

## CHAPTER 73

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**TAXATION**


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**HOUSE BILL 11-1226**

BY REPRESENTATIVE(S) Conti, Acree, Brown, Kerr J., Scott, Summers, Barker, Casso, Fields, Hamner, Labuda, Lee, Nikkel, Priola, Ramirez, Schafer S., Soper, Stephens, Todd, Vaad, McNulty;  
also SENATOR(S) Spence, Aguilar, Cadman, Heath, Jahn, King K., King S., Kopp, Lambert, Lundberg, Nicholson, Williams S.

**AN ACT****CONCERNING THE INFORMATION PROVIDED ON A DISABLED VETERAN'S PROPERTY TAX EXEMPTION APPLICATION FORM.**

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

**SECTION 1.** 39-3-205 (2.5), Colorado Revised Statutes, is amended to read:

**39-3-205. Exemption applications - penalty for providing false information - confidentiality.** (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~~ A 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~~ A copy of the exemption application, ~~from which the division has removed or permanently~~

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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.*

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.

**SECTION 2.** 39-3-206 (1.5) and (2) (a.7), Colorado Revised Statutes, are amended to read:

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

(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.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 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: March 29, 2011