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Amending 39-5-201, 39-5-203, 39-10-111 (2) and (10), 42-4-409 (2) (b), and 42-6-132 (2), Colorado Revised Statutes 1973, as Amended, Concerning Mobile Homes

Colorado General Assembly

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Recommended Citation

Colorado General Assembly, "Amending 39-5-201, 39-5-203, 39-10-111 (2) and (10), 42-4-409 (2) (b), and 42-6-132 (2), Colorado Revised Statutes 1973, as Amended, Concerning Mobile Homes" (1978). *Session Laws 1951-2000*. 7867.

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CHAPTER 104

TAXATION

MOBILE HOMES

SENATE BILL NO. 39. BY SENATORS L. Fowler, Kogovsek, Cole, and Hatcher; also REPRESENTATIVES Reeves, Hinman, Orten, Spano, Baca Barragan, DeMoulin, Hamlin, Lillpop, Showalter, Strable, Tencredo, Yost, and Zakhem.

AN ACT

AMENDING 39-5-201, 39-5-203, 39-10-111 (2) AND (10), 42-4-409 (2) (b), AND 42-6-132 (2), COLORADO REVISED STATUTES 1973, AS AMENDED, CONCERNING MOBILE HOMES.

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

Section 1. 39-5-201, Colorado Revised Statutes 1973, as recreated and reenacted by Session Laws of Colorado 1977, is amended BY THE ADDITION OF A NEW SUBSECTION 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.

Section 2. 39-5-203 (3), Colorado Revised Statutes 1973, as recreated and reenacted by chapter 495, Session Laws of Colorado 1977, is amended to read:

39-5-203. Mobile homes - determination of value. (3) 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 MOBILE HOMES 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.

Section 3. 39-10-111 (2), Colorado Revised Statutes 1973, is amended to read:

39-10-111. Distraint, sale of personal property. (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

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

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.

Section 4. 39-10-111 (10), Colorado Revised Statutes 1973, as enacted by chapter 495, Session Laws of Colorado 1977, is amended to read:

39-10-111. Distraint, sale of personal property. (10) A mobile home which is sold under the provisions of this section may be redeemed by the owner thereof within three years ONE YEAR after the date of the sale upon payment to the treasurer of the proceeds of the sale, less any surplus returned to the owner under subsection (8) of this section, interest on such amount at an annual rate of twelve percent THE RATE OF ONE AND ONE-HALF PERCENT PER MONTH OR EIGHTEEN PERCENT PER ANNUM FOR THE FIRST SIX MONTHS AND ONE PERCENT PER MONTH OR TWELVE PERCENT PER ANNUM FOR THE REMAINING PERIOD, 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 title to 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 title to OWNERSHIP FOR the mobile home. Upon receipt of such application, the treasurer shall issue a TREASURER'S certificate of title OWNERSHIP to such purchaser or holder, and such certificate of title OWNERSHIP shall transfer to him all right, title, and interest of the owner 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.

Section 5. 42-4-409 (2) (b) (I), Colorado Revised Statutes 1973, as amended by chapter 495, Session Laws of Colorado 1977, is amended, and the said 42-4-409 (2) (b), as amended, is further amended BY THE ADDITION OF THE FOLLOWING NEW SUBPARAGRAPHS, to read:

42-4-409. Permits for excess size and weight and for mobile homes. (2) (b) (I) Each such application shall be for a single trip only. and IN ADDITION, THE APPLICATION shall be accompanied by satisfactory evidence AUTHENTICATION OF THE COUNTY TREASURER'S OFFICE that all ad valorem taxes applicable to such mobile home have been paid and that notice of the destination of the mobile home has been forwarded to the assessor of the county to which the mobile home is being moved, if in the state; and THROUGH THE DATE OF MOVE AND SHALL STATE THE SPECIFIC DESTINATION OF THE MOBILE

HOME, IF WITHIN THE STATE. No permit may be issued for such movement without such evidence AUTHENTICATION. IN THE CASE OF A DEALER MOVING A MOBILE HOME THAT IS PART OF HIS STOCK OF INVENTORY OR A NEW MOBILE HOME NOT PREVIOUSLY TITLED, A PERMIT SHALL BE ISSUED UPON RECEIPT OF AN AFFIDAVIT FROM THE DEALER CERTIFYING THAT SUCH MOVEMENT IS A TRANSFER FROM ONE RETAIL LOCATION TO ANOTHER OR IS LOCATING A MOBILE HOME NOT PREVIOUSLY TITLED. PERMITS GRANTED FOR THE MOVEMENT OF A MOBILE HOME SHALL NOT BE VALID FOR MORE THAN SEVEN DAYS, UNLESS AN EXTENSION IS GRANTED BY THE STATE DEPARTMENT OF HIGHWAYS.

(IV) Copies of such permits shall be transmitted promptly by the issuing agency to the treasurer of the county from which the mobile home is being moved and to the treasurer of the county to which the mobile home is being moved, if within the state. The treasurers shall forward copies of such permits to the assessors of their respective counties.

(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.

(VI) The owner of a mobile home who moves his mobile home or who provides for the movement of his mobile home without being the holder of a valid permit, or any person who assists such an owner in the movement of his mobile home, commits a class 1 traffic offense.

Section 6. 42-6-132 (2), Colorado Revised Statutes 1973, as amended by chapter 495, Session Laws of Colorado 1977, is amended to read:

42-6-132. Where application for certificates of title made. (2) An application for a certificate of title upon the sale or transfer 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 A COPY OF ALL SUCH APPLICATIONS TO THE COUNTY ASSESSOR.**

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.

Approved: March 10, 1978