0265 Committee on Property Tax Laws and Mobile Home Taxation

Colorado Legislative Council

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0265 Committee on Property Tax Laws and Mobile Home Taxation
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
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.

During the sessions, the emphasis is on staffing standing committees, and, upon individual request, supplying legislators with personal memoranda which provides them with information needed to handle their individual legislative needs. Reports and memoranda both give pertinent data in the form of facts, figures, arguments, and alternatives.
COLORADO LEGISLATIVE COUNCIL

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
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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Rep. Jim Lillpop,  
Chairman*
Rep. Bob Kirscht,  
Chairman**
Sen. Les Fowler,  
Vice Chairman
Sen. Polly Baca-Barragan
Sen. Sam Barnhill
Sen. Al Meiklejohn
Sen. Ron Stewart

Rep. Frank DeFilippo
Rep. Miller Hudson
Rep. Frank Randall***
Rep. Paul Schauer
Rep. Ruth Wright

Council Staff

Charlie Brown  
Principal Analyst

Allen Huth  
Research Associate

* Resigned September, 1981.
** Appointed Chairman, 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:
<table>
<thead>
<tr>
<th>Assessment Years</th>
<th>Base Year</th>
<th>Level of Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1977 through 1982</td>
<td>1973</td>
<td></td>
</tr>
<tr>
<td>1983 through 1986</td>
<td>1977</td>
<td></td>
</tr>
<tr>
<td>1987</td>
<td>1981</td>
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</tbody>
</table>

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:
Base Year Level of Value

Assessment Years
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:

Assessment Year
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:

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

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

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
Thereunto 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 7,500
4. Less household furnishings - 2,000
5. Value subject to depreciation 5,500
6. Multiplied by depreciation factor x .85
7. Actual value of mobile home 4,675

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 8,000
4. Multiplied by 75% x .75
5. Value subject to depreciation 6,000
6. Multiplied by depreciation factor x .85
7. Actual value of mobile home 5,100

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.
A BILL FOR AN ACT

CONCERNING THE VALUATION REASSESSMENT CYCLE USED IN PROPERTY
TAXATION, AND RELATING TO THE DURATION OF THE
REASSESSMENT CYCLE, THE BASE YEAR CYCLE, AND THE LEVEL OF
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.

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

SECTION 1. 39-1-104 (10), (11), the introductory portion to 39-1-104 (12), and 39-1-104 (16), Colorado Revised Statutes 1973, as amended, are amended, and the said 39-1-104 is further amended BY THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS, to read:
39-1-104. Valuation for assessment. (10) (a) For the years 1983 through 1986 1984, the 1977 level of value and the manuals and associated data published for the year 1977 by the administrator and approved by the advisory committee to the administrator shall be utilized for determining actual value of real property in any county of the state as reflected in the abstract of assessment for each such year.

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

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

(b) During the years 1985 through 1986, in preparation for its implementation in the year 1987, the respective assessors shall conduct revaluations of all taxable real property utilizing the 1985 level of value and the manuals and associated data published for the year 1985 by the
administrator and approved by the advisory committee to the administrator.

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

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

(10.3) (a) Beginning with 1989, a reassessment cycle shall be instituted with each cycle consisting of two full calendar years. At the beginning of each reassessment cycle the base year and level of value to be used during the reassessment cycle in the determination of actual value of real property in any county of the state as reflected in the abstract of assessment for each year in the reassessment cycle shall advance by two years over what was used in the previous reassessment cycle. For the 1989-1990 reassessment cycle, 1987 shall be the base year and the 1987 level of value shall
(b) During the two years of each reassessment cycle, in preparation for implementation in the succeeding reassessment cycle, the respective assessors shall conduct revaluations of all taxable real property utilizing the level of value for the year which will be used to determine actual value in such succeeding reassessment cycle and the manuals and associated data published for the year which will be used to determine actual value in such succeeding reassessment cycle.

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

(b) The provisions of subsections (9), and (10), (10.1), (10.2), AND (10.3) of this section are not intended to prevent the assessor from taking into account, in determining actual value during the intervening years between base years, any unusual conditions in or related to any real property which
would result in an increase or decrease in actual value. For
the purposes of this paragraph (b), an unusual condition which
could result in an increase or decrease in actual value is
limited to the installation of an on-site improvement,
addition to or remodeling of a structure, change of use of the
land, new regulations restricting or increasing the use of the
land, or a combination thereof, detrimental acts of nature,
and damage due to accident, vandalism, fire, or explosion.
When taking into account such unusual conditions which would
increase or decrease the actual value of a property, the
assessor must relate such changes to the base year level of
values as if the conditions had existed at that time.

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

(16) Effective January 1, 1983, during the first year of
each successive four-year period of years described in
subsections (9) to (11) of this section, the director of
research of the legislative council shall contract with a
private person for a study to be conducted as set forth in
this subsection (16). The study shall be conducted in all
counties of the state to determine whether or not the assessor of each county has, in fact, used all manuals, factors, formulas, and other directives required by law to arrive at the valuation for assessment of each and every class of real and personal property in the county. The person conducting the study shall sample each class of property in a statistically valid manner, and the aggregate of such sampling shall equal at least one percent of all properties in each county of the state. The sampling shall show that the various areas, ages of buildings, economic conditions, and uses of properties have been sampled. Effective January 1, 1983, not more than eighty-five percent of the average sales price of the samples shall be used in arriving at the final actual value. Such study shall be completed, and a final report of the findings and conclusions thereof shall be submitted to the general assembly and the state board of equalization by September 1 of the year in which the study is conducted.

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

39-4-102. Valuation of public utilities. (3) (b) For property tax years commencing on or after January 1, 1987, there shall be applied to the actual value of each public utility an equalization factor to adjust the actual value for the current year of assessment as determined by the administrator pursuant to subsections (1) and (2) of this section to the public utility's level of value in the year
which is specified in section 39-1-104 (9)-and-(10) (10.2) AND
(10.3) and which is used to determine the actual value of
properties which are subject to said subsections.

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

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

(b) For abstracts of assessment certified to the state
board of equalization in the years 1983 through 1986, the
state board of equalization shall order an increase or
decrease in the aggregate valuation for assessment for any
class or subclass of agricultural building improvements or
residential improved or unimproved property or commercial
improved or unimproved property or industrial improved or
unimproved property which was not valued in accordance with
the 1977 level of value and the 1977 manuals and associated
data published by the administrator and approved by the
advisory committee to the administrator.

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

(b) For abstracts of assessment certified to the state
board of equalization in the years 1985 through 1986, the
state board of equalization shall order an increase or
decrease in the aggregate valuation for assessment for any
class or subclass of agricultural building improvements or
residential improved or unimproved property or commercial
improved or unimproved property or industrial improved or
unimproved property which was not valued in accordance with
the 1981 level of value and the 1981 manuals and associated
data published by the administrator and approved by the
advisory committee to the administrator.

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

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

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

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

SECTION 5. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.
A BILL FOR AN ACT

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

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

SECTION 1. 39-1-104 (1), (4), (7) (a), (8), (13) (b), (14) (b), and (15) (a) (I), Colorado Revised Statutes 1973, as amended, are amended, and the said 39-1-104 is further amended
BY THE ADDITION OF A NEW SUBSECTION, to read:

39-1-104. Valuation for assessment. (1) Except when otherwise prescribed in articles 1 to 13 of this title, the valuation for assessment of all taxable property in the state shall be thirty--percent--of the actual value thereof as determined by the assessor and the administrator in the manner prescribed by law, and--such--percentage-shall-be-uniformly applied;--without--exception;--to---the---actual---value;---so determined;--of-the-various-classes-and-subclasses-of-real-and personal-property-located-within-the-territorial-limitsof-the authority-levying-a-property-tax; and all property taxes shall be levied against the aggregate valuation for assessment.

resulting-from-the-application-of-such-percentage: (4) Severed mineral interests are to be valued at thirty percent--of actual value in the same manner as other real property. If no value can readily be determined, or if there is no market activity in this type of property, a minimum valuation for assessment of one dollar per acre category of interest shall be used. Where activity in this type of property does exist, the market value should be considered in arriving at the actual value. 

(7) (a) Because of its limited seasonal use, the valuation for assessment of all agricultural equipment shall be: For the year 1976, twenty-five percent of the actual value thereof as fixed for such year; for the year 1977, twenty percent of the actual value thereof as fixed for such
year; for the year 1978, fifteen percent of the actual value thereof as fixed for such year; for the year 1979, ten percent of the actual value thereof as fixed for such year; and for the years 1980 and each year thereafter through 1982, five percent of the actual value thereof as fixed for each of such years; for the year 1983, and each year thereafter, the actual value thereof as fixed for each of such years. The assessor shall maintain separate records of the valuation for assessment of all such agricultural equipment and shall certify the total valuation for assessment of the same to the administrator in exactly the same manner as he certified the valuation for assessment of other property.

(8) For the years 1977 and each year thereafter through 1982, the valuation for assessment of agricultural supplies shall be five percent of the actual value thereof. For the year 1983, and each year thereafter, the valuation for assessment of agricultural supplies shall be the actual value thereof. As used in this subsection (8), "agricultural supplies" shall include, but not be limited to, machinery parts, welding supplies, tools, baling wire and twine, oil and gas, and other items consumed in a normal ranching or farming operation.

(13) (b) For the taxable years 1980 through 1982, the valuation for assessment on any improvements and personal property initially valued for assessment prior to January 1, 1983, and used exclusively for the production of alcohol
for use in motor fuel and derived from agricultural commodities and forest products with a purity of at least ninety percent and the land on which said property is located shall be two percent of actual value in the first year of its assessment, nine percent of actual value in the second year of its assessment, sixteen percent of actual value in the third year of its assessment, twenty-three percent of its actual value in the fourth year of its assessment; and thereafter thirty percent of its actual value; except that this paragraph (b) shall not apply to real property used for the production of agricultural commodities or forest products. This subsection (13) shall only apply to facilities producing three million gallons or less of said alcohol per year.

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

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

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

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

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

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

39-3-101. Exempt property. (1) (g) (VII) Residential structures and land which on or before December 31, 1968, were classified as exempt under this paragraph (g) as then applicable but which are not hereafter exempt from taxation
under subparagraph (I) of this paragraph (g) shall not be exempt from taxation, and the valuations for assessment thereof, for the year 1969, shall be six percent of the actual value thereof as determined pursuant to section 39-1-103 (5); for the year 1970, twelve percent of such value; for the year 1971, eighteen percent of such value; for the year 1972, twenty-four percent of such value; and for the year YEARS 1973 and-thereafter THROUGH 1982, thirty percent of such value; FOR THE YEAR 1983 AND EACH YEAR THEREAFTER, THE ACTUAL VALUE THEREOF; but, if a portion of such residential structure and land is exempt, as provided in subparagraph (V) of this paragraph (g), the percentages shall be applied only to the nonexempt portion of said actual value, as calculated pursuant to said subparagraph (V).

