

CHAPTER 128

TAXATION

HOUSE BILL 07-1251

BY REPRESENTATIVE(S) Gallegos, Balmer, Borodkin, Buescher, Carroll M., Casso, Frangas, Gagliardi, Gardner B., Green, Jahn, Kefalas, Kerr A., Kerr J., Labuda, Levy, Liston, Loooper, McGihon, McNulty, Peniston, Primavera, Soper, Stafford, Stephens, Todd, Witwer, Hicks, Lambert, Lundberg, Mitchell V., and Solano;
also SENATOR(S) Wiens, Fitz-Gerald, Keller, Kester, Schwartz, Shaffer, Taylor, Tochtrop, and Ward.

AN ACT

CONCERNING STATUTORY IMPLEMENTATION OF THE CONSTITUTIONAL PROPERTY TAX EXEMPTION FOR QUALIFYING DISABLED VETERANS CREATED BY THE REGISTERED ELECTORS OF THE STATE THROUGH THE APPROVAL OF REFERENDUM E AT THE 2006 GENERAL ELECTION, AND MAKING AN APPROPRIATION THEREFOR.

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

SECTION 1. 39-3-201 (1) (a), Colorado Revised Statutes, is amended to read:

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 AND AMENDED BY THE REGISTERED ELECTORS OF THE STATE AT THE 2006 GENERAL ELECTION, provides a property tax ~~exemption~~ EXEMPTIONS for qualifying seniors AND QUALIFYING DISABLED VETERANS;

SECTION 2. 39-3-202 (1), Colorado Revised Statutes, is amended, and the said 39-3-202 is further amended BY THE ADDITION OF THE FOLLOWING NEW SUBSECTIONS, to read:

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~~ "DIVISION" MEANS THE DIVISION OF VETERANS AFFAIRS IN THE

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

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS.

(1.5) "EXEMPTION" MEANS THE PROPERTY TAX EXEMPTIONS FOR QUALIFYING SENIORS AND QUALIFYING DISABLED VETERANS ALLOWED BY SECTION 39-3-203.

(3.5) "QUALIFYING DISABLED VETERAN" MEANS AN INDIVIDUAL WHO HAS SERVED ON ACTIVE DUTY IN THE UNITED STATES ARMED FORCES, INCLUDING A MEMBER OF THE COLORADO NATIONAL GUARD WHO HAS BEEN ORDERED INTO THE ACTIVE MILITARY SERVICE OF THE UNITED STATES, HAS BEEN SEPARATED THEREFROM UNDER HONORABLE CONDITIONS, AND HAS ESTABLISHED A SERVICE-CONNECTED DISABILITY THAT HAS BEEN RATED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS AS ONE HUNDRED PERCENT PERMANENT AND TOTAL DISABILITY PURSUANT TO A LAW OR REGULATION ADMINISTERED BY THE DEPARTMENT.

SECTION 3. The introductory portions to 39-3-203 (1) and (6) (a) and 39-3-203 (2) and (4), Colorado Revised Statutes, are amended, and the said 39-3-203 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

39-3-203. Property tax exemption - qualifications. (1) For the property tax year commencing January 1, 2002, and for property tax years commencing on or after January 1, 2006, fifty percent of the first two hundred thousand dollars of actual value ~~as of the assessment date~~ of residential real property ~~of an~~ THAT AS OF THE ASSESSMENT DATE IS OWNER-OCCUPIED AND IS USED AS THE PRIMARY RESIDENCE OF THE owner-occupier shall be exempt from taxation, and for property tax years commencing on or after January 1, 2003, but before January 1, 2006, fifty percent of zero dollars of actual value ~~as of the assessment date~~ of residential real property ~~of an~~ THAT AS OF THE ASSESSMENT DATE IS OWNER-OCCUPIED AND IS USED AS THE PRIMARY RESIDENCE OF THE owner-occupier shall be exempt from taxation if:

