

**First Regular Session
Sixty-ninth General Assembly
STATE OF COLORADO**

REVISED

*This Version Includes All Amendments Adopted
on Second Reading in the Second House*

LLS NO. 13-0090.02 Jason Gelender x4330

HOUSE BILL 13-1145

HOUSE SPONSORSHIP

Court,

SENATE SPONSORSHIP

Johnston,

House Committees

Finance
Appropriations

Senate Committees

Finance

A BILL FOR AN ACT

101 **CONCERNING THE ADMINISTRATION OF THE PROPERTY TAX**
102 **EXEMPTION FOR QUALIFYING SENIORS.**

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 assessor, to mail or electronically send notice of the

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
2nd Reading Unamended
March 18, 2013

HOUSE
3rd Reading Unamended
February 22, 2013

HOUSE
Amended 2nd Reading
February 21, 2013

- ! 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, AT THE TREASURER'S**
13 **DISCRETION,** MAIL OR ELECTRONICALLY SEND TO EACH PERSON WHOSE
14 NAME APPEARS ON THE TAX LIST AND WARRANT AS AN OWNER OF
15 RESIDENTIAL REAL PROPERTY NOTICE OF THE EXEMPTION ALLOWED BY
16 SECTION 39-3-203 (1). THE TREASURER MUST MAIL OR ELECTRONICALLY
17 SEND THE NOTICE IN EACH YEAR ON OR BEFORE THE DATE ON WHICH THE
18 TREASURER MAILS THE PROPERTY TAX STATEMENT FOR THE PREVIOUS
19 PROPERTY TAX YEAR PURSUANT TO SECTION 39-10-103. No later than ~~May~~

1 1, 2008, and no later than each May 1 thereafter, each assessor also shall
2 mail to each residential property address in the assessor's county notice
3 of the exemption allowed by section 39-3-203 (1.5). No later than May 1,
4 2007, the division shall mail to the residential property address of each
5 person residing in the state who the division believes is a qualifying
6 disabled veteran notice of the exemption allowed by section 39-3-203
7 (1.5) for the 2007 property tax year. However, the sending of notice to a
8 person by the division does not constitute a determination by the division
9 that the person sent notice is entitled to an exemption. The notice shall be
10 in a form prescribed by the administrator, who shall consult with the
11 division before prescribing the form of the notice of the exemption
12 allowed by section 39-3-203 (1.5), and shall include a statement of the
13 eligibility criteria for the exemptions and instructions for obtaining an
14 exemption application. To reduce mailing costs, an assessor may
15 coordinate with the treasurer of the same county to include notice with the
16 tax statement for the previous property tax year mailed pursuant to section
17 39-10-103 or may include notice with the notice of valuation mailed
18 pursuant to section 39-5-121 (1) (a).

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

21 **39-3-206. Notice to individuals returning incomplete or**
22 **nonqualifying exemption applications - denial of exemption -**
23 **administrative remedies.** (2) (a.5) An individual who wishes to claim
24 the exemption for qualifying seniors allowed by section 39-3-203 (1), but
25 who has not timely filed an exemption application with the assessor
26 may request that the assessor waive the application deadline and allow
27 the individual to BY JULY 15, MAY file a late exemption application no

1 later than the September 15 that immediately follows ~~the original~~
2 ~~application~~ THAT deadline. The assessor ~~may~~ SHALL accept ~~an~~ ANY SUCH
3 application BUT MAY NOT ACCEPT ANY LATE APPLICATION FILED AFTER
4 SEPTEMBER 15. ~~if, in the assessor's sole discretion, the applicant shows~~
5 ~~good cause for not timely filing an application, but the property tax~~
6 ~~administrator shall prepare and furnish to each assessor uniform standards~~
7 ~~to be applied by the assessor in determining whether an applicant has~~
8 ~~shown good cause.~~ The assessor shall grant an exemption if an accepted
9 late application establishes that the applicant is entitled to the exemption.
10 A decision of an assessor to ~~allow~~ or disallow the filing of a late
11 application AFTER SEPTEMBER 15 or to grant or deny an exemption to an
12 applicant who has filed a late application AFTER JULY 15 BUT NO LATER
13 THAN SEPTEMBER 15 is final, and an applicant who is denied late filing or
14 an exemption may not contest the denial.

15



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