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

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

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

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

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

SECTION 1. Appropriation. (1) In addition to any other appropriation, there is hereby appropriated out of any moneys in the state treasury not otherwise appropriated, to the department of local affairs for allocation to the division of property taxation, for the fiscal year beginning July 1, 1982,
the sum of ______ dollars ($______), or so much thereof as may be necessary, for use in assisting counties in meeting the cost of acquiring and operating computer systems or computer services which are used in the taxation of real and personal property pursuant to articles 1 through 13 of title 39, Colorado Revised Statutes 1973 and which incorporate the manuals and associated data published by the property tax administrator.

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

SECTION 2. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.
Bill 5

A BILL FOR AN ACT

CONCERNING THE RECODIFICATION OF THE LAWS RELATING TO THE 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.

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

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

ARTICLE 10

Collection

39-10-101. Collection of taxes. (1) Upon receipt of the tax list and warrant from the assessor, the treasurer shall
proceed to collect the taxes therein levied, and such tax list
and warrant shall be his authority and justification against
any illegality in procedure prior to his receiving the same.

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

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

(c) In the case of fraudulent action with intent to
evade tax, the tax, together with interest thereon, may be
assessed, or proceedings for the collection of such taxes may
be begun, at any time.
(3) If on the tax list and warrant there is any error in
the name of a person owing taxes, the treasurer may correct
such error and collect the taxes from the person intended.

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

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

39-10-103. Tax statement. (1) As soon as practicable
after January 1, the treasurer shall mail to each person whose
name appears on the tax list and warrant a statement showing
the amount of taxes payable by him, which statement shall
separately list the amount of taxes levied on real and
personal property and shall recite the amount of valuation for
assessment upon which such taxes were levied. Failure of any
person to receive such statement shall not preclude collection
by the treasurer of the amount of taxes due from and payable
by such person. Such statement shall include a notice that, if
such person desires a receipt for payment of taxes, he shall
request such receipt. The statement may also state what each
mill levy would have been for each taxing district for the
prior tax year based upon the current year's valuation for
(2) Each person whose name appears on the tax list and warrant shall be informed in writing of the actual school district general fund mill levy and the school district general fund mill levy in absence of funds estimated to be received by school districts pursuant to the "Public School Finance Act of 1973", article 50 of title 22, C.R.S. 1973, and the estimated funds to be received for the general funds of districts from the state.

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

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

(3) If the full amount of taxes is not paid on or prior to July 31, then penalty interest on the unpaid portion thereof shall accrue at the rate of one percent per month from
August 1 until the date of payment, which penalty interest shall be in addition to any penalty interest which may have accrued on the same taxes prior to August 1.

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

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

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

(7) An additional charge may be added to any delinquent taxes totalling less than fifty dollars including all penalty interest and other charges. Such charge shall be for the purpose of covering the administrative costs and fees incurred
by the county in collecting such delinquencies and shall be
determined by the board of county commissioners or such other
body as is so authorized by the city and county of Denver.
Such charge shall not exceed twenty-five dollars in any case
and shall be limited to such amount less than twenty-five
dollars as may be necessary to limit the total charges against
such property, including taxes, penalty interest, and the
charge authorized by this subsection (7), to no more than
fifty dollars. Charges imposed under the authorization of
this subsection (7) shall be a lien under section 39-1-107.

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

39-10-105. Receipt for taxes. (1) The treasurer shall
issue and, upon request of an individual taxpayer or his
agent, shall mail a receipt for each payment of taxes
received, which shall state the amount of taxes paid and any
penalty interest thereon, the year or portion thereof for
which such taxes apply, the property upon which such taxes are
paid, the valuation for assessment of such property, and a
notation of any taxes levied thereon for prior years which are
unpaid and delinquent. A copy of the statement specified in
section 39-10-103, when stamped "paid" by the treasurer, shall suffice for such receipt. The apportionment of the total tax levy may be printed or stamped on the reverse side of each tax receipt issued or may be separately furnished to the taxpayer. The mortgagee or beneficiary of a deed of trust is not required to retain a tax receipt for the property which is the subject of the mortgage or the deed of trust.

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

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

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

39-10-106. Payment of taxes on fractional interests in
lands. (1) Where oil, gas, or other hydrocarbon wells or fields belonging to multiple owners are operated as a unit, the owner of each fractional interest in such units shall be liable for the same proportion of the tax levied against the total unit that his fractional interest therein bears to the total of interests in such unit.

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

(3) At the request of any unit operator who does not disburse payments to fractional interest owners, the first purchaser shall collect the tax from the fractional interest owners as provided for in this section and transfer such proceeds to the unit operator who shall in turn be responsible for remitting to the treasurer the total tax levied against
(4) Failure of the unit operator or first purchaser to collect and remit the tax as provided in this section shall not preclude the treasurer from utilizing lawful collection and enforcement remedies and procedures against the owner of any fractional interest to collect the tax owed by such owner, but an owner shall not be subject to penalty or interest upon the tax owed unless he fails to remit such tax within twenty days after notification to him by the treasurer of the default of the first purchaser or unit operator.

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

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

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

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


(1) (a) If taxes have been levied erroneously or illegally, whether due to erroneous valuation for assessment, irregularity in levying, or clerical error, the treasurer shall report the amount thereof to the board of county commissioners, who shall proceed to abate such taxes in the manner provided by law. If such taxes have been collected by
the treasurer, the board of county commissioners shall
authorize refund of the same in the manner provided by law.
However, in no case shall an abatement or refund of taxes be
made more than six years after the taxes were due.

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

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

(b) When any real property has been stricken off to a
county by virtue of a tax sale and there has been no transfer
by the county of a certificate of purchase thereon, the taxes
on such property may be determined to be uncollectible after a
period of six years from the date of becoming delinquent, and
they may be cancelled by the board of county commissioners.
Such cancellation shall not affect the rights of the county under article 12 of this title to subsequently transfer any tax sale certificate nor its right to receive a tax deed and to exercise its rights thereunder with respect to such property.

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

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

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

(3) Any loss resulting to any person from an error in a
tax certificate issued by the treasurer shall be paid by the county represented by the treasurer issuing such certificate.

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

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

ARTICLE 11

Delinquent Personal Property Tax

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

39-11-102. Publication of delinquent personal property
taxes. During the month of September, the treasurer shall publish for one time only in a newspaper published in his county a notice listing the names and addresses of all persons whose taxes on personal property are unpaid and delinquent, with the amount of such taxes and penalty interest thereon to and including September 30, plus the fee prescribed in section 30-1-102, C.R.S. 1973. Such notice shall recite that if the amount of such delinquent taxes, penalty interest, and fee is not paid by September 30, the personal property upon which such taxes were levied shall be subject to distraint, seizure, and sale. If there is no newspaper published in the county, then the treasurer shall conspicuously post copies of such notice in the county courthouse and in at least two other public places in the county seat.

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

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

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

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

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

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

(6) In any county wherein the treasurer has insufficient personnel to conduct said sale, upon demand of the treasurer, the sheriff shall conduct such sale, collect the proceeds
and pay the same over to the treasurer. In such event, the sheriff shall receive such fees as are provided in section 30-1-104, C.R.S. 1973.

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

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

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

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

(1) (a) When personal property upon which a distraint warrant has been issued or which is subject to such warrant by reason of delinquency has been removed to another county in the state, the treasurer of the county levying the tax may issue a certificate to the treasurer of the county to which the property has been removed, reciting the amount of taxes and
penalty interest unpaid and a description of the property to be distrained.

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

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

39-11-106. Action to collect unpaid taxes. If the treasurer is unable to locate personal property upon which taxes have been levied in order to collect such taxes through distraint, seizure, and sale, or if any such personal property has been removed from his county, or whenever for any reason he deems court action advisable, he may sue the owner of such personal property in any court in his county having jurisdiction. Upon the trial of such cause, a certificate from the treasurer, reciting the amount of such taxes and any penalty interest thereon and that the same has not been paid,
shall be prima facie evidence that the amount claimed is due and unpaid, and judgment shall be given for the amount thereof, together with all costs, and execution shall issue as in other cases. Whenever the treasurer sues in court, the county attorney shall perform all legal work involved, and the costs of the action shall be paid by the county.

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

(b) A transfer of taxable personal property which is subject to the provisions of article 6 of title 4, C.R.S. 1973, as a bulk transfer shall, as of the date of transfer, subject such taxable personal property to all personal property taxes to be levied thereon for the current year, and the treasurer of the county or counties wherein such property
is located shall be listed as a creditor of the transferor entitled to notice as are other creditors of the transferor. The treasurer shall proceed to collect such taxes at the time such bulk transfer takes place.

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

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

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

Delinquent Real Property Tax

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

39-12-102. Treasurer to publish and post notice. The treasurer shall cause said notice to be published in the newspaper selected pursuant to section 39-12-105, the first publication being at least four weeks before the day of sale, and shall post a written or printed notice in a conspicuous place in the office of the treasurer for not less than four weeks before the sale. If there is no newspaper published in
the county, a like notice shall be given by posting one
written or printed notice for the above length of time on or
near the outer door of the treasurer's office. When
publication is made in a weekly newspaper, the notice shall be
published in four successive weekly issues. When publication
is made in a daily newspaper, the notice shall be published
only four times, once each week, on the same day of the week.

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

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

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

"I, .............., publisher (or printer) of the
 .............., a .............. newspaper, printed and
published in the county of ................. and state of Colorado, do hereby certify that the foregoing notice and list were published in said newspaper, once in each week, for ...... successive weeks, the last of which publications was made prior to the ............... day of ...............,
A.D. 19...., and that copies of each number of said paper in which said notice and list were published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to the accustomed mode of business in this office.

.................., Publisher (or Printer) of the ..............

STATE OF COLORADO )

) ss:

County of ...... )

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

................................  (SEAL)"

39-12-105. Selection of newspaper publishing notice. It is the duty of the board of county commissioners of each county to select a newspaper of general circulation published or having general circulation in said county, in which the
treasurer shall publish the delinquent tax list of his county, and, for such service, the board shall allow payment not exceeding the rate as provided by law.

