

Second Regular Session  
Sixty-fifth General Assembly  
STATE OF COLORADO

REVISED

LLS NO. R06-0582.01 Jason Gelender

SCR06-001

SENATE SPONSORSHIP

Evans,

HOUSE SPONSORSHIP

Gallegos,

**Senate Committees**

State, Veterans & Military Affairs  
Appropriations

**House Committees**

Finance  
Appropriations

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, AND,  
108 IN CONNECTION THEREWITH, AUTHORIZING THE STATE TO  
109 RETAIN AND SPEND EXCESS STATE REVENUES ABOVE THE  
110 STATUTORY EXCESS STATE REVENUES CAP IN AN AMOUNT EQUAL  
111 TO THE AMOUNT PAID ANNUALLY BY THE STATE TO  
112 COMPENSATE EACH LOCAL GOVERNMENTAL ENTITY THAT  
113 RECEIVES PROPERTY TAX REVENUES FOR THE NET AMOUNT OF

HOUSE  
Amended 2nd Reading  
May 1, 2006

SENATE  
3rd Reading Unamended  
April 19, 2006

SENATE  
Amended 2nd Reading  
April 18, 2006

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.*

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102  
103

**PROPERTY TAX REVENUES LOST AS A RESULT OF THE PROPERTY  
TAX EXEMPTION FOR QUALIFYING SENIORS AND DISABLED  
VETERANS.**

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**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, 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.

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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) and (3) of article X of the constitution of the state  
8 of 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

1 thousand dollars of actual value of residential real property, as defined by  
2 law, that, as of the assessment date, is owner-occupied and is used as the  
3 primary residence of the owner-occupier shall be exempt from property  
4 taxation if:

5 (a) The owner-occupier is sixty-five years of age or older as of the  
6 assessment date and has owned and occupied such residential real  
7 property as his or her primary residence for the ten years immediately  
8 preceding the assessment date; ~~or~~

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

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

16 (1.3) AN OWNER-OCCUPIER MAY CLAIM ONLY ONE EXEMPTION PER  
17 PROPERTY TAX YEAR EVEN IF THE OWNER-OCCUPIER QUALIFIES FOR AN  
18 EXEMPTION UNDER BOTH PARAGRAPH (c) OF SUBSECTION (1) OF THIS  
19 SECTION AND EITHER PARAGRAPH (a) OR PARAGRAPH (b) OF SUBSECTION  
20 (1) OF THIS SECTION.

21 (1.5) FOR PURPOSES OF THIS SECTION, "DISABLED VETERAN"  
22 MEANS AN INDIVIDUAL WHO HAS SERVED ON ACTIVE DUTY IN THE UNITED  
23 STATES ARMED FORCES, INCLUDING A MEMBER OF THE COLORADO  
24 NATIONAL GUARD WHO HAS BEEN ORDERED INTO THE ACTIVE MILITARY  
25 SERVICE OF THE UNITED STATES, HAS BEEN SEPARATED THEREFROM  
26 UNDER HONORABLE CONDITIONS, AND HAS ESTABLISHED A  
27 SERVICE-CONNECTED DISABILITY THAT HAS BEEN RATED BY THE FEDERAL

1 DEPARTMENT OF VETERANS AFFAIRS AS ONE HUNDRED PERCENT  
2 PERMANENT DISABILITY THROUGH DISABILITY RETIREMENT BENEFITS OR  
3 A PENSION PURSUANT TO A LAW OR REGULATION ADMINISTERED BY THE  
4 DEPARTMENT, THE DEPARTMENT OF HOMELAND SECURITY, OR THE  
5 DEPARTMENT OF THE ARMY, NAVY, OR AIR FORCE.

