

CHAPTER 148

TAXATION

HOUSE BILL 01-1224

BY REPRESENTATIVE(S) Witwer, Coleman, Hodge, Jahn, Kester, King, Mace, Marshall, Plant, Ragsdale, Sanchez, Sinclair, Tapia, Veiga, Vigil, Weddig, and Williams S.;
also SENATOR(S) Evans, Arnold, Cairns, Chlouber, Dyer (Arapahoe), Epps, Hanna, Hernandez, May, Musgrave, Nichol, Taylor, and Teck.

AN ACT

CONCERNING THE ADMINISTRATION OF THE PROPERTY TAX EXEMPTION FOR QUALIFYING SENIORS CREATED UNDER SECTION 3.5 OF ARTICLE X OF THE STATE CONSTITUTION BY A VOTE OF THE PEOPLE AT THE 2000 GENERAL ELECTION.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. Article 3 of title 39, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PART to read:

PART 2
PROPERTY TAX EXEMPTION FOR QUALIFYING SENIORS

39-3-201. Legislative declaration. (1) THE GENERAL ASSEMBLY HEREBY FINDS AND DECLARES THAT:

(a) SECTION 3.5 OF ARTICLE X OF THE STATE CONSTITUTION, WHICH WAS APPROVED BY THE REGISTERED ELECTORS OF THE STATE AT THE 2000 GENERAL ELECTION, PROVIDES A PROPERTY TAX EXEMPTION FOR QUALIFYING SENIORS;

(b) IT IS WITHIN THE LEGISLATIVE PREROGATIVE OF THE GENERAL ASSEMBLY TO ENACT LEGISLATION TO IMPLEMENT SECTION 3.5 OF ARTICLE X OF THE STATE CONSTITUTION THAT WILL ENSURE COMPLIANCE WITH THE REQUIREMENTS OF SAID SECTION AND FACILITATE ITS OPERATION;

(c) IN ENACTING LEGISLATION TO IMPLEMENT SECTION 3.5 OF ARTICLE X OF THE STATE CONSTITUTION THE GENERAL ASSEMBLY HAS ATTEMPTED TO INTERPRET THE PROVISIONS OF SECTION 3.5 OF ARTICLE X OF THE STATE CONSTITUTION IN A MANNER

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

THAT GIVES ITS WORDS THEIR NATURAL AND OBVIOUS SIGNIFICANCE;

(d) THIS PART 2 REFLECTS THE CONSIDERED JUDGMENT OF THE GENERAL ASSEMBLY REGARDING THE MEANING AND IMPLEMENTATION OF THE PROVISIONS OF SECTION 3.5 OF ARTICLE X OF THE STATE CONSTITUTION.

39-3-202. Definitions. AS USED IN THIS PART 2, UNLESS THE CONTEXT OTHERWISE REQUIRES:

(1) "EXEMPTION" MEANS THE PROPERTY TAX EXEMPTION FOR QUALIFYING SENIORS ALLOWED BY SECTION 39-3-203.

(2) (a) "OWNER-OCCUPIER" MEANS AN INDIVIDUAL WHO:

(I) IS AN OWNER OF RECORD OF RESIDENTIAL REAL PROPERTY THAT HE OR SHE OCCUPIES AS HIS OR HER PRIMARY RESIDENCE;

(II) IS NOT AN OWNER OF RECORD OF THE RESIDENTIAL REAL PROPERTY THAT HE OR SHE OCCUPIES AS HIS OR HER PRIMARY RESIDENCE, BUT IS:

(A) THE SPOUSE OF AN INDIVIDUAL WHO IS AN OWNER OF RECORD OF THE RESIDENTIAL REAL PROPERTY AND WHO ALSO OCCUPIES THE RESIDENTIAL REAL PROPERTY AS HIS OR HER PRIMARY RESIDENCE; OR

(B) THE SURVIVING SPOUSE OF AN INDIVIDUAL WHO WAS AN OWNER OF RECORD OF THE RESIDENTIAL REAL PROPERTY AND WHO OCCUPIED THE RESIDENTIAL REAL PROPERTY WITH THE SURVIVING SPOUSE AS HIS OR HER PRIMARY RESIDENCE UNTIL HIS OR HER DEATH; OR

(III) IS NOT AN OWNER OF RECORD OF THE RESIDENTIAL REAL PROPERTY THAT HE OR SHE OCCUPIES AS HIS OR HER PRIMARY RESIDENCE, ONLY BECAUSE THE PROPERTY HAS BEEN PURCHASED BY OR TRANSFERRED TO A TRUST, A CORPORATE PARTNERSHIP, OR ANY OTHER LEGAL ENTITY SOLELY FOR ESTATE PLANNING PURPOSES AND IS THE MAKER OF THE TRUST OR A PRINCIPAL OF THE CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY;

