) In lieu of issuing and mailing individual receipts,
9 the treasurer may issue and mail a certified listing of taxes
10 paid and any penalty interest thereon, the year or portion
11 thereof for which such taxes apply, and sufficient
12 identification of the property upon which such taxes are paid
13 to those taxpayers or their agents for combined tax payments
14 on ten or more assessed parcels.

15 (3) The treasurer shall retain in his office as part of
16 the records thereof a copy of every receipt issued by him for
17 taxes paid, which copies shall be recorded or filed in the
18 order of issuance. The original tax receipt, or a copy
19 thereof, or a copy of any entry in his records concerning the
20 same shall, when certified by the treasurer or his deputy, be
21 received in all places as prima facie evidence of payments of
22 the taxes therein set forth.

23 (4) When request is made of the treasurer for copies of
24 tax receipts, a fee shall be collected for each copy of a
25 receipt issued, as provided in section 30-1-102, C.R.S. 1973.

26 39-10-106. Payment of taxes on fractional interests in

1 lands. (1) Where oil, gas, or other hydrocarbon wells or
2 fields belonging to multiple owners are operated as a unit,
3 the owner of each fractional interest in such units shall be
4 liable for the same proportion of the tax levied against the
5 total unit that his fractional interest therein bears to the
6 total of interests in such unit.

7 (2) The unit operator shall collect from the owners of
8 the fractional interests and remit to the treasurer of the
9 county in which the unit is located the tax levied against the
10 entire unit. The unit operator may deduct and withhold from
11 royalty payments or any other payments made to any fractional
12 interest owner, either in kind or in money, the estimated
13 amount of the tax to be paid by such fractional interest
14 owner. Any difference between the estimated tax so withheld
15 and the actual tax payable by any owner of a fractional
16 interest may be accounted for by adjustments in royalty or
17 other payments made to such owner subsequent to the time the
18 actual tax is determined. Failure of the unit operator to
19 remit to the treasurer the tax levied against the entire unit
20 shall make the unit operator liable for such tax.

21 (3) At the request of any unit operator who does not
22 disburse payments to fractional interest owners, the first
23 purchaser shall collect the tax from the fractional interest
24 owners as provided for in this section and transfer such
25 proceeds to the unit operator who shall in turn be responsible
26 for remitting to the treasurer the total tax levied against

1 the entire unit.

2 (4) Failure of the unit operator or first purchaser to
3 collect and remit the tax as provided in this section shall
4 not preclude the treasurer from utilizing lawful collection
5 and enforcement remedies and procedures against the owner of
6 any fractional interest to collect the tax owed by such owner,
7 but an owner shall not be subject to penalty or interest upon
8 the tax owed unless he fails to remit such tax within twenty
9 days after notification to him by the treasurer of the default
10 of the first purchaser or unit operator.

11 (5) For the purposes of this section, "unit" means any
12 single oil, gas, or other hydrocarbon well or field which has
13 multiple ownership, or any combination of oil, gas, or other
14 hydrocarbon wells, fields, and properties consolidated into a
15 single operation, whether by a formal agreement or otherwise;
16 "owner" means the holder of any interest or interests in such
17 properties or units, including royalty interest; and "first
18 purchaser" means either the first purchaser to buy oil or gas
19 from a new producing well or the current purchaser of oil or
20 gas from a producing well.

21 39-10-107. Apportionment of taxes, penalty interest -
22 payment. (1) All taxes collected by the treasurer shall be
23 apportioned and credited to the county and the several towns,
24 cities, school districts, and special districts within the
25 county so that each such unit of government receives the taxes
26 collected for that unit, and all penalty interest collected on

1 taxes shall be apportioned and credited in the same manner.

2 (2) Whenever any school district elects, pursuant to
3 law, to have the moneys of such district paid over to the
4 district treasurer, the treasurer of any county wherein such
5 school district is located shall, no later than the tenth day
6 of each month, pay over to the district treasurer all taxes
7 collected for said school district during the month
8 immediately preceding.

9 (3) No later than the tenth day of each month, the
10 treasurer shall prepare and submit to the board of county
11 commissioners and to the proper officer of each town, city,
12 school district, and special district within his county a
13 statement showing the amount collected by him for each such
14 entity during the month immediately preceding from each
15 separate levy imposed for such entity. No later than January
16 10 of each year, he shall prepare and submit a similar
17 statement showing the amount collected during the entire
18 calendar year immediately preceding from each separate levy
19 imposed for such entity.

20 39-10-108. Abatement, cancellation of taxes.

21 (1) (a) If taxes have been levied erroneously or illegally,
22 whether due to erroneous valuation for assessment,
23 irregularity in levying, or clerical error, the treasurer
24 shall report the amount thereof to the board of county
25 commissioners, who shall proceed to abate such taxes in the
26 manner provided by law. If such taxes have been collected by

1 the treasurer, the board of county commissioners shall
2 authorize refund of the same in the manner provided by law.
3 However, in no case shall an abatement or refund of taxes be
4 made more than six years after the taxes were due.

5 (b) Any taxes illegally or erroneously levied and
6 collected, and penalty interest thereon, shall be refunded
7 pursuant to this section, together with refund interest at the
8 same rate as that provided for penalty interest set forth in
9 section 39-10-104. Said refund interest shall accrue only
10 from the date payment of taxes and penalty interest thereon
11 was received by the treasurer.

12 (2) (a) Any taxes levied on personal property which are
13 determined to be uncollectible after a period of six years
14 after the date of their becoming delinquent may be cancelled
15 by the board of county commissioners; except that taxes levied
16 on any mobile home which after diligent search by the
17 treasurer are determined to be uncollectible due to the
18 removal of the mobile home from the county or other valid
19 reason may be referred to the board of county commissioners
20 for deletion from the tax rolls after a period of one year.

21 (b) When any real property has been stricken off to a
22 county by virtue of a tax sale and there has been no transfer
23 by the county of a certificate of purchase thereon, the taxes
24 on such property may be determined to be uncollectible after a
25 period of six years from the date of becoming delinquent, and
26 they may be cancelled by the board of county commissioners.

1 Such cancellation shall not affect the rights of the county
2 under article 12 of this title to subsequently transfer any
3 tax sale certificate nor its right to receive a tax deed and
4 to exercise its rights thereunder with respect to such
5 property.

6 (3) The treasurer shall keep a complete record of all
7 taxes abated, refunded, or determined to be uncollectible and
8 cancelled by the board of county commissioners as provided in
9 subsection (2) of this section.

10 39-10-109. Certificate of taxes due. (1) Upon request,
11 the treasurer shall certify in writing the full amount of
12 taxes due upon any parcel of real property in his county, and
13 all outstanding sales for unpaid taxes as shown by the records
14 of his office, with the amount required for redemption of such
15 sales, if the same still are redeemable. A fee shall be
16 collected for each such certificate issued by him, as provided
17 in section 30-1-102, C.R.S. 1973.

18 (2) When signed by the treasurer, such certificate,
19 showing payment of all taxes due and the redemption of all
20 outstanding tax sales, shall be conclusive evidence for all
21 purposes and against all persons that the parcel of real
22 property therein described was, at the time, free and clear of
23 all taxes due and from all tax sales except tax sales whereon
24 the time for redemption had already expired and the purchaser
25 had received a deed.

26 (3) Any loss resulting to any person from an error in a

1 tax certificate issued by the treasurer shall be paid by the
2 county represented by the treasurer issuing such certificate.

3 39-10-110. Civil penalty for insufficient fund checks.
4 The treasurer shall assess a five-dollar penalty against any
5 person who issues a check returned for insufficient funds to
6 the treasurer in payment of taxes, interest, fees, or other
7 charges collectible by the treasurer. The penalty provided in
8 this section shall be assessed in addition to any other
9 penalties or interest provided by law. For purposes of this
10 section, "insufficient funds" means an insufficient balance in
11 account with a bank or other drawee for the payment of a check
12 when presented for payment within thirty days after issue.

13 SECTION 2. Article 11 of title 39, Colorado Revised
14 Statutes 1973, as amended, is REPEALED AND REENACTED, WITH
15 AMENDMENTS, to read:

16 ARTICLE 11

17 Delinquent Personal Property Tax

18 39-11-101. Delinquent personal property tax list -
19 notice. As soon as practicable after August 1, the treasurer
20 shall prepare a list of all persons delinquent in the payment
21 of taxes on personal property and shall notify each such
22 person by mail that, unless payment of the amount of such
23 unpaid personal property taxes and penalty interest thereon to
24 and including August 31 is paid by that date, publication of
25 such delinquency will be made during the month of September.

26 39-11-102. Publication of delinquent personal property

1 taxes. During the month of September, the treasurer shall
2 publish for one time only in a newspaper published in his
3 county a notice listing the names and addresses of all persons
4 whose taxes on personal property are unpaid and delinquent,
5 with the amount of such taxes and penalty interest thereon to
6 and including September 30, plus the fee prescribed in section
7 30-1-102, C.R.S. 1973. Such notice shall recite that if the
8 amount of such delinquent taxes, penalty interest, and fee is
9 not paid by September 30, the personal property upon which
10 such taxes were levied shall be subject to distraint, seizure,
11 and sale. If there is no newspaper published in the county,
12 then the treasurer shall conspicuously post copies of such
13 notice in the county courthouse and in at least two other
14 public places in the county seat.

15 39-11-103. Distraint, sale of personal property.

16 (1) At any time after October 1, the treasurer shall enforce
17 collection of delinquent taxes on personal property by
18 distraining, seizing, and selling such property. Whenever a
19 distraint warrant is issued, it shall be served by the
20 sheriff.

21 (2) Whenever any personal property is distrained and
22 seized, the treasurer or his deputy shall make a list of such
23 property and deliver a copy thereof to the owner of such
24 property or to his agent, and, as to any mobile home, to any
25 lienholder of record, together with a statement of the amount
26 demanded and notice of the time and place fixed for the sale

1 of such property.

2 (3) The treasurer shall publish a notice containing a
3 description of the seized property, the reason for its being
4 offered for sale, and the time and place fixed for the sale in
5 a newspaper published in his county. If there is no such
6 newspaper, then he shall conspicuously post copies of such
7 notice in the county courthouse and in at least two other
8 public places in the county seat.

9 (4) The time fixed for the sale shall be not more than
10 ten days from the date of the first notice, but the sale may
11 be adjourned from time to time if there are no bidders or if
12 the treasurer deems such adjournment advisable for any reason,
13 but in no event shall the sale be postponed for more than
14 thirty days from the date of the first notice.

15 (5) At the time and place fixed for the sale, the
16 treasurer or his deputy shall proceed to sell such property at
17 public auction, offering it at a minimum price, which shall
18 include the costs of making the seizure and advertising the
19 sale. If the amount bid at the sale is not equal to the fixed
20 minimum price, the treasurer or his deputy may declare the
21 property purchased by the county at the fixed minimum price,
22 and it may thereafter be sold in such manner as may be
23 determined by the board of county commissioners.

24 (6) In any county wherein the treasurer has insufficient
25 personnel to conduct said sale, upon demand of the treasurer,
26 the sheriff shall conduct such sale, collect the proceeds

1 thereof, and pay the same over to the treasurer. In such
2 event, the sheriff shall receive such fees as are provided in
3 section 30-1-104, C.R.S. 1973.

4 (7) In all cases of sale, the treasurer shall issue a
5 certificate of sale to each purchaser, and such certificate
6 shall be prima facie evidence of the right of the treasurer to
7 make such sale and conclusive evidence of the regularity of
8 the proceedings in conducting and making such sale. Except as
9 provided in article 12.1 of this title, with respect to mobile
10 homes, the treasurer's certificate shall transfer to the
11 purchaser all right, title, and interest of the owner in and
12 to the property sold.

13 (8) Any surplus of the sale proceeds remaining over and
14 above the taxes, penalty interest, and costs of making the
15 seizure and advertising the sale shall be paid over to the
16 owner and a written account of the sale furnished him.

17 (9) If, prior to the time fixed for the sale, the amount
18 demanded is paid to the treasurer, the property distrained
19 upon and seized shall be restored to the owner thereof.

20 39-11-104. Personal property removed from county.

21 (1) (a) When personal property upon which a distraint warrant
22 has been issued or which is subject to such warrant by reason
23 of delinquency has been removed to another county in the
24 state, the treasurer of the county levying the tax may issue a
25 certificate to the treasurer of the county to which the
26 property has been removed, reciting the amount of taxes and

1 penalty interest unpaid and a description of the property to
2 be distrained.

3 (b) The treasurer receiving such certificate shall
4 thereupon proceed to distrain, seize, and sell such property
5 in the same manner as if the property were originally taxed in
6 his county and shall remit the net proceeds, after payment of
7 any sheriff's fees and other costs of seizure and sale, to the
8 treasurer who certified the delinquency to him.

9 39-11-105. Delinquent taxes - public utilities. If
10 taxes become delinquent upon the personal property of any
11 public utility, as defined in article 4 of this title, the
12 treasurer of the county in which such taxes are delinquent
13 shall distrain and may sell any of the personal property of
14 such utility wherever found in the manner that other personal
15 property is to be distrained and sold for the nonpayment of
16 taxes.

17 39-11-106. Action to collect unpaid taxes. If the
18 treasurer is unable to locate personal property upon which
19 taxes have been levied in order to collect such taxes through
20 distraint, seizure, and sale, or if any such personal property
21 has been removed from his county, or whenever for any reason
22 he deems court action advisable, he may sue the owner of such
23 personal property in any court in his county having
24 jurisdiction. Upon the trial of such cause, a certificate from
25 the treasurer, reciting the amount of such taxes and any
26 penalty interest thereon and that the same has not been paid,

1 shall be prima facie evidence that the amount claimed is due
2 and unpaid, and judgment shall be given for the amount
3 thereof, together with all costs, and execution shall issue as
4 in other cases. Whenever the treasurer sues in court, the
5 county attorney shall perform all legal work involved, and the
6 costs of the action shall be paid by the county.

7 39-11-107. Removal from state or dissipation of personal
8 property - collection of taxes. (1) (a) If at any time after
9 the lien of general taxes has attached the treasurer believes
10 for any reason that any taxable personal property may be
11 removed from the state of Colorado or may be dissipated or
12 distributed, so that taxes to be levied for the current year
13 may not be collectible, he may at once proceed to collect such
14 taxes and, if he deems it necessary, may distrain, seize, and
15 sell such personal property to enforce collection. Upon his
16 request, the assessor shall certify to him the valuation for
17 assessment of such personal property for the current year. If
18 the levy for the current year has not then been fixed and
19 made, the levy for the previous year shall be used to
20 determine the amount of taxes due.

21 (b) A transfer of taxable personal property which is
22 subject to the provisions of article 6 of title 4, C.R.S.
23 1973, as a bulk transfer shall, as of the date of transfer,
24 subject such taxable personal property to all personal
25 property taxes to be levied thereon for the current year, and
26 the treasurer of the county or counties wherein such property

1 is located shall be listed as a creditor of the transferor
2 entitled to notice as are other creditors of the transferor.
3 The treasurer shall proceed to collect such taxes at the time
4 such bulk transfer takes place.

5 (2) Whenever the assessor notifies the treasurer of the
6 valuation of any taxable personal property, as provided in
7 section 39-5-110 (2) and (3), which property the assessor
8 believes might be removed from the county, the treasurer shall
9 proceed to collect the taxes on such property, distraining,
10 seizing, and selling the same if either he or the assessor
11 deems it necessary. If the levy for the current year has not
12 then been fixed and made, the levy for the previous year shall
13 be used to determine the amount of taxes due.

14 (3) At such time as the levy for the current year has
15 been fixed and made, the amount of any taxes collected on
16 personal property pursuant to the provisions of subsection (1)
17 of this section in excess of the amount correctly due and
18 payable shall be refunded to the owner of such property
19 forthwith; but in all cases where the amount of taxes so
20 collected is less than the amount correctly due and payable,
21 the amount uncollected shall be considered an erroneous
22 assessment and shall be reported with other erroneous
23 assessments in the manner prescribed by law.

24 SECTION 3. Article 12 of title 39, Colorado Revised
25 Statutes 1973, as amended, is REPEALED AND REENACTED, WITH
26 AMENDMENTS, to read:

ARTICLE 12 . . .

Delinquent Real Property Tax

1
2
3 39-12-101. Notice to delinquent owner. The treasurer,
4 no later than September 1 of each year, shall notify by mail,
5 at his last known address, each person by whom taxes on real
6 property for the previous year are known to be due and unpaid
7 of the amount of his delinquency and shall allow ten days
8 after the time of mailing of said notice for the payment of
9 such delinquent taxes and penalty interest thereon. Twenty
10 days after mailing such notice, he shall make a list of all
11 lands and town lots subject to sale, describing such land and
12 town lots as the same are described on the tax roll, with an
13 accompanying notice stating that each such tract of land or
14 town lot described in said list, on a day specified thereafter
15 and the next succeeding days, will be sold by him at public
16 auction at his office for the taxes, penalty interest, and
17 charges thereon. If such list is not made until after
18 September 1, the sale held thereunder shall not be void by
19 reason thereof.

20 39-12-102. Treasurer to publish and post notice. The
21 treasurer shall cause said notice to be published in the
22 newspaper selected pursuant to section 39-12-105, the first
23 publication being at least four weeks before the day of sale,
24 and shall post a written or printed notice in a conspicuous
25 place in the office of the treasurer for not less than four
26 weeks before the sale. If there is no newspaper published in

1 the county, a like notice shall be given by posting one
2 written or printed notice for the above length of time on or
3 near the outer door of the treasurer's office. When
4 publication is made in a weekly newspaper, the notice shall be
5 published in four successive weekly issues. When publication
6 is made in a daily newspaper, the notice shall be published
7 only four times, once each week, on the same day of the week.

8 39-12-103. Treasurer to make affidavit of posting. The
9 treasurer shall also make, or cause to be made, an affidavit
10 showing the posting of such list and notice, all of which
11 affidavits shall be deposited by him with the county clerk and
12 recorder to be filed and entered by him in the reception book
13 of said office and there carefully preserved.

14 39-12-104. Publisher's affidavit - form. (1) Every
15 publisher or printer who publishes such list and notice,
16 immediately after the last publication thereof, shall transmit
17 to the treasurer of the proper county an affidavit of such
18 publication made by such publisher, printer, or some other
19 person to whom the fact of publication is known, and no
20 publisher or printer shall be paid for such publication if he
21 fails to transmit such affidavit within fourteen days after
22 the last publication.

23 (2) Such affidavit shall be substantially in the
24 following form:

25 "I,, publisher (or printer) of the
26, a newspaper, printed and

1 published in the county of and state of
2 Colorado, do hereby certify that the foregoing notice and list
3 were published in said newspaper, once in each week, for
4 successive weeks, the last of which publications was
5 made prior to the day of,
6 A.D. 19...., and that copies of each number of said paper in
7 which said notice and list were published were delivered by
8 carriers or transmitted by mail to each of the subscribers of
9 said paper, according to the accustomed mode of business in
10 this office.

11
12 Publisher (or Printer) of the

13 STATE OF COLORADO)

14) ss:

15 County of)

16 The above certificate of publication was subscribed and
17 sworn to before me by the above named, who
18 is personally known to me to be the identical person described
19 in the above certificate, on the day of
20, A.D. 19.... .

21
22 (SEAL)"

23 39-12-105. Selection of newspaper publishing notice. It
24 is the duty of the board of county commissioners of each
25 county to select a newspaper of general circulation published
26 or having general circulation in said county, in which the

1 treasurer shall publish the delinquent tax list of his county,
2 and, for such service, the board shall allow payment not
3 exceeding the rate as provided by law.

