

First Regular Session
Sixty-ninth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 13-0090.02 Jason Gelender x4330

HOUSE BILL 13-1145

HOUSE SPONSORSHIP

Court,

SENATE SPONSORSHIP

(None),

House Committees

Finance
Appropriations

Senate Committees

A BILL FOR AN ACT

101 CONCERNING THE ADMINISTRATION OF THE PROPERTY TAX
102 EXEMPTIONS FOR QUALIFYING SENIORS AND DISABLED
103 VETERANS.

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)

The bill modifies the administration of the property tax exemptions for qualifying seniors and disabled veterans for property tax years commencing on or after January 1, 2013, as follows:

! Requires the county treasurer, rather than the county

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.

- assessor, to mail or electronically send notice of the exemptions as soon as practicable in January of each year;
- ! Requires the county assessor to mail notice of the exemptions on or before May 1 of each year in which an assessor sends a notice of valuation that is not included with the tax bill; and
- ! Eliminates the good cause requirements for filing a late application for the exemption for qualifying seniors by September 15, or for filing a late application for the exemption for disabled veterans by September 1, respectively, of the property tax year for which the exemption is claimed.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, **amend** 39-3-204 as
3 follows:

4 **39-3-204. Notice of property tax exemption.** No later than ~~May~~
5 ~~1, 2002,~~ MAY 1, 2013, and no later than ~~each~~ May 1 OF EACH YEAR
6 thereafter IN WHICH AN ASSESSOR SENDS A NOTICE OF VALUATION
7 PURSUANT TO SECTION 39-5-121 (1) (a) THAT IS NOT INCLUDED WITH THE
8 TAX BILL, each assessor shall mail to each residential real property
9 address in the assessor's county notice of the exemption allowed by
10 section 39-3-203 (1). AS SOON AS PRACTICABLE AFTER JANUARY 1, 2014,
11 AND AS SOON AS PRACTICABLE AFTER JANUARY 1 OF EACH YEAR
12 THEREAFTER, EACH COUNTY TREASURER SHALL MAIL OR ELECTRONICALLY
13 SEND TO EACH PERSON WHOSE NAME APPEARS ON THE TAX LIST AND
14 WARRANT AS AN OWNER OF RESIDENTIAL REAL PROPERTY NOTICE OF THE
15 EXEMPTION ALLOWED BY SECTION 39-3-203 (1). THE TREASURER MUST
16 MAIL OR ELECTRONICALLY SEND THE NOTICE IN EACH YEAR ON OR BEFORE
17 THE DATE ON WHICH THE TREASURER MAILS THE PROPERTY TAX
18 STATEMENT FOR THE PREVIOUS PROPERTY TAX YEAR PURSUANT TO
19 SECTION 39-10-103. No later than ~~May 1, 2008~~ MAY 1, 2013, and no later

1 than each May 1 OF EACH YEAR thereafter IN WHICH AN ASSESSOR SENDS
2 A NOTICE OF VALUATION PURSUANT TO SECTION 39-5-121 (1) (a) THAT IS
3 NOT INCLUDED WITH THE TAX BILL, each assessor also shall mail to each
4 residential property address in the assessor's county notice of the
5 exemption allowed by section 39-3-203 (1.5). ~~No later than May 1, 2007,~~
6 ~~the division shall mail to the residential property address of each person~~
7 ~~residing in the state who the division believes is a qualifying disabled~~
8 ~~veteran notice of the exemption allowed by section 39-3-203 (1.5) for the~~
9 ~~2007 property tax year. However, the sending of notice to a person by the~~
10 ~~division does not constitute a determination by the division that the~~
11 ~~person sent notice is entitled to an exemption. The notice shall be in a~~
12 ~~form prescribed by the administrator, who shall consult with the division~~
13 ~~before prescribing the form of the notice of the exemption allowed by~~
14 ~~section 39-3-203 (1.5), and shall include a statement of the eligibility~~
15 ~~criteria for the exemptions and instructions for obtaining an exemption~~
16 ~~application. To reduce mailing costs, an assessor may coordinate with the~~
17 ~~treasurer of the same county to include notice with the tax statement for~~
18 ~~the previous property tax year mailed pursuant to section 39-10-103 or~~
19 ~~may include notice with the notice of valuation mailed pursuant to section~~
20 ~~39-5-121 (1) (a).~~ AS SOON AS PRACTICABLE AFTER JANUARY 1, 2014, AND
21 AS SOON AS PRACTICABLE AFTER JANUARY 1 OF EACH YEAR THEREAFTER,
22 EACH COUNTY TREASURER SHALL MAIL OR ELECTRONICALLY SEND TO
23 EACH PERSON WHOSE NAME APPEARS ON THE TAX LIST AND WARRANT AS
24 AN OWNER OF RESIDENTIAL REAL PROPERTY NOTICE OF THE EXEMPTION
25 ALLOWED BY SECTION 39-3-203 (1.5). THE TREASURER MUST MAIL OR
26 ELECTRONICALLY SEND THE NOTICE IN EACH YEAR ON OR BEFORE THE
27 DATE ON WHICH THE TREASURER MAILES THE PROPERTY TAX STATEMENT