(IV) (A) OCCUPIES RESIDENTIAL REAL PROPERTY AS HIS OR HER PRIMARY RESIDENCE; AND

(B) IS THE SPOUSE OF A PERSON WHO ALSO OCCUPIES THE RESIDENTIAL REAL PROPERTY, WHO IS NOT THE OWNER OF RECORD OF THE PROPERTY ONLY BECAUSE THE PROPERTY HAS BEEN PURCHASED BY OR TRANSFERRED TO A TRUST, A CORPORATE PARTNERSHIP, OR ANY OTHER LEGAL ENTITY SOLELY FOR ESTATE PLANNING PURPOSES, AND WHO IS THE MAKER OF THE TRUST OR A PRINCIPAL OF THE CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY; AND

(V) (A) OCCUPIES RESIDENTIAL REAL PROPERTY AS HIS OR HER PRIMARY RESIDENCE; AND

(B) IS THE SURVIVING SPOUSE OF A PERSON WHO OCCUPIED THE RESIDENTIAL REAL PROPERTY WITH THE SURVIVING SPOUSE UNTIL HIS OR HER DEATH, WHO WAS NOT THE

OWNER OF RECORD OF THE PROPERTY AT THE TIME OF HIS OR HER DEATH ONLY BECAUSE THE PROPERTY HAD BEEN PURCHASED BY OR TRANSFERRED TO A TRUST, A CORPORATE PARTNERSHIP, OR ANY OTHER LEGAL ENTITY SOLELY FOR ESTATE PLANNING PURPOSES PRIOR TO HIS OR HER DEATH, AND WHO WAS THE MAKER OF THE TRUST OR A PRINCIPAL OF THE CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY PRIOR TO HIS OR HER DEATH.

(b) "OWNER-OCCUPIER" ALSO INCLUDES ANY INDIVIDUAL WHO, BUT FOR THE CONFINEMENT OF THE INDIVIDUAL TO A HOSPITAL, NURSING HOME, OR ASSISTED LIVING FACILITY, WOULD OCCUPY RESIDENTIAL REAL PROPERTY AS HIS OR HER PRIMARY RESIDENCE AND WOULD MEET ONE OR MORE OF THE OWNERSHIP CRITERIA SPECIFIED IN PARAGRAPH (a) OF THIS SUBSECTION (2), IF THE RESIDENTIAL REAL PROPERTY:

(I) IS TEMPORARILY UNOCCUPIED; OR

(II) IS OCCUPIED BY THE SPOUSE OR A FINANCIAL DEPENDENT OF THE INDIVIDUAL.

(3) "OWNER OF RECORD" MEANS AN INDIVIDUAL WHOSE NAME APPEARS ON A VALID RECORDED DEED TO RESIDENTIAL REAL PROPERTY AS AN OWNER OF THE PROPERTY.

(4) "SURVIVING SPOUSE" MEANS AN INDIVIDUAL WHO WAS LEGALLY MARRIED TO ANOTHER INDIVIDUAL AT THE TIME OF THE OTHER INDIVIDUAL'S DEATH AND WHO HAS NOT REMARRIED.

39-3-203. Property tax exemption - qualifications. (1) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2002, FIFTY PERCENT OF THE FIRST TWO HUNDRED THOUSAND DOLLARS OF ACTUAL VALUE AS OF THE ASSESSMENT DATE OF RESIDENTIAL REAL PROPERTY OF AN OWNER-OCCUPIER SHALL BE EXEMPT FROM TAXATION IF:

(a) (I) THE OWNER-OCCUPIER IS SIXTY-FIVE YEARS OF AGE OR OLDER AS OF THE ASSESSMENT DATE AND HAS OWNED AND OCCUPIED SUCH RESIDENTIAL REAL PROPERTY AS HIS OR HER PRIMARY RESIDENCE FOR THE TEN YEARS PRECEDING THE ASSESSMENT DATE; OR

(II) THE OWNER-OCCUPIER IS THE SURVIVING SPOUSE OF AN OWNER-OCCUPIER WHO PREVIOUSLY QUALIFIED FOR A PROPERTY TAX EXEMPTION FOR THE SAME RESIDENTIAL REAL PROPERTY UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH (a); AND

(b) THE OWNER-OCCUPIER HAS COMPLETED AND FILED AN EXEMPTION APPLICATION IN THE MANNER REQUIRED BY SECTION 39-3-205 AND THE CIRCUMSTANCES THAT QUALIFY THE PROPERTY FOR THE EXEMPTION HAVE NOT CHANGED SINCE THE FILING OF THE APPLICATION. UNDER NO CIRCUMSTANCES SHALL AN EXEMPTION BE ALLOWED FOR PROPERTY TAXES ASSESSED DURING ANY PROPERTY TAX YEAR PRIOR TO THE YEAR IN WHICH AN OWNER-OCCUPIER FIRST FILES AN EXEMPTION APPLICATION.

(2) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (a) OF SUBSECTION (1) OF THIS SECTION, IF OWNERSHIP OF RESIDENTIAL REAL PROPERTY THAT QUALIFIED FOR

AN EXEMPTION AS OF THE ASSESSMENT DATE CHANGES AFTER THE ASSESSMENT DATE, AN EXEMPTION SHALL BE ALLOWED ONLY IF AN OWNER-OCCUPIER WHOSE STATUS AS AN OWNER-OCCUPIER QUALIFIED THE PROPERTY FOR THE EXEMPTION HAS FILED AN EXEMPTION APPLICATION BY THE DEADLINE FOR FILING EXEMPTION APPLICATIONS SPECIFIED IN SECTION 39-3-205 (1).