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

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

39-12-107. Erroneous assessments - abatement. It is the duty of the treasurer of each county, before making sale of any lots or land for unpaid taxes, to carefully examine and compare the delinquent list with the assessment roll and block books in his office, and to omit from such sale all lots and lands doubly or erroneously assessed, insofar as he is able to
ascertain the same, and to make an itemized report to the board of county commissioners of his county showing such double or erroneous assessment. The board of county commissioners, on receipt of such itemized report, by resolution to be entered in its proceedings, shall abate the taxes levied upon such double or erroneous assessments.

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

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

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

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

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

(2) When any land lying in one county is erroneously
taxed and sold for taxes in another county, the county so
erroneously taxing and selling such land for taxes shall be liable to the owner of such land for any expense or damage caused to such owner by such erroneous sale.

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

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

(a) The date of sale;
(b) The description of each tract of land or town lot sold;
(c) The name of the owner thereof, if known;
(d) The name of the purchaser;
(e) The total amount of taxes, penalty interest, and costs at the time of sale;
(f) Columns for the amount of subsequent taxes paid by the purchaser and the date of payment;
(g) To whom assigned and the date of assignment;
(h) The name of the person redeeming the land and the date of redemption;
(i) The total amount paid for redemption;
(j) The name of the person to whom conveyed and the date of deed.

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

39-12-115. To whom land shall be stricken off. When any lands, on which taxes levied for the preceding year or years remain unpaid, are offered at public sale at the times provided by law, the same shall be sold to the persons who pay therefor the taxes, penalty interest, and costs then due thereon or who further pay the largest amount, in cash, in excess of said taxes, penalty interest, and costs. Said
excess amount in cash shall be credited to the county general fund. Each property shall be sold as an entirety. The taxes, penalty interest, and costs shall draw interest at the rates fixed by law, and when any lands are bid in by the county, city, town, or city and county, the amount for which they are bid in shall draw interest at the same rates. Real property sold may be redeemed in the manner provided in sections 39-12-151 to 39-12-162.

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

39-12-117. Certificate of purchase. The treasurer shall make out, sign, and deliver to the purchaser of any real property sold for the payment of taxes a certificate of purchase describing the property on which the taxes and costs were paid by the purchaser, as the same was described in the record of sales, and also stating the rate of interest and the total amount of all taxes, penalty interest, and costs on each tract or lot for which the same was sold, as described in the
record of sales, and that payment thereof has been made, with
columns for subsequent taxes. For each certificate so
delivered, the purchaser shall pay a fee to the treasurer as
provided in section 30-1-102, C.R.S. 1973.

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

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

39-12-120. Presentation of certificates for deed.
(1) At any time after the expiration of the term of three
years after the date of the sale of any land, or interest
therein or improvements thereon, for taxes, on demand of the
purchaser or lawful holder of the certificate of such tax
sale, other than the county wherein such property is situated,
and on presentation of such certificate of purchase or
properly authenticated order of the board of county
commissioners, where the certificate has been lost or
wrongfully withheld from the owner, and upon proof of
compliance with section 39-12-128, the treasurer shall make
out a deed for each such lot, parcel, interest, or improvement
so sold and remaining unredeemed and deliver the same to such
purchaser or lawful holder of such certificate or order.

(2) The treasurer shall be entitled to a fee for each
such deed made and acknowledged by him and a fee for the
acknowledgment thereof, as provided in section 30-1-102,

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

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

39-12-121. Municipalities, prior sales validated. All sales of such certificates made by any treasurer or ex officio
treasurer of any city, town, or city and county, antecedent to
or without the passage of any ordinance prescribing the terms
of such sales, are hereby approved, affirmed, ratified, and
validated as of their respective dates.

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

39-12-123. Transfer of certificates - irrigation taxes.
Any county in this state having in its possession or under its control certificates of purchase resulting from the sale of land for the nonpayment of irrigation or drainage district taxes or assessments, by agreement with the board of directors of the district involved, may assign, sell, or transfer such certificates as provided in section 39-12-122.

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

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

39-12-126. Agreement with county commissioners. Any irrigation or drainage district having in its possession or under its control certificates of purchase resulting from the sale of land for the nonpayment of general taxes may, by agreement with the board of county commissioners of the county
in which the land is situated, assign, sell, or transfer such
certificates as provided in section 39-12-125.

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

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

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

(a) The treasurer shall serve or cause to be served, by
personal service or by either registered or certified mail, a
notice of such purchase on every person in actual possession
or occupancy of such land, lot, or claim, and also on the
person in whose name the same was taxed or specially assessed
if, upon diligent inquiry, such person can be found in the
county or if his residence outside the county is known, and
upon all persons having an interest or title of record in or
to the same if, upon diligent inquiry, the residence of such
persons can be determined, not more than five months nor less
than three months before the time of issuance of such deed.
In such notice the treasurer shall state when the applicant or his assignor purchased the land or lot or claim, in whose name it was taxed, the description of the land or lot or claim purchased, for what year taxed or specially assessed, and when the time of redemption will expire or when the tax deed shall be issued.

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

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

39-12-129. Tax deed - issuance, execution, requirements.
The words "issue", "issued", "execute", and "executed" when used in this article in connection with a treasurer's deed mean the signing of such a deed by the treasurer, and the delay in the acknowledgment of such a deed or the delivery thereof shall not in any way affect the validity of such deed. If the notice required in section 39-12-128 for a deed is prepared subsequent to three years after the date of sale for taxes, it shall not be necessary to make any statement in such notice concerning the time of expiration of the period of redemption. The treasurer may sign such treasurer's deed at any time after the time specified therefor in such notice if
no redemption has then been made, if the signing of such deed is within five months from the service of said notice as required in section 39-12-128.

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

39-12-131. Notice of application for deed. Any number of tracts or parcels of land not exceeding twenty-five, whether contiguous or noncontiguous, or whether claimed or held under one or more titles or ownerships, or whether included in an irrigation district or not so included, and although separately sold at the tax sale or covered by more than one tax sale certificate, may be included and described in one notice of application for tax deed provided for in section 39-12-128. Such tracts or parcels and the several
sales thereof, not exceeding twenty-five in number, may also
be included and described in a single request for tax deed if
such notice and the service thereof and such request are in
conformity with section 39-12-128 in other respects. The name
of the person in whose name the land sold was taxed or
specially assessed for the year for which the land was sold
shall be prominently displayed in said notice at or near the
beginning thereof and near or with a reference to the number
of the tax sale certificate and the description of the land
involved, sufficient to enable identification of the land with
the name of the person assessed if all certificates so sought
to be included in a single notice or request are held by but
one person, or jointly held by more than one person.

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

39-12-133. Defects in tax deed, effect. Invalidities or
defects in or concerning one or more tax deeds, titles, or
certificates, or in proceedings relating thereto, shall have no effect on other deeds, titles, or certificates, and redemption from one or more sales shall be without effect as to other sales, titles, or certificates; and in case of redemption from one or more sales, the treasurer shall compute and collect a fair proportion, as nearly as may be, of the costs, fees, and charges required by law to be paid on redemption from tax sales.

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

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

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

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

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

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

And, whereas, at the sale so held as aforesaid by the treasurer, no bids were offered or made by any person or
persons for the said property, and no person or persons having
offered to pay the said taxes, penalty interest, and costs
upon the said property for that year, and the treasurer having
become satisfied that no sale of said property could be had,
therefore the said property was, by the then treasurer of the
said county, stricken off to the said county, and a
certificate of sale was duly issued therefor to the said
county in accordance with the statute in such case made and
provided;

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

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

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

And, whereas, the said property was valued for assessment

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for that year at the amount of .................;

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

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

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

-back-
Witness my hand and official seal: (If notary public, state date commission expires).

(SEAL) ..............................................

..............................................

Title of Officer

39-12-135. Treasurer to execute deed - effect.

(1) The deed shall be signed by the treasurer in his official capacity and when so signed shall vest in the purchaser all the right, title, interest, and estate of the former owner in and to the land conveyed and also all right, title, interest, and claim of the state and county thereto. Such deed may be acknowledged in the same manner as other deeds to real estate and, if so acknowledged and recorded in the proper county, shall be prima facie evidence of the following facts:

(a) That the real property conveyed was subject to taxation for the year or years stated in the deed;
(b) That the taxes were not paid at any time before the sale;
(c) That the real property conveyed had not been redeemed from the sale at the date of the deed;
(d) That the property had been listed and assessed at the time and in the manner required by law;
(e) That the taxes were levied according to law;
(f) That the property was advertised for sale in the manner and for the length of time required by law;
(g) That the property was sold for taxes as stated in
the deed;

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

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

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

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

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

39-12-137. When successor of treasurer shall act. If any treasurer dies, resigns, or is removed from office or his term of office expires after selling any real estate for taxes and before executing a certificate or deed for the same, his successor in office shall execute such certificate or deed in the same manner that the treasurer making such sale might have
39-12-138. Posting list of tax sale certificates and tax deeds. No later than January 15 of each year, each treasurer shall deliver to the county clerk and recorder of his county a list showing all tax certificates theretofore issued and held in the name of the county and a list of all property the title to which has been acquired by the county through issuance of a tax deed. A copy of such lists shall be posted in a conspicuous place in the courthouse.

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

39-12-140. Action to determine validity of certificates. Whenever any county or city and county in this state holds tax sale certificates which are believed by the board of county commissioners to be void for irregularity in the assessment or sale of property or otherwise, the board of county commissioners of the county or city and county may institute an action in the district court of the county, under the provisions of article 51 of title 13, C.R.S. 1973, to have the matter determined as to whether said certificates are void. Such actions shall be brought in the name of the board of county commissioners. Any number of such certificates may be included in one action, and the fee owners of record of the lands on account of the sale of which the certificates were
issued shall be made defendants in the action. If any
defendant is a nonresident of the state or cannot be found,
service of summons may be had upon such defendant in
accordance with the provisions of rule 4 of the Colorado rules
of civil procedure. If the court, by its decree, finds and
determines that any such certificate is void, then the real
estate on account of the sale of which such certificate was
issued shall be resold for taxes at the next succeeding sale
for delinquent taxes; and if the irregularity on account of
which such certificate was held void is in the assessment of
the property, then the board of county commissioners shall
direct the assessor to reassess the same, and if the
delinquent taxes are not thereafter duly paid pursuant to such
reassessment, such property shall likewise be sold at the next
delinquent tax sale following such reassessment. No appeal
shall lie from the final decree of the court in cases brought
under this section. No costs of the action shall be assessed
against any defendant who files a disclaimer or fails to
appear in the action.

