



A COLORADO PROBLEM – OUR DISABLED VETERAN PROPERTY TAX EXEMPTION

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STATEMENT OF WES CARTER, MAJOR USAF RETIRED
NATIONAL CHAIRPERSON, THE C-123 VETERANS ASSOCIATION
ALSO SPEAKING FOR THE UNITED VETERANS COMMITTEE OF COLORADO

Madam Chair, and members of the committee,

I'm Wes Carter from Fort Collins. I'm the National Chairperson of the C-123 Veterans Association. Today I also speak for the 450,000 Colorado veterans whose voice is the United Veterans Committee. The issue before you is simply fifteen words missing from our law on disabled veterans' taxes.

We ask that your committee remedy a disconnect of the Colorado Constitution Article 10, Section 3.5 from its enabling legislation in HB07-1251 and the statute § 39-3-202(3.5), C.R.S.

The Constitution specifically **includes** vets with a VA total disability and also specifically **includes** men and women medically retired as totally disabled by the Armed Forces. Here's the problem, our disconnect: the current statute only mentions VA-rated 100% service-connected disabled veterans. The law doesn't mention our 100% disabled military retirees. So regardless of the Constitution, they're denied Colorado's disabled veteran property tax exemption.

This disconnect dates back to 2007, when HB07-1251 spelled out only the VA disability ratings. The Constitution has fifteen words "THE DEPARTMENT OF HOMELAND SECURITY, OR THE DEPARTMENT OF THE ARMY, NAVY OR AIR FORCE" present and accounted for. But, somehow those fifteen words in the Constitution are MIA from the enabling legislation.

Colorado has just a few hundred veterans with total disability military retirements. By law, unless they also have VA ratings, they've been ineligible for the exemption provided them in the Constitution's Article 10, Section 3.5.

Your approval of HB16-1444 aligns the law with the Constitution. It corrects this ten year oversight, and does right by all of Colorado's veterans.

Let's get those fifteen words from our Constitution into our law.

Attached - **evolution of "definition of a veteran:"**

1. Referendum E, page 2
2. Blue Book & ballot results, page 5
3. HB07-1251, page 9
4. 39-3-202(3.5), C.R.S, page 12
5. HR16-1444, page 15



Referendum E
Property Tax Reduction for Disabled Veterans

1 Referendum E is a proposed amendment to the Colorado Constitution that:

- 2 ♦ reduces property taxes for disabled veterans by exempting a portion of the
- 3 value of their home from property taxation; and
- 4 ♦ defines a disabled veteran as a veteran who has a service-connected
- 5 disability with a 100-percent permanent disability rating.

6 **Summary and Analysis**

7 *How does the program work?* Homeowners pay property taxes based on the value
8 of their home and the tax rate set by the local governments where they live. Referendum
9 E reduces the taxable value of a qualified veteran's home by one-half of the first \$200,000
10 of the home's value, thereby lowering property taxes owed on the home. The state
11 legislature can adjust the \$200,000 amount to either increase or decrease the benefit from
12 Referendum E in future years. Currently, the state offers the same property tax reduction
13 to homeowners age 65 and over who have lived in their homes for at least ten years. A
14 qualifying veteran who is also eligible for a reduction in property taxes as a senior cannot
15 claim both reductions.

16 The dollar amount of the tax reduction will vary among homeowners depending
17 upon the local property tax rate and the home's value. Table 1 provides examples of how
18 Referendum E reduces property taxes based on the average statewide property tax rate.

