

First Regular Session  
Seventy-third General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. R21-0779.01 Jason Gelender x4330

HCR21-1001

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HOUSE SPONSORSHIP

Sandridge,

SENATE SPONSORSHIP

(None),

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House Committees

State, Civic, Military and Veterans Affairs

Senate Committees

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HOUSE CONCURRENT RESOLUTION 21-1001

101 SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF  
102 COLORADO AN AMENDMENT TO THE COLORADO CONSTITUTION  
103 CONCERNING THE EXPANSION OF ELIGIBILITY FOR THE  
104 PROPERTY TAX EXEMPTION FOR VETERANS WITH A DISABILITY  
105 TO ALLOW VETERANS WITH A DISABILITY THAT HAS BEEN RATED  
106 AS AT LEAST A FIFTY PERCENT PERMANENT DISABILITY TO  
107 CLAIM THE EXEMPTION.

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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/>.)*

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.

The Colorado constitution allows a veteran who has a service-connected disability rated as a 100% permanent disability to claim a property tax exemption for 50% of the first \$200,000 of actual value of the veteran's owner-occupied primary residence. The concurrent resolution expands eligibility for the exemption to allow veterans with a disability that has been rated as at least a 50% permanent disability to claim the exemption.

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

3           **SECTION 1.** At the election held on November 8, 2022, 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, section 3.5 of article  
8           X, **amend** (1)(c) and (1.5) as follows:

9           **Section 3.5. Homestead exemption for qualifying senior**  
10          **citizens and veterans with a disability.** (1) For property tax years  
11          commencing on or after January 1, 2002, fifty percent of the first two  
12          hundred thousand dollars of actual value of residential real property, as  
13          defined by law, that, as of the assessment date, is owner-occupied and is  
14          used as the primary residence of the owner-occupier shall be exempt from  
15          property taxation if:

16          (c) For property tax years commencing on or after January 1,  
17          2007, only, the owner-occupier, as of the assessment date, is a ~~disabled~~  
18          veteran WITH A DISABILITY.

19          (1.5) For purposes of this section, "~~disabled veteran~~" "VETERAN  
20          WITH A DISABILITY" means an individual who has served on active duty  
21          in the United States armed forces, including a member of the Colorado  
22          national guard who has been ordered into the active military service of the

1 United States, has been separated therefrom under honorable conditions,  
2 and has established a service-connected disability that has been rated by  
3 the federal department of veterans affairs as ~~one hundred~~ AT LEAST A  
4 FIFTY percent permanent disability through disability retirement benefits  
5 or a pension pursuant to a law or regulation administered by the  
6 department, the department of homeland security, or the department of  
7 the army, navy, or air force.

8           **SECTION 2.** Each elector voting at the election may cast a vote  
9 either "Yes/For" or "No/Against" on the following ballot title: "Shall  
10 there be an amendment to the Colorado constitution concerning the  
11 expansion of eligibility for the property tax exemption for veterans with  
12 a disability to allow veterans with a disability that has been rated as at  
13 least a fifty percent permanent disability to claim the exemption?"

14           **SECTION 3.** Except as otherwise provided in section 1-40-123,  
15 Colorado Revised Statutes, if at least fifty-five percent of the electors  
16 voting on the ballot title vote "Yes/For", then the amendment will become  
17 part of the state constitution.