

**Second Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO**

INTRODUCED

LLS NO. R12-0918.01 Jason Gelender x4330

HCR12-1002

HOUSE SPONSORSHIP

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HOUSE CONCURRENT RESOLUTION 12-1002

101 **SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF**
102 **COLORADO AN AMENDMENT TO THE COLORADO CONSTITUTION**
103 **CONCERNING THE PROPERTY TAX EXEMPTION FOR QUALIFYING**
104 **SENIORS, AND, IN CONNECTION THEREWITH, ALLOWING AN**
105 **OWNER OF RESIDENTIAL REAL PROPERTY WHO DOES NOT**
106 **ACTUALLY RESIDE IN THE PROPERTY TO CLAIM AN EXEMPTION**
107 **UNDER SPECIFIED CIRCUMSTANCES AND PROVIDING THE**
108 **EXEMPTION ONLY TO PERSONS WITH LIMITED FINANCIAL MEANS.**

Resolution Summary

(Note: This summary applies to this resolution as introduced and does not reflect any amendments that may be subsequently adopted. If this resolution passes third reading in the house of introduction, a resolution summary that applies to the reengrossed version of this resolution will be

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.*

available at <http://www.leg.state.co.us/billsummaries.>)

For property tax years commencing on or after January 1, 2013, the concurrent resolution allows an owner of residential real property who actually resides in other property to claim the senior property tax exemption for the residential real property so long as the owner has owned the residential real property for the 10 years immediately preceding the assessment date, previously occupied the residential real property as his or her primary residence, and cannot claim an exemption for the property in which he or she actually resides. The resolution also limits the property tax exemption for qualifying seniors to persons with limited financial means by requiring an applicant for the exemption to establish that he or she is eligible for one of several specified government assistance programs or that his or her income does not exceed 200% of the federal poverty guidelines. The general assembly establishes by law the form, timing, and procedures by which an applicant establishes his or her eligibility for the exemption and may raise or lower by law the income threshold.

1 *Be It Resolved by the House of Representatives of the Sixty-eighth*
2 *General Assembly of the State of Colorado, the Senate 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 In the constitution of the state of Colorado, section (3.5) of article
8 X, **amend** (1) introductory portion; and **add** (4) and (5) as follows:

9 **Section 3.5. Homestead exemption for qualifying senior**
10 **citizens and disabled veterans.** (1) EXCEPT AS OTHERWISE PROVIDED IN
11 SUBSECTION (4) OF THIS SECTION, for property tax years commencing on
12 or after January 1, 2002, fifty percent of the first two hundred thousand
13 dollars of actual value of residential real property, as defined by law, that,
14 as of the assessment date, is owner-occupied and is used as the primary
15 residence of the owner-occupier shall be exempt from property taxation

1 if:

2 (4) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
3 JANUARY 1, 2013, AN OWNER-OCCUPIER IS ELIGIBLE FOR THE EXEMPTION
4 ALLOWED PURSUANT TO PARAGRAPH (a) OR PARAGRAPH (b) OF
5 SUBSECTION (1) OF THIS SECTION ONLY IF THE OWNER-OCCUPIER
6 ESTABLISHES THAT THE OWNER-OCCUPIER OR HAS LIMITED FINANCIAL
7 MEANS BY PROVIDING PROOF TO THE ASSESSOR, IN SUCH FORM, AT SUCH
8 TIME, AND PURSUANT TO SUCH PROCEDURES AS THE GENERAL ASSEMBLY
9 ESTABLISHES BY LAW, THAT:

10 (a) THE OWNER-OCCUPIER OR IS ELIGIBLE TO RECEIVE BENEFITS
11 UNDER ANY ONE OF THE FOLLOWING PROGRAMS OR THEIR SUCCESSOR
12 PROGRAMS:

13 (I) THE FEDERAL MEDICAID PROGRAM;

14 (II) THE COLORADO OLD AGE PENSION PROGRAM;

15 (III) THE COLORADO LOW-INCOME ENERGY ASSISTANCE PROGRAM;

16 OR

17 (IV) THE COLORADO FOOD ASSISTANCE PROGRAM IN THE
18 DEPARTMENT OF HUMAN SERVICES; OR

19 (b) THE OWNER-OCCUPIER'S ANNUAL INCOME FOR THE YEAR
20 IMMEDIATELY PRECEDING THE PROPERTY TAX YEAR FOR WHICH THE
21 OWNER-OCCUPIER CLAIMS AN EXEMPTION IS NO MORE THAN TWO
22 HUNDRED PERCENT OF THE FEDERAL POVERTY GUIDELINES, OR ANY
23 SUCCESSOR GUIDELINES, ISSUED BY THE FEDERAL DEPARTMENT OF HEALTH
24 AND HUMAN SERVICES FOR THE PROPERTY TAX YEAR FOR WHICH THE
25 CLAIMS AN EXEMPTION; EXCEPT THAT THE GENERAL ASSEMBLY MAY RAISE
26 OR LOWER BY LAW THE PERCENTAGE OF THE GUIDELINES SPECIFIED IN THIS
27 PARAGRAPH (b).

1 (5) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
2 JANUARY 1, 2013, THE OWNER OF RESIDENTIAL REAL PROPERTY AS OF THE
3 ASSESSMENT DATE IS AN OWNER-OCCUPIER USING THE RESIDENTIAL REAL
4 PROPERTY AS HIS OR HER PRIMARY RESIDENCE AND IS ELIGIBLE FOR AN
5 EXEMPTION ALLOWED PURSUANT TO PARAGRAPH (a) OR PARAGRAPH (b) OF
6 SUBSECTION (1) OF THIS SECTION, EVEN IF THE OWNER ACTUALLY RESIDES
7 IN OTHER PROPERTY, SO LONG AS THE OWNER HAS OWNED THE
8 RESIDENTIAL REAL PROPERTY FOR THE TEN YEARS IMMEDIATELY
9 PRECEDING THE ASSESSMENT DATE, PREVIOUSLY OCCUPIED THE
10 RESIDENTIAL REAL PROPERTY AS HIS OR HER PRIMARY RESIDENCE, AND
11 CANNOT CLAIM ANY EXEMPTION PURSUANT TO SUBSECTION (1) OF THIS
12 SECTION FOR THE PROPERTY IN WHICH HE OR SHE ACTUALLY RESIDES.

13 **SECTION 2.** Each elector voting at said election and desirous of
14 voting for or against said amendment shall cast a vote as provided by law
15 either "Yes" or "No" on the proposition: "Shall there be an amendment
16 to the Colorado constitution concerning the property tax exemption for
17 qualifying seniors, and, in connection therewith, allowing an owner of
18 residential real property who does not actually reside in the property to
19 claim an exemption under specified circumstances and providing the
20 exemption only to persons with limited financial means?"

21 **SECTION 3.** The votes cast for the adoption or rejection of said
22 amendment shall be canvassed and the result determined in the manner
23 provided by law for the canvassing of votes for representatives in
24 Congress, and if a majority of the electors voting on the question shall
25 have voted "Yes", the said amendment shall become a part of the state
26 constitution.