19 **Table 1: Examples of the Property Tax Reduction for Qualified Veterans**

20 Home Value	Average Taxes Without Proposal	Average Taxes With Proposal	Average Tax Reduction	Percent Tax Reduction
21 \$100,000	\$600	\$300	\$300	50%
22 \$150,000	\$900	\$450	\$450	50%
23 \$200,000	\$1,200	\$600	\$600	50%
24 \$300,000	\$1,800	\$1,200	\$600	33%
25 \$500,000	\$3,000	\$2,400	\$600	20%

1 ***Who qualifies for the tax reduction?*** Homeowners who have served on active
2 duty in the U. S. Armed Forces and are rated 100-percent disabled by the federal
3 government due to a service-connected disability qualify for the tax reduction in
4 Referendum E. Colorado National Guard members injured while serving in the U.S.
5 Armed Forces also qualify. Veterans are rated 100-percent permanently disabled when a
6 mental or physical injury makes it impossible for the average person to hold a job, and the
7 disability is lifelong. Nationally, fewer than one percent of veterans have a 100-percent
8 permanent disability rating. About 2,200 veterans are expected to qualify for the property
9 tax reduction in Colorado.

10 ***What are the fiscal implications?*** Referendum E affects property taxes paid
11 beginning in 2008. The average property tax savings for those who qualify will be about
12 \$466. The total reduction in property taxes is estimated to be about \$1 million in the first
13 year. The state is required to reimburse all local governments for the reduction in property
14 tax revenue resulting from Referendum E.

15 **Argument For**

16 1) Colorado needs to do more to help veterans who have sacrificed their health for
17 our nation and state. Many other states offer a property tax reduction for disabled veteran
18 homeowners, and six states do not require these veterans to pay any property taxes.
19 Referendum E provides one way, at a modest cost, for Colorado to thank these veterans for
20 their service.

21 2) The money that Referendum E saves qualifying veterans can improve their
22 quality of life. Many of these veterans live on government benefits and must pay for
23 assistance with daily tasks that people without disabilities do for themselves. In addition,
24 some veterans incur expenses when a home is adapted to accommodate their disability.
25 The state should do what it can to at least partially offset this economic disadvantage.

26 **Argument Against**

27 1) Referendum E is a special interest tax break that benefits fewer than one-tenth
28 of one percent of all Colorado residents. When one group benefits financially from a tax
29 reduction, other taxpayers must pay. If the state can afford to reduce taxes for certain
30 taxpayer groups, it should reduce taxes for all taxpayers. Rather than assisting all veterans,
31 Referendum E further singles out a portion of the taxpayers it proposes to help by reducing
32 taxes for disabled veterans who are financially able or who choose to buy homes. Disabled
33 veterans who cannot afford a home do not benefit from this measure.

34 2) Care of veterans is a legal and financial responsibility of the federal government.
35 By creating a new state financial program for a small group of veterans, Referendum E
36 interferes with the balance of benefits set by the federal government. It also ties a
37 Colorado program to conditions and circumstances set by the federal government, which

1 may change or may not reflect the specific veterans the referendum is intended to help. For
2 example, under Referendum E, a veteran's property taxes could be reduced regardless of
3 whether the disability resulted from an injury in war time, in a combat zone, or simply
4 while on call.

5 **Estimate of Fiscal Impact**

6 Referendum E increases state expenditures because it requires the state to
7 reimburse local governments for reduced property tax collections. The state estimates that
8 roughly 2,200 disabled veterans will qualify for the exemption and the average property
9 tax reduction per veteran will be \$466. Thus, the impact to the state will be slightly more
10 than \$1 million, beginning with the 2008 budget year.

Blue Book & Ballot Results

Colorado Property Tax Reduction for Disabled Veterans, Referendum E (2006)

The **Colorado Property Tax Reduction for Disabled Veterans Referendum**, also known as **Referendum E**, was on the November 7, 2006 ballot in Colorado as a legislatively referred constitutional amendment, where it was **approved**. The measure extended a property tax exemption for qualified senior citizens to all U.S. military veterans living in Colorado who are 100% disabled due to a service-related disability.^[1]

Election results

Colorado Referendum E (2006)		
Re-	Yes	No
✓ Yes	1,195,907	79.24%
No	313,292	20.76%

Election results via: Colorado Secretary of State Elections Department
(<http://www.sos.state.co.us/pubs/electionresults2006G/>)

