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# Ballot Analysis Process

(Blue Book)

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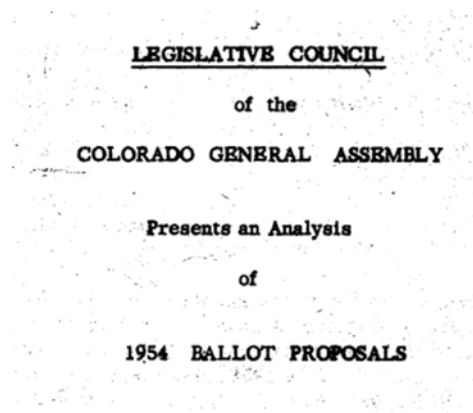
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Commission on Property Tax  
Breckenridge, Colorado  
June 14, 2024

# What is the Blue Book?

## Colo. Const. Art. V, Section 1:

- (7.5) (a) Before any election at which the voters of the entire state will vote on any initiated or referred constitutional amendment or legislation, the nonpartisan research staff of the general assembly shall prepare and make available to the public the following information in the form of a ballot information booklet:
- (I) The text and title of each measure to be voted on;
- (II) A fair and impartial analysis of each measure, which shall include a summary and the major arguments both for and against the measure, and which may include any other information that would assist understanding the purpose and effect of the measure. Any person may file written comments for consideration by the research staff during the preparation of such analysis.



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August 4, 1978

This analysis of measures to be decided at the 1978 general election has been prepared by the Colorado Legislative Council as a public service to members of the General Assembly and to the general public pursuant to section 2-3-303, Colorado Revised Statutes 1973.

<https://www.cde.state.co.us/stateinfo/qgbluebook>



# What is the Blue Book?

## **We print over 2 million copies!**

- Divided into regions to accommodate judicial performance evaluations
- Bilingual English-Spanish in some parts of the state
- Colorado Talking Book Library – audio version
- Mailed to every registered voter household in Colorado
- Also distributed to county clerks, public libraries, and other locations upon request
- The printed book is on newsprint quality paper and all black and white
- We also have a pdf copy available online, with a number of supplemental materials provided as well



# What goes into a ballot analysis?

## 1. Quick Information about the measure



### Extend Homestead Exemption to Gold Star Spouses

*Placed on the ballot by the legislature • Passes with 55 percent of the vote*

Short Title

Ballot Title (written into referred measures, written by Title Board for initiatives)

#### Ballot Title

Shall there be an amendment to the Colorado constitution concerning the extension of the property tax exemption for qualifying seniors and disabled veterans 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?

#### What Your Vote Means

**YES** A "yes" vote on Amendment E reduces the property taxes paid by a homeowner who is the surviving spouse of either a military member who died in the line of duty or a veteran who died as a result of a service-related injury or disease by expanding the existing homestead exemption for disabled veterans to include these surviving spouses.

**NO** A "no" vote on Amendment E means that the existing homestead exemption is not expanded to include surviving spouses of either a military member who died in the line of duty or a veteran who died as a result of a service-related injury or disease.

Yes/No statements



# What goes into a ballot analysis?

## 2. Summary and analysis of the measure

Can include tables and graphics

How does the homestead exemption reduce a homeowner's property tax bill?

The dollar amount of the tax reduction from the homestead exemption varies among homeowners depending on the statewide residential assessment rate, the local property tax rate, and the home's value after the exemption is applied.

Table 1 provides examples of how the homestead exemption reduces property taxes based on an average 2021 property tax rate and the current exemption level. The actual tax reductions will vary because local governments can set different property tax rates.

**Table 1**  
**Examples of Homeowner Savings from the Homestead Exemption**

Home Value	Average Taxes without Homestead Exemption	Home Value with Homestead Exemption	Average Taxes with Homestead Exemption	Average Tax Reduction
\$150,000	\$950	\$75,000	\$470	\$480
\$200,000	\$1,260	\$100,000	\$630	\$630
\$500,000	\$3,160	\$400,000	\$2,530	\$630
\$1,000,000	\$6,320	\$900,000	\$5,690	\$630

Written as questions and answers



# What goes into a ballot analysis?

3. Fiscal impact of the measure
  - Prepared by LCS Fiscal staff
  - Short version appears in the Blue Book
  - Long version appears online
4. Arguments for and against
  - Usually have 2-3 per measure
5. For some measures, a section titled “State Spending and Tax Increases” or TABOR 3(b) language
  - Prepared by LCS Economics team
  - Added later in the process



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# What else is in the Blue Book?

- Introductory material
- Election reference material
- Text and titles of all measures
- Judicial performance evaluations

(It is a big book!)



# Ballot Analysis Review Process

## Internal Review and Comments from Interested Persons

- Most measures have 3 drafts and a final draft for Legislative Council
- Each draft is sent to a mailing list of interested persons for their comments
- We take the comments and the review process very seriously

## Legislative Council Review

- Meets on September 4, 2024
- Review each ballot analysis
- Public Testimony
- Amend language by 2/3 vote of committee





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# 2024 Ballot Analysis Drafts

## Property Tax Measures:

1. HCR23-1002: Modify Property Tax Exemption for Veterans with Disabilities
2. Initiative 50: Voter Approval to Retain Additional Property Tax Revenue
3. Initiative 108: Valuation for Assessments (*awaiting signatures*)



# 2024 Ballot Analysis Drafts

## Other Measures – On Ballot

1. HCR 23-1001: Judicial Discipline Procedures & Confidentiality
2. HCR 24-1002: Constitutional Bail Exception First Degree Murder
3. SCR 24-002: Modify Constitutional Election Deadlines
4. SCR 24-003: Protecting the Freedom to Marry
5. HB 24-1349: Firearms & Ammunition Excise Tax
6. HB 24-1436: Retain Additional Sports Betting Revenue
7. Initiative 89: Right to Abortion



# 2024 Ballot Analysis Drafts

## Other Measures – Awaiting Signatures

1. Initiative 91: Prohibit Bobcat, Lynx, & Mountain Lion Hunting
2. Initiative 112: Eligibility for Parole
3. Initiative 138: School Choice in K-12 Education
4. Initiative 145: Establish Qualifications and Registration for Veterinary Professional Associate
5. Initiative 157: Funding for Law Enforcement
6. Initiative 284: Transportation Fees
7. Initiative 310: Conduct of Elections



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## Other Things to Remember

- Deadlines are set – no extensions. Please respond to with comments by deadline included in emails you receive.
- We encourage participation and take comments seriously.
- Signatures are due to the Secretary of State by August 5.
  - Initiative #108 petitions are due July 25



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# Questions?

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