6 (3) For any property tax year commencing on or after January 1,  
7 2002, the general assembly shall compensate each local governmental  
8 entity that receives property tax revenues for the net amount of property  
9 tax revenues lost as a result of the property tax exemption provided for  
10 in this section. For purposes of section 20 of article X of this  
11 constitution, such compensation shall not be included in local  
12 government fiscal year spending. ~~and approval~~ APPROVAL of this section  
13 by the voters statewide shall constitute a voter-approved revenue change  
14 to allow the maximum amount of state fiscal year spending for the  
15 2001-02 state fiscal year to be increased by forty-four million one  
16 hundred twenty-three thousand six hundred four dollars and to include  
17 said amount in state fiscal year spending for said state fiscal year for the  
18 purpose of calculating subsequent state fiscal year spending limits;  
19 EXCEPT THAT, FOR THE 2006-07 STATE FISCAL YEAR AND FOR EACH STATE  
20 FISCAL YEAR THEREAFTER, COMPENSATION PAID TO EACH LOCAL  
21 GOVERNMENTAL ENTITY THAT RECEIVES PROPERTY TAX REVENUES FOR  
22 THE NET AMOUNT OF PROPERTY TAX REVENUES LOST AS A RESULT OF THE  
23 PROPERTY TAX EXEMPTION PROVIDED FOR IN THIS SECTION SHALL NOT BE  
24 INCLUDED IN STATE FISCAL YEAR SPENDING, AND THE STATE SHALL  
25 INSTEAD BE PERMITTED TO RETAIN AND SPEND REVENUES ABOVE THE  
26 EXCESS STATE REVENUES CAP FOR THE FISCAL YEAR CALCULATED  
27 PURSUANT TO SECTION 24-77-103.6 (6) (b) (I) (B), COLORADO REVISED

1 STATUTES, AS THAT SECTION EXISTED ON THE EFFECTIVE DATE OF THIS  
2 SUBSECTION (3), AS AMENDED, IN AN AMOUNT EQUAL TO THE AMOUNT OF  
3 SUCH COMPENSATION PAID DURING THE FISCAL YEAR. Payments made  
4 from the state general fund to compensate local governmental entities for  
5 property tax revenues lost as a result of the property tax exemption  
6 provided for in this section shall not be subject to any statutory limitation  
7 on general fund appropriations because the enactment of this section by  
8 the people of Colorado constitutes voter approval of a weakening of any  
9 such limitation.

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11 **SECTION 2.** Each elector voting at said election and desirous of  
12 voting for or against said amendment shall cast a vote as provided by law  
13 either "Yes" or "No" on the proposition: "AN AMENDMENT TO SECTION  
14 3.5 OF ARTICLE X OF THE CONSTITUTION OF THE STATE OF COLORADO,  
15 CONCERNING THE EXTENSION OF THE EXISTING PROPERTY TAX EXEMPTION  
16 FOR QUALIFYING SENIORS TO ANY UNITED STATES MILITARY VETERAN  
17 WHO IS ONE HUNDRED PERCENT PERMANENTLY DISABLED DUE TO A  
18 SERVICE-CONNECTED      DISABILITY, AND, IN CONNECTION THEREWITH,  
19 AUTHORIZING THE STATE TO RETAIN AND SPEND EXCESS STATE REVENUES  
20 ABOVE THE STATUTORY EXCESS STATE REVENUES CAP IN AN AMOUNT  
21 EQUAL TO THE AMOUNT PAID ANNUALLY BY THE STATE TO COMPENSATE  
22 EACH LOCAL GOVERNMENTAL ENTITY THAT RECEIVES PROPERTY TAX  
23 REVENUES FOR THE NET AMOUNT OF PROPERTY TAX REVENUES LOST AS A  
24 RESULT OF THE PROPERTY TAX EXEMPTION FOR QUALIFYING SENIORS AND  
25 DISABLED VETERANS?"

26 **SECTION 3.** The votes cast for the adoption or rejection of said  
27 amendment shall be canvassed and the result determined in the manner

1 provided by law for the canvassing of votes for representatives in  
2 Congress, and if a majority of the electors voting on the question shall  
3 have voted "Yes", the said amendment shall become a part of the state  
4 constitution.