Text of measure

The language appeared on the ballot as:^{[1][2]}

66 AN AMENDMENT TO SECTION 3.5 OF ARTICLE X OF THE CONSTITUTION OF THE STATE OF COLORADO, CONCERNING THE EXTENSION OF THE EXISTING PROPERTY TAX EXEMPTION FOR QUALIFYING SENIORS TO ANY UNITED STATES MILITARY VETERAN WHO IS ONE HUNDRED PERCENT PERMANENTLY DISABLED DUE TO A SERVICE-CONNECTED DISABILITY.^[3]

99

Summary and analysis

The Colorado Legislative Council is charged with providing a summary and analysis of each measure on the Colorado ballot.

("The state constitution requires that the nonpartisan research staff of the General Assembly prepare these analyses and distribute them in a ballot information booklet to registered voter households.")

To describe Referendum E, they said:

How does the program work? Homeowners pay property taxes based on the value of their home and the tax rate set by the local governments where they live. Referendum E reduces the taxable value of a qualified

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Voting on Veterans



Ballot Measures

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Colorado Constitution



Preamble Articles

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Schedule

veteran's home by one-half of the first \$200,000 of the home's value, thereby lowering property taxes owed on the home. The state legislature can adjust the \$200,000 amount to either increase or decrease the benefit from Referendum E in future years. Currently, the state offers the same property tax reduction to homeowners age 65 and over who have lived in their homes for at least ten years. A qualifying veteran who is also eligible for a reduction in property taxes as a senior cannot claim both reductions.

The dollar amount of the tax reduction will vary among homeowners depending upon the local property tax rate, the home's value, and the amount of the exemption. Table 1 provides examples of how Referendum E reduces property taxes based on the average statewide property tax rate and the current exemption level.

Who qualifies for the tax reduction? Homeowners who have served on active duty in the U.S. Armed Forces and are rated 100-percent permanently disabled by the federal government due to a service-connected disability qualify for the tax reduction in Referendum E. Colorado National Guard members injured while serving in the U.S. Armed Forces also qualify. Veterans are rated 100-percent permanently disabled when a mental or physical injury makes it impossible for the average person to hold a job and the disability is lifelong. Nationally, less than one percent of veterans have a 100-percent permanent disability rating. About 2,200 veterans are expected to qualify for the property tax reduction in Colorado.

What are the fiscal implications? Referendum E affects property taxes paid beginning in 2008. The average property tax savings for those who qualify will be about \$466. The total reduction in property taxes is estimated to be about \$1 million in the first year. The state is required to reimburse local governments for the reduction in property tax revenue resulting from Referendum E.

Fiscal impact

See also: Fiscal impact statement

The fiscal estimate provided by the Colorado Legislative Council said:

Referendum E increases state expenditures because it requires the state to reimburse local governments for reduced property tax collections. The state estimates that roughly 2,200 disabled veterans will qualify for the exemption and the average property tax reduction per veteran will be \$466. Thus, the impact to the state will be slightly more than \$1 million, beginning with the 2008 budget year.

Support

Supporters

Veterans For Referendum E was the group campaigning for this measure.

Arguments in favor

Supporters argued that:

- "Colorado needs to do more to help veterans who have sacrificed their health for our nation and state. Many states offer a property tax reduction for disabled veteran homeowners, and six states do not require these veterans to pay any property taxes. Referendum E provides one way, at a modest cost, for Colorado to thank 100-percent permanently disabled veterans for their service."
- "The money that Referendum E saves qualifying veterans can improve their quality of life. Despite existing government benefits, veterans still have unmet financial needs that are tied to their disability. Unlike most other citizens, 100-percent permanently disabled veterans have very limited opportunities to improve their quality of life through employment and other means. Referendum E is an opportunity for the state to at least partially offset this economic disadvantage."^[4]

Opposition

Opponents

No groups filed to oppose Referendum E.

