

CHAPTER 374

TAXATION

SENATE BILL 03-334

BY SENATOR(S) Grossman, Arnold, Chlouber, Entz, Gordon, Groff, Hagedorn, Hanna, Keller, Kester, Linkhart, Nichol, Sandoval, Tapia, Tupa, and Windels;
also REPRESENTATIVE(S) Jahn, Boyd, Briggs, Brophy, Carroll, Clapp, Cloer, Coleman, Crane, Frangas, Fritz, Garcia, Hall, Hodge, Hoppe, Johnson R., Madden, McCluskey, McFadyen, Merrifield, Miller, Mitchell, Paccione, Pommer, Rippy, Romanoff, Rose, Spence, Spradley, Stafford, Stengel, Tochtrop, Veiga, Weissmann, and Williams S.

AN ACT

CONCERNING THE PERIOD IN WHICH AN APPLICATION FOR THE PROPERTY TAX EXEMPTION FOR QUALIFYING SENIORS MAY BE FILED.

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

SECTION 1. 39-3-206 (1) (a), Colorado Revised Statutes, is amended to read:

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

(1) (a) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (a.5) OF SUBSECTION (2) OF THIS SECTION, an assessor shall only grant an exemption to an applicant who has timely returned an exemption application IN ACCORDANCE WITH SECTION 39-3-205 (1) that establishes that the applicant is entitled to the exemption.

SECTION 2. 39-3-206 (2), Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

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

(2) (a.5) AN INDIVIDUAL WHO WISHES TO CLAIM THE EXEMPTION ALLOWED BY SECTION 39-3-203, BUT WHO HAS NOT TIMELY FILED AN EXEMPTION APPLICATION WITH THE ASSESSOR, MAY REQUEST THAT THE ASSESSOR WAIVE THE APPLICATION DEADLINE AND ALLOW THE INDIVIDUAL TO FILE A LATE EXEMPTION APPLICATION NO LATER THAN THE SEPTEMBER 15 THAT IMMEDIATELY FOLLOWS THE ORIGINAL APPLICATION DEADLINE. THE ASSESSOR MAY ACCEPT AN APPLICATION IF, IN THE ASSESSOR'S SOLE DISCRETION, THE APPLICANT SHOWS GOOD CAUSE FOR NOT TIMELY

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

FILING AN APPLICATION, BUT THE PROPERTY TAX ADMINISTRATOR SHALL PREPARE AND FURNISH TO EACH ASSESSOR UNIFORM STANDARDS TO BE APPLIED BY THE ASSESSOR IN DETERMINING WHETHER AN APPLICANT HAS SHOWN GOOD CAUSE. THE ASSESSOR SHALL GRANT AN EXEMPTION IF AN ACCEPTED LATE APPLICATION ESTABLISHES THAT THE APPLICANT IS ENTITLED TO THE EXEMPTION. A DECISION OF AN ASSESSOR TO ALLOW OR DISALLOW THE FILING OF A LATE APPLICATION OR TO GRANT OR DENY AN EXEMPTION TO AN APPLICANT WHO HAS FILED A LATE APPLICATION IS FINAL, AND AN APPLICANT WHO IS DENIED LATE FILING OR AN EXEMPTION MAY NOT CONTEST THE DENIAL.

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: June 5, 2003