

First Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. R25-0341.01 Caroline Martin x5902

SCR25-001

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SENATE SPONSORSHIP

**Baisley,**

HOUSE SPONSORSHIP

**Johnson,**

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**Senate Committees**

State, Veterans, & Military Affairs

**House Committees**

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**SENATE CONCURRENT RESOLUTION 25-001**

101     **SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF**  
102             **COLORADO AN AMENDMENT TO THE COLORADO CONSTITUTION**  
103             **CONCERNING A PROPERTY TAX EXEMPTION FOR EMERGENCY**  
104             **FIRST RESPONDERS.**

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**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 available at <http://leg.colorado.gov/>.)*

The concurrent resolution exempts from taxation a percentage of the actual value of a former or currently serving first responder's primary residence as follows:

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.  
*Capital letters or bold & italic numbers indicate new material to be added to existing law.*  
*Dashes through the words or numbers indicate deletions from existing law.*

- 50% if the first responder served for at least 30 years, or if the first responder served for at least one year and, while providing first responder services, died or was critically injured in a way that prevented the first responder from serving post-injury;
- 40% if the first responder served for at least 20 years; and
- 10% if the first responder served for at least 10 years and remained in service as a first responder at the close of the applicable property tax year.

The concurrent resolution exempts from taxation a percentage of the actual value of a volunteer first responder's primary residence as follows:

- 30% if the volunteer first responder served for at least 30 years; and
- 20% if the volunteer first responder served for at least 20 years.

These exemptions apply to surviving spouses of first responders and volunteer first responders. The general assembly is required to enact laws to implement the exemptions.

1            *Be It Resolved by the Senate of the Seventy-fifth General Assembly*  
 2            *of the State of Colorado, the House of Representatives concurring herein:*

3            **SECTION 1.** At the election held on November 3, 2026, the  
 4            secretary of state shall submit to the registered electors of the state the  
 5            ballot title set forth in section 2 for the following amendment to the state  
 6            constitution:

7            In the constitution of the state of Colorado, **add** section 3.7 to  
 8            article X as follows:

9            **Section 3.7. Property tax exemption for emergency first**  
 10           **responders.** (1) AS USED IN THIS SECTION:

11           (a) "FIRST RESPONDER" MEANS:

12           (I) A FORMER OR CURRENTLY SERVING PEACE OFFICER,  
 13           FIREFIGHTER, OR EMERGENCY MEDICAL SERVICE PROVIDER, AS THOSE  
 14           TERMS ARE DEFINED BY LAW, WHO HAS PROVIDED EVIDENCE OF THE  
 15           LENGTH AND MANNER OF THE FIRST RESPONDER'S SERVICE IN A MANNER

1       PRESCRIBED BY LAW; OR

2               (II) THE SURVIVING SPOUSE OF A FIRST RESPONDER WHO HAS  
3       PROVIDED EVIDENCE OF THE LENGTH AND MANNER OF THE FIRST  
4       RESPONDER'S SERVICE IN A MANNER PRESCRIBED BY LAW.

5               (b) "PRIMARY RESIDENCE" MEANS RESIDENTIAL REAL PROPERTY  
6       THAT IS OWNED AND OCCUPIED BY A FIRST RESPONDER OR VOLUNTEER  
7       FIRST RESPONDER WHO IS AN OWNER-OCCUPIER, AS DEFINED BY LAW FOR  
8       PURPOSES OF THE PROPERTY TAX EXEMPTIONS ALLOWED BY SECTION 3 OF  
9       THIS ARTICLE X, OF THE RESIDENTIAL REAL PROPERTY.

10              (c) "SERVE" MEANS TO SERVE IN A POSITION AS A FIRST RESPONDER  
11       OR VOLUNTEER FIRST RESPONDER.

12              (d) "VOLUNTEER FIRST RESPONDER" MEANS:

13              (I) A FORMER OR CURRENTLY SERVING VOLUNTEER PEACE  
14       OFFICER, FIREFIGHTER, OR EMERGENCY MEDICAL SERVICE PROVIDER, AS  
15       THOSE TERMS ARE DEFINED BY LAW, WHO HAS PROVIDED EVIDENCE OF THE  
16       LENGTH AND MANNER OF THE VOLUNTEER FIRST RESPONDER'S SERVICE IN  
17       A MANNER PRESCRIBED BY GENERAL LAW; OR

18              (II) THE SURVIVING SPOUSE OF A VOLUNTEER FIRST RESPONDER  
19       WHO HAS PROVIDED EVIDENCE OF THE LENGTH AND MANNER OF THE  
20       VOLUNTEER FIRST RESPONDER'S SERVICE IN A MANNER PRESCRIBED BY  
21       LAW.

22              (2) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER  
23       JANUARY 1, 2026, A PERCENTAGE OF THE ACTUAL VALUE OF A FIRST  
24       RESPONDER'S PRIMARY RESIDENCE IS EXEMPT FROM PROPERTY TAXATION  
25       AS FOLLOWS:

26              (a) FIFTY PERCENT IS EXEMPT IF:

27              (I) THE FIRST RESPONDER SERVED FOR AT LEAST THIRTY YEARS; OR

1           (II) THE FIRST RESPONDER SERVED FOR AT LEAST ONE YEAR AND,  
2 WHILE PROVIDING FIRST RESPONDER SERVICES, DIED OR WAS CRITICALLY  
3 INJURED IN A WAY THAT PREVENTS THE FIRST RESPONDER FROM SERVING  
4 POST-INJURY;

5           (b) FORTY PERCENT IS EXEMPT IF THE FIRST RESPONDER SERVED  
6 FOR AT LEAST TWENTY YEARS; AND

7           (c) TEN PERCENT IS EXEMPT IF THE FIRST RESPONDER SERVED FOR  
8 AT LEAST TEN YEARS AND REMAINS IN SERVICE AS A FIRST RESPONDER AT  
9 THE CLOSE OF THE PROPERTY TAX YEAR FOR WHICH AN EXEMPTION IS  
10 CLAIMED.

11           (3) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER  
12 JANUARY 1, 2026, A PERCENTAGE OF THE ACTUAL VALUE OF A VOLUNTEER  
13 FIRST RESPONDER'S PRIMARY RESIDENCE IS EXEMPT FROM PROPERTY  
14 TAXATION AS FOLLOWS:

15           (a) THIRTY PERCENT IS EXEMPT IF THE VOLUNTEER FIRST  
16 RESPONDER SERVED FOR AT LEAST THIRTY YEARS; AND

17           (b) TWENTY PERCENT IS EXEMPT IF THE VOLUNTEER FIRST  
18 RESPONDER SERVED FOR AT LEAST TWENTY YEARS.

19           (4) THE GENERAL ASSEMBLY SHALL ENACT LAWS TO IMPLEMENT  
20 THIS SECTION.

21           **SECTION 2.** Each elector voting at the election may cast a vote  
22 either "Yes/For" or "No/Against" on the following ballot title: "Shall  
23 there be an amendment to the Colorado constitution concerning a  
24 property tax exemption for emergency first responders?"

25           **SECTION 3.** Except as otherwise provided in section 1-40-123,  
26 Colorado Revised Statutes, if at least fifty-five percent of the electors

- 1 voting on the ballot title vote "Yes/For", then the amendment will become
- 2 part of the state constitution.