(1.5) (a) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2007, FIFTY PERCENT OF THE FIRST TWO HUNDRED THOUSAND DOLLARS OF ACTUAL VALUE OF RESIDENTIAL REAL PROPERTY THAT AS OF THE ASSESSMENT DATE IS OWNER-OCCUPIED AND IS USED AS THE PRIMARY RESIDENCE OF AN OWNER-OCCUPIER WHO IS A QUALIFYING DISABLED VETERAN SHALL BE EXEMPT FROM TAXATION IF:

(I) THE OWNER-OCCUPIER HAS COMPLETED AND FILED AN EXEMPTION APPLICATION IN THE MANNER REQUIRED BY SECTION 39-3-205; AND

(II) THE CIRCUMSTANCES THAT QUALIFY THE PROPERTY FOR THE EXEMPTION HAVE NOT CHANGED SINCE THE FILING OF THE APPLICATION.

(b) UNDER NO CIRCUMSTANCES SHALL AN EXEMPTION BE ALLOWED FOR PROPERTY TAXES ASSESSED DURING ANY PROPERTY TAX YEAR PRIOR TO THE YEAR FOR WHICH AN OWNER-OCCUPIER FIRST FILES AN EXEMPTION APPLICATION.

(2) Notwithstanding the provisions of paragraph (a) of subsection (1) AND SUBSECTION (1.5) 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).

(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 OR WHETHER ONE OR MORE OWNER-OCCUPIERS QUALIFY FOR EXEMPTIONS UNDER BOTH SUBSECTIONS (1) AND (1.5) OF THIS SECTION. The full amount of the exemption allowed by subsection (1) OR (1.5) 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) OR (1.5) 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.

(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 UNDER SAID SUBSECTION (1) for the ten years preceding the assessment date shall be deemed to have met the ten-year requirement and shall be allowed an exemption UNDER SAID SUBSECTION (1) with respect to the property if:

SECTION 4. 39-3-204, Colorado Revised Statutes, is amended to read:

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~~ SECTION 39-3-203 (1). NO LATER THAN MAY 1, 2008, AND NO LATER THAN EACH MAY 1 THEREAFTER, EACH ASSESSOR ALSO SHALL MAIL TO EACH RESIDENTIAL PROPERTY ADDRESS IN THE ASSESSOR'S COUNTY NOTICE OF THE EXEMPTION ALLOWED BY SECTION 39-3-203 (1.5). NO LATER THAN MAY 1, 2007, THE DIVISION SHALL MAIL TO THE RESIDENTIAL PROPERTY ADDRESS OF EACH PERSON RESIDING IN THE STATE WHO THE DIVISION BELIEVES IS A QUALIFYING DISABLED VETERAN NOTICE OF THE EXEMPTION ALLOWED BY SECTION 39-3-203 (1.5) FOR THE 2007 PROPERTY TAX YEAR. HOWEVER, THE SENDING OF NOTICE TO A PERSON BY THE DIVISION DOES NOT CONSTITUTE A DETERMINATION BY THE DIVISION THAT THE PERSON SENT NOTICE IS ENTITLED TO AN EXEMPTION. The notice shall be in a form prescribed by the administrator, WHO SHALL CONSULT WITH THE DIVISION BEFORE PRESCRIBING THE FORM OF THE NOTICE OF THE EXEMPTION ALLOWED BY SECTION 39-3-203 (1.5), and shall include a statement of the eligibility criteria for the ~~exemption~~ EXEMPTIONS 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).

SECTION 5. 39-3-205 (1), the introductory portion to 39-3-205 (2) (a), and 39-3-205 (4), Colorado Revised Statutes, are amended, and the said 39-3-205 is further amended BY THE ADDITION OF A NEW SUBSECTION, to read:

39-3-205. Exemption applications - penalty for providing false information

- **confidentiality.** (1) (a) To claim the exemption allowed by section ~~39-3-203~~ 39-3-203 (1), 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.