(3) AN INDIVIDUAL WHO OWNS AND OCCUPIES A DWELLING UNIT IN A COMMON INTEREST COMMUNITY, AS DEFINED IN SECTION 38-33.3-103 (8), C.R.S., AS HIS OR HER PRIMARY RESIDENCE, OR WHO OWNS RESIDENTIAL REAL PROPERTY CONSISTING OF MULTIPLE-DWELLING UNITS AND OCCUPIES ONE OF THE DWELLING UNITS AS HIS OR HER PRIMARY RESIDENCE, SHALL BE ALLOWED AN EXEMPTION ONLY WITH RESPECT TO THE DWELLING UNIT THAT THE INDIVIDUAL OCCUPIES AS HIS OR HER PRIMARY RESIDENCE.

(4) NO MORE THAN ONE EXEMPTION PER PROPERTY TAX YEAR SHALL BE ALLOWED FOR A SINGLE DWELLING UNIT OF RESIDENTIAL REAL PROPERTY, REGARDLESS OF HOW MANY OWNER-OCCUPIERS USE THE DWELLING UNIT AS THEIR PRIMARY RESIDENCE. THE FULL AMOUNT OF THE EXEMPTION ALLOWED BY SUBSECTION (1) OF THIS SECTION SHALL BE ALLOWED WITH RESPECT TO ANY SINGLE DWELLING UNIT OF RESIDENTIAL REAL PROPERTY SO LONG AS ANY OWNER-OCCUPIER OF THE DWELLING UNIT SATISFIES THE REQUIREMENTS OF SUBSECTION (1) OF THIS SECTION AND THE FACT THAT ANY OTHER PERSON WHO DOES NOT SATISFY SAID REQUIREMENTS IS ALSO AN OWNER OF RECORD OF THE DWELLING UNIT SHALL NOT AFFECT THE AMOUNT OF THE EXEMPTION.

(5) FOR PURPOSES OF THIS PART 2, TWO INDIVIDUALS WHO ARE LEGALLY MARRIED, BUT WHO OWN MORE THAN ONE PIECE OF RESIDENTIAL REAL PROPERTY, SHALL BE DEEMED TO OCCUPY THE SAME PRIMARY RESIDENCE AND MAY CLAIM NO MORE THAN ONE EXEMPTION.

(6) (a) NOTWITHSTANDING THE TEN-YEAR OCCUPANCY REQUIREMENT SET FORTH IN SUBPARAGRAPH (I) OF PARAGRAPH (a) OF SUBSECTION (1) OF THIS SECTION, AN OWNER-OCCUPIER WHO HAS NOT ACTUALLY OWNED AND OCCUPIED RESIDENTIAL REAL PROPERTY FOR WHICH THE OWNER-OCCUPIER HAS CLAIMED AN EXEMPTION FOR THE TEN YEARS PRECEDING THE ASSESSMENT DATE SHALL BE DEEMED TO HAVE MET THE TEN-YEAR REQUIREMENT AND SHALL BE ALLOWED AN EXEMPTION WITH RESPECT TO THE PROPERTY IF:

(I) THE OWNER-OCCUPIER WOULD HAVE QUALIFIED FOR THE EXEMPTION WITH RESPECT TO OTHER RESIDENTIAL REAL PROPERTY THAT THE OWNER-OCCUPIER OWNED AND OCCUPIED AS HIS OR PRIMARY RESIDENCE BEFORE MOVING TO THE RESIDENTIAL REAL PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED BUT FOR THE FACT THAT THE OTHER PROPERTY WAS CONDEMNED BY A GOVERNMENTAL ENTITY THROUGH AN EMINENT DOMAIN PROCEEDING; AND

(II) THE OWNER-OCCUPIER HAS NOT OWNED AND OCCUPIED RESIDENTIAL REAL PROPERTY AS HIS OR HER PRIMARY RESIDENCE OTHER THAN THE RESIDENTIAL REAL PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED SINCE THE CONDEMNATION OCCURRED.

(b) AN OWNER-OCCUPIER WHO CLAIMS AN EXEMPTION WITH RESPECT TO RESIDENTIAL REAL PROPERTY THAT HE OR SHE HAS NOT ACTUALLY OWNED AND

OCCUPIED AS HIS OR HER PRIMARY RESIDENCE FOR THE TEN YEARS PRECEDING THE ASSESSMENT DATE AS PERMITTED BY PARAGRAPH (a) OF THIS SUBSECTION (6) SHALL PROVIDE TO THE ASSESSOR WITH WHOM THE OWNER-OCCUPIER FILES THE EXEMPTION APPLICATION ANY INFORMATION THAT THE ASSESSOR MAY REASONABLY REQUIRE TO VERIFY THAT THE OWNER-OCCUPIER IS ENTITLED TO AN EXEMPTION.