Arguments against

For the official voter guide, the Colorado Legislative Council printed these arguments against Referendum E:

- "Referendum E is a special interest tax break that benefits less than one-twentieth of one percent of all Colorado residents. When one group benefits financially from a tax reduction, other taxpayers must pay. If the state can afford to reduce taxes for certain taxpayer groups, it should reduce taxes for all taxpayers. Referendum E further singles out a portion of the taxpayers it proposes to help by reducing taxes for 100-percent disabled veterans who are financially able to own homes. Disabled veterans who do not own a home do not benefit from this proposal."^[4]
- "Because veterans were in the service of the federal government, the responsibility to meet the financial needs of veterans rests with the federal government. By creating a new state program for a small group of veterans, Referendum E interferes with the balance of benefits set by the federal government. In addition, the recent focus on international conflicts may lead voters to believe the state is providing a benefit to only those veterans who were injured in a combat zone when in fact the injury may have resulted while on call or during a time when the United States was not at war."^[4]

Campaign spending

See also: Donations to 2006 ballot measure campaigns

Donors in favor

\$5,901 was contributed to the campaign in favor of a "yes" vote on Referendum E.^[5]

Donors opposed

There were no opposing donors.^[5]

See also

- Colorado 2006 ballot measures
- List of Colorado ballot measures
- 2006 ballot measures
- History of Initiative & Referendum in Colorado

External links

- Colorado Blue Book on Referendum E ([http://www.colorado.gov/cs/Satellite?](http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1231572730749&ssbin)

- History of Referendum E

(<http://www.leg.state.co.us/lcs/ballothistory.nsf/835d2ada8de735e787256ffe0074333d/1b5faf0792c66f1f872571c3006d5ee>
OpenDocument)

- November 7, 2006 ballot measure election results in Colorado (<http://www.sos.state.co.us/pubs/electionresults2006G/>)

References

1. *Colorado State Legislative Council*, "Ballot History," accessed February 26, 2014
(<http://www.leg.state.co.us/lcs/ballothistory.nsf/835d2ada8de735e787256ffe0074333d/1b5faf0792c66f1f872571c3006d5ee>
OpenDocument)
2. *Secretary of State elections office*, "2006 Amendments and Referenda," accessed January 7, 2014
(<https://www.sos.state.co.us/pubs/elections/Results/2006/AmendmentsAndReferenda.html>)
3. *Note: This text is quoted verbatim from the original source. Any inconsistencies are attributed to the original source.*
4. *Colorado 2006 Blue Book*, "Arguments for and against Referendum E," accessed February 26, 2014
([http://www.colorado.gov/cs/Satellite?
blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1231572730749&](http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheader=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1231572730749&)
5. *Follow the Money*, "Donors for and against Referendum E"
(<http://www.followthemoney.org/database/StateGlance/ballot.phtml?m=51>)

Categories: Colorado 2006 ballot measures | Taxes, Colorado | Taxes, 2006 | Veterans, Colorado | Veterans, 2006
Historical ballots, 2014

First Regular Session
Sixty-sixth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 07-0568.01 Jason Gelender

HOUSE BILL 07-1251

HOUSE SPONSORSHIP

Gallegos,

SENATE SPONSORSHIP

Wiens,

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 CONCERNING STATUTORY IMPLEMENTATION OF THE CONSTITUTIONAL
102 PROPERTY TAX EXEMPTION FOR QUALIFYING DISABLED
103 VETERANS CREATED BY THE REGISTERED ELECTORS OF THE
104 STATE THROUGH THE APPROVAL OF REFERENDUM E AT THE
105 2006 GENERAL ELECTION.

Bill Summary

(Note: This summary applies to this bill as introduced and does not necessarily reflect any amendments that may be subsequently adopted.)

Makes the statutory changes, including but not limited to conforming amendments, necessary to implement the property tax exemption for qualifying disabled veterans created by the registered

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.

electors of the state through the approval of referendum E at the 2006 general election.