(b) TO CLAIM THE EXEMPTION ALLOWED BY SECTION 39-3-203 (1.5), AN INDIVIDUAL SHALL FILE WITH THE DIVISION A COMPLETED EXEMPTION APPLICATION NO LATER THAN JULY 1 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, WHO SHALL CONSULT WITH THE DIVISION BEFORE PRESCRIBING THE FORM OF THE APPLICATION FOR THE EXEMPTION ALLOWED BY SECTION 39-3-203 (1.5), and shall require an applicant to provide the following information:

(2.5) FOR THE PURPOSE OF VERIFYING THE ELIGIBILITY OF EACH APPLICANT FOR THE EXEMPTION ALLOWED TO QUALIFYING DISABLED VETERANS UNDER SECTION 39-3-203 (1.5) EFFICIENTLY AND WITH MINIMAL INCONVENIENCE TO EACH APPLICANT, THE DIVISION SHALL DETERMINE WHETHER AN APPLICANT FOR THE EXEMPTION IS A QUALIFYING DISABLED VETERAN. WITH RESPECT TO ANY APPLICATION TIMELY FILED BY JULY 1 PURSUANT TO PARAGRAPH (b) OF SUBSECTION (1) OF THIS SECTION, THE DIVISION SHALL, IF POSSIBLE, DETERMINE WHETHER THE APPLICANT IS A QUALIFYING DISABLED VETERAN AND SEND NOTICE OF ITS DETERMINATION TO THE APPLICANT ON OR BEFORE THE IMMEDIATELY SUCCEEDING AUGUST 1. IF THE DIVISION DETERMINES THAT THE APPLICANT IS A QUALIFYING DISABLED VETERAN, IT SHALL ALSO SEND NOTICE OF ITS DETERMINATION AND AN EDITED COPY OF THE EXEMPTION APPLICATION FROM WHICH THE DIVISION HAS REMOVED OR PERMANENTLY OBSCURED THE FIRST FIVE DIGITS OF THE SOCIAL SECURITY NUMBERS OF THE APPLICANT AND OF EVERY OTHER INDIVIDUAL WHO OCCUPIES AS HIS OR HER PRIMARY RESIDENCE THE RESIDENTIAL REAL PROPERTY FOR WHICH THE APPLICANT HAS CLAIMED THE EXEMPTION TO THE ASSESSOR FOR THE COUNTY WHERE THE PROPERTY IS LOCATED. IF THE DIVISION IS UNABLE TO DETERMINE WHETHER THE APPLICANT IS A QUALIFYING DISABLED VETERAN ON OR BEFORE SAID AUGUST 1, IT SHALL SEND PRELIMINARY NOTICE TO BOTH THE APPLICANT AND THE ASSESSOR THAT ITS DETERMINATION IS PENDING AND SHALL FOLLOW UP THE PRELIMINARY NOTICE BY SENDING FINAL NOTICE OF ITS ULTIMATE DETERMINATION TO THE APPLICANT AND, TOGETHER WITH AN EDITED COPY OF THE EXEMPTION APPLICATION FROM WHICH THE DIVISION HAS REMOVED OR PERMANENTLY OBSCURED THE FIRST FIVE DIGITS OF THE SOCIAL SECURITY NUMBERS OF THE APPLICANT AND OF EVERY OTHER INDIVIDUAL WHO OCCUPIES AS HIS OR HER PRIMARY RESIDENCE THE RESIDENTIAL REAL PROPERTY FOR WHICH THE APPLICANT HAS CLAIMED THE EXEMPTION, TO THE ASSESSOR AS SOON AS POSSIBLE THEREAFTER.

(4) (a) Completed exemption applications shall be kept confidential; except that:

(I) (A) An assessor OR THE DIVISION 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 AS THE ASSESSOR, the

administrator, the state treasurer, or the state auditor upon request or as otherwise required by this part 2.

(B) An assessor OR THE DIVISION 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~~ NEITHER THE APPLICANT'S SOCIAL SECURITY NUMBER, NOR ANY OTHER SOCIAL SECURITY NUMBER SET FORTH IN THE APPLICATION ARE 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 OR THE DIVISION 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~~ NEITHER THE APPLICANT'S SOCIAL SECURITY NUMBER, NOR ANY OTHER SOCIAL SECURITY NUMBER SET FORTH IN THE APPLICATION ARE divulged.

(b) Notwithstanding the provisions of paragraph (a) of this subsection (4), an assessor, THE DIVISION, 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.