39-3-204. Notice of property tax exemption. NO LATER THAN MAY 1, 2002, AND NO LATER THAN EACH MAY 1 THEREAFTER, EACH ASSESSOR SHALL MAIL TO EACH RESIDENTIAL REAL PROPERTY ADDRESS IN THE ASSESSOR'S COUNTY NOTICE OF THE EXEMPTION ALLOWED BY SECTION 39-3-203. THE NOTICE SHALL BE IN A FORM PRESCRIBED BY THE ADMINISTRATOR AND SHALL INCLUDE A STATEMENT OF THE ELIGIBILITY CRITERIA FOR THE EXEMPTION AND INSTRUCTIONS FOR OBTAINING AN EXEMPTION APPLICATION. TO REDUCE MAILING COSTS, AN ASSESSOR MAY COORDINATE WITH THE TREASURER OF THE SAME COUNTY TO INCLUDE THE NOTICE WITH THE TAX STATEMENT FOR THE PREVIOUS PROPERTY TAX YEAR MAILED PURSUANT TO SECTION 39-10-103 OR MAY INCLUDE THE NOTICE WITH THE NOTICE OF VALUATION MAILED PURSUANT TO SECTION 39-5-121 (1) (a).

39-3-205. Exemption applications - penalty for providing false information - confidentiality. (1) TO CLAIM THE EXEMPTION ALLOWED BY SECTION 39-3-203, AN INDIVIDUAL SHALL FILE WITH THE ASSESSOR A COMPLETED EXEMPTION APPLICATION NO LATER THAN JULY 15 OF THE FIRST PROPERTY TAX YEAR FOR WHICH THE EXEMPTION IS CLAIMED. AN APPLICATION RETURNED BY MAIL SHALL BE DEEMED FILED ON THE DATE IT IS POSTMARKED.

(2) (a) AN EXEMPTION APPLICATION SHALL BE A FORM PRESCRIBED BY THE ADMINISTRATOR AND SHALL REQUIRE AN APPLICANT TO PROVIDE THE FOLLOWING INFORMATION:

(I) THE APPLICANT'S NAME, MAILING ADDRESS, DATE OF BIRTH, AND SOCIAL SECURITY NUMBER;

(II) THE ADDRESS AND SCHEDULE OR PARCEL NUMBER OF THE RESIDENTIAL REAL PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED;

(III) THE NAME AND SOCIAL SECURITY NUMBER OF EACH INDIVIDUAL WHO OCCUPIES AS HIS OR HER PRIMARY RESIDENCE THE RESIDENTIAL REAL PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED;

(IV) IF A TRUST IS THE OWNER OF RECORD OF THE RESIDENTIAL REAL PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED, THE NAMES OF THE MAKER OF THE TRUST, THE TRUSTEE, AND THE BENEFICIARIES OF THE TRUST;

(V) IF A CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY IS THE OWNER OF RECORD OF THE RESIDENTIAL REAL PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED, THE NAMES OF THE PRINCIPALS OF THE CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY;

(VI) AN AFFIRMATION, IN A FORM PRESCRIBED BY THE ADMINISTRATOR, THAT THE APPLICANT BELIEVES, UNDER PENALTY OF PERJURY IN THE SECOND DEGREE, AS DEFINED IN SECTION 18-8-503, C.R.S., THAT ALL INFORMATION PROVIDED BY THE

APPLICANT IS CORRECT; AND

(VII) ANY OTHER INFORMATION THAT THE ADMINISTRATOR MAY REASONABLY REQUIRE AS NECESSARY FOR THE PROPER AND EFFICIENT ADMINISTRATION OF THE EXEMPTION.

(b) THE EXEMPTION APPLICATION SHALL ALSO CONTAIN A STATEMENT THAT AN APPLICANT, OR IN THE CASE OF RESIDENTIAL REAL PROPERTY FOR WHICH THE OWNER OF RECORD IS A TRUST, THE TRUSTEE, HAS A LEGAL OBLIGATION TO INFORM THE ASSESSOR WITHIN SIXTY DAYS OF ANY CHANGE IN THE OWNERSHIP OR OCCUPANCY OF RESIDENTIAL REAL PROPERTY FOR WHICH AN EXEMPTION HAS BEEN APPLIED FOR OR ALLOWED THAT WOULD PREVENT AN EXEMPTION FROM BEING ALLOWED FOR THE PROPERTY.

(3) (a) IN ADDITION TO ANY PENALTIES PRESCRIBED BY LAW FOR PERJURY IN THE SECOND DEGREE, AN APPLICANT WHO KNOWINGLY PROVIDES FALSE INFORMATION ON AN EXEMPTION APPLICATION OR FILES MORE THAN ONE EXEMPTION APPLICATION IN ANY PROPERTY TAX YEAR:

(I) SHALL NOT BE ENTITLED TO AN EXEMPTION;

(II) SHALL BE REQUIRED TO PAY, TO THE TREASURER OF ANY COUNTY IN WHICH AN EXEMPTION WAS IMPROPERLY ALLOWED DUE TO THE PROVISION BY THE APPLICANT OF FALSE INFORMATION OR THE FILING BY THE APPLICANT OF MORE THAN ONE EXEMPTION APPLICATION, AN AMOUNT EQUAL TO THE AMOUNT OF PROPERTY TAXES NOT PAID AS A RESULT OF THE EXEMPTION BEING IMPROPERLY ALLOWED; AND

