

## CHAPTER 101

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**TAXATION**

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**HOUSE BILL 03-1281**

BY REPRESENTATIVE(S) Cloer, Spradley, Stafford, Williams S., Boyd, Frangas, Paccione, Romanoff, and Weissmann;  
also SENATOR(S) Evans, Gordon, Hagedorn, Hanna, Keller, Linkhart, Sandoval, and Windels.

**AN ACT****CONCERNING THE ELIGIBILITY OF A TAXPAYER WHO IS A PERSON WITH A DISABILITY TO PARTICIPATE  
IN A PROPERTY TAX WORK-OFF PROGRAM.**

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

**SECTION 1.** 39-3.7-101, Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW SUBSECTION to read:

**39-3.7-101. Definitions.** As used in this article, unless the context otherwise requires:

(1.5) "PERSON WITH A DISABILITY" MEANS ANY INDIVIDUAL WITH A PHYSICAL IMPAIRMENT, A DEVELOPMENTAL DISABILITY AS DEFINED IN SECTION 27-10.5-102 (11) (a), C.R.S., OR MENTAL RETARDATION THAT SUBSTANTIALLY LIMITS ONE OR MORE OF THE MAJOR LIFE ACTIVITIES OF THE INDIVIDUAL.

**SECTION 2.** 39-3.7-102 (1), Colorado Revised Statutes, is amended, and the said 39-3.7-102 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

**39-3.7-102. Property tax work-off program - creation - terms.** (1) Any taxing entity ~~which~~ THAT levies and collects real property taxes may establish a property tax work-off program in accordance with the provisions of this article ~~which~~ THAT allows any taxpayer who is sixty years of age or older OR WHO IS A PERSON WITH A DISABILITY to perform work for the taxing entity in lieu of the payment of any real property taxes, or any portion thereof, due and owing on the homestead of such taxpayer for any given property tax year.

(6) ANY TAXPAYER WHO IS A PERSON WITH A DISABILITY AND WHO APPLIES TO

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

PARTICIPATE IN A PROPERTY TAX WORK-OFF PROGRAM PURSUANT TO THIS ARTICLE SHALL, UPON APPLICATION, SUBMIT A SIGNED AND DATED LETTER FROM A COLORADO LICENSED HEALTH CARE PROFESSIONAL VERIFYING THAT THE TAXPAYER IS A PERSON WITH A DISABILITY. ANY TAXING ENTITY THAT ESTABLISHES A PROPERTY TAX WORK-OFF PROGRAM PURSUANT TO THE PROVISIONS OF THIS SECTION SHALL HAVE THE AUTHORITY TO FURTHER DEFINE THE TERM "PERSON WITH A DISABILITY" FOR PURPOSES OF DETERMINING ELIGIBILITY FOR THE PROPERTY TAX WORK-OFF PROGRAM. THE DEFINITION MAY RESTRICT, BUT SHALL NOT EXPAND, THE CLASS OF INDIVIDUALS WHO ARE ELIGIBLE TO PARTICIPATE IN THE PROPERTY TAX WORK-OFF PROGRAM PURSUANT TO THIS SECTION.

**SECTION 3. Effective date - applicability.** (1) This act shall take effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly that is allowed for submitting a referendum petition pursuant to article V, section 1 (3) of the state constitution; except that, if a referendum petition is filed against this act or an item, section, or part of this act within such period, then the act, item, section, or part, if approved by the people, shall take effect on the date of the official declaration of the vote thereon by proclamation of the governor.

(2) The provisions of this act shall apply to property tax years that commence on or after January 1, 2003.

Approved: April 1, 2003