4 39-12-106. Advertising fee. (1) To the amount of
5 delinquent taxes there shall be added a fee to cover the cost
6 of advertising, as provided in section 30-1-102, C.R.S. 1973.

7 (2) The treasurer of each county shall deliver his list
8 of all lots or tracts of land to be advertised for sale to the
9 publisher or printer at least ten days before the date of the
10 first publication. In the event the taxes on any such lot or
11 tract of land are paid between the date of delivery of the
12 list to the publisher or printer and the date of the first
13 publication, the treasurer shall collect a fee as provided in
14 section 30-1-102, C.R.S. 1973, in addition to such taxes, and
15 any such lot or tract of land shall be omitted from the
16 published list, and the actual charge made for omitted lots or
17 tracts shall be included as part of the cost of publication of
18 the list. Blank spaces and headings on such list shall be
19 prorated equally between the various lots or tracts of land on
20 the list to be published.

21 39-12-107. Erroneous assessments - abatement. It is the
22 duty of the treasurer of each county, before making sale of
23 any lots or land for unpaid taxes, to carefully examine and
24 compare the delinquent list with the assessment roll and block
25 books in his office, and to omit from such sale all lots and
26 lands doubly or erroneously assessed, insofar as he is able to

1 ascertain the same, and to make an itemized report to the
2 board of county commissioners of his county showing such
3 double or erroneous assessment. The board of county
4 commissioners, on receipt of such itemized report, by
5 resolution to be entered in its proceedings, shall abate the
6 taxes levied upon such double or erroneous assessments.

7 39-12-108. Manner of conducting sale. On the day
8 designated in the notice of sale, the treasurer shall commence
9 the sale of those lands and town lots on which the taxes and
10 charges have not been paid and shall continue the same from
11 day to day, Saturdays and Sundays excepted, until each parcel
12 is sold. Where two or more lots or tracts of land are valued
13 and assessed as one parcel, the treasurer shall sell the same
14 as assessed. If there is no bid for any tract offered, the
15 offering of such tract shall remain open until all the tracts
16 are offered for sale and the sale is ended or until the
17 treasurer is satisfied that no more sales can be effected,
18 whereupon it is his duty to strike off to the county, city,
19 town, or city and county the lands and town lots remaining
20 unsold for the amount of such taxes, penalty interest, and
21 costs thereon. When the treasurer strikes off any tract of
22 land or town lot, he shall issue to the county, city, town, or
23 city and county a certificate of purchase. No taxes levied
24 against any lands purchased by the county under the provisions
25 of this section shall be payable until the same have been
26 derived by the county from the sale or redemption of such

1 lands.

2 39-12-109. Time and place of sale. The sale of lands
3 upon which taxes remain delinquent shall commence on or before
4 the second Monday in December of each year and shall be held
5 at the treasurer's office in each county.

6 39-12-110. When sale can be held. If, from any cause,
7 real property cannot be duly advertised and offered for sale
8 on or before the second Monday of December, it is the duty of
9 the treasurer to hold the sale on any subsequent day in which
10 it can be held, allowing time for the publication of notice as
11 provided in section 39-12-102.

12 39-12-111. Purchase price to be paid in cash. When the
13 treasurer sells any lands or lots for delinquent taxes, he
14 shall require the purchase price thereof to be paid in cash.

15 39-12-112. Erroneous name - assessment in wrong county -
16 effect. (1) When any lands or town lots are offered for sale
17 for any taxes, it shall not be necessary to sell the same as
18 the property of any person. No sale of any land or town lots
19 for taxes shall be considered invalid because charged on the
20 roll in any other name than that of the rightful owner or
21 charged as unknown; but such land or lots in other respects
22 shall be sufficiently described on the tax roll to identify
23 the same, and the taxes for which sold shall be due and unpaid
24 at the time of such sale.

25 (2) When any land lying in one county is erroneously
26 taxed and sold for taxes in another county, the county so

1 erroneously taxing and selling such land for taxes shall be
2 liable to the owner of such land for any expense or damage
3 caused to such owner by such erroneous sale.

4 39-12-113. Abbreviations, letters, and figures may be
5 used. Letters, figures, and abbreviations may be used to
6 denote townships, ranges, sections, parts of sections, lots,
7 blocks, dates and amounts of taxes, penalty interest, and
8 costs in all advertisements for the sale of real property for
9 taxes and in entries required to be made by the assessor,
10 county clerk and recorder, treasurer, or other officers in
11 lists, books, rolls, certificates, receipts, deeds, or
12 notices.

13 39-12-114. Record of sales of real estate. (1) The
14 treasurer shall make a correct record of all sales of real
15 estate for taxes in a well-bound book to be kept by him for
16 that purpose. Said book shall contain:

- 17 (a) The date of sale;
- 18 (b) The description of each tract of land or town lot
19 sold;
- 20 (c) The name of the owner thereof, if known;
- 21 (d) The name of the purchaser;
- 22 (e) The total amount of taxes, penalty interest, and
23 costs at the time of sale;
- 24 (f) Columns for the amount of subsequent taxes paid by
25 the purchaser and the date of payment;
- 26 (g) To whom assigned and the date of assignment;

1 (h) The name of the person redeeming the land and the
2 date of redemption;

3 (i) The total amount paid for redemption;

4 (j) The name of the person to whom conveyed and the date
5 of deed.

6 (2) The treasurer shall also note in the tax list,
7 opposite the description of the property sold, the fact and
8 date of such sale and, immediately after such sale and
9 completion of such record, shall make and certify a true copy
10 thereof in a well-bound book to be provided for that purpose,
11 which shall be deposited with the county clerk and recorder.
12 Such books so certified shall be known as the record of tax
13 sales of the county and shall be in all respects a part of the
14 records of the county clerk and recorder's office as fully as
15 if they had been made by the county clerk and recorder. For
16 the service required by this subsection (2), the treasurer
17 shall receive such reasonable compensation as may be allowed
18 by the board of county commissioners to be paid out of the
19 county treasury.

20 39-12-115. To whom land shall be stricken off. When any
21 lands, on which taxes levied for the preceding year or years
22 remain unpaid, are offered at public sale at the times
23 provided by law, the same shall be sold to the persons who pay
24 therefor the taxes, penalty interest, and costs then due
25 thereon or who further pay the largest amount, in cash, in
26 excess of said taxes, penalty interest, and costs. Said

1 excess amount in cash shall be credited to the county general
2 fund. Each property shall be sold as an entirety. The taxes,
3 penalty interest, and costs shall draw interest at the rates
4 fixed by law, and when any lands are bid in by the county,
5 city, town, or city and county, the amount for which they are
6 bid in shall draw interest at the same rates. Real property
7 sold may be redeemed in the manner provided in sections
8 39-12-151 to 39-12-162.

9 39-12-116. Procedure when purchaser fails to pay. If
10 any person bidding fails to pay the amount due, the treasurer
11 may again offer the land for sale if the sale has not closed,
12 and, if it has closed, he may again advertise it specially in
13 the same manner as in the original advertisement and for not
14 less than one week, when he may again offer and sell such
15 lands or lots as provided in section 39-12-115; or, at his
16 option, the treasurer may recover the amount bid by civil
17 action brought in the name of the county in any court of
18 competent jurisdiction.

19 39-12-117. Certificate of purchase. The treasurer shall
20 make out, sign, and deliver to the purchaser of any real
21 property sold for the payment of taxes a certificate of
22 purchase describing the property on which the taxes and costs
23 were paid by the purchaser, as the same was described in the
24 record of sales, and also stating the rate of interest and the
25 total amount of all taxes, penalty interest, and costs on each
26 tract or lot for which the same was sold, as described in the

1 record of sales, and that payment thereof has been made, with
2 columns for subsequent taxes. For each certificate so
3 delivered, the purchaser shall pay a fee to the treasurer as
4 provided in section 30-1-102, C.R.S. 1973.

5 39-12-118. Certificate of purchase assignable. Such
6 certificate of purchase shall be assignable by endorsement,
7 and an assignment thereof, when entered upon the record of
8 sales in the offices of the county clerk and recorder and the
9 treasurer, shall vest in the assignee or his legal
10 representative all the right and title of the original
11 purchaser.

12 39-12-119. Subsequent payment by holder. Any person
13 desiring to pay any subsequent taxes on any lands or town lots
14 for which he holds the tax certificates shall produce such
15 certificates to the treasurer, who shall endorse thereon the
16 amount of such subsequent taxes and the date of payment
17 thereof in the book of tax sales opposite such lands and town
18 lots, and the treasurer shall be entitled to receive a fee as
19 provided in section 30-1-102, C.R.S. 1973. He shall also
20 present such certificate to the county clerk and recorder, who
21 shall enter the amount of such tax in the proper column in the
22 record of tax sales in his office, and the county clerk and
23 recorder shall be entitled to receive as his fee therefor two
24 dollars for each certificate.

25 39-12-120. Presentation of certificates for deed.

26 (1) At any time after the expiration of the term of three

1 years after the date of the sale of any land, or interest
2 therein or improvements thereon, for taxes, on demand of the
3 purchaser or lawful holder of the certificate of such tax
4 sale, other than the county wherein such property is situated,
5 and on presentation of such certificate of purchase or
6 properly authenticated order of the board of county
7 commissioners, where the certificate has been lost or
8 wrongfully withheld from the owner, and upon proof of
9 compliance with section 39-12-128, the treasurer shall make
10 out a deed for each such lot, parcel, interest, or improvement
11 so sold and remaining unredeemed and deliver the same to such
12 purchaser or lawful holder of such certificate or order.

13 (2) The treasurer shall be entitled to a fee for each
14 such deed made and acknowledged by him and a fee for the
15 acknowledgment thereof, as provided in section 30-1-102,
16 C.R.S. 1973.

17 (3) Whenever any certificate given by the treasurer for
18 any land, interest, or improvement sold for taxes is lost or
19 wrongfully withheld from the rightful owner thereof and such
20 land, interest, or improvement has not been redeemed, the
21 board of county commissioners may receive evidence of such
22 loss or wrongful detention and, upon satisfactory proof of
23 such fact, may cause a certificate of such proof and finding,
24 properly attested by the county clerk and recorder under the
25 seal of the county, to be delivered to such rightful claimant,
26 and a record thereof shall be duly made by the county clerk

1 and recorder in the recorded proceedings of such board.

2 (4) Whenever any lot or parcel of land, interest
3 therein, or improvement thereon is bid in by or for the
4 county, city, town, or city and county at any tax sale and a
5 certificate of purchase is made to such county, city, town, or
6 city and county therefor, the treasurer of such county, city,
7 town, or city and county may sell, assign, and deliver any
8 such certificate to any person who desires to purchase the
9 same upon payment to the treasurer of the amount for which
10 said property was bid in by the county, city, town, or city
11 and county with interest and costs accrued thereon from the
12 date of sale, together with a fee for making such assignment,
13 as provided in section 30-1-102, C.R.S. 1973, and the taxes
14 assessed thereon since the date of such sale or, in case of a
15 county, city, town, or city and county, for such sum as the
16 board of county commissioners or other board authorized to
17 perform the duties of a board of county commissioners at any
18 regular or special meeting may decide and authorize by order
19 duly entered in the recorded proceedings of such board.
20 Whenever any lot or parcel of land, interest therein, or
21 improvement thereon is bid in by or for a city, town, or city
22 and county, as the case may be, such city, town, or city and
23 county shall be entitled to a deed, as provided for purchasers
24 at tax sales.

25 39-12-121. Municipalities, prior sales validated. All
26 sales of such certificates made by any treasurer or ex officio

1 treasurer of any city, town, or city and county, antecedent to
2 or without the passage of any ordinance prescribing the terms
3 of such sales, are hereby approved, affirmed, ratified, and
4 validated as of their respective dates.

5 39-12-122. Transfer of certificates by counties. Any
6 county in this state having in its possession or under its
7 control certificates of purchase resulting from the sale of
8 land for the nonpayment of general taxes may assign, sell, or
9 transfer such certificates in such manner, at such times, and
10 on such terms as may be determined by resolution of the board
11 of county commissioners of such county. Thereafter such
12 county shall execute and deliver such instruments as may be
13 necessary fully to convey all of the right, title, and
14 interest of the county in or to such certificates; but no sale
15 of any certificate of purchase issued upon any real estate
16 upon which taxes in excess of ten thousand dollars are then
17 due shall be valid unless and until the sale of said
18 certificate and the terms of said sale are approved by the
19 administrator after notice of said proposed sale and the terms
20 thereof have been published in at least one issue of a
21 newspaper published regularly in the county where said real
22 estate is located, or if no newspaper is published in said
23 county, then by posting notice of said proposed sale and the
24 terms thereof at the county courthouse and two other public
25 places in said county.

26 39-12-123. Transfer of certificates - irrigation taxes.

1 Any county in this state having in its possession or under its
2 control certificates of purchase resulting from the sale of
3 land for the nonpayment of irrigation or drainage district
4 taxes or assessments, by agreement with the board of directors
5 of the district involved, may assign, sell, or transfer such
6 certificates as provided in section 39-12-122.

7 39-12-124. Counties, prior sales validated. All
8 assignments, sales, or transfers of certificates of purchase
9 by counties made before August 1, 1964, are validated and
10 confirmed.

11 39-12-125. Disposal of certificates by districts. Any
12 irrigation or drainage district in this state having in its
13 possession or under its control certificates of purchase
14 resulting from the sale of land for the nonpayment of
15 irrigation or drainage district taxes or assessments may
16 assign, sell, or transfer such certificates in such manner, at
17 such times, and on such terms as may be determined by
18 resolution adopted by the board of directors of such district,
19 and thereupon such district shall execute and deliver such
20 instruments as may be necessary fully to convey all of its
21 right, title, and interest in or to such certificates.

22 39-12-126. Agreement with county commissioners. Any
23 irrigation or drainage district having in its possession or
24 under its control certificates of purchase resulting from the
25 sale of land for the nonpayment of general taxes may, by
26 agreement with the board of county commissioners of the county

1 in which the land is situated, assign, sell, or transfer such
2 certificates as provided in section 39-12-125.

3 39-12-127. Irrigation or drainage districts, prior sales
4 validated. All assignments, sales, or transfers of
5 certificates of purchase by irrigation or drainage districts
6 made before August 1, 1964, are validated and confirmed.

7 39-12-128. Condition precedent to deed - notice.

8 (1) Before any purchaser, or assignee of such purchaser, of
9 any land, town or city lot, or mining claim sold for taxes or
10 special assessments due either to the state or any county or
11 incorporated town or city within the same at any sale for
12 taxes levied or assessments authorized by law is entitled to a
13 deed for the land, lot, or claim so purchased, he shall make
14 request upon the treasurer, who shall then comply with the
15 following:

16 (a) The treasurer shall serve or cause to be served, by
17 personal service or by either registered or certified mail, a
18 notice of such purchase on every person in actual possession
19 or occupancy of such land, lot, or claim, and also on the
20 person in whose name the same was taxed or specially assessed
21 if, upon diligent inquiry, such person can be found in the
22 county or if his residence outside the county is known, and
23 upon all persons having an interest or title of record in or
24 to the same if, upon diligent inquiry, the residence of such
25 persons can be determined, not more than five months nor less
26 than three months before the time of issuance of such deed.

1 In such notice the treasurer shall state when the applicant or
2 his assignor purchased the land or lot or claim, in whose name
3 it was taxed, the description of the land or lot or claim
4 purchased, for what year taxed or specially assessed, and when
5 the time of redemption will expire or when the tax deed shall
6 be issued.

7 (b) In all cases or instances where the valuation for
8 assessment of the property is one hundred dollars or more, the
9 treasurer shall publish such notice, three times, at intervals
10 of one week, in some daily, weekly, or semiweekly newspaper
11 published in such county, not more than five months nor less
12 than three months before the time at which the tax deed may
13 issue, and he shall send by registered or certified mail a
14 copy of such notice to each person not found to be served
15 whose address is known or can be determined upon diligent
16 inquiry. If no such newspaper is published in the county,
17 then said notice shall be published in the newspaper that is
18 published in Colorado nearest the county seat of the county in
19 which such land, lot, or claim is situated. The purchaser or
20 assignee, at the time of making such request for notification
21 on the treasurer, shall pay to the treasurer a fee, as
22 provided in section 30-1-102, C.R.S. 1973. The treasurer
23 shall make and carefully preserve among the files of his
24 office a record of all things done in compliance with this
25 section and shall certify to the same.

26 (2) When request is made for a tax deed to lands

1 situated wholly within the exterior boundary lines of an
2 irrigation district, the holder of tax sale certificates of
3 purchase to such lands may include in one request or demand
4 for a tax deed all contiguous tracts for which he holds such
5 certificates of purchase. When all of such lands for which a
6 tax deed is so requested or demanded are unoccupied and no
7 taxes have been paid thereon, or upon any parcel of such lands
8 embraced in such request or demand, for five consecutive years
9 prior to the making of such request or demand, the only notice
10 which the treasurer shall be required to give of the fact that
11 a request or demand for tax deed has been made upon him shall
12 be a notice of publication as provided in this section, in
13 which as many tracts or parcels of land shall be described as
14 are embraced in any one demand or request for deed.

15 39-12-129. Tax deed - issuance, execution, requirements.

16 The words "issue", "issued", "execute", and "executed" when
17 used in this article in connection with a treasurer's deed
18 mean the signing of such a deed by the treasurer, and the
19 delay in the acknowledgment of such a deed or the delivery
20 thereof shall not in any way affect the validity of such deed.
21 If the notice required in section 39-12-128 for a deed is
22 prepared subsequent to three years after the date of sale for
23 taxes, it shall not be necessary to make any statement in such
24 notice concerning the time of expiration of the period of
25 redemption. The treasurer may sign such treasurer's deed at
26 any time after the time specified therefor in such notice if

1 no redemption has then been made, if the signing of such deed
2 is within five months from the service of said notice as
3 required in section 39-12-128.

4 39-12-130. Fees included in redemption money. In case
5 the treasurer is compelled to serve or to publish such notices
6 in a newspaper, then before any person who may have a right to
7 redeem such land or lot from such sale is permitted to redeem,
8 he shall pay the officer or person who by law is authorized to
9 receive such redemption money the entire amount paid by the
10 applicant for a tax deed for such notices, for abstract and
11 search fees, and for the cost of publishing such notices for
12 the use of the person compelled to pay such charges. If the
13 property therein described is redeemed before the expiration
14 of the period of redemption named in such notice, the
15 purchaser or his assigns shall recover, in addition to his
16 interest and costs, the cost of such publication and the
17 abstract and search fee.

18 39-12-131. Notice of application for deed. Any number
19 of tracts or parcels of land not exceeding twenty-five,
20 whether contiguous or noncontiguous, or whether claimed or
21 held under one or more titles or ownerships, or whether
22 included in an irrigation district or not so included, and
23 although separately sold at the tax sale or covered by more
24 than one tax sale certificate, may be included and described
25 in one notice of application for tax deed provided for in
26 section 39-12-128. Such tracts or parcels and the several

1 sales thereof, not exceeding twenty-five in number, may also
2 be included and described in a single request for tax deed if
3 such notice and the service thereof and such request are in
4 conformity with section 39-12-128 in other respects. The name
5 of the person in whose name the land sold was taxed or
6 specially assessed for the year for which the land was sold
7 shall be prominently displayed in said notice at or near the
8 beginning thereof and near or with a reference to the number
9 of the tax sale certificate and the description of the land
10 involved, sufficient to enable identification of the land with
11 the name of the person assessed if all certificates so sought
12 to be included in a single notice or request are held by but
13 one person, or jointly held by more than one person.

