

Second Regular Session
Sixty-fifth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. R06-0582.01 Jason Gelender

SCR06-084

SENATE SPONSORSHIP

Evans,

HOUSE SPONSORSHIP

Gallegos,

Senate Committees

State, Veterans & Military Affairs

House Committees

SENATE CONCURRENT RESOLUTION 06-084

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, IN
108 CONNECTION THEREWITH, EXCLUDING PAYMENTS MADE TO
109 COMPENSATE LOCAL GOVERNMENTAL ENTITIES FOR PROPERTY
110 TAX REVENUES LOST AS A RESULT OF THE EXTENSION OF THE
111 EXEMPTION FROM STATE FISCAL YEAR SPENDING.

Resolution Summary

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.

(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.

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:

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

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

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

12 (1.5) FOR PURPOSES OF THIS SECTION, "DISABLED VETERAN"
13 MEANS AN INDIVIDUAL WHO HAS SERVED ON ACTIVE DUTY IN THE UNITED
14 STATES ARMED FORCES, INCLUDING A MEMBER OF THE COLORADO
15 NATIONAL GUARD WHO HAS BEEN ORDERED INTO THE ACTIVE MILITARY
16 SERVICE OF THE UNITED STATES, HAS BEEN SEPARATED THEREFROM
17 UNDER HONORABLE CONDITIONS, AND HAS ESTABLISHED A
18 SERVICE-CONNECTED DISABILITY THAT HAS BEEN RATED BY THE FEDERAL
19 DEPARTMENT OF VETERANS AFFAIRS AS ONE HUNDRED PERCENT
20 PERMANENT DISABILITY THROUGH DISABILITY RETIREMENT BENEFITS OR
21 A PENSION PURSUANT TO A LAW OR REGULATION ADMINISTERED BY THE
22 DEPARTMENT, THE DEPARTMENT OF HOMELAND SECURITY, OR THE
23 DEPARTMENT OF THE ARMY, NAVY, OR AIR FORCE.

24 (4) PAYMENTS MADE FROM THE STATE GENERAL FUND TO
25 COMPENSATE LOCAL GOVERNMENTAL ENTITIES FOR PROPERTY TAX
26 REVENUES LOST AS A RESULT OF THE PROPERTY TAX EXEMPTION PROVIDED
27 FOR IN PARAGRAPH (c) OF SUBSECTION (1) OF THIS SECTION SHALL BE

1 EXCLUDED FROM STATE FISCAL YEAR SPENDING AS DEFINED IN SECTION 20
2 (2) (e) OF THIS ARTICLE.

3 **SECTION 2.** Each elector voting at said election and desirous of
4 voting for or against said amendment shall cast a vote as provided by law
5 either "Yes" or "No" on the proposition: "AN AMENDMENT TO SECTION
6 3.5 OF ARTICLE X OF THE CONSTITUTION OF THE STATE OF COLORADO,
7 CONCERNING THE EXTENSION OF THE EXISTING PROPERTY TAX EXEMPTION
8 FOR QUALIFYING SENIORS TO ANY UNITED STATES MILITARY VETERAN
9 WHO IS ONE HUNDRED PERCENT PERMANENTLY DISABLED DUE TO A
10 SERVICE-CONNECTED DISABILITY, AND, IN CONNECTION THEREWITH,
11 EXCLUDING PAYMENTS MADE TO COMPENSATE LOCAL GOVERNMENTAL
12 ENTITIES FOR PROPERTY TAX REVENUES LOST AS A RESULT OF THE
13 EXTENSION OF THE EXEMPTION FROM STATE FISCAL YEAR SPENDING."

14 **SECTION 3.** The votes cast for the adoption or rejection of said
15 amendment shall be canvassed and the result determined in the manner
16 provided by law for the canvassing of votes for representatives in
17 Congress, and if a majority of the electors voting on the question shall
18 have voted "Yes", the said amendment shall become a part of the state
19 constitution.