

# MOBILE HOME COLLECTION CALENDAR

## DAILY WORK

- Authentications and Certifications of taxes due.
- Purging using HB1260 regulations – July 2008
  - [www.dola.colorado.gov/dpt/forms](http://www.dola.colorado.gov/dpt/forms)
  - [www.colorado.gov/revenue](http://www.colorado.gov/revenue)
  - do not collect estimated tax when purging except the last of December
- Monthly reports from Clerk's Office regarding mobile home titling, name, location address, mailing address, vin #, make, year, size, lien holder, maturity date, and purchase date.
- Lien Holder System
  - Liens and maturity dates
- Use of Commissioner's Resolution as a tool to resolve problems

## JANUARY

- Mail 2939 tax notices, work on returned tax notices immediately to find correct addresses.
- Apply estimated tax collections from prior year.

## FEBRUARY – JUNE

- Normal process of collection following statutes for collection
- 1<sup>st</sup> ½ tax by February 28
- 2<sup>nd</sup> ½ tax by June 15
- Full tax by April 30
- Prepare folders and send courtesy letters for all mobile home accounts that went to tax lien sale the previous year.

## JULY

- Mail 712 delinquent tax notices, work on returned tax notices immediately to find correct addresses.
- Do research on all current outstanding taxes to determine lien holders, maturity date, illegally moved or destroyed mobile homes. Compare the lien holder information with the lien holder program.

## AUGUST

- Research current outstanding tax to determine if the mobile home should be sold as a 1 year or a 3 year
- Notify lien holders for current outstanding tax before 1<sup>st</sup> advertising.

## SEPTEMBER

- Mobile homes that are in poor condition and have a previous tax sale lien – pull from future tax lien sale.
- First advertising of 403 mobile homes.
- Provide a list of delinquent mobile homes that are up for certificate of ownership to the Clerk's office to research vin #, name, make, lien holder and maturity date.
- Prepare final notice letters and mail certified to the owner and lien holder. These notices must be mailed 30 days prior to issuance of certificate of ownership.
- Prepare 370 distrains. Put distrains in parcel number order, zip code order and park order. Deliver to Sheriff's office for delivery preparation.

## OCTOBER

- October 1<sup>st</sup> Sheriff Office posts 350 distrains.
- Notify lien holders for current outstanding tax after distraint and sheriff fees are added.
- Second advertising of 270 mobile homes.
- Notify tax buyers to complete the certificate of ownership process.
- Prepare 86 Certificate of Ownership documents.
- Tax lien Sale of 170 mobile homes.

## NOVEMBER

- Issue Certificate of Ownership on 41 mobile homes.
- Research all outstanding account for cancellation of taxes for illegally moved or destroyed mobile homes.

## DECEMBER

- Start preparation for applying estimated tax collections from prior year.