(III) SHALL, UPON CONVICTION OF PERJURY, BE REQUIRED TO PAY TO THE TREASURER OF ANY COUNTY IN WHICH AN INVALID EXEMPTION APPLICATION WAS FILED AN ADDITIONAL AMOUNT EQUAL TO TWICE THE AMOUNT OF THE PROPERTY TAXES THAT WOULD NOT HAVE HAD TO BE PAID HAD THE EXEMPTION APPLICATION BEEN VALID PLUS INTEREST. INTEREST SHALL BE CALCULATED AT THE ANNUAL RATE CALCULATED PURSUANT TO SECTION 39-21-110.5 (2) AND (3) FROM THE DATE THE INVALID EXEMPTION APPLICATION WAS FILED UNTIL THE DATE THE APPLICANT MAKES THE PAYMENT REQUIRED BY THIS SUBPARAGRAPH (III).

(b) IF AN APPLICANT OR A TRUSTEE FAILS TO INFORM THE ASSESSOR WITHIN SIXTY DAYS OF ANY CHANGE IN THE OWNERSHIP OR OCCUPANCY OF RESIDENTIAL REAL PROPERTY FOR WHICH AN EXEMPTION HAS BEEN APPLIED FOR OR ALLOWED THAT WOULD PREVENT AN EXEMPTION FROM BEING ALLOWED FOR THE PROPERTY AS REQUIRED BY PARAGRAPH (b) OF SUBSECTION (2) OF THIS SECTION:

(I) AN EXEMPTION SHALL NOT BE ALLOWED WITH RESPECT TO THE RESIDENTIAL REAL PROPERTY; AND

(II) THE APPLICANT OR TRUSTEE SHALL BE REQUIRED TO PAY, TO THE TREASURER OF ANY COUNTY IN WHICH AN EXEMPTION WAS IMPROPERLY ALLOWED DUE TO THE APPLICANT'S OR TRUSTEE'S FAILURE TO IMMEDIATELY INFORM THE ASSESSOR OF ANY CHANGE IN THE OWNERSHIP OR OCCUPANCY OF RESIDENTIAL REAL PROPERTY, AN AMOUNT EQUAL TO THE AMOUNT OF PROPERTY TAXES NOT PAID AS A RESULT OF THE EXEMPTION BEING IMPROPERLY ALLOWED PLUS INTEREST. INTEREST SHALL BE

CALCULATED AT THE ANNUAL RATE CALCULATED PURSUANT TO SECTION 39-21-110.5 (2) AND (3) FROM THE DATE ON WHICH THE CHANGE IN THE OWNERSHIP OR OCCUPANCY OCCURRED UNTIL THE DATE THE APPLICANT MAKES THE PAYMENT REQUIRED BY THIS SUBPARAGRAPH (II).

(c) ANY AMOUNT REQUIRED TO BE PAID TO A TREASURER PURSUANT TO PARAGRAPH (a) OR (b) OF THIS SUBSECTION (3) SHALL BE DEEMED PART OF THE LIEN OF GENERAL TAXES IMPOSED ON THE PERSON REQUIRED TO PAY THE AMOUNT AND SHALL HAVE THE PRIORITY SPECIFIED IN SECTION 39-1-107 (2).

(4) (a) COMPLETED EXEMPTION APPLICATIONS SHALL BE KEPT CONFIDENTIAL; EXCEPT THAT:

(I) (A) AN ASSESSOR MAY RELEASE STATISTICAL COMPILATIONS OR INFORMATIONAL SUMMARIES OF ANY INFORMATION CONTAINED IN EXEMPTION APPLICATIONS AND SHALL PROVIDE A COPY OF AN EXEMPTION APPLICATION TO THE APPLICANT WHO RETURNED THE APPLICATION, THE TREASURER OF THE SAME COUNTY, THE ADMINISTRATOR, THE STATE TREASURER, OR THE STATE AUDITOR UPON REQUEST OR AS OTHERWISE REQUIRED BY THIS PART 2.

(B) AN ASSESSOR MAY INTRODUCE A COPY OF AN EXEMPTION APPLICATION AS EVIDENCE IN ANY ADMINISTRATIVE HEARING OR LEGAL PROCEEDING IN WHICH THE ACCURACY OR VERACITY OF THE EXEMPTION APPLICATION IS AT ISSUE SO LONG AS THE APPLICANT'S SOCIAL SECURITY NUMBER IS NOT DIVULGED.

(II) A TREASURER, THE ADMINISTRATOR, THE STATE TREASURER, OR THE STATE AUDITOR SHALL KEEP CONFIDENTIAL EACH INDIVIDUAL EXEMPTION APPLICATION THAT IT MAY RECEIVE FROM AN ASSESSOR BUT MAY RELEASE STATISTICAL COMPILATIONS OR INFORMATIONAL SUMMARIES OF ANY INFORMATION CONTAINED IN EXEMPTION APPLICATIONS AND MAY INTRODUCE A COPY OF AN EXEMPTION APPLICATION AS EVIDENCE IN ANY ADMINISTRATIVE HEARING OR LEGAL PROCEEDING IN WHICH THE ACCURACY OR VERACITY OF THE EXEMPTION APPLICATION IS AT ISSUE SO LONG AS THE APPLICANT'S SOCIAL SECURITY NUMBER IS NOT DIVULGED.