39-12-141. Disposition of certificates held by counties.
(1) In all cases where real estate has been struck off to the
county at tax sales and the county has held the certificate of
sale for three years or more, the board of county
commissioners may apply for and receive a tax deed in like
manner as is provided by law in the case of delinquent tax
sale certificates held by individuals. The board of county
commissioners, whenever the county becomes entitled to a tax
deed, may cause the treasurer to issue, serve, and publish
notices, pursuant to law, of application for such tax deed in
like manner as in the case of individual certificate holders.

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

(3) Upon making application in the case of tax
certificates held by the counties for five years or more, the
treasurer shall not be required to give the notice that a
request or demand for tax deed has been made upon him provided
for in section 39-12-128. The treasurer, in lieu of such
notice, at least sixty days before the day said tax deed
issues, shall give notice by registered or certified mail,
addressed to the last known residence of the person in whose
name the real estate is assessed for the years during which
said taxes have not been paid, that a tax deed has been
applied for on the particular described property and that said
tax deed will issue on a day certain. The treasurer shall
also post in a public place in the county courthouse, at least
sixty days before said deed issues, a notice stating that a
deed will be issued to the county on the real estate described
in said notice. Said notice shall contain the name of the
person to whom the property is assessed together with the date
said tax deed will issue.

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

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

(6) (a) In all cases where real property has been
struck off to the county at a tax sale and the county has held
the certificate of sale for thirty years or more without
obtaining a tax deed as provided in this section, then such certificate may be declared void and of no effect.

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

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

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

(e) Any action concerning a determination and declaration by a board of county commissioners made pursuant to this subsection (6) shall be commenced within one year.
after the date of the board's order, or said action shall be forever barred.

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

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

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

(4) (a) Any such real estate so conveyed to the county may be sold at public sale by the board of county commissioners. Prior to offering such property for sale, the board of county commissioners shall obtain from the assessor a certificate as to the current actual value and the valuation for assessment of the same. A notice of such sale shall be posted in a public place in the county courthouse at least thirty days before the date of sale, and such notice of sale shall also be advertised in two issues of a newspaper of
general circulation in the county in which the property is situated, said newspaper notices to appear one week apart and within the thirty days as above provided. Such notice shall reserve the right upon the part of the board of county commissioners to reject any or all bids which are less than the value determined by the assessor. Said notice shall be substantially in the following form:

"NOTICE

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

(description of property)

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

Count Clerk and Recorder."

(b) Such real estate may be sold at public sale when and if the board of county commissioners receives a bid for any lots or parcels which in the discretion of the board of county commissioners is a sufficient purchase price. Such real estate may be sold in such lots or parcels and upon such terms
of payment as the board of county commissioners deems acceptable, but no deed shall be issued until the purchaser has made payment in full. Upon written application of any person, the board of county commissioners shall offer for sale the property requested by such person to be sold; except that no parcel shall be divided for the purpose of such requested sale unless the board of county commissioners specifically permits such division. The board of county commissioners, in its discretion, may decline and refuse to offer for sale any lots or parcels as it may determine to be useful or necessary for present or future public projects as defined in section 30-20-301, C.R.S. 1973. The board of county commissioners may, prior to the sale of any lot or parcel, reserve or grant streets, alleys, or roads or utilities or other easements, public or private, under such terms and conditions as it may deem advisable and may rent or lease any lot or parcel retained for present or future public projects to any person, political subdivision, or quasi-municipal corporation.

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

(6) The foregoing provisions of this section shall not apply to any city and county having a population of more than three hundred thousand. Sales and leases by such city and
county shall be made in compliance with the applicable provisions of its charter or ordinances. All sales and leases made before August 1, 1964, by such city and county of any real estate acquired by it under tax deeds, whether made or authorized by the board of county commissioners, the mayor of said city and county, or in purported compliance with its charter or ordinances, are deemed valid, and such sales and leases are hereby confirmed. All actions or proceedings to set aside or question the validity of such sales or leases made before August 1, 1964, by such city and county shall be brought within six months from said date and not thereafter. This subsection (6) shall not reinstate any such action or proceeding barred by law before August 1, 1964.

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

39-12-144. Proceeds of sales. All net proceeds from the sale, lease, or other disposition of such real estate so conveyed to the county by the treasurer shall be paid to the treasurer of such county, and the treasurer shall distribute said proceeds to the various taxing jurisdictions in which
such real estate is situated in the same proportion that the
ad valorem taxes levied by each taxing jurisdiction in the
preceding calendar year bears to the total of all ad valorem
taxes levied on such real estate in the preceding calendar
year.

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

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

39-12-147. Limitations on tax certificates - special
improvement liens. (1) No lien upon real property created by
a tax certificate or a certificate of purchase issued by a
treasurer on account of any delinquent property taxes or any
special assessment of any kind or nature, shall remain a lien
thereon for a period longer than fifteen years after the
original issuance thereof, except as provided in subsection
(3) of this section. This section shall not apply to any tax
certificate or certificate of purchase issued to and held by
the county, city, city and county, or district levying such
tax or special assessment; except that, in the event of an
assignment of such tax certificate or certificate of purchase
so issued to and held by such county, city, city and county,
or district, the lien of such tax certificate or certificate
of purchase shall cease fifteen years after the date of its
issuance subject only to the provisions of subsection (3) of
this section.

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

(3) In the event of an assignment of a tax certificate
or certificate of purchase held by a county, city, city and
county, or district levying such tax wherein such certificate
is fifteen years old at the time of assignment or will become
fifteen years old within one year from the date of such
assignment, the assignee thereof shall be entitled to a tax
deed in the manner provided by law if such assignee or other
legal holder of such certificate institutes proceedings to
procure a tax deed by making a demand upon the treasurer for
same, as provided by law, within one year from the date of
such assignment by the county, city, city and county, or
district levying such tax.
(4) Whenever a lien created by a tax certificate has expired by reason of the provisions of this section, the treasurer shall immediately issue a certificate of cancellation describing the real estate included in the certificate of purchase or tax certificate and giving the date of cancellation; and he shall also make proper entries in the book of sales in his office as follows: "Cancelled by provision of section 39-12-147, C.R.S. 1973", with the date of such entry. He shall also present every such certificate of cancellation to the county clerk and recorder who shall enter the same in the record of land sold for taxes and endorse the date of entry on the certificate of cancellation and file the same, and such certificate and the record thereof shall be prima facie evidence of the cancellation of the certificate of purchase or tax certificate and of the release of the lien of such certificate on the lands therein described. Failure to record such certificate of cancellation shall not extend the lien created by the certificate of purchase or tax certificate. The treasurer and county clerk and recorder shall not be entitled to any fees for the issuing of such certificate of cancellation nor for the entries in their books made under the provisions of this subsection (4).

(5) Whenever a lien created pursuant to a tax certificate becomes unenforceable pursuant to section 31-25-1119, C.R.S. 1973, the treasurer shall immediately issue a certificate of cancellation describing the real estate
included in the certificate of purchase or tax certificate indicating thereon the date of cancellation and shall make the appropriate entries in the book of sales in his office, as follows: "Cancelled by provision of sections 31-25-1119 and 39-12-147, C.R.S. 1973", with the date of such entry. He shall present every such certificate of cancellation to the county clerk and recorder who shall enter the same in the record of land sold for taxes and endorse the date of entry on the said certificate of cancellation and file the same, and such certificate and the record thereof shall be prima facie evidence of the cancellation of the certificate of purchase or tax certificate and of the release of the lien of such certificate on the lands therein described. Failure to record such certificate of cancellation shall not extend the lien created by the certificate of purchase or tax certificate. The treasurer and county clerk and recorder shall not be entitled to any fees for the issuing and recording of such certificate of cancellation nor for the entries in their books made under the provisions of this subsection (5).

39-12-148. Sales en masse valid. If two or more noncontiguous lots or tracts of land or mining claims or portions thereof have not been separately valued and assessed or, having been separately valued and assessed, whether having a common ownership or not, have been sold en masse for a gross sum for the nonpayment of taxes and charges thereon, then after seven years from the date of any such sale, such
assessment and sale and any tax sale certificate issued thereon shall be deemed valid and legal and shall be so considered in all actions, suits, or proceedings in which is involved the validity of any such assessment, sale, tax sale certificate, or treasurer's deed issued thereon. There is excepted from this section any such action, suit, or proceeding pending on August 1, 1964, wherein any party thereto has or may assert the invalidity of any such assessment, sale, tax sale certificate, or treasurer's deed. Nothing in this section shall be construed to alter, amend, or repeal section 39-12-147.

39-12-149. Tax sales of severed mineral interests.

Sales for delinquent taxes due on severed mineral interests shall take place at the same place and time and under the same circumstances as in this article, but where the surface estate ownership is coterminous with the severed mineral interest, the owner of the surface estate shall have the right of first refusal to purchase the severed mineral interest, and the surface owner shall be allowed to pay all delinquent taxes due and owing for the severed mineral interest in lieu of the proceeds that would be collected from a tax sale of the severed mineral interest. The treasurer shall notify the surface owner, by mail, at his last known address, of his right of refusal at least ten days prior to the sale of the severed mineral interest. The surface owner shall have until two days prior to the sale to exercise the right of first

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

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

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

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

39-12-151. Limitation of actions for recovery of land. No action for the recovery of land sold for taxes shall lie
unless the same is brought within five years after the 
extinction and delivery of the deed therefor by the treasurer, 
any laws to the contrary notwithstanding; except that, when 
any owner of such land, sold as aforesaid, at the time of the 
extinction and delivery of the deed by the treasurer is under 
legal disability, it shall be lawful for him to bring a suit 
or action for the recovery of the land within the period 
during which he has the right to make redemption of such land 
from the sale upon which the deed is based. When a recovery of 
any of such land is effected in any suit, action, or 
proceeding, the value of all improvements made in good faith 
on the lands so sold and recovered, and all sums paid for the 
purchase of said land and improvements, and all costs incident 
to the issuance and recording of the treasurer's deed, and all 
taxes and assessments paid thereon after the sale thereof, 
including the redemption value of all tax sale certificates 
redeemed, held, or surrendered for redemption by the grantee 
in such treasurer's deed or his heirs or assigns, shall be 
ascertained by the court or jury trying the action for 
recovery and shall be paid, together with interest thereon at 
the rate of twelve percent per annum, by the person recovering 
said land to the persons entitled thereto, and the payment of 
such sum shall be a condition precedent to the entry of 
judgment or decree in such suit, action, or proceeding. All 
such treasurer's deeds executed by the treasurer purporting to 
convey lands and improvements thereon for all purposes shall
be deemed to be color of title from and after the time the same is recorded in the office of the county clerk and recorder for the county in which said lands are located. The term "improvements" includes sums and amounts of money expended thereon in good faith by the grantee and his successors and assigns in search of minerals and oil, as well as other expenditures for the improvements of such lands which add to the cost and value thereof.

