

**First Regular Session  
Seventy-third General Assembly  
STATE OF COLORADO**

**ENGROSSED**

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

LLS NO. 21-0211.01 Ed DeCecco x4216

**HOUSE BILL 21-1061**

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**HOUSE SPONSORSHIP**

**Gray,**

**SENATE SPONSORSHIP**

**Hansen,**

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**House Committees**

Transportation & Local Government  
Finance

**Senate Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE DEFINITION OF RESIDENTIAL LAND FOR THE**  
102 **PURPOSE OF PROPERTY TAX CLASSIFICATION.**

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**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://leg.colorado.gov>.)*

The bill modifies the definition of the term "residential land" for the purpose of property tax classification. Currently, a parcel of land without a residential improvement is classified as residential land if it is contiguous with a parcel of land under common ownership upon which a residential improvement is located and if it is used as a unit in conjunction with the residential improvements located thereon. The bill

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

HOUSE  
2nd Reading Unamended  
March 4, 2021

modifies classification for this type of parcel by:

- Requiring the parcel to have the identical owner as the adjacent parcel based on the record title;
- Requiring the parcel to have a related improvement that is essential to the use of a residential improvement located on the identically owned contiguous residential land; and
- Specifying that contiguity in this instance is not interrupted by an intervening local service street, alley, or common element in a common-interest community.

The bill also removes from the definition parcels of land in a residential subdivision, the exclusive use of which land is established by the ownership of such residential improvements.

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

2 **SECTION 1.** In Colorado Revised Statutes, 39-1-102, **amend**  
3 (14.4)(a) as follows:

4 **39-1-102. Definitions.** As used in articles 1 to 13 of this title 39,  
5 unless the context otherwise requires:

6 (14.4) (a) (I) "Residential land" means a parcel ~~or contiguous~~  
7 ~~parcels of land under common ownership~~ upon which residential  
8 improvements are located. ~~and that is used as a unit in conjunction with~~  
9 ~~the residential improvements located thereon.~~ The term ALSO includes:  
10 ~~parcels of land in a residential subdivision, the exclusive use of which~~  
11 ~~land is established by the ownership of such residential improvements.~~

12 (A) ~~The term includes~~ Land upon which residential improvements  
13 were destroyed by natural cause after the date of the last assessment as  
14 established in section 39-1-104 (10.2);

15 (B) ~~The term also includes~~ Two acres or less of land on which a  
16 residential improvement is located where the improvement is not integral  
17 to an agricultural operation conducted on such land; AND

18 (C) A PARCEL OF LAND WITHOUT A RESIDENTIAL IMPROVEMENT  
19 LOCATED THEREON, IF THE PARCEL IS CONTIGUOUS TO A PARCEL OF

1 RESIDENTIAL LAND THAT HAS IDENTICAL OWNERSHIP BASED ON THE  
2 RECORD TITLE AND CONTAINS A RELATED IMPROVEMENT THAT IS  
3 ESSENTIAL TO THE USE OF THE RESIDENTIAL IMPROVEMENT LOCATED ON  
4 THE IDENTICALLY OWNED CONTIGUOUS RESIDENTIAL LAND.

5 (II) ~~The term~~ "RESIDENTIAL LAND" does not include any portion  
6 of the land that is used for any purpose that would cause the land to be  
7 otherwise classified, except as provided for in section 39-1-103 (10.5).

8 (III) AS USED IN THIS SUBSECTION (14.4):

9 (A) "CONTIGUOUS" MEANS THAT THE PARCELS PHYSICALLY  
10 TOUCH; EXCEPT THAT CONTIGUITY IS NOT INTERRUPTED BY AN  
11 INTERVENING LOCAL STREET, ALLEY, OR COMMON ELEMENT IN A  
12 COMMON-INTEREST COMMUNITY.

13 (B) "RELATED IMPROVEMENT" MEANS A DRIVEWAY, PARKING  
14 SPACE, OR IMPROVEMENT OTHER THAN A BUILDING, OR THAT PORTION OF  
15 A BUILDING DESIGNED FOR USE PREDOMINANTLY AS A PLACE OF  
16 RESIDENCY BY A PERSON, A FAMILY, OR FAMILIES.

17 **SECTION 2. Act subject to petition - effective date.** This act  
18 takes effect at 12:01 a.m. on the day following the expiration of the  
19 ninety-day period after final adjournment of the general assembly; except  
20 that, if a referendum petition is filed pursuant to section 1 (3) of article V  
21 of the state constitution against this act or an item, section, or part of this  
22 act within such period, then the act, item, section, or part will not take  
23 effect unless approved by the people at the general election to be held in  
24 November 2022 and, in such case, will take effect on the date of the  
25 official declaration of the vote thereon by the governor.