(b) NOTWITHSTANDING THE PROVISIONS OF PARAGRAPH (a) OF THIS SUBSECTION (4), AN ASSESSOR, A TREASURER, THE ADMINISTRATOR, THE STATE TREASURER, OR THE STATE AUDITOR SHALL NOT GIVE ANY OTHER PERSON ANY LISTING OF INDIVIDUALS WHO HAVE APPLIED FOR AN EXEMPTION OR ANY OTHER INFORMATION THAT WOULD ENABLE A PERSON TO EASILY ASSEMBLE A MAILING LIST OF INDIVIDUALS WHO HAVE APPLIED FOR AN EXEMPTION.

39-3-206. Notice to individuals returning incomplete or nonqualifying exemption applications - denial of exemption - administrative remedies.

(1) (a) AN ASSESSOR SHALL ONLY GRANT AN EXEMPTION TO AN APPLICANT WHO HAS TIMELY RETURNED AN EXEMPTION APPLICATION THAT ESTABLISHES THAT THE APPLICANT IS ENTITLED TO THE EXEMPTION.

(b) IF THE INFORMATION PROVIDED ON OR WITH AN EXEMPTION APPLICATION INDICATES THAT THE APPLICANT IS NOT ENTITLED TO THE EXEMPTION, OR IS INSUFFICIENT TO ALLOW THE ASSESSOR TO DETERMINE WHETHER OR NOT THE APPLICANT IS ENTITLED TO THE EXEMPTION, THE ASSESSOR SHALL DENY THE

APPLICATION AND MAIL TO THE APPLICANT A STATEMENT PROVIDING THE REASONS FOR THE DENIAL AND INFORMING THE APPLICANT OF THE APPLICANT'S RIGHT TO CONTEST THE DENIAL PURSUANT TO SUBSECTION (2) OF THIS SECTION. THE ASSESSOR SHALL MAIL THE STATEMENT NO LATER THAN AUGUST 15 OF THE PROPERTY TAX YEAR FOR WHICH THE EXEMPTION APPLICATION WAS FILED.

(2) AN APPLICANT WHOSE EXEMPTION APPLICATION HAS BEEN DENIED PURSUANT TO PARAGRAPH (b) OF SUBSECTION (1) OF THIS SECTION MAY CONTEST THE DENIAL BY REQUESTING A HEARING BEFORE THE COUNTY COMMISSIONERS SITTING AS THE COUNTY BOARD OF EQUALIZATION. THE HEARING SHALL BE HELD ON OR AFTER SEPTEMBER 1 AND NO LATER THAN OCTOBER 1 OF THE PROPERTY TAX YEAR FOR WHICH THE EXEMPTION APPLICATION WAS FILED AND THE DECISION OF THE COUNTY BOARD OF EQUALIZATION SHALL NOT BE SUBJECT TO FURTHER ADMINISTRATIVE APPEAL BY EITHER THE APPLICANT OR THE ASSESSOR.

39-3-207. Reporting of exemptions - reimbursement to local governmental entities. (1) NO LATER THAN OCTOBER 5, 2002, AND NO LATER THAN EACH OCTOBER 5 THEREAFTER, EACH ASSESSOR SHALL FORWARD TO THE ADMINISTRATOR A REPORT ON THE EXEMPTIONS ALLOWED IN HIS OR HER COUNTY FOR THE CURRENT PROPERTY TAX YEAR. THE REPORT SHALL INCLUDE:

(a) A STATEMENT OF THE TOTAL AMOUNT OF ACTUAL VALUE OF RESIDENTIAL REAL PROPERTY WITHIN THE COUNTY THAT IS EXEMPTED FROM TAXATION; AND

(b) WITH RESPECT TO EACH UNIT OF RESIDENTIAL REAL PROPERTY FOR WHICH AN EXEMPTION IS ALLOWED:

(I) THE LEGAL DESCRIPTION OF THE PROPERTY;

(II) THE SCHEDULE OR PARCEL NUMBER FOR THE PROPERTY;

(III) THE NAME AND SOCIAL SECURITY NUMBER OF THE APPLICANT WHO CLAIMED AN EXEMPTION FOR THE PROPERTY AND EACH ADDITIONAL PERSON WHO OCCUPIES THE PROPERTY; AND

(IV) A STATEMENT OF THE TAXABLE AND TAX EXEMPT VALUE OF THE PROPERTY.

(2) (a) (I) THE ADMINISTRATOR SHALL EXAMINE THE REPORTS SENT BY EACH ASSESSOR PURSUANT TO SUBSECTION (1) OF THIS SECTION TO ENSURE THAT NO APPLICANT HAS CLAIMED MORE THAN ONE EXEMPTION. NO LATER THAN NOVEMBER 1, 2002, AND NO LATER THAN EACH NOVEMBER 1 THEREAFTER, IF THE ADMINISTRATOR DETERMINES THAT AN APPLICANT HAS CLAIMED MORE THAN ONE EXEMPTION, THE ADMINISTRATOR SHALL PROVIDE WRITTEN NOTICE TO THE APPLICANT THAT THE APPLICANT HAS CLAIMED MORE THAN ONE EXEMPTION AND IS THEREFORE NOT ENTITLED TO ANY EXEMPTION. THE NOTICE SHALL ALSO INCLUDE A STATEMENT SPECIFYING THE DEADLINE AND PROCEDURES FOR PROTESTING THE DENIAL OF THE EXEMPTIONS CLAIMED.