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

SECTION 1. 39-3-201 (1) (a), Colorado Revised Statutes, is amended to read:

39-3-201. Legislative declaration. (1) The general assembly hereby finds and declares that:

(a) Section 3.5 of article X of the state constitution, which was approved by the registered electors of the state at the 2000 general election AND AMENDED BY THE REGISTERED ELECTORS OF THE STATE AT THE 2006 GENERAL ELECTION, provides a property tax ~~exemption~~ EXEMPTIONS for qualifying seniors AND QUALIFYING DISABLED VETERANS;

SECTION 2. 39-3-202 (1), Colorado Revised Statutes, is amended, and the said 39-3-202 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

39-3-202. Definitions. As used in this part 2, unless the context otherwise requires:

(1) "Exemption" means the property tax ~~exemption~~ EXEMPTIONS for qualifying seniors AND QUALIFYING DISABLED VETERANS allowed by section 39-3-203.

(3.5) "QUALIFYING DISABLED VETERAN" MEANS AN INDIVIDUAL WHO HAS SERVED ON ACTIVE DUTY IN THE UNITED STATES ARMED FORCES, INCLUDING A MEMBER OF THE COLORADO NATIONAL GUARD WHO HAS BEEN ORDERED INTO THE ACTIVE MILITARY SERVICE OF THE UNITED STATES, HAS BEEN SEPARATED THEREFROM UNDER HONORABLE CONDITIONS, AND HAS ESTABLISHED A SERVICE-CONNECTED DISABILITY THAT HAS BEEN RATED BY THE FEDERAL DEPARTMENT OF VETERANS

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

6 **SECTION 3.** The introductory portions to 39-3-203 (1) and (6)
7 (a) and 39-3-203 (2) and (4), Colorado Revised Statutes, are amended,
8 and the said 39-3-203 is further amended BY THE ADDITION OF A
9 NEW SUBSECTION, to read:

10 **39-3-203. Property tax exemption - qualifications.** (1) For the
11 property tax year commencing January 1, 2002, and for property tax years
12 commencing on or after January 1, 2006, fifty percent of the first two
13 hundred thousand dollars of actual value ~~as of the assessment date~~ of
14 residential real property ~~of~~ THAT AS OF THE ASSESSMENT DATE IS OWNED
15 BY an owner-occupier shall be exempt from taxation, and for property tax
16 years commencing on or after January 1, 2003, but before January 1,
17 2006, fifty percent of zero dollars of actual value ~~as of the assessment~~
18 ~~date~~ of residential real property ~~of~~ THAT AS OF THE ASSESSMENT DATE IS
19 OWNED BY an owner-occupier shall be exempt from taxation if:

20 (1.5) (a) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
21 JANUARY 1, 2007, FIFTY PERCENT OF THE FIRST TWO HUNDRED THOUSAND
22 DOLLARS OF ACTUAL VALUE OF RESIDENTIAL REAL PROPERTY THAT AS OF
23 THE ASSESSMENT DATE IS OWNED BY AN OWNER-OCCUPIER WHO IS A
24 QUALIFYING DISABLED VETERAN SHALL BE EXEMPT FROM TAXATION IF:

25 (I) THE OWNER-OCCUPIER HAS COMPLETED AND FILED AN
26 EXEMPTION APPLICATION IN THE MANNER REQUIRED BY SECTION 39-3-205;
27 AND

COLORADO REVISED STATUTES

*** This document reflects changes passed at the Second Regular Session and First Extraordinary Session of the Sixty-Eighth General Assembly of the State of Colorado (2012) ***

TITLE 39. TAXATION
PROPERTY TAX
ARTICLE 1. GENERAL PROVISIONS

C.R.S. 39-1-101 (2012)

