

Second Regular Session  
Seventy-fifth General Assembly  
STATE OF COLORADO

INTRODUCED

LLS NO. R26-0793.01 Jacob Bennington x2371

HCR26-1003

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HOUSE SPONSORSHIP

Garcia Sander,

SENATE SPONSORSHIP

Pelton B. and Kirkmeyer,

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House Committees

Transportation, Housing & Local Government

Senate Committees

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HOUSE CONCURRENT RESOLUTION 26-1003

101     **SUBMITTING TO THE REGISTERED ELECTORS OF THE STATE OF**  
102             **COLORADO AN AMENDMENT TO THE COLORADO CONSTITUTION**  
103             **CONCERNING THE AUTHORIZATION FOR A COUNTY TO ALLOW AN**  
104             **EXEMPTION FROM PROPERTY TAX IMPOSED BY THE COUNTY TO**  
105             **THE OWNER-OCCUPIER OF SINGLE-FAMILY RESIDENTIAL REAL**  
106             **PROPERTY THAT IS OWNED OUTRIGHT BY THE OWNER-OCCUPIER**  
107             **OF THE RESIDENTIAL REAL PROPERTY.**

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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 law.  
Dashes through the words or numbers indicate deletions from existing law.

If approved by the voters of the state at the 2026 general election, the concurrent resolution authorizes a county to allow an exemption from property tax imposed by the county to the owner-occupier of single-family residential real property owned outright by the owner-occupier without a mortgage.

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1            *Be It Resolved by the House of Representatives of the Seventy-fifth*  
2            *General Assembly of the State of Colorado, the Senate 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. County authority to allow a property tax**  
10           **exemption - residential real property owner-occupiers who own**  
11           **property outright.**

12           (1) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER  
13           JANUARY 1, 2027, RESIDENTIAL REAL PROPERTY, AS DEFINED BY LAW,  
14           THAT, AS OF THE ASSESSMENT DATE, IS OWNER-OCCUPIED AND IS USED AS  
15           THE PRIMARY RESIDENCE OF THE OWNER-OCCUPIER IS EXEMPT FROM  
16           PROPERTY TAX IMPOSED BY A COUNTY, THE REVENUE FROM WHICH WOULD  
17           OTHERWISE BE RETAINED BY THE COUNTY, IF:

18           (a) THE PROPERTY IS A SINGLE-FAMILY RESIDENTIAL REAL  
19           PROPERTY;

20           (b) THE OWNER-OCCUPIER OWNS THE PROPERTY OUTRIGHT,  
21           WITHOUT A MORTGAGE; AND

22           (c) THE PROPERTY IS LOCATED IN A COUNTY WHOSE BOARD OF

1 COUNTY COMMISSIONERS HAS ADOPTED A RESOLUTION TO ALLOW THE  
2 EXEMPTION DESCRIBED IN THIS SECTION.

3 **SECTION 2.** Each elector voting at the election may cast a vote  
4 either "Yes/For" or "No/Against" on the following ballot title: "Shall  
5 there be an amendment to the Colorado constitution concerning the  
6 authorization for a county to allow an exemption from property tax  
7 imposed by the county to the owner-occupier of single-family residential  
8 real property that is owned outright by the owner-occupier of the  
9 residential real property?"

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