(II) AN APPLICANT WHOSE CLAIMS FOR EXEMPTION ARE DENIED BY THE ADMINISTRATOR PURSUANT TO SUBPARAGRAPH (I) OF THIS PARAGRAPH (a) MAY FILE A WRITTEN PROTEST WITH THE ADMINISTRATOR NO LATER THAN NOVEMBER 15 OF

THE YEAR IN WHICH THE EXEMPTIONS WERE DENIED. THE SOLE GROUND FOR A PROTEST SHALL BE THAT THE APPLICANT FILED ONLY ONE CLAIM FOR AN EXEMPTION AND THE PROTEST SHALL SPECIFY PROPERTY OR PROPERTIES IDENTIFIED BY THE ADMINISTRATOR IN THE NOTICE DENYING EXEMPTIONS FOR WHICH NO EXEMPTION WAS CLAIMED. THE ADMINISTRATOR SHALL REQUEST THAT ANY APPROPRIATE ASSESSOR CHECK THE ASSESSOR'S RECORDS OF EXEMPTION APPLICATIONS TO DETERMINE WHETHER THE APPLICANT FILED A DISPUTED EXEMPTION APPLICATION AND SHALL DECIDE THE PROTEST ACCORDINGLY. IF A PROTEST IS DENIED, THE ADMINISTRATOR SHALL MAIL THE APPLICANT A WRITTEN STATEMENT OF THE BASIS FOR THE DENIAL AND A COPY OF EACH EXEMPTION APPLICATION FILED WITH AN ASSESSOR THAT THE APPLICANT CLAIMED HAD NOT BEEN FILED.

(b) NO LATER THAN DECEMBER 1, 2002, AND NO LATER THAN EACH DECEMBER 1 THEREAFTER, AND AFTER EXAMINING THE REPORTS SENT BY EACH ASSESSOR, DENYING CLAIMS FOR EXEMPTIONS, AND DECIDING PROTESTS IN ACCORDANCE WITH PARAGRAPH (a) OF THIS SUBSECTION (2), THE ADMINISTRATOR SHALL PROVIDE WRITTEN NOTICE TO THE ASSESSOR OF EACH COUNTY IN WHICH AN EXEMPTION APPLICATION HAS BEEN DENIED BECAUSE THE APPLICANT FILED MULTIPLE EXEMPTION APPLICATIONS WITH THE IDENTITY OF THE APPLICANT WHO FILED MULTIPLE EXEMPTION APPLICATIONS AND THE DENIAL OF THE EXEMPTION.

(3) NO LATER THAN APRIL 1, 2003, AND NO LATER THAN EACH APRIL 1 THEREAFTER, TO ENABLE THE STATE TREASURER TO ISSUE A REIMBURSEMENT WARRANT TO EACH TREASURER IN ACCORDANCE WITH SUBSECTION (4) OF THIS SECTION, EACH TREASURER SHALL FORWARD TO THE STATE TREASURER A REPORT ON THE EXEMPTIONS ALLOWED IN HIS OR HER COUNTY FOR THE PREVIOUS PROPERTY TAX YEAR. THE REPORT SHALL INCLUDE:

(a) A STATEMENT OF THE TOTAL AMOUNT OF ACTUAL VALUE OF RESIDENTIAL REAL PROPERTY WITHIN THE COUNTY THAT WAS EXEMPTED FROM TAXATION AND THE TOTAL AMOUNT OF PROPERTY TAX REVENUES LOST BY LOCAL GOVERNMENTAL ENTITIES WITHIN THE COUNTY AS A RESULT OF THE EXEMPTION THAT MUST BE REIMBURSED BY THE STATE; AND

(b) WITH RESPECT TO EACH UNIT OF RESIDENTIAL REAL PROPERTY FOR WHICH AN EXEMPTION WAS ALLOWED:

(I) THE LEGAL DESCRIPTION OF THE PROPERTY;

(II) THE SCHEDULE OR PARCEL NUMBER FOR THE PROPERTY;

(III) THE NAME AND SOCIAL SECURITY NUMBER OF THE APPLICANT WHO CLAIMED AN EXEMPTION FOR THE PROPERTY AND EACH ADDITIONAL PERSON WHO OCCUPIES THE PROPERTY; AND

(IV) A STATEMENT OF THE TAXABLE AND TAX EXEMPT VALUE OF THE PROPERTY AND THE AMOUNT OF TAXES DUE ON THE PROPERTY.