1 FOR THE PREVIOUS PROPERTY TAX YEAR PURSUANT TO SECTION
2 39-10-103.

3 **SECTION 2.** In Colorado Revised Statutes, 39-3-206, **amend** (2)
4 (a.5) and (2) (a.7) as follows:

5 **39-3-206. Notice to individuals returning incomplete or**
6 **nonqualifying exemption applications - denial of exemption -**
7 **administrative remedies.** (2) (a.5) An individual who wishes to claim
8 the exemption for qualifying seniors allowed by section 39-3-203 (1), but
9 who has not timely filed an exemption application with the assessor BY
10 JULY 15, may request that the assessor waive the application deadline and
11 allow the individual to file a late exemption application no later than the
12 September 15 that immediately follows ~~the original application~~ THAT
13 deadline. The assessor ~~may~~ SHALL accept ~~an~~ ANY SUCH application BUT
14 MAY NOT ACCEPT ANY LATE APPLICATION FILED AFTER SEPTEMBER 15. ~~if,~~
15 ~~in the assessor's sole discretion, the applicant shows good cause for not~~
16 ~~timely filing an application, but the property tax administrator shall~~
17 ~~prepare and furnish to each assessor uniform standards to be applied by~~
18 ~~the assessor in determining whether an applicant has shown good cause.~~
19 The assessor shall grant an exemption if an accepted late application
20 establishes that the applicant is entitled to the exemption. A decision of
21 an assessor to ~~allow or~~ disallow the filing of a late application AFTER
22 SEPTEMBER 15 or to grant or deny an exemption to an applicant who has
23 filed a late application AFTER JULY 15 BUT NO LATER THAN SEPTEMBER 15
24 is final, and an applicant who is denied late filing or an exemption may
25 not contest the denial.

26 (a.7) An individual who wishes to claim the exemption for
27 qualifying disabled veterans allowed by section 39-3-203 (1.5), but who

1 has not timely filed an exemption application with the division, may
2 request that the division waive the JULY 1 application deadline and allow
3 the individual to file a late exemption application no later than the
4 September 1 that immediately follows ~~the original application~~ THAT
5 deadline. The division ~~may~~ SHALL accept ~~an~~ ANY SUCH application ~~if, in~~
6 ~~the division's sole discretion, the applicant shows good cause for not~~
7 ~~timely filing an application.~~ If BUT MAY NOT ACCEPT ANY LATE
8 APPLICATION FILED AFTER SEPTEMBER 1. The division ~~accepts a~~ SHALL
9 DETERMINE WHETHER AN APPLICANT WHO FILES A late application ~~it shall~~
10 ~~determine whether the applicant~~ is a qualifying disabled veteran and shall
11 mail notice of its determination to the applicant no later than the
12 September 25 that immediately follows the SEPTEMBER 1 late application
13 deadline. If the division determines that a veteran is a qualifying disabled
14 veteran, it shall mail a copy of the notice of its determination to the
15 assessor for the county in which the property for which the applicant has
16 claimed the exemption is located and shall include with the notice a copy
17 of the applicant's exemption application. The assessor shall grant an
18 exemption if the notice and application forwarded by the division to the
19 assessor establish that the applicant is entitled to the exemption. A
20 decision of the division to ~~allow or~~ disallow the filing of a late application
21 AFTER SEPTEMBER 1 or of an assessor to grant or deny an exemption to an
22 applicant who has filed a late application AFTER JULY 1 BUT NO LATER
23 THAN SEPTEMBER 1 is final, and an applicant who is denied late filing or
24 an exemption may not contest the denial.

25 **SECTION 3. Safety clause.** The general assembly hereby finds,
26 determines, and declares that this act is necessary for the immediate
27 preservation of the public peace, health, and safety.