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

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

(2) An undivided interest may be redeemed upon payment of a ratable share of the sum required to redeem the whole
even though the whole has been sold. In case any tract of land
sold for taxes under the provisions of this article belongs to
two or more separate and distinct parties in severality, the
treasurer, when satisfied of the fact and upon application of
any one of the parties or his agent, assignee, or attorney and
upon payment of the proper proportional amount, shall issue a
certificate of redemption for such party's interest in said
land.

(3) The redemption may be made at any time before the
execution of a treasurer's deed to the purchaser or his heirs
or assigns upon payment to the treasurer, to be held by him
subject to the order of the purchaser, of the amount of taxes,
penalty interest, and costs for which the property was sold,
with interest thereon from the date of sale at the rate which
is determined as provided in this subsection (3), together
with the amount of all taxes accruing on such real property
after the sale, paid by the purchaser and endorsed on his
certificate of purchase, with interest at the rate which is
determined as provided in this subsection (3) on such taxes so
endorsed on the certificate of purchase. Any payment under
this section shall be deemed received by the treasurer on the
date that it is actually received in the treasurer's office.
The annual rate of interest shall be nine percentage points
above the discount rate, which discount rate shall be the rate
of interest a commercial bank pays to the federal reserve bank
of Kansas City using a government bond or other eligible paper
as security, and shall be rounded to the nearest full percent. The commissioner of banking shall establish the annual rate of interest based upon the computation specified immediately above. Such annual rate of interest shall be so established as of September 1, 1981, to become effective October 1, 1981. Thereafter, on September 1 of each year, the annual rate of interest shall be established in the same manner, to become effective on October 1 of the same year.

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

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

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

39-12-154. Redemption of real property of person under disability. (1) When the owner of real property sold for taxes is under legal disability at the time of execution and delivery of a tax deed therefor, such person shall have the right to make redemption of such property at any time within
nine years from the date of the recording of such tax deed. In the event that the disability of such person is removed or ceases within such nine-year period, such redemption must be asserted and take place within a period of not more than two years after the removal or cessation of such legal disability. All redemptions under this section shall take place within nine years of the recording of the tax deed, irrespective of the time that such disability was removed or ceased.

(2) In order to make such redemption, such owner, or some person in his behalf, shall pay to the treasurer the sum for which such real property was sold, and the cost of the tax deed and the recording of the same, with interest thereon from the date of such sale at the rate of fifteen percent per annum, and all other taxes, costs, and charges which remain unpaid on such real property at the time of making such redemption, levied or accrued thereon subsequent to the assessment date of the taxes for which the same was sold, and all other taxes levied subsequent to the date of such sale, which have been paid by the person to whom the said real property was sold, or by any other person claiming under him, with interest thereon at the rate of fifteen percent per annum from the date of such payment, insofar as such payments can be ascertained from the books and records in the office of such treasurer. If the person to whom such real property was sold, or any other person claiming under him, has made improvements, the person redeeming said real property shall pay the then
present value of such improvements. The improvements shall be appraised by three disinterested persons appointed by the board of county commissioners. For all the money so paid, the treasurer shall give a certificate of redemption to the persons making such payment. From the time of making the redemption, the deed given upon the same shall be void as against such owner. In the event a redemption is not made within the periods of time provided for in this section, all rights of redemption shall cease and be forever barred as to all persons.

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

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

39-12-156. Entry by county clerk and recorder of redemption certificate. The person so redeeming any tract of land shall present his certificate of redemption to the county clerk and recorder, who shall enter the redemption in the
proper columns in the record of land sold for taxes and shall 
endorse the date of such entry on the certificate; and such 
certificate and the record thereof shall be prima facie 
evidence of the redemption of the lands therein described.

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

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

39-12-159. Payment upon surrender of tax certificate. 
On demand of any person entitled to redemption money in his 
lands, the treasurer shall pay the same to any such person, 
upon his surrendering to him the tax certificate to such land 
or lot as has been redeemed. If only a portion of the land or 
 lots described in the tax certificate has been redeemed, the 
treasurer shall endorse on such certificate the portion 
redeemed and the amount of money paid to each person and shall
take a receipt therefor.

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

39-12-161. Land wrongfully sold - repayment. (1) When, by mistake or error of the treasurer, county clerk and recorder, or assessor or from double assessment, land has been sold upon which no tax was due at the time, the county shall reimburse the purchaser in the amount paid by him in connection with the purchase of such land, together with interest from the date of purchase at the rate which is determined as provided in this section. Reimbursement shall be made from the various funds to which the tax was originally distributed; except that interest shall be paid from the county general fund. The treasurer, county clerk and recorder, or assessor, as the case may be, and his sureties on his official bond shall be liable to the county for such amounts reimbursed as a result of sales made only through willful misconduct.
(2) The annual rate of interest shall be nine percentage points above the discount rate, which discount rate shall be the rate of interest a commercial bank pays to the federal reserve bank of Kansas City using a government bond or other eligible paper as security, and shall be rounded to the nearest full percent.

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

39-12-162. Redemption of proportionate interest.

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

(2) In the event that the treasurer cannot definitely ascertain the amount required to redeem the portion sought to
be redeemed, he shall request the assessor to determine the valuation for assessment on such portion sought to be redeemed as of the original assessment date for the tax upon which the sale was based. Such assessor shall furnish such valuation for assessment to the treasurer forthwith. The treasurer shall thereupon ascertain such proportionate redemption amount as that amount which bears the same proportion to the amount required to redeem the entire piece or parcel of land or lot so sold as such valuation for assessment so furnished bears to the original valuation for assessment of the entire piece or parcel of land or lot so sold.

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

ARTICLE 12.1

Redemption of Mobile Homes Sold for Delinquent Taxes

39-12.1-101. Redemption: A mobile home which is sold under the provisions of section 39-11-103 or 39-11-104 may be redeemed by the owner thereof within one year after the date of the sale upon payment to the treasurer of the proceeds of the sale, interest on such amount at the rate of one and one-half percent per month, and all taxes due and payable on the mobile home subsequent to the tax sale. The treasurer shall return such moneys to the purchaser or lawful holder of the certificate of sale. On or before thirty days prior to the close of the redemption period, the treasurer shall notify the owner of the mobile home and any lienholder of record, by
personal delivery or by certified or registered mail to his last-known address, that a treasurer's certificate of ownership for the mobile home may issue to the purchaser or lawful holder of the certificate of sale at the close of the redemption period unless such payment is made. If the owner has not exercised his right of redemption and after the close of the redemption period, the purchaser or lawful holder of the certificate of sale may apply to the treasurer for a treasurer's certificate of ownership for the mobile home. Upon receipt of such application, the treasurer shall issue a treasurer's certificate of ownership to such purchaser or holder, and such certificate of ownership shall transfer to him all right, title, and interest in and to the mobile home. Such certificate of ownership shall, upon application, entitle the purchaser or holder thereof to a certificate of title to be issued and filed pursuant to part 1 of article 6 of title 42, C.R.S. 1973. Any surplus of the sale proceeds over and above the taxes, penalty interest, and costs of making the seizure and advertising the sale of a mobile home shall be credited to the county general fund, and a written account of the sale shall be furnished to the owner.

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

4-6-104. Schedule of property - list of creditors. (2) (b) The treasurer of the county or counties wherein any of the personal property being transferred is located shall be
listed as a creditor of the transferor with respect to all
taxes to be levied on the personal property being transferred,
which taxes become due as of the date of the transfer, for the
current year, pursuant to section 39-10-131-(a)-(b) and (c)

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

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

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

Commencing January 1, 1978, mobile homes shall be subject to
ad valorem taxation under the provisions of articles 1 to 9 of
this title as if they were real property but shall be subject
to the provisions of article ARTICLES 10 AND 11 of this title
concerning the collection of taxes as if they were personal
property AND ARTICLE 12.1 OF THIS TITLE CONCERNING REDEMPTION.

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

42-3-106. Taxable value of classes of property - rate of
tax - when and where payable - department duties -
apportionment of tax collections. (23) No later than March
20 of each year, each authorized agent shall advise the owner
of any item of Class F personal property upon which the annual
specific ownership tax is delinquent, by notice mailed to such
owner indicating the amount of delinquent tax, and demand
payment of the same within twenty days from the date of such
notice. If payment is not made within such twenty-day period,
the authorized agent shall report such fact to the county
treasurer, who shall thereupon proceed to collect the amount
of delinquent tax by distraint, seizure, and sale of the item
upon which the tax is payable, in the same manner as is
provided in section 39-10-113 39-11-107, C.R.S. 1973, for the
collection of ad valorem taxes on personal property.

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

SECTION 10. Safety clause. The general assembly hereby
finds, determines, and declares that this act is necessary
for the immediate preservation of the public peace, health,
and safety.
A BILL FOR AN ACT

CONCERNING THE DUTIES OF COUNTY TREASURERS IN RELATION TO
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.

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

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

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

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

39-10-110. Publication of delinquent taxes. During the
month of September, the treasurer shall publish for one time
only in a newspaper published in his county a notice listing
THE ADDRESS OF THE OWNER OF ANY PERSONAL PROPERTY UPON WHICH
TAXES ARE UNPAID AND DELINQUENT OR THE ADDRESS OF THE LOCATION
OF SUCH PERSONAL PROPERTY AND the names and addresses of all
persons whose taxes on personal property are unpaid and
delinquent, with the amount of such taxes and penalty interest
thereon to and including the last day of September, plus the
fee prescribed in section 30-1-102, C.R.S. 1973. Such notice
shall recite that, if the amount of such delinquent taxes,
penalty interest, and fee is not paid by the last day of
September, the personal property upon which such taxes were
levied shall be subject to distraint, seizure, and sale. If
there is no newspaper published in the county, then the
treasurer shall conspicuously post copies of such notice in
the county courthouse and in at least two other public places
in the county seat.