14 39-12-132. Suit to quiet title. Suit to quiet title or
15 to try title may be maintained by the grantee or his
16 successors for all or any one or more of the parcels or tracts
17 acquired under tax deed issued pursuant to said notices and
18 requests, and it shall not be a defense or ground of objection
19 to such action that there is a misjoinder of parties or causes
20 of action; but if a defense to such action or a counterclaim
21 is interposed by a claimant to one or more of said parcels,
22 less than all, then the action shall be tried as between the
23 plaintiff and such claimant, separately from the suit as to
24 other parties and other parcels.

25 39-12-133. Defects in tax deed, effect. Invalidities or
26 defects in or concerning one or more tax deeds, titles, or

1 certificates, or in proceedings relating thereto, shall have
2 no effect on other deeds, titles, or certificates, and
3 redemption from one or more sales shall be without effect as
4 to other sales, titles, or certificates; and in case of
5 redemption from one or more sales, the treasurer shall compute
6 and collect a fair proportion, as nearly as may be, of the
7 costs, fees, and charges required by law to be paid on
8 redemption from tax sales.

9 39-12-134. Form of tax deed. Deeds executed by the
10 treasurer under the provisions of this article shall be
11 substantially in the following form:

12 Know all men by these presents, that, whereas, the
13 following described real property, viz: (description of
14 property taxed), situated in the county of
15, and state of Colorado, was subject
16 to taxation for the year (or years) A.D. 19....;

17 And, whereas, the taxes assessed upon said property for
18 the year (or years) aforesaid remained due and unpaid at the
19 date of the sale hereinafter named; and, whereas, the
20 treasurer of the said county did, on the day
21 of, A.D. 19...., by virtue of the authority
22 vested in him by law, at the sale begun and publicly held on
23 the day of, A.D. 19...., expose
24 to public sale at the office of the treasurer, in the county
25 aforesaid, in substantial conformity with the requirements of
26 the statute in such case made and provided, the real property

1 above described for the payment of the taxes, penalty
2 interest, and costs then due and remaining unpaid on said
3 property;

4 And, whereas, at the time and place aforesaid,
5 of the county of and
6 of bid on all of the above
7 described property the sum of dollars and
8 cents, being the whole amount of taxes, penalty interest, and
9 costs then due and remaining unpaid upon said property for
10 that year, and the said having offered in his said bid
11 to pay the sum of dollars and cents in
12 excess of said taxes, penalty interest, and costs, and the
13 said bid being the largest amount which any person offered to
14 pay in excess of the said taxes, penalty interest, and costs
15 so due upon said property for that year (or those years), and
16 payment of the said sum having been made by him to the said
17 treasurer, the said property was stricken off to him at that
18 price;

19 And, whereas, the said did, on the
20 day of, A.D. 19...., duly
21 assign the certificate of the sale of the property as
22 aforesaid, and all his rights, title, and interest in said
23 property, to of the county of,
24 and of

25 And, whereas, at the sale so held as aforesaid by the
26 treasurer, no bids were offered or made by any person or

1 persons for the said property, and no person or persons having
2 offered to pay the said taxes, penalty interest, and costs
3 upon the said property for that year, and the treasurer having
4 become satisfied that no sale of said property could be had,
5 therefore the said property was, by the then treasurer of the
6 said county, stricken off to the said county, and a
7 certificate of sale was duly issued therefor to the said
8 county in accordance with the statute in such case made and
9 provided;

10 And, whereas, the said county, acting by
11 and through its treasurer, and in conformity with the order of
12 the board of county commissioners of the said county, duly
13 entered of record on the day of,
14 A.D. 19.... (the said day being one of the days of a regular
15 session of the board of county commissioners of said county),
16 did duly assign the certificate of sale of said property, so
17 issued as aforesaid to said county, and all its rights, title,
18 and interest in said property held by virtue of said sale;

19 And, whereas, the said (or
20) has paid subsequent taxes on said property to
21 the amount of dollars and
22 cents;

23 And, whereas, more than three years have elapsed since
24 the date of the said sale, and the said property has not been
25 redeemed therefrom as provided by law;

26 And, whereas, the said property was valued for assessment

1 for that year at the amount of

2 And, whereas, all the provisions of the statutes
3 prescribing prerequisites to obtaining tax deeds have been
4 fully complied with, and are now of record, and filed in the
5 office of the treasurer of said county;

6 Now, therefore, I,, treasurer of the
7 county aforesaid, for and in consideration of the sum to the
8 treasurer paid as aforesaid, and by virtue of the statute in
9 such case made and provided, have granted, bargained, and
10 sold, and by these presents do grant, bargain, and sell the
11 above and foregoing described real estate unto the said
12 (or), his heirs and
13 assigns, forever, subject to all the rights of redemption by
14 minors, or incompetent persons, as provided by law.

15 In witness whereof, I,, treasurer as
16 aforesaid, by virtue of the authority aforesaid, have hereunto
17 set my hand and seal this day of
18, A.D. 19....

19
20 (Seal) Treasurer

21 STATE OF COLORADO)

22) ss:

23 County of)

24 The foregoing instrument was acknowledged before me this
25 day of, 19...., by
26 as treasurer of said county.

1 the deed;

2 (h) That the grantee named in the deed was the
3 purchaser, or the heir at law, or the assignee of such
4 purchaser;

5 (i) That the sale was conducted in the manner required
6 by law;

7 (j) That the deed was properly signed, acknowledged, and
8 delivered by the treasurer.

9 (2) All the right, title, interest, and estate conveyed
10 by any such deed executed before August 1, 1964, by the
11 treasurer shall be deemed to have vested in the purchaser at
12 the time such deed was signed by the treasurer in his official
13 capacity.

14 39-12-136. Validation of acknowledgments of tax deeds.
15 Any tax deed executed by a treasurer pursuant to section
16 39-12-134, if acknowledged in conformity with the provisions
17 of section 38-35-101, C.R.S. 1973, shall be considered for all
18 purposes as having been properly acknowledged, and such
19 acknowledgment shall carry with it the presumptions provided
20 for by section 38-35-101, C.R.S. 1973.

21 39-12-137. When successor of treasurer shall act. If
22 any treasurer dies, resigns, or is removed from office or his
23 term of office expires after selling any real estate for taxes
24 and before executing a certificate or deed for the same, his
25 successor in office shall execute such certificate or deed in
26 the same manner that the treasurer making such sale might have

1 done.

2 39-12-138. Posting list of tax sale certificates and tax
3 deeds. No later than January 15 of each year, each treasurer
4 shall deliver to the county clerk and recorder of his county a
5 list showing all tax certificates theretofore issued and held
6 in the name of the county and a list of all property the title
7 to which has been acquired by the county through issuance of a
8 tax deed. A copy of such lists shall be posted in a
9 conspicuous place in the courthouse.

10 39-12-139. Tax deed recorded - entry. When any tax deed
11 is filed for record, the county clerk and recorder shall also
12 enter the name of the grantee in the proper column of his
13 record of land sold for taxes.

14 39-12-140. Action to determine validity of certificates.
15 Whenever any county or city and county in this state holds tax
16 sale certificates which are believed by the board of county
17 commissioners to be void for irregularity in the assessment or
18 sale of property or otherwise, the board of county
19 commissioners of the county or city and county may institute
20 an action in the district court of the county, under the
21 provisions of article 51 of title 13, C.R.S. 1973, to have the
22 matter determined as to whether said certificates are void.
23 Such actions shall be brought in the name of the board of
24 county commissioners. Any number of such certificates may be
25 included in one action, and the fee owners of record of the
26 lands on account of the sale of which the certificates were

1 issued shall be made defendants in the action. If any
2 defendant is a nonresident of the state or cannot be found,
3 service of summons may be had upon such defendant in
4 accordance with the provisions of rule 4 of the Colorado rules
5 of civil procedure. If the court, by its decree, finds and
6 determines that any such certificate is void, then the real
7 estate on account of the sale of which such certificate was
8 issued shall be resold for taxes at the next succeeding sale
9 for delinquent taxes; and if the irregularity on account of
10 which such certificate was held void is in the assessment of
11 the property, then the board of county commissioners shall
12 direct the assessor to reassess the same, and if the
13 delinquent taxes are not thereafter duly paid pursuant to such
14 reassessment, such property shall likewise be sold at the next
15 delinquent tax sale following such reassessment. No appeal
16 shall lie from the final decree of the court in cases brought
17 under this section. No costs of the action shall be assessed
18 against any defendant who files a disclaimer or fails to
19 appear in the action.

20 39-12-141. Disposition of certificates held by counties.

21 (1) In all cases where real estate has been struck off to the
22 county at tax sales and the county has held the certificate of
23 sale for three years or more, the board of county
24 commissioners may apply for and receive a tax deed in like
25 manner as is provided by law in the case of delinquent tax
26 sale certificates held by individuals. The board of county

1 commissioners, whenever the county becomes entitled to a tax
2 deed, may cause the treasurer to issue, serve, and publish
3 notices, pursuant to law, of application for such tax deed in
4 like manner as in the case of individual certificate holders.

5 (2) In cases where the county has held the tax
6 certificate for five years or more and such real estate is not
7 located within the limits of any incorporated town or city
8 within the said county, the county may include in one request
9 or demand any or all separate parcels of real estate for which
10 it holds tax sale certificates for sales in any one year, and
11 the board of county commissioners may apply for and receive
12 tax deeds therefor. In cases where the county has held the
13 tax certificate for eight years and in the opinion of the
14 board of county commissioners such real estate is not used,
15 operated, or maintained wholly or in part in the interest or
16 for the benefit of the public; said board shall apply for and
17 receive a tax deed therefor.

18 (3) Upon making application in the case of tax
19 certificates held by the counties for five years or more, the
20 treasurer shall not be required to give the notice that a
21 request or demand for tax deed has been made upon him provided
22 for in section 39-12-128. The treasurer, in lieu of such
23 notice, at least sixty days before the day said tax deed
24 issues, shall give notice by registered or certified mail,
25 addressed to the last known residence of the person in whose
26 name the real estate is assessed for the years during which

1 said taxes have not been paid, that a tax deed has been
2 applied for on the particular described property and that said
3 tax deed will issue on a day certain. The treasurer shall
4 also post in a public place in the county courthouse, at least
5 sixty days before said deed issues, a notice stating that a
6 deed will be issued to the county on the real estate described
7 in said notice. Said notice shall contain the name of the
8 person to whom the property is assessed together with the date
9 said tax deed will issue.

10 (4) In all cases, the owner of the property shall have
11 the right of redemption of the property as provided by law.

12 (5) Any tax deed, when issued to the county, shall be
13 duly recorded, but no fee shall be required to be paid
14 therefor. Thereafter, the board of county commissioners shall
15 list such property for sale and post such list in the county
16 courthouse and, out of the county general fund, may make such
17 essential repairs thereon and pay such premiums for fire
18 insurance as are necessary for the protection and preservation
19 of any improvements on such property. The board of county
20 commissioners, after a county has acquired such tax deed, in
21 its discretion, may institute and prosecute suits to quiet the
22 title to any such real estate so acquired under such tax
23 deeds.

24 (6) (a) In all cases where real property has been
25 struck off to the county at a tax sale and the county has held
26 the certificate of sale for thirty years or more without

1 obtaining a tax deed as provided in this section, then such
2 certificate may be declared void and of no effect.

3 (b) It is the duty of the treasurer at least once each
4 year to prepare and present, at any regular or special meeting
5 of the board of county commissioners, a list of all real
6 property and all certificates of sale struck off to the
7 county, which certificates have been held by the county for
8 thirty years or more without obtaining a deed or being
9 otherwise disposed of under this article.

10 (c) Upon being presented with such list, the board of
11 county commissioners shall determine that the certificates of
12 sale were struck off to the county, that such certificates
13 have been held by the county for thirty years or more, and
14 that no tax deed has been obtained or applied for as provided
15 in this section. Upon making such determination, the board of
16 county commissioners may declare that such certificates are
17 void, and an order to that effect shall be duly entered in the
18 recorded proceedings of the board, which order shall direct
19 the county treasurer to cancel such certificates of sale.

20 (d) Upon receipt of an order of the board of county
21 commissioners declaring that any certificates of sale are
22 void, the treasurer shall record said order in his records and
23 shall cancel all such certificates specified in said order.

24 (e) Any action concerning a determination and
25 declaration by a board of county commissioners made pursuant
26 to this subsection (6) shall be commenced within one year

1 after the date of the board's order, or said action shall be
2 forever barred.

3 39-12-142. Appraisal - county may rent or sell. (1)
4 Whenever such real estate is conveyed by a treasurer to the
5 county by tax deed under section 39-12-141, the assessor shall
6 annually value the same in the manner prescribed by law for
7 taxable property and shall notify the board of county
8 commissioners of such valuation.

9 (2) The board of county commissioners has the power to
10 rent, lease, or sell such property so acquired as provided in
11 this section.

12 (3) Whenever such real estate is leased by the board of
13 county commissioners of such county, it shall be leased for
14 the best cash rental obtainable considering the condition and
15 location of such real estate, in the discretion of the board
16 of county commissioners; but no lease shall be for a period
17 exceeding five years.

18 (4) (a) Any such real estate so conveyed to the county
19 may be sold at public sale by the board of county
20 commissioners. Prior to offering such property for sale, the
21 board of county commissioners shall obtain from the assessor a
22 certificate as to the current actual value and the valuation
23 for assessment of the same. A notice of such sale shall be
24 posted in a public place in the county courthouse at least
25 thirty days before the date of sale, and such notice of sale
26 shall also be advertised in two issues of a newspaper of

1 general circulation in the county in which the property is
2 situated, said newspaper notices to appear one week apart and
3 within the thirty days as above provided. Such notice shall
4 reserve the right upon the part of the board of county
5 commissioners to reject any or all bids which are less than
6 the value determined by the assessor. Said notice shall be
7 substantially in the following form:

8 "NOTICE

9 Public notice is hereby given that the following real
10 property acquired by the County of, Colorado,
11 by tax deed, to wit:

12 (description of property)

13 will, according to law, be offered at public sale at the
14 county courthouse,, Colorado, on the
15 day of, 19...., at the hour of
16 to the highest and best bidder. The board of county
17 commissioners reserves the right to reject any or all bids
18 which are less than the current actual value fixed by the
19 county assessor.

20

21 County Clerk and Recorder."

22 (b) Such real estate may be sold at public sale when and
23 if the board of county commissioners receives a bid for any
24 lots or parcels which in the discretion of the board of county
25 commissioners is a sufficient purchase price. Such real
26 estate may be sold in such lots or parcels and upon such terms

1 of payment as the board of county commissioners deems
2 acceptable, but no deed shall be issued until the purchaser
3 has made payment in full. Upon written application of any
4 person, the board of county commissioners shall offer for sale
5 the property requested by such person to be sold; except that
6 no parcel shall be divided for the purpose of such requested
7 sale unless the board of county commissioners specifically
8 permits such division. The board of county commissioners, in
9 its discretion, may decline and refuse to offer for sale any
10 lots or parcels as it may determine to be useful or necessary
11 for present or future public projects as defined in section
12 30-20-301, C.R.S. 1973. The board of county commissioners
13 may, prior to the sale of any lot or parcel, reserve or grant
14 streets, alleys, or roads or utilities or other easements,
15 public or private, under such terms and conditions as it may
16 deem advisable and may rent or lease any lot or parcel
17 retained for present or future public projects to any person,
18 political subdivision, or quasi-municipal corporation.

19 (5) Such deeds shall be issued by a commissioner to
20 convey, duly appointed by the board of county commissioners,
21 which commissioner shall act upon the direction of the board
22 of county commissioners, but such deed shall be issued without
23 covenants of warranty.

24 (6) The foregoing provisions of this section shall not
25 apply to any city and county having a population of more than
26 three hundred thousand. Sales and leases by such city and

1 county shall be made in compliance with the applicable
2 provisions of its charter or ordinances. All sales and leases
3 made before August 1, 1964, by such city and county of any
4 real estate acquired by it under tax deeds, whether made or
5 authorized by the board of county commissioners, the mayor of
6 said city and county, or in purported compliance with its
7 charter or ordinances, are deemed valid, and such sales and
8 leases are hereby confirmed. All actions or proceedings to
9 set aside or question the validity of such sales or leases
10 made before August 1, 1964, by such city and county shall be
11 brought within six months from said date and not thereafter.
12 This subsection (6) shall not reinstate any such action or
13 proceeding barred by law before August 1, 1964.

14 39-12-143. County lands, prior sales validated. All
15 sales of such real estate made by the board of county
16 commissioners of any county shall be deemed valid, and such
17 sales are hereby confirmed if such sales were made at either
18 public or private sale, whether made by deed issued by the
19 treasurer upon direction of the board of county commissioners
20 or by deed issued by a duly appointed commissioner to convey
21 upon direction of the board of county commissioners.

22 39-12-144. Proceeds of sales. All net proceeds from the
23 sale, lease, or other disposition of such real estate so
24 conveyed to the county by the treasurer shall be paid to the
25 treasurer of such county, and the treasurer shall distribute
26 said proceeds to the various taxing jurisdictions in which

1 such real estate is situated in the same proportion that the
2 ad valorem taxes levied by each taxing jurisdiction in the
3 preceding calendar year bears to the total of all ad valorem
4 taxes levied on such real estate in the preceding calendar
5 year.

6 39-12-145. Lien of special assessment not affected.
7 Nothing in sections 39-12-142 to 39-12-144 shall be construed
8 to affect in any manner or degree whatsoever the lien of any
9 special assessment to which such real estate and the
10 conveyance thereof by the treasurer is subject under law.

11 39-12-146. Treasurer to report payments. A complete
12 report of all payments made to and accepted by the treasurer
13 under sections 39-12-141, 39-12-142, and 39-12-144 shall be
14 made by him, a copy of which shall be sent to the board of
15 county commissioners of his county, to the administrator, and
16 to the controller at the end of each month.

17 39-12-147. Limitations on tax certificates - special
18 improvement liens. (1) No lien upon real property created by
19 a tax certificate or a certificate of purchase issued by a
20 treasurer on account of any delinquent property taxes or any
21 special assessment of any kind or nature, shall remain a lien
22 thereon for a period longer than fifteen years after the
23 original issuance thereof, except as provided in subsection
24 (3) of this section. This section shall not apply to any tax
25 certificate or certificate of purchase issued to and held by
26 the county, city, city and county, or district levying such

1 tax or special assessment; except that, in the event of an
2 assignment of such tax certificate or certificate of purchase
3 so issued to and held by such county, city, city and county,
4 or district, the lien of such tax certificate or certificate
5 of purchase shall cease fifteen years after the date of its
6 issuance subject only to the provisions of subsection (3) of
7 this section.

8 (2) No treasurer's deed shall issue on any tax sale
9 evidenced by tax certificate or certificate of purchase where
10 such tax certificate or certificate of purchase has ceased to
11 be a lien pursuant to the provisions of this section and
12 application for such treasurer's deed is not pending at the
13 time of the expiration of the limitation period provided for
14 in this section.

15 (3) In the event of an assignment of a tax certificate
16 or certificate of purchase held by a county, city, city and
17 county, or district levying such tax wherein such certificate
18 is fifteen years old at the time of assignment or will become
19 fifteen years old within one year from the date of such
20 assignment, the assignee thereof shall be entitled to a tax
21 deed in the manner provided by law if such assignee or other
22 legal holder of such certificate institutes proceedings to
23 procure a tax deed by making a demand upon the treasurer for
24 same, as provided by law, within one year from the date of
25 such assignment by the county, city, city and county, or
26 district levying such tax.