SECTION 6. 39-3-206 (1), (2) (a), and (2) (a.5), Colorado Revised Statutes, are amended, and the said 39-3-206 is further amended BY THE ADDITION OF A NEW SUBSECTION, 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~~ THE exemption ALLOWED TO QUALIFYING SENIORS UNDER SECTION 39-3-203 (1) to an applicant who has timely returned an exemption application in accordance with section ~~39-3-205 (1)~~ 39-3-205 (1) (a) that establishes that the applicant is entitled to the exemption.

(b) If the information provided on or with an ~~exemption~~ application FOR THE EXEMPTION ALLOWED TO QUALIFYING SENIORS UNDER SECTION 39-3-203 (1) 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.

(1.5) (a) EXCEPT AS OTHERWISE PROVIDED IN PARAGRAPH (a.7) OF SUBSECTION (2) OF THIS SECTION, THE DIVISION SHALL ONLY ACCEPT AN APPLICATION FOR THE EXEMPTION ALLOWED TO QUALIFYING DISABLED VETERANS UNDER SECTION

39-3-203 (1.5) IF THE APPLICANT TIMELY RETURNED THE EXEMPTION APPLICATION IN ACCORDANCE WITH SECTION 39-3-205 (1) (b), AND AN ASSESSOR SHALL ONLY GRANT THE EXEMPTION IF THE DIVISION VERIFIES THAT THE APPLICANT IS A QUALIFIED DISABLED VETERAN AND THE EDITED EXEMPTION APPLICATION FORWARDED BY THE DIVISION TO THE ASSESSOR PURSUANT TO SECTION 39-3-205 (2.5) ESTABLISHES THAT THE APPLICANT MEETS THE OTHER REQUIREMENTS TO BE ENTITLED TO THE EXEMPTION.

(b) IF THE INFORMATION PROVIDED ON OR WITH AN EDITED APPLICATION FOR THE EXEMPTION ALLOWED TO QUALIFYING DISABLED VETERANS UNDER SECTION 39-3-203 (1.5) THAT IS FORWARDED BY THE DIVISION TO AN ASSESSOR PURSUANT TO SECTION 39-3-205 (2.5) 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) (a) An applicant whose exemption application has been denied pursuant to paragraph (b) of subsection (1) OR PARAGRAPH (b) OF SUBSECTION (1.5) of this section may contest the denial by requesting a hearing before the county commissioners sitting as the county board of equalization no later than September 15 of the property tax year for which the exemption application was filed. 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. AN APPLICANT MAY NOT CONTEST A DETERMINATION BY THE DIVISION THAT THE APPLICANT IS NOT A QUALIFYING DISABLED VETERAN AT A HEARING REQUESTED PURSUANT TO THIS PARAGRAPH (a).