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

39-11-101. Notice to delinquent owner. The treasurer,
no later than the-first-day-of September 1 of each year, shall
notify by mail, at his last known address, each person by whom
taxes for the previous year are known to be due and unpaid of
the amount of his delinquency and shall allow ten days from
the time of mailing of said notice for the payment of such
delinquent taxes and penalty interest thereon. Twenty days
after mailing such notice, he shall make a list of all lands
and town lots subject to sale, describing such land and town
lots as the same are described on the tax roll, with an
accompanying notice stating that each such tract of land or
town lot described in said list, on a day specified thereafter
and the next succeeding days, will be sold by him at public
auction at his office OR AT ANOTHER LOCATION WITHIN THE COUNTY
AS DECIDED AND SPECIFIED BY HIM for the taxes, penalty
interest, and charges thereon. If such list is not made until
after the-first-day-of September 1, the sale held thereunder
shall not be void by reason thereof.
SECTION 4. 39-11-109, Colorado Revised Statutes 1973, is amended to read:

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

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

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

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

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

SECTION 6. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.
A BILL FOR AN ACT


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".

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

SECTION 1. 22-50-105 (1) (a), Colorado Revised Statutes 1973, as amended, is amended BY THE ADDITION OF THE FOLLOWING NEW SUBPARAGRAPHS to read:

22-50-105. State equalization program - district support level - state's share. (1) (a) (X) For 1983, ______ dollars and ______ cents for each pupil of attendance entitlement for
each mill levied for the general fund of the district for
collection during 1983.

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

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

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

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

22-50-105. State equalization program - district support
level - state's share. (2) (d.2) For 1979, except as
provided in paragraph (d.6) (d.8) of this subsection (2),
eleven dollars and thirty-five cents for each pupil of
attendance entitlement, multiplied by the number of mills
levied for the general fund of the district for collection
during 1979;
For 1980, except as provided in paragraph (d.6) of this subsection (2), eleven dollars and thirty-five cents for each pupil of attendance entitlement, multiplied by the number of mills levied for the general fund of the district for collection during 1980;

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

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

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

22-50-105. State equalization program - district support level - state's share. (2) (d.6) For 1983, except as provided in paragraph (d.8) of this subsection (2), ___
dollars and ___, cents for each pupil of attendance entitlement, multiplied by the number of mills levied for the general fund of the district for collection during 1983;

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

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

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

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

(II) For 1980, thirteen dollars and thirty-five cents;
(III) For 1981, fourteen dollars and forty-one cents;
(IV) For 1982, fifteen dollars and fifty-three cents;
(V) For 1983, _____ dollars and _____ cents;
(VI) For 1984 and each year thereafter, _____ dollars
and _____ cents.

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

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

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

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

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

SECTION 8. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.
A BILL FOR AN ACT

CONCERNING THE BOARD OF ASSESSMENT APPEALS, AND RELATING TO
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.
Be it enacted by the General Assembly of the State of Colorado:

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

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

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

39-2-114. Reappraisal - when - procedures. (1) Whenever the administrator petitions the board for its order of reappraisal of any class or subclass of taxable property for the following taxable year, the administrator shall send a copy of such petition to the assessor of the county in which such class or subclass of taxable property is located. The petition of reappraisal shall include the reasons for such
reappraisal and A SUMMARY OF THE EVIDENCE AND A LIST OF THE WITNESSES TO BE PRESENTED AT THE HEARING. The administrator
has the duty to establish to the satisfaction of the board the need for such reappraisal. The board shall conduct a hearing on such petition, at which hearing the assessors shall attend and shall give such testimony and present such evidence as the board may require. AT LEAST FIVE DAYS PRIOR TO HOLDING SUCH HEARING, THE BOARD SHALL ADVERTISE THE HOLDING OF THE HEARING IN A NEWSPAPER OF GENERAL CIRCULATION IN THE COUNTY IN WHICH SUCH CLASS OR SUBCLASS OF TAXABLE PROPERTY IS LOCATED. THE ADVERTISEMENT SHALL BE NO LESS THAN ONE-EIGHTH PAGE IN SIZE AND SHALL NOT BE PLACED IN THAT PORTION OF THE NEWSPAPER IN WHICH LEGAL NOTICES AND CLASSIFIED ADVERTISEMENTS APPEAR. SUCH ADVERTISEMENT SHALL STATE THAT THE BOARD WILL HOLD A PUBLIC HEARING, AT A TIME AND PLACE FIXED IN THE ADVERTISEMENT, AND THE PURPOSE OF THE HEARING, CLEARLY INDICATING THE CLASS OR SUBCLASS OF TAXABLE PROPERTY FOR WHICH REAPPRAISAL IS BEING CONSIDERED.

(2) WITHIN FIVE DAYS OF RECEIPT OF THE PETITION FOR REAPPRAISAL, THE ASSESSOR SHALL FILE WITH THE BOARD A RESPONSE THERETO WHICH SHALL CONTAIN A SUMMARY OF THE EVIDENCE AND A LIST OF THE WITNESSES TO BE PRESENTED BY THE ASSESSOR AT THE HEARING. SUCH RESPONSE SHALL BE FORWARDED BY THE BOARD TO THE ADMINISTRATOR. EXCEPT AS PROVIDED IN THIS SUBSECTION (2) WITH REGARD TO NEW EVIDENCE AND NEW ISSUES, THE HEARING SHALL BE LIMITED TO THE ISSUES SPECIFIED IN AND THE EVIDENCE SUMMARIZED
IN THE PETITION AND IN THE RESPONSE THERETO AND IN PETITIONS FOR INTERVENTION AND TO EVIDENCE WHICH THE BOARD MAY REQUIRE. ALL EVIDENCE SUMMARIZED IN THE PETITION AND RESPONSE AND AS MAY BE REQUIRED BY THE BOARD SHALL BE AVAILABLE FOR INSPECTION AND EXAMINATION BY ALL PARTIES TO THE HEARING. At the hearing on--the-petition-for-reappraisal; the affected county assessor shall have the opportunity to appear, to produce testimony and evidence, and to cross-examine witnesses. WITHIN TWENTY DAYS PRIOR TO THE HEARING, ANY PERSON WHO PAY TAXES ON PROPERTY WHICH IS WITHIN THE CLASS OR SUBCLASS FOR WHICH REAPPRAISAL IS BEING SOUGHT MAY INTERVENE IN THE HEARING, AND ISSUES SPECIFIED IN AND EVIDENCE SUMMARIZED IN THE PETITION FOR INTERVENTION MAY BE CONSIDERED BY THE BOARD. AT THE HEARING THE BOARD MAY RECEIVE EVIDENCE AND CONSIDER ISSUES NOT SPECIFIED IN THE PETITION OR RESPONSE OR PETITION FOR INTERVENTION OR NOT REQUIRED BY THE BOARD. HOWEVER, THE BOARD MAY NOT MAKE A DECISION ON ANY SUCH ISSUE OR BASED ON ANY SUCH EVIDENCE UNLESS AGREED TO BY ALL PARTIES TO THE HEARING OR UNLESS THE HEARING IS CONTINUED. AT A SUBSEQUENT HEARING ON THE PETITION, THE BOARD MAY MAKE DECISIONS ON SUCH NEW ISSUES AND BASED ON SUCH NEW EVIDENCE IF EACH PARTY HAS HAD TIME TO EXAMINE SUCH NEW ISSUES AND EVIDENCE. The decision of the board of-assessment-appeals shall be delivered in writing no later than the close of business on the last working day in September.

SECTION 3. 39-2-123 (2), Colorado Revised Statutes 1973,
as amended, is amended to read:

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

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

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

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

39-2-125. Duties of the board. (1) (a) Adopt procedures of practice before and procedures of review by the
board, PROVIDED THAT HEARINGS BEFORE THE BOARD SHALL BE
CONSISTENT WITH SECTION 39-2-125.5;

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

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

(2) When a petition for a hearing is filed with the
board, the board shall forward copies of such petition to the
person or entity who rendered the decision which is being
appealed and to the parties to the action in which such
decision was rendered. Within ten days of receipt thereof,
each such person, entity, and party shall file with the board
a response to such petition. Within five days of receipt of
each response, the board shall forward each response to the
petitioner. Except as provided in subsection (3) of this
section, the hearing shall be limited to the issues and
evidence specified in the petition and responses. All
evidence specified in the petition and responses shall be
available for inspection and examination by all parties to the
appeal.
(3) At the hearing, the board may receive evidence and consider issues which were not specified in the petition or any of the responses thereto. However, the board may not make a decision on any such issue or based on any such evidence unless agreed to by all parties to the appeal or unless the hearing is continued. At a subsequent hearing on the appeal, the board may make decisions on such new issues and based on such new evidence if each party has had time to examine such new issues and evidence.

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

SECTION 6. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.
A BILL FOR AN ACT

CONCERNING THE APPLICATION OF THE PROCEDURE FOR DETERMINING
THE ACTUAL VALUE OF REAL PROPERTY TO THE DETERMINATION OF
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.

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

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

39-2-109. Duties, powers, and authority. (1) (e) To prepare and publish from time to time manuals, appraisal
procedures, and instructions, after consultation with and approval of the advisory committee to the property tax administrator, concerning methods of appraising and valuing land, improvements, and personal property, AND MOBILE HOMES and to require their utilization by assessors in valuing and assessing taxable property. Said manuals, appraisal procedures, and instructions shall be based upon the factors and procedures set forth in section 39-1-103 (5) (a). Such manuals, appraisal procedures, and instructions shall be subject to legislative review, the same as rules and regulations, pursuant to section 24-4-103 (8) (d), C.R.S. 1973.

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

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

SECTION 3. Repeal. 39-5-203 (2), Colorado Revised Statutes 1973, as amended, is repealed.
SECTION 4. Effective date. This act shall take effect January 1, 1984.

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

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

SECTION 1. 39-5-201 (3), Colorado Revised Statutes 1973,
as amended, is amended to read:

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

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

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

(3) (a) The valuation for assessment of each mobile home shall be computed on the same basis as the valuation for assessment of all taxable property; except that EACH mobile homes HOME shall be valued and assessed as personal property while listed as stocks of merchandise by mobile home dealers licensed by the Colorado mobile home licensing board IF THE MOBILE HOME IS ACTUALLY OWNED BY SUCH DEALER AND IS NOT FOR SALE ON CONSIGNMENT FROM ANOTHER OWNER AND IF THE MOBILE HOME IS NOT OCCUPIED BY ANY PERSON DURING THE ENTIRE PERIOD OF SUCH ASSESSMENT AS PERSONAL PROPERTY. It is the duty of the seller of a mobile home to provide to the buyer a tax certificate and an itemized list of household furnishings, as defined in section 39-3-101 (1) (a) and which are included in the selling price of the mobile home, at the time of sale. Payment of all ad valorem taxes for prior taxable years and payment of prorated current taxable year ad valorem taxes shall be made to the appropriate county or counties before a used mobile
home may be included in a dealer's list of stocks of
merchandise. PRIOR TO A USED MOBILE HOME'S BEING LISTED AS
STOCKS OF MERCHANDISE BY A DEALER AND WHETHER OR NOT SUCH USED
MOBILE HOME IS ON A SALES LOT, ALL PROPERTY TAXES DUE ON SUCH
USED MOBILE HOME SHALL BE PAID IN THE MANNER PRESCRIBED IN
SECTION 39-5-205. IF ANY DEALER FAILS TO PAY ALL SUCH TAXES
DUE, SUCH USED MOBILE HOME SHALL CONTINUE TO BE ASSESSED
PURSUANT TO SUBSECTION (1) OF THIS SECTION.

