

- ! The senior would have qualified for the senior property tax exemption for the senior's former primary residence but medical necessity forced the senior to stop occupying the former primary residence; and
- ! The senior has not owned and occupied another primary residence since the senior first stopped occupying his or her former primary residence due to medical necessity.

"Medical necessity" is defined as a medical condition verified by a physician licensed to practice medicine in Colorado that required a senior to move from the senior's primary residence to a primary residence that the senior can freely occupy without using stairs or a primary residence that is not located in a high-altitude area.

When applying for such an exemption, a senior must provide to the assessor written verification of medical necessity from a physician licensed to practice medicine in Colorado.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-3-203, **amend**
 3 (6)(a) introductory portion, (6)(a)(I.5), and (6)(a)(II); and **add** (6)(a)(I.7)
 4 as follows:

5 **39-3-203. Property tax exemption - qualifications - definitions.**

6 (6) (a) Notwithstanding the ten-year occupancy requirement set forth in
 7 ~~subparagraph (I) of paragraph (a) of subsection (1)~~ SUBSECTION (1)(a)(I)
 8 of this section, an owner-occupier who has not actually owned and
 9 occupied residential real property for which the owner-occupier has
 10 claimed an exemption under ~~said~~ subsection (1) OF THIS SECTION for the
 11 ten years preceding the assessment date ~~shall be~~ IS deemed to have met
 12 the ten-year requirement and ~~shall be~~ IS allowed an exemption under ~~said~~
 13 subsection (1) with respect to the property if:

14 (I.5) For property tax years commencing on or after January 1,
 15 2015, the owner-occupier would have qualified for the exemption with
 16 respect to other residential real property that the owner-occupier owned
 17 and occupied as his or her primary residence before moving to the

1 residential real property for which an exemption is claimed but for the
2 fact that a natural disaster destroyed the former primary residence or
3 otherwise rendered it uninhabitable; ~~and~~ OR

4 (I.7) (A) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
5 JANUARY 1, 2019, THE OWNER-OCCUPIER WOULD HAVE QUALIFIED FOR
6 THE EXEMPTION WITH RESPECT TO OTHER RESIDENTIAL REAL PROPERTY
7 THAT THE OWNER-OCCUPIER OWNED AND OCCUPIED AS HIS OR HER
8 PRIMARY RESIDENCE BEFORE MOVING TO THE RESIDENTIAL REAL
9 PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED BUT FOR THE FACT THAT
10 MEDICAL NECESSITY FORCED THE OWNER-OCCUPIER TO STOP OCCUPYING
11 THE OTHER RESIDENTIAL REAL PROPERTY AS HIS OR HER PRIMARY
12 RESIDENCE, SO LONG AS THE OWNER-OCCUPIER HAS NOT PREVIOUSLY
13 RECEIVED THE EXEMPTION DUE TO THE OPERATION OF THIS SUBSECTION
14 (6)(a)(I.7)(A) FOR PROPERTY OTHER THAN THE RESIDENTIAL REAL
15 PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED.

16 (B) FOR PURPOSES OF THIS SUBSECTION (6)(a)(I.7), "MEDICAL
17 NECESSITY" MEANS A MEDICAL CONDITION OF AN OWNER-OCCUPIER THAT
18 A PHYSICIAN LICENSED TO PRACTICE MEDICINE IN THE STATE
19 PURSUANT TO ARTICLE 36 OF TITLE 12 HAS CERTIFIED, ON A FORM
20 DEVELOPED BY THE ADMINISTRATOR AND MADE AVAILABLE ON THE
21 WEBSITE OF THE DIVISION OF PROPERTY TAXATION IN THE DEPARTMENT OF
22 LOCAL AFFAIRS, AS HAVING REQUIRED THE OWNER-OCCUPIER TO STOP
23 OCCUPYING HIS OR HER PRIOR PRIMARY RESIDENCE.

24 (II) WITH RESPECT TO AN EXEMPTION CLAIMED PURSUANT TO
25 SUBSECTION (6)(a)(I) OR (6)(a)(I.7) OF THIS SECTION, the owner-occupier
26 has not owned and occupied residential property as his or her primary
27 residence other than the residential real property for which an exemption

1 is claimed since the condemnation occurred OR SINCE THE
2 OWNER-OCCUPIER FIRST STOPPED OCCUPYING HIS OR HER FORMER
3 PRIMARY RESIDENCE DUE TO MEDICAL NECESSITY.

4 **SECTION 2. Act subject to petition - effective date.** This act
5 takes effect at 12:01 a.m. on the day following the expiration of the
6 ninety-day period after final adjournment of the general assembly (August
7 8, 2018, if adjournment sine die is on May 9, 2018); except that, if a
8 referendum petition is filed pursuant to section 1 (3) of article V of the
9 state constitution against this act or an item, section, or part of this act
10 within such period, then the act, item, section, or part will not take effect
11 unless approved by the people at the general election to be held in
12 November 2018 and, in such case, will take effect on the date of the
13 official declaration of the vote thereon by the governor.