(4) (a) IN ACCORDANCE WITH SECTION 3.5 OF ARTICLE X OF THE STATE CONSTITUTION, NO LATER THAN APRIL 15, 2003, AND EACH APRIL 15 THEREAFTER, THE STATE TREASURER SHALL ISSUE A WARRANT TO EACH TREASURER FOR THE

AMOUNT NEEDED TO FULLY REIMBURSE ALL LOCAL GOVERNMENTAL ENTITIES WITHIN THE TREASURER'S COUNTY FOR THE AMOUNT OF PROPERTY TAX REVENUES LOST AS A RESULT OF THE APPLICATION OF THE EXEMPTION TO PROPERTY TAXES THAT ACCRUED DURING THE PREVIOUS PROPERTY TAX YEAR AND ARE PAYABLE DURING THE YEAR IN WHICH THE STATE TREASURER ISSUES THE WARRANT. THE REIMBURSEMENT SHALL BE PAID FROM THE STATE GENERAL FUND AND SHALL NOT BE SUBJECT TO THE STATUTORY LIMITATION ON STATE GENERAL FUND APPROPRIATIONS SET FORTH IN SECTION 24-75-201.1, C.R.S.

(b) EACH TREASURER SHALL DISTRIBUTE THE TOTAL AMOUNT RECEIVED FROM THE STATE TREASURER PURSUANT TO PARAGRAPH (a) OF THIS SUBSECTION (4) TO THE LOCAL GOVERNMENTAL ENTITIES WITHIN THE TREASURER'S COUNTY AS IF THE LOST TAX REVENUES HAD BEEN REGULARLY PAID. WHEN A TREASURER DISTRIBUTES SAID AMOUNT, THE TREASURER SHALL PROVIDE EACH LOCAL GOVERNMENTAL ENTITY WITH A STATEMENT OF THE AMOUNT DISTRIBUTED TO THE LOCAL GOVERNMENTAL ENTITY THAT REPRESENTS REIMBURSEMENT RECEIVED FROM THE STATE FOR PROPERTY TAX REVENUES LOST AS A RESULT OF THE EXEMPTION. IN ACCORDANCE WITH SECTION 3.5 OF ARTICLE X OF THE STATE CONSTITUTION, MONEYS DISTRIBUTED TO A LOCAL GOVERNMENTAL ENTITY AS REIMBURSEMENT FOR PROPERTY TAX REVENUES LOST AS A RESULT OF THE EXEMPTION SHALL NOT BE INCLUDED IN THE LOCAL GOVERNMENTAL ENTITY'S FISCAL YEAR SPENDING FOR PURPOSES OF SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION.

(5) NOTWITHSTANDING ANY PROVISION OF LAW TO THE CONTRARY, THE REPORTS REQUIRED BY THIS SECTION AND THE CONTENTS THEREOF SHALL BE KEPT CONFIDENTIAL BY AN ASSESSOR, A TREASURER, THE ADMINISTRATOR, THE STATE TREASURER, OR THE STATE AUDITOR; EXCEPT THAT SAID PERSONS MAY PROVIDE THE REPORTS TO EACH OTHER AS REQUIRED OR AUTHORIZED BY LAW.

39-3-208. Auditing of property tax exemption program. THE STATE AUDITOR SHALL PERIODICALLY AUDIT THE PROPERTY TAX EXEMPTION PROGRAM ADMINISTERED PURSUANT TO THIS PART 2 TO ENSURE THAT THE PROGRAM IS OPERATING IN COMPLIANCE WITH SECTION 3.5 OF ARTICLE X OF THE STATE CONSTITUTION AND THIS PART 2. IN CONNECTION WITH AN AUDIT, THE STATE AUDITOR MAY SUGGEST MEANS OF IMPROVING THE ADMINISTRATION OF THE PROGRAM. UPON REQUEST, AN ASSESSOR, A TREASURER, THE ADMINISTRATOR, OR THE STATE TREASURER SHALL PROVIDE THE STATE AUDITOR WITH ANY EXEMPTION APPLICATIONS, REPORTS, OR OTHER DOCUMENTS RELEVANT TO THE ADMINISTRATION OF THE PROGRAM.

SECTION 2. 39-8-104 (2), Colorado Revised Statutes, is amended to read:

39-8-104. Notice of meeting. (2) (a) Prior to a date established by the county board of equalization, but no later than September 1, the county clerk and recorder in a county that has made an election pursuant to section 39-5-122.7 (1) shall give notice in at least one issue of a newspaper published in his or her county that beginning such date the county board of equalization will sit in the county courthouse to review the assessment roll of all taxable property located in the county, as prepared by the assessor, and to hear appeals from determinations of the assessor.

(b) PRIOR TO SEPTEMBER 1, 2002, AND PRIOR TO EACH SEPTEMBER 1 THEREAFTER, THE COUNTY CLERK AND RECORDER SHALL GIVE NOTICE IN AT LEAST ONE ISSUE OF A

NEWSPAPER PUBLISHED IN HIS OR HER COUNTY OF ANY DATE OR DATES BETWEEN SEPTEMBER 1 AND OCTOBER 1 ON WHICH THE COUNTY COMMISSIONERS, SITTING AS THE COUNTY BOARD OF EQUALIZATION, SHALL HEAR CONTESTS OF PROPERTY TAX EXEMPTION DENIALS AS REQUIRED BY SECTION 39-3-206 (2).

SECTION 3. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: April 25, 2001