(a.5) An individual who wishes to claim the exemption FOR QUALIFYING SENIORS allowed by section ~~39-3-203~~ 39-3-203 (1), 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 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 7. 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.7) AN INDIVIDUAL WHO WISHES TO CLAIM THE EXEMPTION FOR QUALIFYING DISABLED VETERANS ALLOWED BY SECTION 39-3-203 (1.5), BUT WHO HAS NOT TIMELY FILED AN EXEMPTION APPLICATION WITH THE DIVISION, MAY REQUEST THAT THE DIVISION WAIVE THE APPLICATION DEADLINE AND ALLOW THE INDIVIDUAL TO FILE A LATE EXEMPTION APPLICATION NO LATER THAN THE SEPTEMBER 1 THAT IMMEDIATELY FOLLOWS THE ORIGINAL APPLICATION DEADLINE. THE DIVISION MAY ACCEPT AN APPLICATION IF, IN THE DIVISION'S SOLE DISCRETION, THE APPLICANT SHOWS GOOD CAUSE FOR NOT TIMELY FILING AN APPLICATION. IF THE DIVISION ACCEPTS A LATE APPLICATION, IT SHALL DETERMINE WHETHER THE APPLICANT IS A QUALIFYING DISABLED VETERAN AND SHALL MAIL NOTICE OF ITS DETERMINATION TO THE APPLICANT NO LATER THAN THE SEPTEMBER 25 THAT IMMEDIATELY FOLLOWS THE LATE APPLICATION DEADLINE. IF THE DIVISION DETERMINES THAT A VETERAN IS A QUALIFYING DISABLED VETERAN, IT SHALL MAIL A COPY OF THE NOTICE OF ITS DETERMINATION TO THE ASSESSOR FOR THE COUNTY IN WHICH THE PROPERTY FOR WHICH THE APPLICANT HAS CLAIMED THE EXEMPTION IS LOCATED AND SHALL INCLUDE WITH THE NOTICE A COPY OF THE APPLICANT'S EXEMPTION APPLICATION THAT THE DIVISION HAS EDITED BY REMOVING THE FIRST FIVE DIGITS OF THE SOCIAL SECURITY NUMBERS OF THE APPLICANT AND OF EVERY OTHER INDIVIDUAL WHO OCCUPIES AS HIS OR HER PRIMARY RESIDENCE THE RESIDENTIAL REAL PROPERTY FOR WHICH THE APPLICANT HAS CLAIMED THE EXEMPTION. THE ASSESSOR SHALL GRANT AN EXEMPTION IF THE NOTICE AND EDITED APPLICATION FORWARDED BY THE DIVISION TO THE ASSESSOR ESTABLISH THAT THE APPLICANT IS ENTITLED TO THE EXEMPTION. A DECISION OF THE DIVISION TO ALLOW OR DISALLOW THE FILING OF A LATE APPLICATION OR OF AN ASSESSOR 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 8. 39-3-207 (1), Colorado Revised Statutes, is amended BY THE ADDITION OF A NEW PARAGRAPH to read:

39-3-207. Reporting of exemptions - reimbursement to local governmental entities. (1) No later than October 10, 2002, and no later than each October 10 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:

(c) FOR REPORTS ISSUED FOR THE 2007 PROPERTY TAX YEAR AND FOR EACH SUBSEQUENT PROPERTY TAX YEAR, SEPARATE IDENTIFICATION, IN SUCH FORM AS THE ADMINISTRATOR MAY REQUIRE, OF THE UNITS OF RESIDENTIAL REAL PROPERTY WITHIN THE COUNTY EXEMPTED FROM TAXATION UNDER SECTION 39-3-203 (1.5) AND OF THE TOTAL AMOUNT OF ACTUAL VALUE OF THE PROPERTY SO EXEMPTED.

SECTION 9. 39-3-207 (3) (b) (III), Colorado Revised Statutes, is amended, and the said 39-3-207 (3) is further amended BY THE ADDITION OF A NEW PARAGRAPH, to read:

39-3-207. Reporting of exemptions - reimbursement to local governmental entities. (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:

(b) With respect to each unit of residential real property for which an exemption was allowed:

(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

(c) FOR REPORTS ISSUED FOR THE 2007 PROPERTY TAX YEAR AND FOR EACH SUBSEQUENT PROPERTY TAX YEAR, SEPARATE IDENTIFICATION, IN SUCH FORM AS THE ADMINISTRATOR MAY REQUIRE, OF THE UNITS OF RESIDENTIAL REAL PROPERTY WITHIN THE COUNTY EXEMPTED FROM TAXATION UNDER SECTION 39-3-203 (1.5), THE TOTAL AMOUNT OF ACTUAL VALUE OF THE PROPERTY SO EXEMPTED, AND THE TOTAL AMOUNT OF PROPERTY TAX REVENUES LOST BY LOCAL GOVERNMENT ENTITIES WITHIN THE COUNTY AS A RESULT OF THE EXEMPTION.

SECTION 10. Appropriation. (1) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the general fund not otherwise appropriated, to the department of local affairs, for allocation to the division of property taxation, for the fiscal year beginning July 1, 2006, the sum of four thousand one hundred forty dollars (\$4,140), or so much thereof as may be necessary, for the implementation of this act.

(2) In addition to any other appropriation, there is hereby appropriated, out of any moneys in the general fund not otherwise appropriated, to the department of military and veterans affairs, for allocation to the division of veterans affairs, for the fiscal year beginning July 1, 2006, the sum of one thousand three hundred dollars (\$1,300), or so much thereof as may be necessary, for the implementation of this act.

SECTION 11. 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 15, 2007