1 (4) Whenever a lien created by a tax certificate has
2 expired by reason of the provisions of this section, the
3 treasurer shall immediately issue a certificate of
4 cancellation describing the real estate included in the
5 certificate of purchase or tax certificate and giving the date
6 of cancellation; and he shall also make proper entries in the
7 book of sales in his office as follows: "Cancelled by
8 provision of section 39-12-147, C.R.S. 1973", with the date of
9 such entry. He shall also present every such certificate of
10 cancellation to the county clerk and recorder who shall enter
11 the same in the record of land sold for taxes and endorse the
12 date of entry on the certificate of cancellation and file the
13 same, and such certificate and the record thereof shall be
14 prima facie evidence of the cancellation of the certificate of
15 purchase or tax certificate and of the release of the lien of
16 such certificate on the lands therein described. Failure to
17 record such certificate of cancellation shall not extend the
18 lien created by the certificate of purchase or tax
19 certificate. The treasurer and county clerk and recorder
20 shall not be entitled to any fees for the issuing of such
21 certificate of cancellation nor for the entries in their books
22 made under the provisions of this subsection (4).

23 (5) Whenever a lien created pursuant to a tax
24 certificate becomes unenforceable pursuant to section
25 31-25-1119, C.R.S. 1973, the treasurer shall immediately issue
26 a certificate of cancellation describing the real estate

1 included in the certificate of purchase or tax certificate
2 indicating thereon the date of cancellation and shall make the
3 appropriate entries in the book of sales in his office, as
4 follows: "Cancelled by provision of sections 31-25-1119 and
5 39-12-147, C.R.S. 1973", with the date of such entry. He
6 shall present every such certificate of cancellation to the
7 county clerk and recorder who shall enter the same in the
8 record of land sold for taxes and endorse the date of entry on
9 the said certificate of cancellation and file the same, and
10 such certificate and the record thereof shall be prima facie
11 evidence of the cancellation of the certificate of purchase or
12 tax certificate and of the release of the lien of such
13 certificate on the lands therein described. Failure to record
14 such certificate of cancellation shall not extend the lien
15 created by the certificate of purchase or tax certificate. The
16 treasurer and county clerk and recorder shall not be entitled
17 to any fees for the issuing and recording of such certificate
18 of cancellation nor for the entries in their books made under
19 the provisions of this subsection (5).

20 39-12-148. Sales en masse valid. If two or more
21 noncontiguous lots or tracts of land or mining claims or
22 portions thereof have not been separately valued and assessed
23 or, having been separately valued and assessed, whether having
24 a common ownership or not, have been sold en masse for a gross
25 sum for the nonpayment of taxes and charges thereon, then
26 after seven years from the date of any such sale, such

1 assessment and sale and any tax sale certificate issued
2 thereon shall be deemed valid and legal and shall be so
3 considered in all actions, suits, or proceedings in which is
4 involved the validity of any such assessment, sale, tax sale
5 certificate, or treasurer's deed issued thereon. There is
6 excepted from this section any such action, suit, or
7 proceeding pending on August 1, 1964, wherein any party
8 thereto has or may assert the invalidity of any such
9 assessment, sale, tax sale certificate, or treasurer's deed.
10 Nothing in this section shall be construed to alter, amend, or
11 repeal section 39-12-147.

12 39-12-149. Tax sales of severed mineral interests.
13 Sales for delinquent taxes due on severed mineral interests
14 shall take place at the same place and time and under the same
15 circumstances as in this article, but where the surface estate
16 ownership is coterminous with the severed mineral interest,
17 the owner of the surface estate shall have the right of first
18 refusal to purchase the severed mineral interest, and the
19 surface owner shall be allowed to pay all delinquent taxes due
20 and owing for the severed mineral interest in lieu of the
21 proceeds that would be collected from a tax sale of the
22 severed mineral interest. The treasurer shall notify the
23 surface owner, by mail, at his last known address, of his
24 right of refusal at least ten days prior to the sale of the
25 severed mineral interest. The surface owner shall have until
26 two days prior to the sale to exercise the right of first

1 refusal. If the surface owner does not exercise his right of
2 first refusal, the severed mineral interest shall be sold.

3 39-12-150. County officials and employees may not
4 acquire land by tax sale. (1) No property sold for taxes
5 under this article shall be conveyed to an elected or
6 appointed county official, to a county employee, or to a
7 member of the immediate family of any such person, or to the
8 agent of any such county official or employee, if the property
9 is sold during the time the official or employee holds his
10 office or employment.

11 (2) The conveyance of any property by tax sale is exempt
12 from the provisions of this section if the property to be
13 conveyed was owned by the county official or county employee,
14 or by a member of the immediate family of any such person,
15 immediately prior to its sale for taxes, or if such property
16 is situated within a county other than the county to which
17 such county official or employee is elected, appointed, or
18 employed.

19 (3) Any county official, county employee, or member of
20 the immediate family of any such person, or the agent of any
21 such county official or employee, who knowingly receives a
22 conveyance of property in violation of the provisions of this
23 section commits a class 1 misdemeanor and shall be punished as
24 provided in section 18-1-106, C.R.S. 1973.

25 39-12-151. Limitation of actions for recovery of land.
26 No action for the recovery of land sold for taxes shall lie

1 unless the same is brought within five years after the
2 execution and delivery of the deed therefor by the treasurer,
3 any laws to the contrary notwithstanding; except that, when
4 any owner of such land, sold as aforesaid, at the time of the
5 execution and delivery of the deed by the treasurer is under
6 legal disability, it shall be lawful for him to bring a suit
7 or action for the recovery of the land within the period
8 during which he has the right to make redemption of such land
9 from the sale upon which the deed is based. When a recovery of
10 any of such land is effected in any suit, action, or
11 proceeding, the value of all improvements made in good faith
12 on the lands so sold and recovered, and all sums paid for the
13 purchase of said land and improvements, and all costs incident
14 to the issuance and recording of the treasurer's deed, and all
15 taxes and assessments paid thereon after the sale thereof,
16 including the redemption value of all tax sale certificates
17 redeemed, held, or surrendered for redemption by the grantee
18 in such treasurer's deed or his heirs or assigns, shall be
19 ascertained by the court or jury trying the action for
20 recovery and shall be paid, together with interest thereon at
21 the rate of twelve percent per annum, by the person recovering
22 said land to the persons entitled thereto, and the payment of
23 such sum shall be a condition precedent to the entry of
24 judgment or decree in such suit, action, or proceeding. All
25 such treasurer's deeds executed by the treasurer purporting to
26 convey lands and improvements thereon for all purposes shall

1 be deemed to be color of title from and after the time the
2 same is recorded in the office of the county clerk and
3 recorder for the county in which said lands are located. The
4 term "improvements" includes sums and amounts of money
5 expended thereon in good faith by the grantee and his
6 successors and assigns in search of minerals and oil, as well
7 as other expenditures for the improvements of such lands which
8 add to the cost and value thereof.

9 39-12-152. Action to recover mining property. No action
10 shall be maintained for the recovery of mining or placer
11 claims unless such action is brought within a period of two
12 years from the commencement of actual possession obtained
13 under tax deed.

14 39-12-153. Redemption made - interest. (1) Real
15 property sold for taxes may be redeemed by the owner thereof
16 or his agent, assignee, or attorney, or by any person having a
17 legal or equitable claim therein, or by a holder of a tax sale
18 certificate; except that such holder may redeem such real
19 property from any tax sale thereof made subsequent to the time
20 of the issuance of the tax sale certificate upon which he is
21 relying, and the amount paid for the redemption of the
22 subsequent certificate of purchase shall be endorsed as
23 subsequent taxes paid on the certificate upon which he is
24 relying.

25 (2) An undivided interest may be redeemed upon payment
26 of a ratable share of the sum required to redeem the whole

1 even though the whole has been sold. In case any tract of land
2 sold for taxes under the provisions of this article belongs to
3 two or more separate and distinct parties in severalty, the
4 treasurer, when satisfied of the fact and upon application of
5 any one of the parties or his agent, assignee, or attorney and
6 upon payment of the proper proportional amount, shall issue a
7 certificate of redemption for such party's interest in said
8 land.

9 (3) The redemption may be made at any time before the
10 execution of a treasurer's deed to the purchaser or his heirs
11 or assigns upon payment to the treasurer, to be held by him
12 subject to the order of the purchaser, of the amount of taxes,
13 penalty interest, and costs for which the property was sold,
14 with interest thereon from the date of sale at the rate which
15 is determined as provided in this subsection (3), together
16 with the amount of all taxes accruing on such real property
17 after the sale, paid by the purchaser and endorsed on his
18 certificate of purchase, with interest at the rate which is
19 determined as provided in this subsection (3) on such taxes so
20 endorsed on the certificate of purchase. Any payment under
21 this section shall be deemed received by the treasurer on the
22 date that it is actually received in the treasurer's office.
23 The annual rate of interest shall be nine percentage points
24 above the discount rate, which discount rate shall be the rate
25 of interest a commercial bank pays to the federal reserve bank
26 of Kansas City using a government bond or other eligible paper

1 as security, and shall be rounded to the nearest full percent.
2 The commissioner of banking shall establish the annual rate of
3 interest based upon the computation specified immediately
4 above. Such annual rate of interest shall be so established
5 as of September 1, 1981, to become effective October 1, 1981.
6 Thereafter, on September 1 of each year, the annual rate of
7 interest shall be established in the same manner, to become
8 effective on October 1 of the same year.

9 (4) If subsequent taxes are paid before the time when
10 they would become delinquent, interest shall be computed only
11 from the time of their delinquency. Such taxes shall bear
12 interest at eight percent per annum, and no more, from the
13 time when the purchaser becomes entitled to a deed up to the
14 time of application for such deed.

15 (5) All statutory fees paid by the purchaser in
16 connection with such certificate shall bear the same rate of
17 interest as the original amount for which the property was
18 sold, the same to be prorated among the several tracts
19 described in said certificates.

20 (6) In computing the amount of interest due, portions of
21 months shall be counted as whole months.

22 39-12-154. Redemption of real property of person under
23 disability. (1) When the owner of real property sold for
24 taxes is under legal disability at the time of execution and
25 delivery of a tax deed therefor, such person shall have the
26 right to make redemption of such property at any time within

1 nine years from the date of the recording of such tax deed.
2 In the event that the disability of such person is removed or
3 ceases within such nine-year period, such redemption must be
4 asserted and take place within a period of not more than two
5 years after the removal or cessation of such legal disability.
6 All redemptions under this section shall take place within
7 nine years of the recording of the tax deed, irrespective of
8 the time that such disability was removed or ceased.

9 (2) In order to make such redemption, such owner, or
10 some person in his behalf, shall pay to the treasurer the sum
11 for which such real property was sold, and the cost of the tax
12 deed and the recording of the same, with interest thereon from
13 the date of such sale at the rate of fifteen percent per
14 annum, and all other taxes, costs, and charges which remain
15 unpaid on such real property at the time of making such
16 redemption, levied or accrued thereon subsequent to the
17 assessment date of the taxes for which the same was sold, and
18 all other taxes levied subsequent to the date of such sale,
19 which have been paid by the person to whom the said real
20 property was sold, or by any other person claiming under him,
21 with interest thereon at the rate of fifteen percent per annum
22 from the date of such payment, insofar as such payments can be
23 ascertained from the books and records in the office of such
24 treasurer. If the person to whom such real property was sold,
25 or any other person claiming under him, has made improvements,
26 the person redeeming said real property shall pay the then

1 present value of such improvements. The improvements shall be
2 appraised by three disinterested persons appointed by the
3 board of county commissioners. For all the money so paid, the
4 treasurer shall give a certificate of redemption to the
5 persons making such payment. From the time of making the
6 redemption, the deed given upon the same shall be void as
7 against such owner. In the event a redemption is not made
8 within the periods of time provided for in this section, all
9 rights of redemption shall cease and be forever barred as to
10 all persons.

11 39-12-155. Certificate of redemption. (1) Upon
12 application of any party to redeem any real property sold
13 under the provisions of this article, and being satisfied that
14 such party has a right to redeem the same, and upon the
15 payment of the proper amount, the treasurer shall issue to
16 such party a certificate of redemption, describing the tract
17 redeemed as in the certificate of sale and giving the date of
18 redemption, the amount paid, and by whom redeemed and shall
19 make the proper entries in the book of sales in his office.

20 (2) For each certificate so delivered, the treasurer
21 shall be entitled to a fee as provided in section 30-1-102,
22 C.R.S. 1973.

23 39-12-156. Entry by county clerk and recorder of
24 redemption certificate. The person so redeeming any tract of
25 land shall present his certificate of redemption to the county
26 clerk and recorder, who shall enter the redemption in the

1 proper columns in the record of land sold for taxes and shall
2 endorse the date of such entry on the certificate; and such
3 certificate and the record thereof shall be prima facie
4 evidence of the redemption of the lands therein described.

5 39-12-157. Fee for entering certificate. The county
6 clerk and recorder is entitled to a fee of twenty-five cents
7 for each certificate of redemption entered upon his records,
8 as provided in section 39-12-156, and the additional sum of
9 five cents for each tract of land or lot therein described, to
10 be paid by the person making such redemption.

11 39-12-158. Redemption money, to whom paid. All moneys
12 received by the treasurer for the redemption of lands under
13 the provisions of section 39-12-154 shall be paid over to the
14 person to whom such land was sold, or those claiming under
15 him, on his deliverance to the treasurer, for the use of the
16 person redeeming the same, a quitclaim deed of all the title
17 to such land acquired under the sale, duly executed and
18 acknowledged.

19 39-12-159. Payment upon surrender of tax certificate.
20 On demand of any person entitled to redemption money in his
21 hands, the treasurer shall pay the same to any such person,
22 upon his surrendering to him the tax certificate to such land
23 or lot as has been redeemed. If only a portion of the land or
24 lots described in the tax certificate has been redeemed, the
25 treasurer shall endorse on such certificate the portion
26 redeemed and the amount of money paid to each person and shall

1 take a receipt therefor.

2 39-12-160. Payment when certificate lost. If there is a
3 loss or wrongful detention of such certificate and the land
4 therein described has been redeemed, the owner thereof may
5 exhibit to the treasurer evidence of such loss or detention,
6 and upon his making the same to appear satisfactory to the
7 treasurer and upon his executing a bond with sufficient surety
8 that he will refund such redemption money, with twenty-five
9 percent per annum interest thereon, if any person thereafter
10 shows his right thereto, the treasurer shall pay such
11 redemption money to the person so executing such bond.

12 39-12-161. Land wrongfully sold - repayment. (1) When,
13 by mistake or error of the treasurer, county clerk and
14 recorder, or assessor or from double assessment, land has been
15 sold upon which no tax was due at the time, the county shall
16 reimburse the purchaser in the amount paid by him in
17 connection with the purchase of such land, together with
18 interest from the date of purchase at the rate which is
19 determined as provided in this section. Reimbursement shall
20 be made from the various funds to which the tax was originally
21 distributed; except that interest shall be paid from the
22 county general fund. The treasurer, county clerk and
23 recorder, or assessor, as the case may be, and his sureties on
24 his official bond shall be liable to the county for such
25 amounts reimbursed as a result of sales made only through
26 willful misconduct.

1 (2) The annual rate of interest shall be nine percentage
2 points above the discount rate, which discount rate shall be
3 the rate of interest a commercial bank pays to the federal
4 reserve bank of Kansas City using a government bond or other
5 eligible paper as security, and shall be rounded to the
6 nearest full percent.

7 (3) The commissioner of banking shall establish the
8 annual rate of interest based upon the computation specified
9 in subsection (2) of this section. Such annual rate of
10 interest shall be so established as of September 1, 1981, to
11 become effective October 1, 1981. Thereafter, on September 1
12 of each year, the annual rate of interest shall be established
13 in the same manner, to become effective on October 1 of the
14 same year.

15 39-12-162. Redemption of proportionate interest.

16 (1) Any person who has or claims an interest in or a lien
17 upon all or any part of any undivided or divided estate or
18 interest in any piece or parcel of land or lot sold as a whole
19 for taxes may redeem such undivided or divided estate or
20 interest by paying to the treasurer his proportionate part of
21 the amount required to redeem the whole. In such case the
22 treasurer shall issue to such party a certificate of
23 redemption for his interest in such land or lot, as provided
24 by law.

25 (2) In the event that the treasurer cannot definitely
26 ascertain the amount required to redeem the portion sought to

1 be redeemed, he shall request the assessor to determine the
2 valuation for assessment on such portion sought to be redeemed
3 as of the original assessment date for the tax upon which the
4 sale was based. Such assessor shall furnish such valuation
5 for assessment to the treasurer forthwith. The treasurer
6 shall thereupon ascertain such proportionate redemption amount
7 as that amount which bears the same proportion to the amount
8 required to redeem the entire piece or parcel of land or lot
9 so sold as such valuation for assessment so furnished bears to
10 the original valuation for assessment of the entire piece or
11 parcel of land or lot so sold.

12 SECTION 4. Title 39, Colorado Revised Statutes 1973, as
13 amended, is amended BY THE ADDITION OF A NEW ARTICLE to read:

14 ARTICLE 12.1

15 Redemption of Mobile Homes Sold for Delinquent Taxes

16 39-12.1-101. Redemption. A mobile home which is sold
17 under the provisions of section 39-11-103 or 39-11-104 may be
18 redeemed by the owner thereof within one year after the date
19 of the sale upon payment to the treasurer of the proceeds of
20 the sale, interest on such amount at the rate of one and
21 one-half percent per month, and all taxes due and payable on
22 the mobile home subsequent to the tax sale. The treasurer
23 shall return such moneys to the purchaser or lawful holder of
24 the certificate of sale. On or before thirty days prior to
25 the close of the redemption period, the treasurer shall notify
26 the owner of the mobile home and any lienholder of record, by

1 personal delivery or by certified or registered mail to his
2 last-known address, that a treasurer's certificate of
3 ownership for the mobile home may issue to the purchaser or
4 lawful holder of the certificate of sale at the close of the
5 redemption period unless such payment is made. If the owner
6 has not exercised his right of redemption and after the close
7 of the redemption period, the purchaser or lawful holder of
8 the certificate of sale may apply to the treasurer for a
9 treasurer's certificate of ownership for the mobile home.
10 Upon receipt of such application, the treasurer shall issue a
11 treasurer's certificate of ownership to such purchaser or
12 holder, and such certificate of ownership shall transfer to
13 him all right, title, and interest in and to the mobile home.
14 Such certificate of ownership shall, upon application, entitle
15 the purchaser or holder thereof to a certificate of title to
16 be issued and filed pursuant to part 1 of article 6 of title
17 42, C.R.S.. 1973. Any surplus of the sale proceeds over and
18 above the taxes, penalty interest, and costs of making the
19 seizure and advertising the sale of a mobile home shall be
20 credited to the county general fund, and a written account of
21 the sale shall be furnished to the owner.

22 SECTION 5. 4-6-104 (2) (b), Colorado Revised Statutes
23 1973, is amended to read:

24 4-6-104. Schedule of property - list of creditors.
25 (2) (b) The treasurer of the county or counties wherein any
26 of the personal property being transferred is located shall be

1 listed as a creditor of the transferor with respect to all
2 taxes to be levied on the personal property being transferred,
3 which taxes become due as of the date of the transfer, for the
4 current year, pursuant to section ~~39-10-111-(1)-(b)-and-(1)~~
5 ~~(c)~~ 39-11-104, C.R.S. 1973.

