

Second Regular Session
Sixty-fifth General Assembly
STATE OF COLORADO

REENGROSSED

LLS NO. R06-0582.01 Jason Gelender

SCR06-001

SENATE SPONSORSHIP

Evans,

HOUSE SPONSORSHIP

Gallegos,

Senate Committees

State, Veterans & Military Affairs
Appropriations

House Committees

SENATE CONCURRENT RESOLUTION 06-001

101 SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF
102 COLORADO AN AMENDMENT TO SECTION 3.5 OF ARTICLE X OF
103 THE CONSTITUTION OF THE STATE OF COLORADO, CONCERNING
104 THE EXTENSION OF THE EXISTING PROPERTY TAX EXEMPTION
105 FOR QUALIFYING SENIORS TO ANY UNITED STATES MILITARY
106 VETERAN WHO IS ONE HUNDRED PERCENT PERMANENTLY
107 DISABLED DUE TO A SERVICE-CONNECTED DISABILITY.

Resolution Summary

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

For property tax years commencing on or after January 1, 2007,

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.

SENATE
3rd Reading Unamended
April 19, 2006

SENATE
Amended 2nd Reading
April 18, 2006

extends the existing property tax exemption for qualifying seniors to any United States military veteran, including any member of the Colorado national guard who has been ordered into the active military service of the United States, who is 100% permanently disabled due to a service-connected disability. Requires the state to compensate local governments for property tax revenues lost as a result of the exemption, and excludes the compensation paid from state fiscal year spending for purposes of the taxpayer's bill of rights.

Defines a term.

1 *Be It Resolved by the Senate of the Sixty-fifth General Assembly of*
2 *the State of Colorado, the House of Representatives concurring herein:*

3 **SECTION 1.** At the next election at which such question may be
4 submitted, there shall be submitted to the registered electors of the state
5 of Colorado, for their approval or rejection, the following amendment to
6 the constitution of the state of Colorado, to wit:

7 Section 3.5 (1) of article X of the constitution of the state of
8 Colorado is amended, and the said section 3.5 is further amended BY
9 THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS, to
10 read:

11 **Section 3.5. Homestead exemption for qualifying senior**
12 **citizens and disabled veterans.** (1) For property tax years commencing
13 on or after January 1, 2002, fifty percent of the first two hundred
14 thousand dollars of actual value of residential real property, as defined by
15 law, that, as of the assessment date, is owner-occupied and is used as the
16 primary residence of the owner-occupier shall be exempt from property
17 taxation if:

18 (a) The owner-occupier is sixty-five years of age or older as of the
19 assessment date and has owned and occupied such residential real
20 property as his or her primary residence for the ten years immediately

1 preceding the assessment date; or

2 (b) The owner-occupier is the spouse or surviving spouse of an
3 owner-occupier who previously qualified for a property tax exemption for
4 the same residential real property under paragraph (a) of this subsection
5 (1); OR

6 (c) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
7 JANUARY 1, 2007, ONLY, THE OWNER-OCCUPIER, AS OF THE ASSESSMENT
8 DATE, IS A DISABLED VETERAN.

9 (1.3) AN OWNER-OCCUPIER MAY CLAIM ONLY ONE EXEMPTION PER
10 PROPERTY TAX YEAR EVEN IF THE OWNER-OCCUPIER QUALIFIES FOR AN
11 EXEMPTION UNDER BOTH PARAGRAPH (c) OF SUBSECTION (1) OF THIS
12 SECTION AND EITHER PARAGRAPH (a) OR PARAGRAPH (b) OF SUBSECTION
13 (1) OF THIS SECTION.

14 (1.5) FOR PURPOSES OF THIS SECTION, "DISABLED VETERAN"
15 MEANS AN INDIVIDUAL WHO HAS SERVED ON ACTIVE DUTY IN THE UNITED
16 STATES ARMED FORCES, INCLUDING A MEMBER OF THE COLORADO
17 NATIONAL GUARD WHO HAS BEEN ORDERED INTO THE ACTIVE MILITARY
18 SERVICE OF THE UNITED STATES, HAS BEEN SEPARATED THEREFROM
19 UNDER HONORABLE CONDITIONS, AND HAS ESTABLISHED A
20 SERVICE-CONNECTED DISABILITY THAT HAS BEEN RATED BY THE FEDERAL
21 DEPARTMENT OF VETERANS AFFAIRS AS ONE HUNDRED PERCENT
22 PERMANENT DISABILITY THROUGH DISABILITY RETIREMENT BENEFITS OR
23 A PENSION PURSUANT TO A LAW OR REGULATION ADMINISTERED BY THE
24 DEPARTMENT, THE DEPARTMENT OF HOMELAND SECURITY, OR THE
25 DEPARTMENT OF THE ARMY, NAVY, OR AIR FORCE.

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27 **SECTION 2.** Each elector voting at said election and desirous of

1 voting for or against said amendment shall cast a vote as provided by law
2 either "Yes" or "No" on the proposition: "AN AMENDMENT TO SECTION
3 3.5 OF ARTICLE X OF THE CONSTITUTION OF THE STATE OF COLORADO,
4 CONCERNING THE EXTENSION OF THE EXISTING PROPERTY TAX EXEMPTION
5 FOR QUALIFYING SENIORS TO ANY UNITED STATES MILITARY VETERAN
6 WHO IS ONE HUNDRED PERCENT PERMANENTLY DISABLED DUE TO A
7 SERVICE-CONNECTED DISABILITY."

8 **SECTION 3.** The votes cast for the adoption or rejection of said
9 amendment shall be canvassed and the result determined in the manner
10 provided by law for the canvassing of votes for representatives in
11 Congress, and if a majority of the electors voting on the question shall
12 have voted "Yes", the said amendment shall become a part of the state
13 constitution.