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

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

SECTION 4. 39-5-116, Colorado Revised Statutes 1973, as
amended, is amended to read:

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

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

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

39-5-205. Removal of a mobile home from a county - collection of taxes. Any person who intends to remove his mobile home from a county shall notify the treasurer of this fact, and all property taxes levied or assessed on such mobile home shall thereupon become due and payable. Upon the request of the treasurer, the assessor shall certify to him the valuation for assessment of the mobile home for the current
The value to be placed on the property by the assessor shall be such proportion of its value for the full calendar year as the number of calendar months in such year the mobile home was located in the county bears to twelve; but, if the mobile home is to be removed from the county before the sixteenth day of any calendar month, such month shall be disregarded, and, if the mobile home is to be removed from the county on or after the sixteenth day of any calendar month, such month shall be considered as a full calendar month. If the levy for the current year has not then been fixed and made, the levy for the previous year shall be used by the treasurer to determine the amount of taxes due. At such time as the levy for the current year has been fixed and made;--the amount of any taxes collected on the property in excess of the amount correctly due and payable shall be refunded by the treasurer to the owner of the property forthwith;--but;--in all cases where the amount of taxes so collected is less than the amount correctly due and payable;--the amount uncollected shall be considered an erroneous assessment and shall be reported with other erroneous assessments in the manner prescribed--by

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

39-10-111. Distraint, sale of personal property.
(10) A mobile home WHICH IS LOCATED ON LEASED LAND OR OTHER LAND NOT OWNED BY THE OWNER OF THE MOBILE HOME AND which is
sold under the provisions of this section may be redeemed by
the owner thereof within one year after the date of the sale
upon payment to the treasurer of the proceeds of the sale,
interest on such amount at the rate of one and one-half
percent per month WHICH IS DETERMINED PURSUANT TO SECTION
39-12-103 (3), and all taxes due and payable on the mobile
home subsequent to the tax sale. A MOBILE HOME WHICH IS
LOCATED ON LAND OWNED BY THE OWNER OF THE MOBILE HOME AND
WHICH IS SOLD UNDER THE PROVISIONS OF THIS SECTION MAY BE
REDEEMED BY THE OWNER THEREOF WITHIN THREE YEARS AFTER THE
DATE OF THE SALE UPON PAYMENT TO THE TREASURER OF THE PROCEEDS
OF THE SALE, INTEREST ON SUCH AMOUNT AT THE RATE WHICH IS
DETERMINED PURSUANT TO SECTION 39-12-103 (3), AND ALL TAXES
DUE AND PAYABLE ON THE MOBILE HOME SUBSEQUENT TO THE TAX SALE.
The treasurer shall return such moneys to the purchaser or
lawful holder of the certificate of sale. On or before thirty
days prior to the close of the redemption period, the
treasurer shall notify the owner of the mobile home and any
lienholder of record, by personal delivery or by certified or
registered mail to his last-known address, that a treasurer's
certificate of ownership for the mobile home may issue to the
purchaser or lawful holder of the certificate of sale at the
close of the redemption period unless such payment is made.
If the owner has not exercised his right of redemption and
after the close of the redemption period, the purchaser or
lawful holder of the certificate of sale may apply to the
treasurer for a treasurer's certificate of ownership for the mobile home. Upon receipt of such application, the treasurer shall issue a treasurer's certificate of ownership to such purchaser or holder, and such certificate of ownership shall transfer to him all right, title, and interest in and to the mobile home. Such certificate of ownership shall, upon application, entitle the purchaser or holder thereof to a certificate of title to be issued and filed pursuant to part 1 of article 6 of title 42, C.R.S. 1973. Any surplus of the sale proceeds over and above the taxes, penalty interest, and costs of making the seizure and advertising the sale of a mobile home shall be credited to the county general fund, and a written account of the sale shall be furnished to the owner.

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

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

(2) When signed by the treasurer, such certificate, showing payment of all taxes due and the redemption of all
outstanding tax sales, shall be conclusive evidence for all purposes and against all persons that the parcel of real property OR THE MOBILE HOME therein described was, at the time, free and clear of all taxes due and from all tax sales except tax sales whereon the time for redemption had already expired and the purchaser had received a deed OR, IN THE CASE OF A MOBILE HOME, A TREASURER'S CERTIFICATE OF OWNERSHIP.

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

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

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

42-4-409. Permits for excess size and weight and for mobile homes. (2) (b) (V) A permit granted for the movement of a mobile home shall be affixed to the rear of the mobile home during the movement thereof so as to be readily visible. Such permit issued by the state department of highways does not certify the integrity of any bridges or roads other than bridges or roads under their jurisdiction. THE OWNER OF A MOBILE HOME WHO FAILS TO AFFIX THE PERMIT GRANTED FOR THE
MOVEMENT OF THE MOBILE HOME AS PROVIDED IN THIS SUBPARAGRAPH (V) SHALL BE PUNISHED AS PROVIDED IN SECTION 12-51.5-122 (5), C.R.S. 1973.

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

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

12-51.5-122. Criminal liability. (5) Any person who knowingly fails to pay the tax assessed on a mobile home while such mobile home is included in a list of stocks of merchandise as required by section 39-5-203 (3), C.R.S. 1973, or who knowingly moves or assists in moving a mobile home without a valid permit or prorated tax receipt as required and issued pursuant to section 42-4-409 (1) and (2), C.R.S. 1973, or who uses said permit or prorated tax receipt for more than one trip, OR WHO FAILS TO AFFIX A PERMIT AS PROVIDED IN SECTION 42-4-409 (2) (b) (V), C.R.S. 1973, OR WHO KNOWINGLY MOVES, PROVIDES FOR THE MOVEMENT OF, OR ASSISTS IN THE
MOVEMENT OF A MOBILE HOME WITHOUT ALL PROPERTY TAXES HAVING 
BEEN PAID AS PROVIDED IN SECTION 42-4-409 (2) (b) (VIII), 
C.R.S. 1973, commits:

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

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

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

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

-143-  Bill 11
SECTION 12. 42-6-137, Colorado Revised Statutes 1973, is amended to read:

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

(2) EXCEPT AS MAY BE OTHERWISE PROVIDED BY RULE OR REGULATION OF THE DIRECTOR, IT IS UNLAWFUL FOR ANY PERSON WHO IS A RESIDENT OF THE STATE TO PROCURE A CERTIFICATE OF TITLE TO A MOBILE HOME IN ANY COUNTY OF THIS STATE OTHER THAN THE COUNTY IN WHICH SUCH MOBILE HOME IS TO BE USED AS A RESIDENCE. ANY PERSON WHO VIOLATES ANY OF THE PROVISIONS OF THIS SUBSECTION (2) OR ANY RULE OR REGULATION OF THE DIRECTOR RELATING THERETO, MADE PURSUANT TO THE AUTHORITY CONFERRED
UPON HIM IN THIS PART 1, IS GUILTY OF A MISDEMEANOR AND, UPON
CONVICTION THEREOF, SHALL BE PUNISHED BY A FINE OF NOT LESS
THAN FIFTY DOLLARS NOR MORE THAN ONE HUNDRED DOLLARS, OR BY
IMPRISONMENT IN THE COUNTY JAIL FOR NOT LESS THAN TEN DAYS NOR
MORE THAN SIX MONTHS, OR BY BOTH SUCH FINE AND IMPRISONMENT.

SECTION 13. Effective date - applicability.

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

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

SECTION 14. Safety clause. The general assembly hereby
finds, determines, and declares that this act is necessary
for the immediate preservation of the public peace, health,
and safety.
A BILL FOR AN ACT

CONCERNING MOBILE HOMES, AND RELATING TO CERTIFICATES OF TITLE 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.

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

SECTION 1. 42-6-114, Colorado Revised Statutes 1973, is
amended to read:

42-6-114. Applications for certificates of title. In any case under the provisions of this part 1 wherein a person who desires or who is entitled to a certificate of title to a motor vehicle is required to make formal application to the director therefor, such applicant shall make application upon a form provided by the director in which appears a description of the motor vehicle including the make and model thereof, the manufacturer's number, the motor number, the date on which said motor vehicle was first sold by the dealer or manufacturer thereof to the initial user thereof, and a description of any other distinguishing mark, number, or symbol placed on said vehicle by the manufacturer thereof for identification purposes, as may by rule or regulation be required by the director. Such application shall also show the applicant's source of title and shall include a description of all known mortgages and liens upon said motor vehicle, each including the name of the legal holder thereof, the amount originally secured, the amount outstanding on the obligation secured at the time such application is made, and the name of the county, city or county, and state in which such mortgage or lien instrument is recorded or filed. IF THE APPLICATION IS FOR A MOBILE HOME, SUCH APPLICATION SHALL ALSO INCLUDE PROOF OF THE FACT THAT NO PROPERTY TAXES FOR PREVIOUS YEARS ARE DUE ON SUCH MOBILE HOME. SUCH PROOF SHALL BE A CERTIFICATE OF TAXES ISSUED BY THE COUNTY TREASURER OF EACH
COUNTY IN WHICH THE MOBILE HOME HAS RESIDED IN SUCH PREVIOUS YEARS. Such application shall be verified by the applicant before an officer authorized to administer oaths and affirmations in the state.