6 SECTION 6. 30-1-102 (1) (m), Colorado Revised Statutes
7 1973, 1977 Repl. Vol., is amended to read:

8 30-1-102. Fees of county treasurer. (1) (m) For each
9 notice of purchase required by section ~~39-11-128-(1)~~ 39-12-128
10 (1), C.R.S. 1973, to be served before a treasurer's deed may
11 be issued, twenty-five cents; and, in addition, the cost of
12 publication in a newspaper where such publication is required;

13 SECTION 7. 39-5-202, Colorado Revised Statutes 1973, as
14 amended, is amended to read:

15 39-5-202. Taxation of mobile homes - effective date.
16 Commencing January 1, 1978, mobile homes shall be subject to
17 ad valorem taxation under the provisions of articles 1 to 9 of
18 this title as if they were real property but shall be subject
19 to the provisions of ~~article~~ ARTICLES 10 AND 11 of this title
20 concerning the collection of taxes as if they were personal
21 property AND ARTICLE 12.1 OF THIS TITLE CONCERNING REDEMPTION.

22 SECTION 8. 42-3-106 (23), Colorado Revised Statutes
23 1973, as amended, is amended to read:

24 42-3-106. Taxable value of classes of property - rate of
25 tax - when and where payable - department duties -
26 apportionment of tax collections. (23) No later than March

1 20 of each year, each authorized agent shall advise the owner
2 of any item of Class F personal property upon which the annual
3 specific ownership tax is delinquent, by notice mailed to such
4 owner indicating the amount of delinquent tax, and demand
5 payment of the same within twenty days from the date of such
6 notice. If payment is not made within such twenty-day period,
7 the authorized agent shall report such fact to the county
8 treasurer, who shall thereupon proceed to collect the amount
9 of delinquent tax by distraint, seizure, and sale of the item
10 upon which the tax is payable, in the same manner as is
11 provided in section ~~39-10-113~~ 39-11-107, C.R.S. 1973, for the
12 collection of ad valorem taxes on personal property.

13 SECTION 9. Effective date - applicability. This act
14 shall take effect January 1, 1983, and shall apply to any
15 property tax year commencing on or after said date.

16 SECTION 10. Safety clause. The general assembly hereby
17 finds, determines, and declares that this act is necessary
18 for the immediate preservation of the public peace, health,
19 and safety.

Bill 6

A BILL FOR AN ACT

1 CONCERNING THE DUTIES OF COUNTY TREASURERS IN RELATION TO
2 PROPERTY TAXATION.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Provides that the failure of a person to receive a statement of taxes from a county treasurer shall not prevent the county treasurer from collecting interest, penalties, and fees due on unpaid taxes in addition to collecting such unpaid taxes. Requires the county treasurer to publish the address of the owner of or the location of personal property for which taxes are unpaid. Removes the requirement of publishing the address of the person whose taxes on personal property are unpaid. Allows real property tax sales to be held at a location other than the county treasurer's office. Removes the requirement that sales of real estate for taxes be recorded in a well-bound book.

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

4 SECTION 1. 39-10-103 (1), Colorado Revised Statutes
5 1973, as amended, is amended to read:

6 39-10-103. Tax statement. (1) As soon as practicable
7 after January 1, the treasurer shall mail to each person whose
8 name appears on the tax list and warrant a statement showing

1 the amount of taxes payable by him, which statement shall
2 separately list the amount of taxes levied on real and
3 personal property and shall recite the amount of valuation for
4 assessment upon which such taxes were levied. Failure of any
5 person to receive such statement shall not preclude collection
6 by the treasurer of the amount of taxes, PLUS ANY INTEREST,
7 PENALTIES, AND FEES, due from and payable by such person. Such
8 statement shall include a notice that, if such person desires
9 a receipt for payment of taxes, he shall request such receipt.
10 The statement may also state what each mill levy would have
11 been for each taxing district for the prior tax year based
12 upon the current year's valuation for assessment.

13 SECTION 2. 39-10-110, Colorado Revised Statutes 1973, is
14 amended to read:

15 39-10-110. Publication of delinquent taxes. During the
16 month of September, the treasurer shall publish for one time
17 only in a newspaper published in his county a notice listing
18 THE ADDRESS OF THE OWNER OF ANY PERSONAL PROPERTY UPON WHICH
19 TAXES ARE UNPAID AND DELINQUENT OR THE ADDRESS OF THE LOCATION
20 OF SUCH PERSONAL PROPERTY AND the names and-addresses of all
21 persons whose taxes on personal property are unpaid and
22 delinquent, with the amount of such taxes and penalty interest
23 thereon to and including the last day of September, plus the
24 fee prescribed in section 30-1-102, C.R.S. 1973. Such notice
25 shall recite that, if the amount of such delinquent taxes,
26 penalty interest, and fee is not paid by the last day of

1 September, the personal property upon which such taxes were
2 levied shall be subject to distraint, seizure, and sale. If
3 there is no newspaper published in the county, then the
4 treasurer shall conspicuously post copies of such notice in
5 the county courthouse and in at least two other public places
6 in the county seat.

7 SECTION 3. 39-11-101, Colorado Revised Statutes 1973, is
8 amended to read:

9 39-11-101. Notice to delinquent owner. The treasurer,
10 no later than ~~the first day of~~ September 1 of each year, shall
11 notify by mail, at his last known address, each person by whom
12 taxes for the previous year are known to be due and unpaid of
13 the amount of his delinquency and shall allow ten days from
14 the time of mailing of said notice for the payment of such
15 delinquent taxes and penalty interest thereon. Twenty days
16 after mailing such notice, he shall make a list of all lands
17 and town lots subject to sale, describing such land and town
18 lots as the same are described on the tax roll, with an
19 accompanying notice stating that each such tract of land or
20 town lot described in said list, on a day specified thereafter
21 and the next succeeding days, will be sold by him at public
22 auction at his office OR AT ANOTHER LOCATION WITHIN THE COUNTY
23 AS DECIDED AND SPECIFIED BY HIM for the taxes, penalty
24 interest, and charges thereon. If such list is not made until
25 after ~~the first day of~~ September 1, the sale held thereunder
26 shall not be void by reason thereof.

1 SECTION 4. 39-11-109, Colorado Revised Statutes 1973, is
2 amended to read:

3 39-11-109. Time and place of sale. The sale of lands
4 upon which taxes remain delinquent shall commence on or before
5 the second Monday in December of each year and shall be held
6 at the treasurer's office in each county OR AT SUCH OTHER
7 LOCATION WITHIN A COUNTY AS STATED IN THE NOTICE PURSUANT TO
8 SECTION 39-11-101.

9 SECTION 5. The introductory portion to 39-11-114 (1) and
10 39-11-114 (2), Colorado Revised Statutes 1973, are amended to
11 read:

12 39-11-114. Record of sales of real estate. (1) The
13 county treasurer shall make a correct record of all sales of
14 real estate for taxes ~~in-a-weit-bound-book~~ to be kept by him
15 for that purpose. Said book RECORD shall contain:

16 (2) The treasurer shall also note in the tax list,
17 opposite the description of the property sold, the fact and
18 date of such sale and, immediately after such sale and
19 completion of such record, shall make and certify a true copy
20 thereof, ~~in-a-weit-bound-book-to-be-provided-for-that-purpose;~~
21 which shall be deposited with the county clerk and recorder.
22 Such books RECORD so certified shall be known as the record of
23 tax sales of the county and shall BE RECORDED AND SHALL be in
24 all respects a part of the records of the county clerk and
25 recorder's office as fully as if they had been made by the
26 county clerk and recorder. For the service required by this

1 subsection (2), the treasurer shall receive such reasonable
2 compensation as may be allowed by the board of county
3 commissioners to be paid out of the county treasury.

4 SECTION 6. Safety clause. The general assembly hereby
5 finds, determines, and declares that this act is necessary
6 for the immediate preservation of the public peace, health,
7 and safety.

Bill 7

A BILL FOR AN ACT

1 CONCERNING THE SPECIFICATION OF AMOUNTS REQUIRED TO APPLY THE
2 FUNDING FORMULA UNDER THE "PUBLIC SCHOOL FINANCE ACT OF
3 1973" FOR THE BUDGET YEARS 1983 AND 1984.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Establishes the equalization program support level, the minimum guarantee level, the alternate minimum guarantee level, the permissible increase in the authorized revenue base, and the minimum authorized revenue base for the budget years 1983 and 1984 under the "Public School Finance Act of 1973".

4 Be it enacted by the General Assembly of the State of Colorado:
5 SECTION 1. 22-50-105 (1) (a), Colorado Revised Statutes
6 1973, as amended, is amended BY THE ADDITION OF THE FOLLOWING
7 NEW SUBPARAGRAPHS to read:
8 22-50-105. State equalization program - district support
9 level - state's share. (1) (a) (X) For 1983, _____ dollars
10 and _____ cents for each pupil of attendance entitlement for

1 each mill levied for the general fund of the district for
2 collection during 1983.

3 (XI) For 1984, _____ dollars and _____ cents for each
4 pupil of attendance entitlement for each mill levied for the
5 general fund of the district for collection during 1984.

6 SECTION 2. 22-50-105 (1) (b), Colorado Revised Statutes
7 1973, as amended, is amended to read:

8 22-50-105. State equalization program - district support
9 level - state's share. (1) (b) The equalization support
10 level under this subsection (1) for the budget year 1983 1985,
11 and for budget years thereafter, shall be established at a
12 level which assures that the same amount of funds will be
13 distributed for equalization support under this subsection (1)
14 in each such budget year as was distributed for equalization
15 support under this subsection (1) in the immediately preceding
16 budget year.

17 SECTION 3. 22-50-105 (2) (d.2), (2) (d.3), (2) (d.4),
18 and (2) (d.5), Colorado Revised Statutes 1973, as amended, are
19 amended to read:

20 22-50-105. State equalization program - district support
21 level - state's share. (2) (d.2) For 1979, except as
22 provided in paragraph ~~(d.6)~~ (d.8) of this subsection (2),
23 eleven dollars and thirty-five cents for each pupil of
24 attendance entitlement, multiplied by the number of mills
25 levied for the general fund of the district for collection
26 during 1979;

1 (d.3) For 1980, except as provided in paragraph (d:6)
2 (d.8) of this subsection (2), eleven dollars and thirty-five
3 cents for each pupil of attendance entitlement, multiplied by
4 the number of mills levied for the general fund of the
5 district for collection during 1980;

6 (d.4) For 1981, except as provided in paragraph (d:6)
7 (d.8) of this subsection (2), eleven dollars and thirty-five
8 cents for each pupil of attendance entitlement, multiplied by
9 the number of mills levied for the general fund of the
10 district for collection during 1981;

11 (d.5) For 1982, except as provided in paragraph (d:6)
12 (d.8) of this subsection (2), eleven dollars and thirty-five
13 cents for each pupil of attendance entitlement, multiplied by
14 the number of mills levied for the general fund of the
15 district for collection during 1982; ~~For 1983 and thereafter,~~
16 ~~the general assembly shall annually review and adjust the~~
17 ~~program support level; in the absence of adjustment of the~~
18 ~~program support level by the general assembly, the program~~
19 ~~support level for 1982 shall be continued and funded by~~
20 ~~appropriation for 1983 and thereafter;~~

21 SECTION 4. 22-50-105 (2) (d.6), Colorado Revised
22 Statutes 1973, as amended, is REPEALED AND REENACTED, WITH
23 AMENDMENTS, to read:

24 22-50-105. State equalization program - district support
25 level - state's share. (2) (d.6) For 1983, except as
26 provided in paragraph (d.8) of this subsection (2), _____

1 dollars and _____ cents for each pupil of attendance
2 entitlement, multiplied by the number of mills levied for the
3 general fund of the district for collection during 1983;

4 SECTION 5. 22-50-105 (2), Colorado Revised Statutes
5 1973, as amended, is amended BY THE ADDITION OF THE FOLLOWING
6 NEW PARAGRAPHS to read:

7 22-50-105. State equalization program - district support
8 level - state's share. (2) (d.7) For 1984, except as
9 provided in paragraph (d.8) of this subsection (2), _____
10 dollars and _____ cents for each pupil of attendance
11 entitlement, multiplied by the number of mills levied for the
12 general fund of the district for collection during 1984. For
13 1985 and thereafter, the general assembly shall annually
14 review and adjust the program support level. In the absence
15 of adjustment of the program support level by the general
16 assembly, the program support level for 1984 shall be
17 continued and funded by appropriation for 1985 and thereafter;

18 (d.8) For 1979 and thereafter, the amount specified in
19 this paragraph (d.8) for each pupil of attendance entitlement,
20 multiplied by the number of mills levied for the general fund
21 of the district for collection during such year if the number
22 of mills to be levied for the general fund of the district for
23 collection during such year would be greater than twenty if
24 computed without regard to this paragraph (d.8):

25 (I) For 1979, twelve dollars and thirty-five cents;

26 (II) For 1980, thirteen dollars and thirty-five cents;

- 1 (III) For 1981, fourteen dollars and forty-one cents;
2 (IV) For 1982, fifteen dollars and fifty-three cents;
3 (V) For 1983, _____ dollars and _____ cents;
4 (VI) For 1984 and each year thereafter, _____ dollars
5 and _____ cents.

6 SECTION 6. 22-50-106 (2) (f), Colorado Revised Statutes
7 1973, as amended, is REPEALED AND REENACTED, WITH AMENDMENTS,
8 to read:

9 22-50-106. Authorized revenue base per pupil of
10 attendance entitlement - limitation. (2) (f) For the 1983
11 budget year, the authorized revenue base of a district for
12 each pupil of attendance entitlement shall be the revenue base
13 for each pupil of attendance entitlement for that district for
14 the 1982 budget year plus _____ dollars; except that no
15 district shall be required to have an authorized revenue base
16 less than _____ dollars per pupil of attendance entitlement.

17 SECTION 7. 22-50-106 (2), Colorado Revised Statutes
18 1973, as amended, is amended BY THE ADDITION OF THE FOLLOWING
19 NEW PARAGRAPHS to read:

20 22-50-106. Authorized revenue base per pupil of
21 attendance entitlement - limitation. (2) (g) For the 1984
22 budget year, the authorized revenue base of a district for
23 each pupil of attendance entitlement shall be the revenue base
24 for each pupil of attendance entitlement for that district for
25 the 1983 budget year plus _____ dollars; except that no
26 district shall be required to have an authorized revenue base

1 less than _____ dollars per pupil of attendance entitlement.

2 (h) For 1985 and thereafter, the general assembly shall
3 review and establish the authorized revenue base of a district
4 for each pupil of attendance entitlement; except that, in the
5 absence of such action, the authorized revenue base of a
6 district for each pupil of attendance entitlement shall be one
7 hundred seven percent of the revenue base for each pupil of
8 attendance entitlement for that district for the immediately
9 preceding year.

10 SECTION 8. Safety clause. The general assembly hereby
11 finds, determines, and declares that this act is necessary
12 for the immediate preservation of the public peace, health,
13 and safety.

Bill 9

A BILL FOR AN ACT

1 CONCERNING THE BOARD OF ASSESSMENT APPEALS, AND RELATING TO
2 APPEALS THERETO AND THE MEMBERSHIP THEREOF.

Bill Summary .

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Requires that petitions from the property tax administrator to the board of assessment appeals for reappraisal of any class or subclass of property be in writing. Requires public notice of the hearing for such reappraisal. Provides in the case of such reappraisal hearings that the county assessor file a response to the petition. Allows intervention in such hearings by any person paying taxes on property within the affected class or subclass. Limits the hearing to issues specified in and evidence summarized in the petition, response, and petition for intervention and to such evidence as may be required by the board; except that the board may make decisions on new issues and new evidence if the parties agree or if the hearing is continued to allow the parties time to examine such new issues and evidence. Makes all evidence available to all parties.

Makes similar provisions with regard to all other hearings before the board; except that responses shall be made by the person who made the decision which is under appeal and by parties to the hearing under appeal. Requires personal notice of the hearing be given to the petitioner in such other hearings.

Amends the provisions on the membership of the board.

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

2 SECTION 1. 39-2-111, Colorado Revised Statutes 1973, as
3 amended, is amended to read:

4 39-2-111. Complaints. The administrator shall examine
5 all complaints filed with him wherein it is alleged that a
6 class or subclass of taxable property in a county has not been
7 appraised or valued as required by law or has been improperly
8 or erroneously valued or that the property tax laws have in
9 any manner been evaded or violated. Complaints shall be in
10 writing and may be filed only by a taxing authority in a
11 county or by any taxpayer. Complaints may be filed only with
12 respect to property located in the county in which the taxing
13 authority levies taxes or in which the taxpayer owns taxable
14 property. If the administrator finds the complaint is
15 justified, he may use his findings as the basis for
16 petitioning the board for an order of reappraisal pursuant to
17 section 39-2-114. SUCH PETITION SHALL BE MADE IN WRITING.

18 SECTION 2. 39-2-114 (1) and (2), Colorado Revised
19 Statutes 1973, as amended, are amended to read:

20 39-2-114. Reappraisal - when - procedures. (1) Whenever
21 the administrator petitions the board for its order of
22 reappraisal of any class or subclass of taxable property for
23 the following taxable year, the administrator shall send a
24 copy of such petition to the assessor of the county in which
25 such class or subclass of taxable property is located. The
26 petition of reappraisal shall include the reasons for such

1 reappraisal and A SUMMARY OF THE EVIDENCE AND A LIST OF THE
2 WITNESSES TO BE PRESENTED AT THE HEARING. The administrator
3 has the duty to establish to the satisfaction of the board the
4 need for such reappraisal. The board shall conduct a hearing
5 on such petition, at which hearing the assessors shall attend
6 and shall give such testimony and present such evidence as the
7 board may require. AT LEAST FIVE DAYS PRIOR TO HOLDING SUCH
8 HEARING, THE BOARD SHALL ADVERTISE THE HOLDING OF THE HEARING
9 IN A NEWSPAPER OF GENERAL CIRCULATION IN THE COUNTY IN WHICH
10 SUCH CLASS OR SUBCLASS OF TAXABLE PROPERTY IS LOCATED. THE
11 ADVERTISEMENT SHALL BE NO LESS THAN ONE-EIGHTH PAGE IN SIZE
12 AND SHALL NOT BE PLACED IN THAT PORTION OF THE NEWSPAPER IN
13 WHICH LEGAL NOTICES AND CLASSIFIED ADVERTISEMENTS APPEAR.
14 SUCH ADVERTISEMENT SHALL STATE THAT THE BOARD WILL HOLD A
15 PUBLIC HEARING, AT A TIME AND PLACE FIXED IN THE
16 ADVERTISEMENT, AND THE PURPOSE OF THE HEARING, CLEARLY
17 INDICATING THE CLASS OR SUBCLASS OF TAXABLE PROPERTY FOR WHICH
18 REAPPRAISAL IS BEING CONSIDERED.

