

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

**REVISED**

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

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.**

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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*

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.*

SENATE  
2nd Reading Unamended  
May 5, 2022

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.

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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, **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.