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

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

(2) EXCEPT AS MAY BE OTHERWISE PROVIDED BY RULE OR REGULATION OF THE DIRECTOR, IT IS UNLAWFUL FOR ANY PERSON WHO IS A RESIDENT OF THE STATE TO PROCURE A CERTIFICATE OF TITLE TO A MOBILE HOME IN ANY COUNTY OF THIS STATE OTHER THAN THE
COUNTY IN WHICH SUCH MOBILE HOME IS TO BE USED AS A RESIDENCE.
ANY PERSON WHO VIOLATES ANY OF THE PROVISIONS OF THIS
SUBSECTION (2) OR ANY RULE OR REGULATION OF THE DIRECTOR
RELATING THERETO, MADE PURSUANT TO THE AUTHORITY CONFERRED
UPON HIM IN THIS PART 1, IS GUILTY OF A MISDEMEANOR AND, UPON
CONVICTION THEREOF, SHALL BE PUNISHED BY A FINE OF NOT LESS
THAN FIFTY DOLLARS NOR MORE THAN ONE HUNDRED DOLLARS, OR BY
IMPRISONMENT IN THE COUNTY JAIL FOR NOT LESS THAN TEN DAYS NOR
MORE THAN SIX MONTHS, OR BY BOTH SUCH FINE AND IMPRISONMENT.

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

42-1-210. County clerk and recorders and manager of
revenue as agents. The county clerk and recorder in each
county in the state of Colorado, and in the city and county of
Denver the manager of revenue, is hereby designated as the
authorized agent of the department for the administration of
the provisions of article 3 of this title relating to
registrations of motor vehicles in such county; and for the
enforcement of the provisions of section 42-6-137 relating to
the registering and titling of motor vehicles AND MOBILE HOMES
in such county; but any such authorized agent in a county has
the power to appoint and employ such motor vehicle
registration and license clerks as are actually necessary in
the issuance of motor vehicle licenses and shall retain for
the purpose of defraying such expenses, including mailing, a
sum equal to one dollar per paid motor vehicle registration
and registration requiring a metallic plate, plates, or validation tab or sticker as provided in section 42-3-112. This fee of one dollar shall apply to every registration of a motor vehicle which is designed primarily to be operated or drawn on any highway of this state, except such vehicles as are specifically exempted from payment of any registration fee by the provisions of article 3 of this title, and shall be in addition to the annual registration fee prescribed by law for such vehicle. The county clerk and recorders and the manager of revenue in the city and county of Denver so designated as the authorized agents of the department, as provided in this section, shall serve as such authorized agents under the provisions of this part 2 without additional remuneration or fees, except as otherwise provided in articles 1 to 4 of this title.

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

42-6-132. Where application for certificates of title made. (2) (a) An application for a certificate of title upon the sale, transfer, or movement into the state of any mobile home, as such term is defined in section 42-1-102 (82), shall be directed to the director and filed with the authorized agent of the county or city and county in which such mobile home is to be located. The authorized agents shall forward copies of all such applications to the county assessor. The owner shall file notice of any change of location within the
county with the county assessor AND THE COUNTY TREASURER or
change of location from one county to another county with the
county assessor AND THE COUNTY TREASURER of each county within
twenty days after such change of location occurs. FOR THE
PURPOSES OF THIS SUBSECTION (2), "OWNER" SHALL MEAN THE
PERSON, ASSOCIATION OF PERSONS, FIRM, OR CORPORATION IN WHOSE
NAME THE TITLE TO THE MOBILE HOME WAS REGISTERED AT THE TIME
OF THE CHANGE OF LOCATION.

(b) Any person who knowingly fails to file notice of any
change of location as required by paragraph (a) of this
subsection (2) shall be assessed a penalty of fifty dollars as
provided--in--section--39-5-116;--8:R:5;--1973-- BY THE COUNTY
TREASURER IF THE CHANGE OF LOCATION IS WITHIN THE COUNTY OR BY
THE COUNTY TREASURER OF THE COUNTY FROM WHICH THE MOBILE HOME
WAS MOVED IF THE CHANGE OF LOCATION IS FROM ONE COUNTY TO
ANOTHER. SUCH PENALTY SHALL BE ASSESSED AND COLLECTED AT THE
TIME OF THE APPROPRIATE COUNTY TREASURER'S DISCOVERY OF THE
CHANGE OF LOCATION.

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

39-5-116. Failure to file schedule. If any person
owning taxable personal property to whom one or more personal
property schedules have been mailed, or upon whom the assessor
or his deputy has called and left one or more schedules, fails
to complete and return the same to the assessor by the April
15 next following, unless by such date such person has
requested an extension of filing time as provided for in this section, the assessor shall impose a late filing penalty in the amount of fifty dollars or, if a lesser amount, fifteen percent of the amount of tax due on the valuation for assessment determined for the personal property for which any delinquent schedule or schedules are required to be filed.

The assessor shall impose a penalty in the amount of fifty dollars on any person who fails to give notice of a change of location of a mobile home as required by section 42-6-132-(2)(a); C.R.S. 1973; and such penalty shall be added to the amount of tax due. Any person who is unable to properly complete and file one or more of such schedules by April 15 may request an extension of time for filing, for a period of either ten or twenty days, which request shall be in writing and shall be accompanied by payment of an extension fee in the amount of two dollars per day of extension requested. A single request for extension shall be sufficient to extend the filing date for all such schedules which a person is required to file in a single county. Any person who fails to file one or more schedules by the end of the extension time requested shall be subject to a late filing penalty as though no extension had been requested. Further, if any person fails to complete and file one or more schedules by April 15, or, if an extension is requested, by the end of the requested extension, or includes in a filed schedule any information concerning his property which is plainly false, erroneous, or misleading, or fails to
include in a schedule any taxable property owned by him, then
the assessor may determine the actual value of such person's
taxable personal property on the basis of the best information
available to and obtainable by him and shall promptly notify
such person or his agent of such valuation. Extension fees
and late filing penalties shall be fees of the assessor's
office. Penalties, if unpaid, shall be certified to the
treasurer for collection with taxes levied upon the person's
property.

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

SECTION 7. Safety clause. The general assembly hereby
finds, determines, and declares that this act is necessary
for the immediate preservation of the public peace, health,
and safety.
A BILL FOR AN ACT

CONCERNING THE FORMULA FOR DETERMINING THE MAXIMUM ACTUAL 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.

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

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

39-5-203. Mobile homes - determination of value. (2) (a) The actual value of a mobile home shall not exceed BE SUBJECT TO A MAXIMUM ACTUAL VALUE COMPUTED AS FOLLOWS: FROM seventy-five percent of the retail delivered price of such mobile home when new, reduced-by SUBTRACT the exemption for household furnishings and depreciation determined under

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

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

SECTION 3. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.
A BILL FOR AN ACT

CONCERNING THE DETERMINATION OF ACTUAL VALUE OF MOBILE HOMES,
AND RELATING TO THE RETAIL DELIVERED PRICE 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 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.

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

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

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

(2) (a) FOR THE 1983 PROPERTY TAX YEAR, AND EACH PROPERTY TAX YEAR THEREAFTER, the actual value of a mobile home shall
not exceed seventy-five percent of the retail-delivered-price of VALUE OF THE CONSIDERATION PAID FOR such mobile home, when new; reduced by the exemption for household furnishings and depreciation determined under paragraphs (b) and (c) of this subsection (2).

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

SECTION 2. 42-6-107, Colorado Revised Statutes 1973, is amended by the addition of a new subsection to read:

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

(3) Beginning January 1, 1983, all certificates of title for
new mobile homes shall also state the value of the consideration paid for such mobile home. All certificates of title for used mobile homes shall state the value of the consideration paid for the mobile home in the most recent sale thereof. Such consideration shall not be factored or adjusted in any way.

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

SECTION 4. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.
Bill 15

A BILL FOR AN ACT

CONCERNING THE PROPERTY TAX EXEMPTION FOR MOBILE HOME 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.

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

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

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

(2) (b) 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; -- Such portions of the retail delivered price of a mobile home are TWENTY PERCENT of the retail delivered price, when purchased, of each mobile home is hereby declared to represent the value of household furnishings which are exempt from assessment and taxation under section 39-3-101 (1) (a); except that the owner of such mobile home may provide evidence to the assessor that such household furnishings exceed twenty percent or the portion established by the administrator; of such delivered price. In such case, the assessor shall allow a personal property deduction equal to the portion of the delivered price established by satisfactory evidence submitted by the mobile home owner.

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

SECTION 3. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.
COMMITTEE ON PROPERTY TAX LAWS
AND MOBILE HOME TAXATION

APPENDICES
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 widespread 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 gasohol 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*
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:

<table>
<thead>
<tr>
<th>Class</th>
<th>Percentage</th>
<th>Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Works of art</td>
<td>1/2%</td>
<td></td>
</tr>
<tr>
<td>Gasahol plants</td>
<td>2%</td>
<td>the first year until 1988</td>
</tr>
<tr>
<td>(excluding land)</td>
<td></td>
<td>9% the second year</td>
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<tr>
<td></td>
<td></td>
<td>16% the third year</td>
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<td></td>
<td></td>
<td>23% the fourth year</td>
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<tr>
<td></td>
<td></td>
<td>30% the fifth year</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Class</th>
<th>Percentage</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rail transportation properties</td>
<td>%</td>
<td>of current actual based on ratio of commercial and industrial properties annually</td>
</tr>
<tr>
<td>Public utilities</td>
<td>30%</td>
<td>of current actual factored to 1981 level</td>
</tr>
<tr>
<td>Personal property</td>
<td>30%</td>
<td>of current actual factored to base year in effect</td>
</tr>
<tr>
<td>Merchandise</td>
<td>5%</td>
<td>of prior year's average investment</td>
</tr>
<tr>
<td>Metallic producing mines</td>
<td>25%</td>
<td>of gross proceeds for prior year -- or --</td>
</tr>
<tr>
<td></td>
<td></td>
<td>100% of net proceeds, whichever is greater</td>
</tr>
<tr>
<td>Oil and gas lease-holds and lands</td>
<td>87½%</td>
<td>of the selling price of the oil or gas sold (excluding any product delivered to the U.S. or political subdivision thereof)</td>
</tr>
</tbody>
</table>
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 preceding 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 11 1/2%

Agricultural products (held by producer) 0%

Remodeled residential 30 years or older 0% for first five years
<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alternative energy devices</td>
<td>0%</td>
<td>until 1989</td>
</tr>
<tr>
<td>Personal effects, household furnishings and carpet not productive of income</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Severed mineral interests</td>
<td>$1.00</td>
<td>minimum per acre per category interest</td>
</tr>
<tr>
<td>Open space</td>
<td>30%</td>
<td>of 100% of actual for first acre</td>
</tr>
<tr>
<td></td>
<td>30%</td>
<td>of 50% of actual for acres 2-5</td>
</tr>
<tr>
<td></td>
<td>30%</td>
<td>of 25% of actual for acres 6-35</td>
</tr>
</tbody>
</table>

*Source: Division of Property Taxation*
TO: Allen Huth  
FROM: Mary Anne Maurer  
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

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

*1980 Average State Levy of 81.58 Mills*