19 (2) WITHIN FIVE DAYS OF RECEIPT OF THE PETITION FOR
20 REAPPRAISAL, THE ASSESSOR SHALL FILE WITH THE BOARD A RESPONSE
21 THERETO WHICH SHALL CONTAIN A SUMMARY OF THE EVIDENCE AND A
22 LIST OF THE WITNESSES TO BE PRESENTED BY THE ASSESSOR AT THE
23 HEARING. SUCH RESPONSE SHALL BE FORWARDED BY THE BOARD TO THE
24 ADMINISTRATOR. EXCEPT AS PROVIDED IN THIS SUBSECTION (2) WITH
25 REGARD TO NEW EVIDENCE AND NEW ISSUES, THE HEARING SHALL BE
26 LIMITED TO THE ISSUES SPECIFIED IN AND THE EVIDENCE SUMMARIZED

1 IN THE PETITION AND IN THE RESPONSE THERETO AND IN PETITIONS
2 FOR INTERVENTION AND TO EVIDENCE WHICH THE BOARD MAY REQUIRE.
3 ALL EVIDENCE SUMMARIZED IN THE PETITION AND RESPONSE AND AS
4 MAY BE REQUIRED BY THE BOARD SHALL BE AVAILABLE FOR INSPECTION
5 AND EXAMINATION BY ALL PARTIES TO THE HEARING. At the hearing
6 ~~on--the-petition-for-reappraisal~~; the affected county assessor
7 shall have the opportunity to appear, to produce testimony and
8 evidence, and to cross-examine witnesses. WITHIN TWENTY DAYS
9 PRIOR TO THE HEARING, ANY PERSON WHO PAYS TAXES ON PROPERTY
10 WHICH IS WITHIN THE CLASS OR SUBCLASS FOR WHICH REAPPRAISAL IS
11 BEING SOUGHT MAY INTERVENE IN THE HEARING, AND ISSUES
12 SPECIFIED IN AND EVIDENCE SUMMARIZED IN THE PETITION FOR
13 INTERVENTION MAY BE CONSIDERED BY THE BOARD. AT THE HEARING
14 THE BOARD MAY RECEIVE EVIDENCE AND CONSIDER ISSUES NOT
15 SPECIFIED IN THE PETITION OR RESPONSE OR PETITION FOR
16 INTERVENTION OR NOT REQUIRED BY THE BOARD. HOWEVER, THE BOARD
17 MAY NOT MAKE A DECISION ON ANY SUCH ISSUE OR BASED ON ANY SUCH
18 EVIDENCE UNLESS AGREED TO BY ALL PARTIES TO THE HEARING OR
19 UNLESS THE HEARING IS CONTINUED. AT A SUBSEQUENT HEARING ON
20 THE PETITION, THE BOARD MAY MAKE DECISIONS ON SUCH NEW ISSUES
21 AND BASED ON SUCH NEW EVIDENCE IF EACH PARTY HAS HAD TIME TO
22 EXAMINE SUCH NEW ISSUES AND EVIDENCE. The decision of the
23 board ~~of-assessment-appeals~~ shall be delivered in writing no
24 later than the close of business on the last working day in
25 September.

26 SECTION 3. 39-2-123 (2), Colorado Revised Statutes 1973,

1 as amended, is amended to read:

2 39-2-123. Board of assessment appeals created - members
3 - compensation. (2) (a) The board shall be comprised of
4 three members, who shall be appointed by the governor with the
5 consent of the senate. Members of the board shall be
6 **experienced KNOWLEDGABLE** in property valuation and taxation,
7 **SHALL BE PROPERTY TAXPAYERS IN THIS STATE**, and shall not be
8 subject to the state personnel system laws. One of such
9 members shall be or shall have been, within the five years
10 immediately preceding the date of initial appointment,
11 actively engaged in agriculture. Initial appointments to the
12 board shall be for terms of two, four, and six years;
13 thereafter, appointments to the board shall be for terms of
14 six years each. Vacancies on the board shall be filled by
15 appointment by the governor with the consent of the senate for
16 the unexpired term.

17 (b) (I) NO MORE THAN TWO MEMBERS OF THE BOARD MAY BE
18 FROM THE SAME POLITICAL PARTY. NO MORE THAN ONE MEMBER OF THE
19 BOARD MAY BE OR EVER HAVE BEEN A COUNTY COMMISSIONER, COUNTY
20 ASSESSOR, OR COUNTY ATTORNEY.

21 (II) THE PROVISIONS OF THIS PARAGRAPH (b) SHALL APPLY TO
22 APPOINTMENTS MADE ON OR AFTER JULY 1, 1982.

23 SECTION 4. 39-2-125 (1) (a), Colorado Revised Statutes
24 1973, is amended to read:

25 39-2-125. Duties of the board. (1) (a) Adopt
26 procedures of practice before and procedures of review by the

1 board, PROVIDED THAT HEARINGS BEFORE THE BOARD SHALL BE
2 CONSISTENT WITH SECTION 39-2-125.5;

3 SECTION 5. Article 2 of title 39, Colorado Revised
4 Statutes 1973, as amended, is amended BY THE ADDITION OF A NEW
5 SECTION to read:

6 39-2-125.5. Hearings before the board. (1) In any
7 hearing before the board, the petitioner shall be given notice
8 of the date, time, and location of the hearing by mail at
9 least five days prior to the date of the hearing. Such
10 hearing shall not be held earlier than ten days after the time
11 within which the response to the petition must be filed
12 pursuant to subsection (2) of this section.

13 (2) When a petition for a hearing is filed with the
14 board, the board shall forward copies of such petition to the
15 person or entity who rendered the decision which is being
16 appealed and to the parties to the action in which such
17 decision was rendered. Within ten days of receipt thereof,
18 each such person, entity, and party shall file with the board
19 a response to such petition. Within five days of receipt of
20 each response, the board shall forward each response to the
21 petitioner. Except as provided in subsection (3) of this
22 section, the hearing shall be limited to the issues and
23 evidence specified in the petition and responses. All
24 evidence specified in the petition and responses shall be
25 available for inspection and examination by all parties to the
26 appeal.

1 (3) At the hearing, the board may receive evidence and
2 consider issues which were not specified in the petition or
3 any of the responses thereto. However, the board may not make
4 a decision on any such issue or based on any such evidence
5 unless agreed to by all parties to the appeal or unless the
6 hearing is continued. At a subsequent hearing on the appeal,
7 the board may make decisions on such new issues and based on
8 such new evidence if each party has had time to examine such
9 new issues and evidence.

10 (4) This section shall not apply to petitions filed by
11 the administrator pursuant to section 39-2-114.

12 SECTION 6. Safety clause. The general assembly hereby
13 finds, determines, and declares that this act is necessary
14 for the immediate preservation of the public peace, health,
15 and safety.

Bill 10

A BILL FOR AN ACT

1 CONCERNING THE APPLICATION OF THE PROCEDURE FOR DETERMINING
2 THE ACTUAL VALUE OF REAL PROPERTY TO THE DETERMINATION OF
3 ACTUAL VALUE OF MOBILE HOMES.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Specifies that the property tax administrator shall prepare manuals, appraisal procedures, and instructions concerning methods of appraising and valuing mobile homes. Provides that the actual value of mobile homes be determined according to the factors used in valuing real property and according to the reassessment cycle, base years, and levels of value used in determining the actual value of real property. Repeals the provision which sets a maximum actual value of a mobile home. Repeals the provisions requiring the property tax administrator to promulgate rules on the household furnishings exemption and on depreciation for mobile homes.

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

5 SECTION 1. 39-2-109 (1) (e), Colorado Revised Statutes
6 1973, as amended, is amended to read:

7 39-2-109. Duties, powers, and authority. (1) (e) To
8 prepare and publish from time to time manuals, appraisal

1 procedures, and instructions, after consultation with and
2 approval of the advisory committee to the property tax
3 administrator, concerning methods of appraising and valuing
4 land, improvements, and personal property, AND MOBILE HOMES
5 and to require their utilization by assessors in valuing and
6 assessing taxable property. Said manuals, appraisal
7 procedures, and instructions shall be based upon the factors
8 and procedures set forth in section 39-1-103 (5) (a). Such
9 manuals, appraisal procedures, and instructions shall be
10 subject to legislative review, the same as rules and
11 regulations, pursuant to section 24-4-103 (8) (d), C.R.S.
12 1973.

13 SECTION 2. 39-5-203 (1), Colorado Revised Statutes 1973,
14 as amended, is amended to read:

15 39-5-203. Mobile homes - determination of value.
16 ~~(1) Except--as-provided-in-subsection-(2)-of-this-section~~ FOR
17 THE PROPERTY TAX YEAR BEGINNING JANUARY 1, 1984, AND FOR EACH
18 PROPERTY TAX YEAR THEREAFTER, the actual value of a mobile
19 home shall be determined by the assessor in accordance with
20 the provisions of section 39-1-103 (5) AND WITH THE
21 REASSESSMENT CYCLE SPECIFIED IN SECTION 39-1-104 (10) TO (11)
22 AND THE APPROPRIATE BASE YEARS AND LEVELS OF VALUE SPECIFIED
23 THEREIN FOR THE DETERMINATION OF THE ACTUAL VALUE OF REAL
24 PROPERTY.

25 SECTION 3. Repeal. 39-5-203 (2), Colorado Revised
26 Statutes 1973, as amended, is repealed.

1 SECTION 4. Effective date. This act shall take effect
2 January 1, 1984.

3 SECTION 5. Safety clause. The general assembly hereby
4 finds, determines, and declares that this act is necessary
5 for the immediate preservation of the public peace, health,
6 and safety.

Bill 11

A BILL FOR AN ACT

1 CONCERNING MOBILE HOMES.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Requires that a mobile home be owned by a dealer and be unoccupied and that the taxes due thereon be paid for it to be listed as the dealer's stocks of merchandise and therefore valued and assessed as personal property. Imposes a penalty for failure to notify the county assessor when a mobile home is brought into his county. Removes the provisions on overpaid and on underpaid taxes on mobile homes removed from a county thereby allowing the county to keep overpaid taxes and not report erroneously under paid taxes. Changes the period for redeeming mobile homes sold for failure to pay taxes and differentiates between mobile homes on leased land and mobile homes on land owned by the mobile home owner. Provides that county treasurers issue certificates of taxes indicating taxes due on mobile homes as they currently do for real property. Makes it a crime to fail to affix to the mobile home the permit to move the mobile home. Makes it a crime to move a mobile home without the taxes thereon having been paid. Requires that certificates of title indicate the value of the true consideration paid for mobile homes. Makes it a crime to procure a certificate of title to a mobile home in any county other than the county in which it is to be used as a residence.

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

3 SECTION 1. 39-5-201 (3), Colorado Revised Statutes 1973,

1 as amended, is amended to read:

2 39-5-201. Legislative declaration. (3) It is not the
3 intent of the general assembly to change the method of
4 assessment of mobile homes which constitute the stocks of
5 merchandise of licensed mobile home dealers IF THE CONDITIONS
6 SPECIFIED IN SECTION 39-5-203 (3) (a) ARE MET.

7 SECTION 2. 39-5-203 (3) (a), Colorado Revised Statutes
8 1973, as amended, is amended to read:

9 39-5-203. Mobile homes - determination of value.
10 (3) (a) The valuation for assessment of each mobile home
11 shall be computed on the same basis as the valuation for
12 assessment of all taxable property; except that EACH mobile
13 homes HOME shall be valued and assessed as personal property
14 while listed as stocks of merchandise by mobile home dealers
15 licensed by the Colorado mobile home licensing board IF THE
16 MOBILE HOME IS ACTUALLY OWNED BY SUCH DEALER AND IS NOT FOR
17 SALE ON CONSIGNMENT FROM ANOTHER OWNER AND IF THE MOBILE HOME
18 IS NOT OCCUPIED BY ANY PERSON DURING THE ENTIRE PERIOD OF SUCH
19 ASSESSMENT AS PERSONAL PROPERTY. It is the duty of the seller
20 of a mobile home to provide to the buyer a tax certificate
21 and an itemized list of household furnishings, as defined in
22 section 39-3-101 (1) (a) and which are included in the selling
23 price of the mobile home, at the time of sale. Payment of all
24 ad valorem taxes for prior taxable years and payment of
25 prorated current taxable year ad valorem taxes shall be made
26 to the appropriate county or counties before a used mobile

1 home may be included in a dealer's list of stocks of
2 merchandise. PRIOR TO A USED MOBILE HOME'S BEING LISTED AS
3 STOCKS OF MERCHANDISE BY A DEALER AND WHETHER OR NOT SUCH USED
4 MOBILE HOME IS ON A SALES LOT, ALL PROPERTY TAXES DUE ON SUCH
5 USED MOBILE HOME SHALL BE PAID IN THE MANNER PRESCRIBED IN
6 SECTION 39-5-205. IF ANY DEALER FAILS TO PAY ALL SUCH TAXES
7 DUE, SUCH USED MOBILE HOME SHALL CONTINUE TO BE ASSESSED
8 PURSUANT TO SUBSECTION (1) OF THIS SECTION.

9 SECTION 3. 39-5-204, Colorado Revised Statutes 1973, as
10 amended, is amended to read:

11 39-5-204. Taxation of mobile homes for part of a year.
12 Any person who brings a mobile home into a county after the
13 assessment date of any year shall immediately notify the
14 assessor of the location of the mobile home within the county.
15 The assessor shall thereupon list and value the property at
16 such proportion of its value for the full calendar year as the
17 number of calendar months remaining in such year bears to
18 twelve; but, if the mobile home is brought into the county
19 before the sixteenth day of any calendar month, such month
20 shall be considered as a full calendar month, and, if the
21 mobile home is brought into the county on or after the
22 sixteenth day of any calendar month, such month shall be
23 disregarded. ANY PERSON WHO FAILS TO NOTIFY THE ASSESSOR
24 WITHIN TWENTY DAYS OF BRINGING A MOBILE HOME INTO THE COUNTY
25 SHALL BE SUBJECT TO A PENALTY AS PROVIDED IN SECTION 39-5-116.

26 SECTION 4. 39-5-116, Colorado Revised Statutes 1973, as

1 amended, is amended to read:

2 39-5-116. Failure to file schedule. If any person
3 owning taxable personal property to whom one or more personal
4 property schedules have been mailed, or upon whom the assessor
5 or his deputy has called and left one or more schedules, fails
6 to complete and return the same to the assessor by the April
7 15 next following, unless by such date such person has
8 requested an extension of filing time as provided for in this
9 section, the assessor shall impose a late filing penalty in
10 the amount of fifty dollars or, if a lesser amount, fifteen
11 percent of the amount of tax due on the valuation for
12 assessment determined for the personal property for which any
13 delinquent schedule or schedules are required to be filed.
14 The assessor shall impose a penalty in the amount of fifty
15 dollars on any person who fails to give notice of a change of
16 location of a mobile home as required by section 42-6-132 (2)
17 (a), C.R.S. 1973, OR WHO FAILS TO GIVE NOTICE OF BRINGING A
18 MOBILE HOME INTO THE COUNTY AS REQUIRED BY SECTION 39-5-204,
19 and such penalty shall be added to the amount of tax due. Any
20 person who is unable to properly complete and file one or more
21 of such schedules by April 15 may request an extension of time
22 for filing, for a period of either ten or twenty days, which
23 request shall be in writing and shall be accompanied by
24 payment of an extension fee in the amount of two dollars per
25 day of extension requested. A single request for extension
26 shall be sufficient to extend the filing date for all such

1 schedules which a person is required to file in a single
2 county. Any person who fails to file one or more schedules by
3 the end of the extension time requested shall be subject to a
4 late filing penalty as though no extension had been requested.
5 Further, if any person fails to complete and file one or more
6 schedules by April 15, or, if an extension is requested, by
7 the end of the requested extension, or includes in a filed
8 schedule any information concerning his property which is
9 plainly false, erroneous, or misleading, or fails to include
10 in a schedule any taxable property owned by him, then the
11 assessor may determine the actual value of such person's
12 taxable personal property on the basis of the best information
13 available to and obtainable by him and shall promptly notify
14 such person or his agent of such valuation. Extension fees and
15 late filing penalties shall be fees of the assessor's office.
16 Penalties, if unpaid, shall be certified to the treasurer for
17 collection with taxes levied upon the person's property.

18 SECTION 5. 39-5-205, Colorado Revised Statutes 1973, as
19 amended, is amended to read:

20 39-5-205. Removal of a mobile home from a county -
21 collection of taxes. Any person who intends to remove his
22 mobile home from a county shall notify the treasurer of this
23 fact, and all property taxes levied or assessed on such mobile
24 home shall thereupon become due and payable. Upon the request
25 of the treasurer, the assessor shall certify to him the
26 valuation for assessment of the mobile home for the current

1 year. The value to be placed on the property by the assessor
2 shall be such proportion of its value for the full calendar
3 year as the number of calendar months in such year the mobile
4 home was located in the county bears to twelve; but, if the
5 mobile home is to be removed from the county before the
6 sixteenth day of any calendar month, such month shall be
7 disregarded, and, if the mobile home is to be removed from the
8 county on or after the sixteenth day of any calendar month,
9 such month shall be considered as a full calendar month. If
10 the levy for the current year has not then been fixed and
11 made, the levy for the previous year shall be used by the
12 treasurer to determine the amount of taxes due. ~~At such time
13 as the levy for the current year has been fixed and made; the
14 amount of any taxes collected on the property in excess of
15 the amount correctly due and payable shall be refunded by the
16 treasurer to the owner of the property forthwith; but, in all
17 cases where the amount of taxes so collected is less than the
18 amount correctly due and payable, the amount uncollected shall
19 be considered an erroneous assessment and shall be reported
20 with other erroneous assessments in the manner prescribed by
21 the~~

22 SECTION 6. 39-10-111 (10), Colorado Revised Statutes
23 1973, as amended, is amended to read:

24 39-10-111. Distrain, sale of personal property.

25 (10) A mobile home WHICH IS LOCATED ON LEASED LAND OR OTHER
26 LAND NOT OWNED BY THE OWNER OF THE MOBILE HOME AND which is

1 sold under the provisions of this section may be redeemed by
2 the owner thereof within one year after the date of the sale
3 upon payment to the treasurer of the proceeds of the sale,
4 interest on such amount at the rate of--one--and--one-half
5 percent--per--month WHICH IS DETERMINED PURSUANT TO SECTION
6 39-12-103 (3), and all taxes due and payable on the mobile
7 home subsequent to the tax sale. A MOBILE HOME WHICH IS
8 LOCATED ON LAND OWNED BY THE OWNER OF THE MOBILE HOME AND
9 WHICH IS SOLD UNDER THE PROVISIONS OF THIS SECTION MAY BE
10 REDEEMED BY THE OWNER THEREOF WITHIN THREE YEARS AFTER THE
11 DATE OF THE SALE UPON PAYMENT TO THE TREASURER OF THE PROCEEDS
12 OF THE SALE, INTEREST ON SUCH AMOUNT AT THE RATE WHICH IS
13 DETERMINED PURSUANT TO SECTION 39-12-103 (3), AND ALL TAXES
14 DUE AND PAYABLE ON THE MOBILE HOME SUBSEQUENT TO THE TAX SALE.
15 The treasurer shall return such moneys to the purchaser or
16 lawful holder of the certificate of sale. On or before thirty
17 days prior to the close of the redemption period, the
18 treasurer shall notify the owner of the mobile home and any
19 lienholder of record, by personal delivery or by certified or
20 registered mail to his last-known address, that a treasurer's
21 certificate of ownership for the mobile home may issue to the
22 purchaser or lawful holder of the certificate of sale at the
23 close of the redemption period unless such payment is made.
24 If the owner has not exercised his right of redemption and
25 after the close of the redemption period, the purchaser or
26 lawful holder of the certificate of sale may apply to the

1 treasurer for a treasurer's certificate of ownership for the
2 mobile home. Upon receipt of such application, the treasurer
3 shall issue a treasurer's certificate of ownership to such
4 purchaser or holder, and such certificate of ownership shall
5 transfer to him all right, title, and interest in and to the
6 mobile home. Such certificate of ownership shall, upon
7 application, entitle the purchaser or holder thereof to a
8 certificate of title to be issued and filed pursuant to part 1
9 of article 6 of title 42, C.R.S. 1973. Any surplus of the
10 sale proceeds over and above the taxes, penalty interest, and
11 costs of making the seizure and advertising the sale of a
12 mobile home shall be credited to the county general fund, and
13 a written account of the sale shall be furnished to the owner.

