

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

REENGROSSED

This Version Includes All Amendments
Adopted in the House of Introduction

LLS NO. R22-0673.03 Jason Gelender x4330

HCR22-1003

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HOUSE CONCURRENT RESOLUTION 22-1003

101 **SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF**
102 **COLORADO AN AMENDMENT TO THE COLORADO CONSTITUTION**
103 **CONCERNING THE EXTENSION OF THE PROPERTY TAX**
104 **EXEMPTION FOR QUALIFYING SENIORS AND DISABLED VETERANS**
105 **TO THE SURVIVING SPOUSE OF A UNITED STATES ARMED FORCES**
106 **SERVICE MEMBER WHO DIED IN THE LINE OF DUTY OR VETERAN**
107 **WHOSE DEATH RESULTED FROM A SERVICE-RELATED INJURY OR**
108 **DISEASE.**

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

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
3rd Reading Unamended
April 25, 2022

HOUSE
2nd Reading Unamended
April 22, 2022

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

The Colorado constitution allows a qualifying senior or 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 qualifying senior's or veteran's owner-occupied primary residence. The concurrent resolution extends eligibility for the exemption to the surviving spouse of a United States armed forces service member who died in the line of duty or veteran whose death resulted from a service-related injury or disease as determined by the United States department of veterans affairs, if the surviving spouse is a recipient of dependency indemnity compensation awarded by the United States department of veterans affairs pursuant to applicable federal law.

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, **add** (1)(d) and (1.7) as follows:

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

17 (d) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
18 JANUARY 1, 2023, ONLY, THE OWNER-OCCUPIER, AS OF THE ASSESSMENT

1 DATE, IS AN ELIGIBLE SPOUSE.

2 (1.7) AS USED IN THIS SECTION, "ELIGIBLE SPOUSE" MEANS EITHER
3 A SURVIVING SPOUSE OF A UNITED STATES ARMED FORCES SERVICE
4 MEMBER WHO DIED IN THE LINE OF DUTY AND RECEIVED A DEATH
5 GRATUITY FROM THE DEPARTMENT OF DEFENSE PURSUANT TO 10 U.S.C.
6 SEC. 1475 ET SEQ. OR A SURVIVING SPOUSE OF A VETERAN WHOSE DEATH
7 RESULTED FROM A SERVICE-RELATED INJURY OR DISEASE AS DETERMINED
8 BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS IF THE
9 SURVIVING SPOUSE IS RECEIVING DEPENDENCY INDEMNITY COMPENSATION
10 AWARDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS
11 PURSUANT TO CHAPTER 13 OF PART II OF TITLE 38 OF THE UNITED STATES
12 CODE, CHAPTER 5 OF PART I OF TITLE 38 OF THE UNITED STATES CODE,
13 AND ANY OTHER APPLICABLE PROVISION OF FEDERAL LAW.

14 **SECTION 2.** Each elector voting at the election may cast a vote
15 either "Yes/For" or "No/Against" on the following ballot title: "Shall
16 there be an amendment to the Colorado constitution concerning the
17 extension of the property tax exemption for qualifying seniors and
18 disabled veterans to the surviving spouse of a United States armed forces
19 service member who died in the line of duty or veteran whose death
20 resulted from a service-related injury or disease?"

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