39-1-101. Legislative declaration - § - §

The general assembly declares that its purpose in enacting articles 1 to 13 of this title is to exercise the authority granted in section 3 of article X of the state constitution wherein it is provided, among other things, that "the actual value of all real and personal property not exempt from taxation under this article shall be determined under general laws, which shall prescribe such methods and regulations as shall secure just and equalized valuations for assessment of all real and personal property not exempt from taxation under this article". It further declares that it intends to fix the percentage of such determined actual value at which all such property shall be assessed for taxation. It further declares that the actual value of certain classes of real property may not be able to be determined after appropriate consideration of the three approaches to value; therefore, it is incumbent upon the general assembly to provide for a means to determine the actual value of such taxable property, and, to effect this result, the general assembly hereby finds and declares that, when appropriate consideration of the three approaches to value fails to derive an actual value for such property, the actual value of such property shall be determined by comparison of the surface use of such property to property with a similar surface use. It further declares that the actual value of nonproducing oil, gas, and oil and gas mineral interests shall be determined by the income approach capitalizing annual net rental income at an appropriate market rate. To these ends, the provisions of said articles shall be strictly construed.

HISTORY: Source: L. 64: R&RE, p. 675, § 1. C.R.S. 1963: § 137-1-2.L. 83: Entire section amended, p. 1480, § 1, effective April 22.L. 85: Entire section amended, p. 1209, § 1, effective May 9.

Editor's note: Articles 1 to 4, part 1 of article 5, and articles 6 to 12 of this title were numbered as articles 1 to 12 of chapter 137, C.R.S. 1963. These articles and part 1 were repealed and reenacted in 1964, resulting in the addition, relocation, or elimination of sections as well as subject matter. For amendments to these articles and part 1 prior to 1964, consult the Colorado statutory research explanatory note beginning on page vii in the front of this volume.

Cross references: For the constitutional provisions establishing the maximum rate of taxation on property, see § 11 of article X of the state constitution; for the constitutional provision that establishes limitations on spending, the imposition of taxes, and the incurring of debt, see § 20 of article X of the state constitution.

ANNOTATION

"Actual value" of residential property must be determined using means and methods applied impartially to all the members of each class, in order to reconcile the requirement of article X, § 20, of the constitution that the market approach be used for valuation with the equalization requirement of article X, § 3. *Podoll v. Arapahoe County Bd. of Equaliz.*, 920 P.2d 861 (Colo. App. 1995), rev'd on other grounds, 935 P.2d 14 (Colo. 1997).

Statute does not prohibit general assembly from adopting other statutes concerning imposition of property

Editor's note: This article was repealed and reenacted in 1964 and was subsequently repealed and reenacted in 1989, resulting in the addition, relocation, and elimination of sections as well as subject matter. For amendments to this article prior to 1989, consult the Colorado statutory research explanatory note and the table itemizing the replacement volumes and supplements to the original volume of C.R.S. 1973 beginning on page vii in the front of this volume and the editor's note before the article 1 heading. Former C.R.S. section numbers prior to 1989 are shown in editor's notes following those sections that were relocated.

Cross references: For applications for exemptions, see § 39-2-117.

Law reviews: For article, "Survey of Colorado Tax Liens", see 14 Colo. Law. 1765 (1985); for article, "Property Tax Exemptions for Religious and Nonprofit Organizations", see 18 Colo. Law. 1939 (1989); for article, "A Survey of the Law of Colorado Nonprofit Entities", see 27 Colo. Law. 5 (April 1998).

C.R.S. 39-3-202 (2012)

39-3-202. Definitions

As used in this part 2, unless the context otherwise requires:

- (1) "Division" means the division of veterans affairs in the department of military and veterans affairs.
- (1.5) "Exemption" means the property tax exemptions for qualifying seniors and qualifying disabled veterans allowed by section 39-3-203.
- (2) (a) "Owner-occupier" means an individual who:
 - (I) Is an owner of record of residential real property that he or she occupies as his or her primary residence;
 - (II) Is not an owner of record of the residential real property that he or she occupies as his or her primary residence, but is:
 - (A) The spouse of an individual who is an owner of record of the residential real property and who also occupies the residential real property as his or her primary residence; or
 - (B) The surviving spouse of an individual who was an owner of record of the residential real property and who occupied the residential real property with the surviving spouse as his or her primary residence until his or her death; or
 - (III) Is not an owner of record of the residential real property that he or she occupies as his or her primary residence, only because the property has been purchased by or transferred to a trust, a corporate partnership, or any other legal entity solely for estate planning purposes and is the maker of the trust or a principal of the corporate partnership or other legal entity;
 - (IV) (A) Occupies residential real property as his or her primary residence; and
(B) Is the spouse of a person who also occupies the residential real property, who is not the owner of record of the property only because the property has been purchased by or transferred to a trust, a corporate partnership, or any other legal entity solely for estate planning purposes, and who is the maker of the trust or a principal of the corporate partnership or other legal entity; and
 - (V) (A) Occupies residential real property as his or her primary residence; and

(B) Is the surviving spouse of a person who occupied the residential real property with the surviving spouse until his or her death, who was not the owner of record of the property at the time of his or her death only because the property had been purchased by or transferred to a trust, a corporate partnership, or any other legal entity solely for estate planning purposes prior to his or her death, and who was the maker of the trust or a principal of the corporate partnership or other legal entity prior to his or her death.

(b) "Owner-occupier" also includes any individual who, but for the confinement of the individual to a hospital, nursing home, or assisted living facility, would occupy residential real property as his or her primary residence and would meet one or more of the ownership criteria specified in paragraph (a) of this subsection (2), if the residential real property:

(I) Is temporarily unoccupied; or

(II) Is occupied by the spouse or a financial dependent of the individual.

(3) "Owner of record" means an individual whose name appears on a valid recorded deed to residential real property as an owner of the property.

(3.5) "Qualifying disabled veteran" means an individual who has served on active duty in the United States armed forces, including a member of the Colorado National Guard who has been ordered into the active military service of the United States, has been separated therefrom under honorable conditions, and has established a service-connected disability that has been rated by the United States department of veterans affairs as one hundred percent permanent and total disability pursuant to a law or regulation administered by the department.

(4) "Surviving spouse" means an individual who was legally married to another individual at the time of the other individual's death and who has not remarried.

0u009,

prop

Second Regular Session
Seventieth General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 16-1211.01 Jane Ritter x4342

HOUSE BILL 16-1444

HOUSE SPONSORSHIP

Ryden and Carver, Buckner, Danielson, Foote, Kagan, Lee, Primavera

SENATE SPONSORSHIP

Kefalas and Garcia, Lambert, Aguilar, Donovan, Guzman, Heath, Kerr

House Committees
State, Veterans, & Military Affairs

Senate Committees

A BILL FOR AN ACT

101 CONCERNING THE DEFINITION OF A "QUALIFYING DISABLED VETERAN"
102 AS IT RELATES TO A PROPERTY TAX EXEMPTION FOR SUCH
103 INDIVIDUALS.

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 aligns the statutory definition of "qualifying disabled veteran", as it relates to a property tax exemption for qualifying seniors and disabled veterans, with the language established in section 3.5 of article X of the Colorado constitution.

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.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-3-202, amend
3 (3.5) as follows:

4 **39-3-202. Definitions.** As used in this part 2, unless the context
5 otherwise requires:

6 (3.5) "Qualifying disabled veteran" means an individual who has
7 served on active duty in the United States armed forces, including a
8 member of the Colorado National Guard who has been ordered into the
9 active military service of the United States, has been separated therefrom
10 under honorable conditions, and has established a service-connected
11 disability that has been rated by the ~~United States~~ FEDERAL department of
12 veterans affairs as A one hundred percent permanent ~~and total~~ disability
13 THROUGH DISABILITY RETIREMENT BENEFITS pursuant to a law or
14 regulation administered by the department, THE UNITED STATES
15 DEPARTMENT OF HOMELAND SECURITY, OR THE DEPARTMENT OF THE
16 ARMY, NAVY, OR AIR FORCE.

17 **SECTION 2. Effective date.** This act takes effect July 1, 2016.

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