14 SECTION 7. 39-10-115 (1) and (2), Colorado Revised
15 Statutes 1973, are amended to read:

16 39-10-115. Certificate of taxes due. (1) Upon request,
17 the treasurer shall certify in writing the full amount of
18 taxes due upon any parcel of real property OR ANY MOBILE HOME
19 in his county, and all outstanding sales for unpaid taxes as
20 shown by the records of his office, with the amount required
21 for redemption of such sales, if the same still are
22 redeemable. A fee shall be collected for each such
23 certificate issued by him, as provided in section 30-1-102,
24 C.R.S. 1973.

25 (2) When signed by the treasurer, such certificate,
26 showing payment of all taxes due and the redemption of all

1 outstanding tax sales, shall be conclusive evidence for all
2 purposes and against all persons that the parcel of real
3 property OR THE MOBILE HOME therein described was, at the
4 time, free and clear of all taxes due and from all tax sales
5 except tax sales whereon the time for redemption had already
6 expired and the purchaser had received a deed OR, IN THE CASE
7 OF A MOBILE HOME, A TREASURER'S CERTIFICATE OF OWNERSHIP.

8 SECTION 8. 30-1-102 (1) (f), Colorado Revised Statutes
9 1973, 1977 Repl. Vol., is amended to read:

10 30-1-102. Fees of county treasurer. (1) (f) For
11 certifying the amount of taxes due on any parcel of real
12 estate OR ANY MOBILE HOME and for certifying outstanding sales
13 for unpaid taxes with the amount required for redemption, five
14 dollars for each certificate;

15 SECTION 9. 42-4-409 (2) (b) (V), Colorado Revised
16 Statutes 1973, as amended, is amended, and the said 42-4-409
17 (2) (b) is further amended BY THE ADDITION OF A NEW
18 SUBPARAGRAPH, to read:

19 42-4-409. Permits for excess size and weight and for
20 mobile homes. (2) (b) (V) A permit granted for the movement
21 of a mobile home shall be affixed to the rear of the mobile
22 home during the movement thereof so as to be readily visible.
23 Such permit issued by the state department of highways does
24 not certify the integrity of any bridges or roads other than
25 bridges or roads under their jurisdiction. THE OWNER OF A
26 MOBILE HOME WHO FAILS TO AFFIX THE PERMIT GRANTED FOR THE

1 MOVEMENT OF THE MOBILE HOME AS PROVIDED IN THIS SUBPARAGRAPH
2 (V) SHALL BE PUNISHED AS PROVIDED IN SECTION 12-51.5-122 (5),
3 C.R.S. 1973.

4 (VIII) Any person, including but not limited to any
5 owner, dealer, or mover, who knowingly moves or knowingly
6 provides for the movement of a mobile home without all
7 property taxes applicable to such mobile home having been paid
8 thereon or any person who knowingly assists in such movement
9 shall be punished as provided in section 12-51.5-122 (5),
10 C.R.S. 1973. Any violation of this subparagraph (VIII) by a
11 licensed mobile home mover shall be reported to the public
12 utilities commission.

13 SECTION 10. The introductory portion to 12-51.5-122 (5)
14 and 12-51.5-122 (5) (a), Colorado Revised Statutes 1973, 1978
15 Repl. Vol., as amended, are amended to read:

16 12-51.5-122. Criminal liability. (5) Any person who
17 knowingly fails to pay the tax assessed on a mobile home while
18 such mobile home is included in a list of stocks of
19 merchandise as required by section 39-5-203 (3), C.R.S. 1973,
20 or who knowingly moves or assists in moving a mobile home
21 without a valid permit or prorated tax receipt as required and
22 issued pursuant to section 42-4-409 (1) and (2), C.R.S. 1973,
23 or who uses said permit or prorated tax receipt for more than
24 one trip, OR WHO FAILS TO AFFIX A PERMIT AS PROVIDED IN
25 SECTION 42-4-409 (2) (b) (V), C.R.S. 1973, OR WHO KNOWINGLY
26 MOVES, PROVIDES FOR THE MOVEMENT OF, OR ASSISTS IN THE

1 MOVEMENT OF A MOBILE HOME WITHOUT ALL PROPERTY TAXES HAVING
2 BEEN PAID AS PROVIDED IN SECTION 42-4-409 (2) (b) (VIII),
3 C.R.S. 1973, commits:

4 (a) A class 2 petty offense upon a violation of any of
5 the provisions of the introductory portion of this subsection
6 (5) and, upon conviction thereof, shall be fined fifty dollars
7 for nonpayment of taxes, two hundred dollars for movement of a
8 mobile home without a permit or prorated tax receipt, and
9 three hundred fifty dollars for multiple uses of said permit
10 or receipt, _____ DOLLARS FOR FAILURE TO AFFIX A PERMIT AS
11 PROVIDED BY LAW, AND _____ DOLLARS FOR MOVEMENT OF A MOBILE
12 HOME WITHOUT PAYING ALL DUE PROPERTY TAXES.

13 SECTION 11. 42-6-107, Colorado Revised Statutes 1973, is
14 amended BY THE ADDITION OF A NEW SUBSECTION to read:

15 42-6-107. Certificates of title - contents.
16 (3) Beginning July 1, 1982, all certificates of title for new
17 mobile homes shall also state the value of the true
18 consideration paid for such mobile home. All certificates of
19 title for used mobile homes shall state the value of the true
20 consideration paid for the mobile home in the most recent sale
21 thereof. Such true consideration shall not be factored or
22 adjusted in any way; except that it shall not include the
23 value of any household furnishings, as described in section
24 39-3-101 (1) (a), C.R.S. 1973, which are listed as such
25 pursuant to section 39-5-203 (3) (a), C.R.S. 1973, and which
26 may have been included in the sale thereof.

1 SECTION 12. 42-6-137, Colorado Revised Statutes 1973, is
2 amended to read:

3 42-6-137. Registration, where made. (1) Except as may
4 be otherwise provided by rule or regulation of the director
5 AND EXCEPT AS PROVIDED IN SUBSECTION (2) OF THIS SECTION, it
6 is unlawful for any person who is a resident of the state to
7 register any motor vehicle owned by him or to obtain a license
8 therefor or to procure a certificate of title thereto in any
9 county of this state other than the county in which such owner
10 resides. Any person who violates any of the provisions of
11 this section SUBSECTION (1) or any rule or regulation of the
12 director relating thereto, made pursuant to the authority
13 conferred upon him in this part 1, is guilty of a misdemeanor
14 and, upon conviction thereof, shall be punished by a fine of
15 not less than ten dollars nor more than one hundred dollars,
16 or by imprisonment in the county jail for not less than ten
17 days nor more than six months, or by both such fine and
18 imprisonment.

19 (2) EXCEPT AS MAY BE OTHERWISE PROVIDED BY RULE OR
20 REGULATION OF THE DIRECTOR, IT IS UNLAWFUL FOR ANY PERSON WHO
21 IS A RESIDENT OF THE STATE TO PROCURE A CERTIFICATE OF TITLE
22 TO A MOBILE HOME IN ANY COUNTY OF THIS STATE OTHER THAN THE
23 COUNTY IN WHICH SUCH MOBILE HOME IS TO BE USED AS A RESIDENCE.
24 ANY PERSON WHO VIOLATES ANY OF THE PROVISIONS OF THIS
25 SUBSECTION (2) OR ANY RULE OR REGULATION OF THE DIRECTOR
26 RELATING THERETO, MADE PURSUANT TO THE AUTHORITY CONFERRED

1 UPON HIM IN THIS PART 1, IS GUILTY OF A MISDEMEANOR AND, UPON
2 CONVICTION THEREOF, SHALL BE PUNISHED BY A FINE OF NOT LESS
3 THAN FIFTY DOLLARS NOR MORE THAN ONE HUNDRED DOLLARS, OR BY
4 IMPRISONMENT IN THE COUNTY JAIL FOR NOT LESS THAN TEN DAYS NOR
5 MORE THAN SIX MONTHS, OR BY BOTH SUCH FINE AND IMPRISONMENT.

6 SECTION 13. Effective date - applicability.

7 (1) Section 11 of this act shall take effect July 1, 1982,
8 and shall apply to certificates of title issued on or after
9 said date.

10 (2) The remainder of this act shall take effect January
11 1, 1983, and shall apply to any property tax year commencing
12 on or after said date.

13 SECTION 14. Safety clause. The general assembly hereby
14 finds, determines, and declares that this act is necessary
15 for the immediate preservation of the public peace, health,
16 and safety.

Bill 12

A BILL FOR AN ACT

1 CONCERNING MOBILE HOMES, AND RELATING TO CERTIFICATES OF TITLE
2 AND CHANGES IN LOCATION.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Provides that an application for a certificate of title of a mobile home shall include proof that no property taxes for previous years are due. Such proof shall be a certificate of taxes issued by the county treasurer of each county in which the mobile home resided in the previous years. Makes it unlawful to procure a certificate of title for a mobile home in any county except the county in which it is to be used as a residence. Requires that notice of a change of location of a mobile home be given to the county treasurer as well as the county assessor. Provides that the penalty for failing to give notice of the change of location be assessed and collected by the county treasurer rather than by the county assessor. Provides that such penalty be assessed and collected upon discovery of the move rather than be added to the tax bill for collection by the county treasurer. Defines "owner" for the purposes of who is liable for giving such notice. Provides that the county treasurer of the county from which a mobile home is moved shall assess and collect such penalty.

3 Be it enacted by the General Assembly of the State of Colorado:
4 SECTION 1. 42-6-114, Colorado Revised Statutes 1973, is

1 amended to read:

2 42-6-114. Applications for certificates of title. In
3 any case under the provisions of this part 1 wherein a person
4 who desires or who is entitled to a certificate of title to a
5 motor vehicle is required to make formal application to the
6 director therefor, such applicant shall make application upon
7 a form provided by the director in which appears a description
8 of the motor vehicle including the make and model thereof, the
9 manufacturer's number, the motor number, the date on which
10 said motor vehicle was first sold by the dealer or
11 manufacturer thereof to the initial user thereof, and a
12 description of any other distinguishing mark, number, or
13 symbol placed on said vehicle by the manufacturer thereof for
14 identification purposes, as may by rule or regulation be
15 required by the director. Such application shall also show
16 the applicant's source of title and shall include a
17 description of all known mortgages and liens upon said motor
18 vehicle, each including the name of the legal holder thereof,
19 the amount originally secured, the amount outstanding on the
20 obligation secured at the time such application is made, and
21 the name of the county, city or county, and state in which
22 such mortgage or lien instrument is recorded or filed. IF THE
23 APPLICATION IS FOR A MOBILE HOME, SUCH APPLICATION SHALL ALSO
24 INCLUDE PROOF OF THE FACT THAT NO PROPERTY TAXES FOR PREVIOUS
25 YEARS ARE DUE ON SUCH MOBILE HOME. SUCH PROOF SHALL BE A
26 CERTIFICATE OF TAXES ISSUED BY THE COUNTY TREASURER OF EACH

1 COUNTY IN WHICH THE MOBILE HOME HAS RESIDED IN SUCH PREVIOUS
2 YEARS. Such application shall be verified by the applicant
3 before an officer authorized to administer oaths and
4 affirmations in the state.

5 SECTION 2. 42-6-137, Colorado Revised Statutes 1973, is
6 amended to read:

7 42-6-137. Registration, where made. (1) Except as may
8 be otherwise provided by rule or regulation of the director
9 AND EXCEPT AS PROVIDED IN SUBSECTION (2) OF THIS SECTION, it
10 is unlawful for any person who is a resident of the state to
11 register any motor vehicle owned by him or to obtain a license
12 therefor or to procure a certificate of title thereto in any
13 county of this state other than the county in which such owner
14 resides. Any person who violates any of the provisions of
15 this section SUBSECTION (1) or any rule or regulation of the
16 director relating thereto, made pursuant to the authority
17 conferred upon him in this part 1, is guilty of a misdemeanor
18 and, upon conviction thereof, shall be punished by a fine of
19 not less than ten dollars nor more than one hundred dollars,
20 or by imprisonment in the county jail for not less than ten
21 days nor more than six months, or by both such fine and
22 imprisonment.

23 (2) EXCEPT AS MAY BE OTHERWISE PROVIDED BY RULE OR
24 REGULATION OF THE DIRECTOR, IT IS UNLAWFUL FOR ANY PERSON WHO
25 IS A RESIDENT OF THE STATE TO PROCURE A CERTIFICATE OF TITLE
26 TO A MOBILE HOME IN ANY COUNTY OF THIS STATE OTHER THAN THE

1 COUNTY IN WHICH SUCH MOBILE HOME IS TO BE USED AS A RESIDENCE.
2 ANY PERSON WHO VIOLATES ANY OF THE PROVISIONS OF THIS
3 SUBSECTION (2) OR ANY RULE OR REGULATION OF THE DIRECTOR
4 RELATING THERETO, MADE PURSUANT TO THE AUTHORITY CONFERRED
5 UPON HIM IN THIS PART 1, IS GUILTY OF A MISDEMEANOR AND, UPON
6 CONVICTION THEREOF, SHALL BE PUNISHED BY A FINE OF NOT LESS
7 THAN FIFTY DOLLARS NOR MORE THAN ONE HUNDRED DOLLARS, OR BY
8 IMPRISONMENT IN THE COUNTY JAIL FOR NOT LESS THAN TEN DAYS NOR
9 MORE THAN SIX MONTHS, OR BY BOTH SUCH FINE AND IMPRISONMENT.

10 SECTION 3. 42-1-210, Colorado Revised Statutes 1973, as
11 amended, is amended to read:

12 42-1-210. County clerk and recorders and manager of
13 revenue as agents. The county clerk and recorder in each
14 county in the state of Colorado, and in the city and county of
15 Denver the manager of revenue, is hereby designated as the
16 authorized agent of the department for the administration of
17 the provisions of article 3 of this title relating to
18 registrations of motor vehicles in such county; and for the
19 enforcement of the provisions of section 42-6-137 relating to
20 the registering and titling of motor vehicles AND MOBILE HOMES
21 in such county; but any such authorized agent in a county has
22 the power to appoint and employ such motor vehicle
23 registration and license clerks as are actually necessary in
24 the issuance of motor vehicle licenses and shall retain for
25 the purpose of defraying such expenses, including mailing, a
26 sum equal to one dollar per paid motor vehicle registration

1 and registration requiring a metallic plate, plates, or
2 validation tab or sticker as provided in section 42-3-112.
3 This fee of one dollar shall apply to every registration of a
4 motor vehicle which is designed primarily to be operated or
5 drawn on any highway of this state, except such vehicles as
6 are specifically exempted from payment of any registration fee
7 by the provisions of article 3 of this title, and shall be in
8 addition to the annual registration fee prescribed by law for
9 such vehicle. The county clerk and recorders and the manager
10 of revenue in the city and county of Denver so designated as
11 the authorized agents of the department, as provided in this
12 section, shall serve as such authorized agents under the
13 provisions of this part 2 without additional remuneration or
14 fees, except as otherwise provided in articles 1 to 4 of this
15 title.

16 SECTION 4. 42-6-132 (2), Colorado Revised Statutes 1973,
17 as amended, is amended to read:

18 42-6-132. Where application for certificates of title
19 made. (2) (a) An application for a certificate of title upon
20 the sale, transfer, or movement into the state of any mobile
21 home, as such term is defined in section 42-1-102 (82), shall
22 be directed to the director and filed with the authorized
23 agent of the county or city and county in which such mobile
24 home is to be located. The authorized agents shall forward
25 copies of all such applications to the county assessor. The
26 owner shall file notice of any change of location within the

1 county with the county assessor AND THE COUNTY TREASURER or
2 change of location from one county to another county with the
3 county assessor AND THE COUNTY TREASURER of each county within
4 twenty days after such change of location occurs. FOR THE
5 PURPOSES OF THIS SUBSECTION (2), "OWNER" SHALL MEAN THE
6 PERSON, ASSOCIATION OF PERSONS, FIRM, OR CORPORATION IN WHOSE
7 NAME THE TITLE TO THE MOBILE HOME WAS REGISTERED AT THE TIME
8 OF THE CHANGE OF LOCATION.

9 (b) Any person who knowingly fails to file notice of any
10 change of location as required by paragraph (a) of this
11 subsection (2) shall be assessed a penalty of fifty dollars as
12 ~~provided--in--section--39-5-116;--C.R.S.--1973:~~ BY THE COUNTY
13 TREASURER IF THE CHANGE OF LOCATION IS WITHIN THE COUNTY OR BY
14 THE COUNTY TREASURER OF THE COUNTY FROM WHICH THE MOBILE HOME
15 WAS MOVED IF THE CHANGE OF LOCATION IS FROM ONE COUNTY TO
16 ANOTHER. SUCH PENALTY SHALL BE ASSESSED AND COLLECTED AT THE
17 TIME OF THE APPROPRIATE COUNTY TREASURER'S DISCOVERY OF THE
18 CHANGE OF LOCATION.

19 SECTION 5. 39-5-116, Colorado Revised Statutes 1973, as
20 amended, is amended to read:

21 39-5-116. Failure to file schedule. If any person
22 owning taxable personal property to whom one or more personal
23 property schedules have been mailed, or upon whom the assessor
24 or his deputy has called and left one or more schedules, fails
25 to complete and return the same to the assessor by the April
26 15 next following, unless by such date such person has

1 requested an extension of filing time as provided for in this
2 section, the assessor shall impose a late filing penalty in
3 the amount of fifty dollars or, if a lesser amount, fifteen
4 percent of the amount of tax due on the valuation for
5 assessment determined for the personal property for which any
6 delinquent schedule or schedules are required to be filed.
7 ~~The assessor shall impose a penalty in the amount of fifty~~
8 ~~dollars on any person who fails to give notice of a change of~~
9 ~~location of a mobile home as required by section 42-6-132-(2)~~
10 ~~(a); C.R.S.:1973; and such penalty shall be added to the~~
11 ~~amount of tax due:~~ Any person who is unable to properly
12 complete and file one or more of such schedules by April 15
13 may request an extension of time for filing, for a period of
14 either ten or twenty days, which request shall be in writing
15 and shall be accompanied by payment of an extension fee in the
16 amount of two dollars per day of extension requested. A single
17 request for extension shall be sufficient to extend the filing
18 date for all such schedules which a person is required to file
19 in a single county. Any person who fails to file one or more
20 schedules by the end of the extension time requested shall be
21 subject to a late filing penalty as though no extension had
22 been requested. Further, if any person fails to complete and
23 file one or more schedules by April 15, or, if an extension is
24 requested, by the end of the requested extension, or includes
25 in a filed schedule any information concerning his property
26 which is plainly false, erroneous, or misleading, or fails to

1 include in a schedule any taxable property owned by him, then
2 the assessor may determine the actual value of such person's
3 taxable personal property on the basis of the best information
4 available to and obtainable by him and shall promptly notify
5 such person or his agent of such valuation. Extension fees
6 and late filing penalties shall be fees of the assessor's
7 office. Penalties, if unpaid, shall be certified to the
8 treasurer for collection with taxes levied upon the person's
9 property.

10 SECTION 6. Effective date. This act shall take effect
11 January 1, 1983.

12 SECTION 7. Safety clause. The general assembly hereby
13 finds, determines, and declares that this act is necessary
14 for the immediate preservation of the public peace, health,
15 and safety.

Bill 13

A BILL FOR AN ACT

1 CONCERNING THE FORMULA FOR DETERMINING THE MAXIMUM ACTUAL
2 VALUE OF MOBILE HOMES FOR GENERAL PROPERTY TAXATION.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Clarifies the formula used to determine the maximum actual value of mobile homes. Provides that the exemption for furnishings and depreciation shall be subtracted from the figure which is arrived at by taking seventy-five percent of the retail delivered price.

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

4 SECTION 1. 39-5-203 (2) (a), Colorado Revised Statutes
5 1973, as amended, is amended to read:

6 39-5-203. Mobile homes - determination of value.

7 (2) (a) The actual value of a mobile home shall ~~not--exceed~~
8 BE SUBJECT TO A MAXIMUM ACTUAL VALUE COMPUTED AS FOLLOWS:
9 FROM seventy-five percent of the retail delivered price of
10 such mobile home when new, ~~reduced-by~~ SUBTRACT the exemption
11 for household furnishings and depreciation determined under

1 paragraphs (b) and (c) of this subsection (2).

2 SECTION 2. Effective date - applicability. This act
3 shall take effect January 1, 1983, and shall apply to any
4 property tax year commencing on or after said date.

5 SECTION 3. Safety clause. The general assembly hereby
6 finds, determines, and declares that this act is necessary
7 for the immediate preservation of the public peace, health,
8 and safety.

Bill 14

A BILL FOR AN ACT

1 CONCERNING THE DETERMINATION OF ACTUAL VALUE OF MOBILE HOMES,
2 AND RELATING TO THE RETAIL DELIVERED PRICE IN CONNECTION
3 THEREWITH.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Changes the term "retail delivered price" to "value of the consideration paid" for the purpose of the provision prohibiting the actual value of a mobile home to exceed a certain specified amount. Makes a conforming amendment to the provision which requires the property tax administrator to determine the household furnishing's exemption. Requires the certificate of title for a mobile home to state the value of the consideration paid for the mobile home.

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

5 SECTION 1. 39-5-203 (2) (a) and (2) (b), Colorado
6 Revised Statutes 1973, as amended, are amended to read:

7 39-5-203. Mobile homes - determination of value.

8 (2) (a) FOR THE 1983 PROPERTY TAX YEAR, AND EACH PROPERTY
9 TAX YEAR THEREAFTER, the actual value of a mobile home shall

1 not exceed seventy-five percent of the ~~retail-delivered-price~~
2 of VALUE OF THE CONSIDERATION PAID FOR such mobile home, when
3 new; reduced by the exemption for household furnishings and
4 depreciation determined under paragraphs (b) and (c) of this
5 subsection (2).

6 (b) The administrator shall promulgate by rule the
7 appropriate portions of the ~~retail-delivered-price-of~~ VALUE OF
8 THE CONSIDERATION PAID FOR mobile homes which represent
9 household furnishings, which shall not in the aggregate exceed
10 twenty percent of the ~~retail-delivered-price;-when--purchased;~~
11 of VALUE OF THE CONSIDERATION PAID FOR a mobile home. Such
12 ~~portions of-the-retail-delivered-price-of-a--mobile--home~~ are
13 hereby declared to represent the value of household
14 furnishings which are exempt from assessment and taxation
15 under section 39-3-101 (1) (a); except that the owner of such
16 mobile home may provide evidence to the assessor that such
17 household furnishings exceed twenty percent, or the portion
18 established by the administrator, of such ~~delivered--price~~
19 VALUE OF CONSIDERATION. In such case, the assessor shall
20 allow a personal property deduction equal to the portion of
21 the ~~delivered--price~~ VALUE OF CONSIDERATION established by
22 satisfactory evidence submitted by the mobile home owner.

23 SECTION 2. 42-6-107, Colorado Revised Statutes 1973, is
24 amended BY THE ADDITION OF A NEW SUBSECTION to read:

25 42-6-107. Certificates of title - contents.

26 (3) Beginning January 1, 1983, all certificates of title for

1 new mobile homes shall also state the value of the
2 consideration paid for such mobile home. All certificates of
3 title for used mobile homes shall state the value of the
4 consideration paid for the mobile home in the most recent sale
5 thereof. Such consideration shall not be factored or adjusted
6 in any way.

7 SECTION 3. Effective date. This act shall take effect
8 January 1, 1983.

9 SECTION 4. Safety clause. The general assembly hereby
10 finds, determines, and declares that this act is necessary
11 for the immediate preservation of the public peace, health,
12 and safety.

Bill 15

A BILL FOR AN ACT

1 CONCERNING THE PROPERTY TAX EXEMPTION FOR MOBILE HOME
2 HOUSEHOLD FURNISHINGS.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments which may be subsequently adopted.)

Removes the power of the property tax administrator to determine by rule the appropriate portions of the retail delivered price of mobile homes which represent household furnishings for the purpose of the furnishings exemption. Provides that in all cases a certain specified percentage of the retail delivered price shall constitute household furnishings.

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

4 SECTION 1. 39-5-203 (2) (b), Colorado Revised Statutes
5 1973; as amended, is amended to read:

6 39-5-203. Mobile homes - determination of value.

7 (2) (b) ~~The administrator shall promulgate by rule the~~
8 ~~appropriate portions of the retail delivered price of mobile~~
9 ~~homes which represent household furnishings; which shall not~~
10 ~~in the aggregate exceed twenty percent of the retail delivered~~

1 price;-when-purchased;-of-a-mobile-home:--Such-portions-of-the
2 retail-delivered-price-of-a-mobile-home-are TWENTY PERCENT OF
3 THE RETAIL DELIVERED PRICE, WHEN PURCHASED, OF EACH MOBILE
4 HOME IS hereby declared to represent the value of household
5 furnishings which are exempt from assessment and taxation
6 under section 39-3-101 (1) (a); except that the owner of such
7 mobile home may provide evidence to the assessor that such
8 household furnishings exceed twenty percent or--the--portion
9 established-by-the-administrator; of such delivered price. In
10 such case, the assessor shall allow a personal property
11 deduction equal to the portion of the delivered price
12 established by satisfactory evidence submitted by the mobile
13 home owner.

14 SECTION 2. Effective date - applicability. This act
15 shall take effect January 1, 1983, and shall apply to any
16 property tax year commencing on or after said date.

17 SECTION 3. Safety clause. The general assembly hereby
18 finds, determines, and declares that this act is necessary
19 for the immediate preservation of the public peace, health,
20 and safety.

COMMITTEE ON PROPERTY TAX LAWS
AND MOBILE HOME TAXATION

APPENDICES

A

RECENT HISTORY OF MAJOR PROPERTY
TAX LEGISLATION *

1956

The most notable changes in the constitution provided that taxation be uniform upon VARIOUS classes of real and personal property rather than the previous requirement of uniform taxation on the SAME class of subjects. Additionally, household furnishings were exempted from the property tax base.

1962

Another constitutional amendment was adopted that rescinded the requirement that property be assessed at "full and true cash value".

1964

A major recodification of the property tax laws was passed by the General Assembly (HB 1005, 1964 session). The major points of HB 1005 were as follows:

- 1) That property be appraised at an actual value based on consideration of six factors (location, use, current replacement cost less depreciation, comparison of similar properties of known value, market value, and earning capacity);
- 2) That assessed valuation was to be 30% of actual value; and
- 3) That counties that were assessed at below the 30% figure had until 1967 to make the necessary adjustments.

It should be noted that the statutes enacted in 1964 required that exemption of property used for religious worship, schools, for "strictly charitable purposes", and for cemeteries not used or held for private or corporate profit, added the requirement that such property also be OWNED for such purpose. The requirement of "ownership" was not mandated previous to 1964.

1969

The General Assembly enacted an amendment to the "strictly charitable purpose" statute. The amendment separated property into non-residential and residential categories and provided specific conditions for the exemption of residential property based mainly on the status of tenants.

1970

The Division of Property Taxation, within the Department of Local Affairs, was established by the General Assembly to replace the Tax Commission (HB 1053). The Division's responsibilities assumed the administrative and enforcement powers of the dissolved Tax Commission. These duties became the responsibility of the Property Tax Administrator. In addition, a Board of Assessment Appeals was also established. This Board consists of three members who assumed the quasi-judicial duties of the old Tax Commission.

1975

The State Board of Equalization mandated that all county assessors complete reappraisals on all property due to wide spread disparities between results of sales ratio studies and assessors' actual values of property. The Board ordered that assessed valuations be no lower than 20% of the actual value of 1976.

1976

Responding to the order by the State Board of Equalization, the General Assembly passed HB 1025 in the 1976 session. The major provisions of the bill were as follows:

- 1) That assessed valuation would be 22% of actual value for all residential, commercial, industrial improved, and unimproved properties and agricultural improvements (for one year only);
- 2) That actual value should be determined by the six factors (previously mentioned) for the base year value - declared to be 1975;
- 3) That base year actual value be determined by using appraisal manuals of the previous year, prepared by the Division of Property Taxation;
- 4) That 1977 and 1978 assessments would use a 1975 base year;

- 5) That the base year would be updated to 1979;
- 6) That beginning in 1979, the base year will be updated in four year increments, i.e., 1979, 1983, 1987, etc.;
- 7) That in the event the assessment ratio exceeded the 22% for any given class in a county, reductions in valuations could be pro-rated on an "across the board" basis; and
- 8) That if increases in assessed value were needed to meet the 22%, implementation should be on a parcel by parcel reappraisal.

Also in 1976, the statutes on exemption for religious worship were amended to limit the exemption to property used for the enumerated purposes.

1977

The General Assembly rewrote the 1976 provisions in HB 1452. HB 1452 is the foundation upon which property is currently assessed. The major provisions of HB 1452 are as follows:

- 1) For the years 1977 through 1982, the 1973 base year is used to determine actual value;
- 2) For the years 1983 through 1986 the 1977 base year is to be used;
- 3) From 1987 and following, the 1981 base year will be used;
- 4) 1977 assessments could not exceed 1974, 1975, or 1976 averages by more than 40%;
- 5) 1978 assessments could not exceed 1977 assessments by more than 25%;
- 6) By 1979, all properties were to be assessed at 30% of their 1973 levels of actual value unless otherwise provided by law;
- 7) To eliminate the effects of fluctuations in sales prices, average values during a two year period prior to the base year were to be used when sales prices were utilized in determining actual values;

- 8) To eliminate the influence of real estate commissions and non taxable personal property in sales prices, only 85% of the average sales price could be used;
- 9) Appraisal value for loan purposes on similar properties became the seventh factor; and
- 10) A new assessment formula was established for open-space residential property.

Senate Bill 214 established the current procedures for taxing mobile homes based on 75% of the retail delivered price of a mobile home when new, reduced by the exemption for household furnishings and depreciation.

1978

HB 1112 passed which provided a property tax deferral for the elderly.

1979

SB 316 provided an exemption for ten years on all alternative energy property.

HB 1108 provided a pollution control property credit on corporate income tax returns.

HB 1125 moved the due date of personal property declaration schedules forward from April 15 to March 15.

HB 1107 provided for \$16,000 assessed valuation exemption for a church residence.

SB 49 amended provisions of the deferral of property taxes for the elderly.

HB 1150 effectively cancelled freeport merchandise as a separate class of property.

HB 1607 reduced the assessment rate formula for gas-hol properties.

1980

HB 1228 passed providing for the valuation of works of art.

HB 1112 provided that personal property be removed from valuation under the base year concept procedures.

SB 125 clarified and defined procedural steps in the valuation process of mobile homes.

1981

SB 25 passed bringing state law into conformance with the U.S. Code concerning valuation of railroad property.

SB 312 provided for the exemption of property taxes for single parent family residence.

HB 1496 eliminated the 85% limitation that was provided in 1977. It also moved the due date for personal property declaration schedules back to April 15. This caused a change in the notice of increased valuation for personal property and a different appeal period for personal property valuations.

HB 1309 spells out the duties of the administrator in valuation procedures of public utility properties in the state.

HB 1613 designates the director of research, legislative council, to conduct a one percent sampling of all property in the state. The same bill provides for public disclosure of exceeding revenue limitations.

HB 1617 extends the pollution control property credit.

*Source: Division of Property Taxation

B

COLORADO ACTUAL VALUES AND ASSESSED VALUES*
1981

All property in Colorado is valued using seven factors (if applicable) as those factors would have applied to the property if the property had existed on January 1, 1973, in the same condition the property exists today except:

The following classes or subclasses are valued at a percent (other than 30%) of the base year:

Works of art	1/2%	
Gasahol plants (excluding land)	2%	the first year until 1988
	9%	the second year
	16%	the third year
	23%	the fourth year
	30%	the fifth year

The following classes or subclasses are valued at varying percentages based on current data rather than base year data:

Rail transportation properties	<u> </u> %	of current actual based on ratio of commercial and industrial properties annually
Public utilities	30%	of current actual factored to 1981 level
Personal property	30%	of current actual factored to base year in effect
Merchandise	5%	of prior year's average investment
Metallic producing mines	25%	of gross proceeds for prior year -- or --
	100%	of net proceeds, whichever is greater
Oil and gas lease- holds and lands	87½%	of the selling price of the the oil or gas sold (ex- cluding any product delivered to the U.S. or political subdivision thereof)

Colorado Actual Values and
Assessed Values (1981)

Page Two

or	75%	of the selling price for secondary, tertiary or recycled oil and gas
Producing coal mines and lands producing non-metallic minerals	30%	of current actual value based on seven factors
Land owned by U.S. and used for recreational purposes	30%	of fees paid to the U.S. during preceeding calendar year
Agricultural equipment	5%	current actual
Agricultural supplies	5%	current actual
Agricultural products after sale by producer	5%	current actual
Livestock	5%	of average actual value on Oct. 31 prior to assessment date

The remaining classes or subclasses are valued and assessed in the following manner:

Mobile homes	30%	of 75% of retail delivered price when new excluding furnishings and depreciation
Mobile homes owned by servicemen stationed in Colorado	0%	
Agricultural land	30%	of a ten year average earning capacity capitalized at 11½%
Agricultural products (held by producer)	0%	
Remodeled residential 30 years or older	0%	for first five years

Colorado Actual Values and
Assessed Values (1981

Page Three

Alternative energy devices	0%	until 1989
Personal effects, household furnishings and carpet not productive of income	0%	
Severed mineral interests	\$1.00	minimum per acre per category interest
Open space	30%	of 100% of actual for first acre
	30%	of 50% of actual for acres 2-5
	30%	of 25% of actual for acres 6-35

*Source: Division of Property Taxation



RICHARD D. LAMM
Governor

MARY ANNE MAURER
Property Tax Administrator

8
DEPARTMENT OF LOCAL AFFAIRS
DIVISION OF PROPERTY TAXATION

623 STATE CENTENNIAL BUILDING
1313 SHERMAN STREET
DENVER, COLORADO 80203

303 839-2371

November 6, 1981



MEMBER
International Association
of Assessing Officers

TO: Allen Huth

FROM: Mary Anne Maurer *MAM*

RE: Mobile Homes

The attached illustration details current Division of Property Taxation valuation of mobile homes. It also addresses mobile home valuation using both the 1973 and the 1977 levels of value to assess the property first as real property, and secondly as personal property.

The illustration shows a sample of four different mobile homes selected on the basis of age. Following is an explanation of how the various taxes were determined and a discussion of the varying methodologies used to value the sample as if it were either real or personal property.

Section I of the illustration gives the use of the current DPT AH 412 manual valuation method: column 1 shows the assessed value and column 2 the estimated taxes using this method.

Section II illustrates the assessment of mobile homes as real property. In columns 3 and 4, the 1973 level of value is used: column 3 gives the assessed value and column 4 the estimated taxes. In columns 5 and 6 the 1977 level of value is used: column 5 gives the assessed value and column 6 the estimated taxes.

Section III illustrates the assessment of mobile homes as personal property. In columns 7 and 8 the 1973 level of value is used: column 7 gives the assessed value and column 8 the estimated taxes. In columns 9 and 10 the 1977 level of value is used: column 9 gives the assessed value and column 10 the estimated taxes.

Totals are provided for each column.

A discussion of the details of computation for all three methods follows.

Section I - Current AH 412

As you recall, the current DPT manual takes 75% of the retail delivered price new less furnishings, then applies depreciation to arrive at a value estimate. This estimate is then multiplied by 30% to obtain the assessed value. The 1980 average state levy of 81.58 mills is then applied to each mobile home's assessed value to obtain the taxes levied.

Section II - Real Property

The 1981 actual value (RCN) for each home was determined. Each value was multiplied by a rollback factor obtained from the July, 1981 Marshall & Swift valuation manual. For 1973 that factor was 0.4878; for 1977 the factor was 0.67567. After each home's base year value was determined, appropriate depreciation from the 1981 Manufactured Homes Appraisal Guide was applied to obtain a replacement cost new less depreciation (RCNLD) value estimate. Each value was multiplied by 30% to obtain the assessed value. The mill levy of 81.58 mills was then applied to determine the estimated taxes for both the 1973 and the 1977 levels of value.

Section III - Personal Property

The 1981 actual value (RCN) was determined through the same Marshall & Swift valuation manual. Each RCN was then depreciated appropriately to obtain the 1981 RCNLD. The 1981 RCNLD was then multiplied by the appropriate rollback factor applicable to each base year to obtain the 1973 and 1977 RCNLD's. Assessed value was then determined and the same mill levy applied.

The major difference between real and personal treatment of each mobile home results when depreciation is applied.

For the real property approach, the current RCN is ascertained, then the rollback factor is applied to obtain each base year RCN. As a result, a model constructed during or after the base year receives no depreciation while a model constructed before a base year receives depreciation to this base year.

For the personal property approach, each home constructed before the current year of valuation receives depreciation to determine current RCNLD. Then the rollback factor is applied.

We have incorporated these approaches (real and personal property treatment) into each base-year level because depreciation should be addressed if current statutes are revised.

Finally, three of the four sample homes are from the Oct. 22 presentation to the Committee on Property Taxation. The final sample home is taken from a DPT study which also included the first three.

ASSESSED VALUE, TAXES IMPOSED BY BASE-YEAR LEVELS AND CURRENT DIVISION OF PROPERTY TAXATION MANUALS

MAKE-MODEL	YEAR	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10
		1981 AH 412		MOBILE HOME TREATED AS REAL PROPERTY				TREATED AS PERSONAL PROPERTY			
		DPT MANUAL	TAXES *	1973 LEVEL	TAXES *	1977 LEVEL	TAXES *	1973 LEVEL	TAXES *	1977 LEVEL	TAXES *
		ASSESSED VALUE		ASSESSED VALUE		ASSESSED VALUE		ASSESSED VALUE		ASSESSED VALUE	
Bellavista	1979	\$ 2,997	\$244.49	\$ 2,244	\$183.09	\$3,109	\$253.62	\$ 2,132	\$173.94	\$ 2,954	\$240.95
Medallion	1975	1,835	149.68	2,431	198.31	3,199	260.97	2,115	172.54	2,930	238.99
Wayside	1970	1,597	130.29	2,028	165.42	2,567	209.42	1,679	136.96	2,325	187.70
Frontier	1968	1,244	101.51	1,468	119.73	1,850	150.93	1,204	98.21	1,667	136.03
TOTALS		\$7,673	\$625.97	\$ 8,171	\$666.55	\$10,725	\$874.94	\$ 7,130	\$581.65	\$ 9,876	\$803.67

SECTION I

SECTION II

SECTION III

* 1980 Average State Levy of 81.58 Mills