

## CHAPTER 98

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**TAXATION**


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**HOUSE BILL 13-1145**

BY REPRESENTATIVE(S) Court, Buck, Conti, Exum, Fields, Ginal, Hamner, Hullinghorst, Labuda, Lebsock, Lee, May, McLachlan, Melton, Mitsch Bush, Pabon, Peniston, Pettersen, Primavera, Rosenthal, Ryden, Saine, Salazar, Schafer, Scott, Singer, Williams, Young;  
 also SENATOR(S) Johnston, Guzman, Heath, Hudak, Newell, Schwartz, Tochtrop, Todd, Morse.

**AN ACT****CONCERNING THE ADMINISTRATION OF THE PROPERTY TAX EXEMPTION FOR QUALIFYING SENIORS.**

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

**SECTION 1.** In Colorado Revised Statutes, **amend** 39-3-204 as follows:

**39-3-204. Notice of property tax exemption.** No later than ~~May 1, 2002,~~ MAY 1, 2013, and no later than ~~each~~ May 1 OF EACH YEAR thereafter IN WHICH AN ASSESSOR SENDS A NOTICE OF VALUATION PURSUANT TO SECTION 39-5-121 (1) (a) THAT IS NOT INCLUDED WITH THE TAX BILL, 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 (1). AS SOON AS PRACTICABLE AFTER JANUARY 1, 2014, AND AS SOON AS PRACTICABLE AFTER JANUARY 1 OF EACH YEAR THEREAFTER, EACH COUNTY TREASURER SHALL, AT THE TREASURER'S DISCRETION, MAIL OR ELECTRONICALLY SEND TO EACH PERSON WHOSE NAME APPEARS ON THE TAX LIST AND WARRANT AS AN OWNER OF RESIDENTIAL REAL PROPERTY NOTICE OF THE EXEMPTION ALLOWED BY SECTION 39-3-203 (1). THE TREASURER MUST MAIL OR ELECTRONICALLY SEND THE NOTICE IN EACH YEAR ON OR BEFORE THE DATE ON WHICH THE TREASURER MAILES THE PROPERTY TAX STATEMENT FOR THE PREVIOUS PROPERTY TAX YEAR PURSUANT TO SECTION 39-10-103. 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

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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.*

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 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 notice with the tax statement for the previous property tax year mailed pursuant to section 39-10-103 or may include notice with the notice of valuation mailed pursuant to section 39-5-121 (1) (a).

**SECTION 2.** In Colorado Revised Statutes, 39-3-206, **amend** (2) (a.5) as follows:

**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 for qualifying seniors allowed by section 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~~ BY JULY 15, MAY file a late exemption application no later than the September 15 that immediately follows ~~the original application~~ THAT deadline. The assessor ~~may~~ SHALL accept ~~an~~ ANY SUCH application BUT MAY NOT ACCEPT ANY LATE APPLICATION FILED AFTER SEPTEMBER 15. ~~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 by an assessor to ~~allow or~~ disallow the filing of a late application AFTER SEPTEMBER 15 or to grant or deny an exemption to an applicant who has filed a late application AFTER JULY 15 BUT NO LATER THAN SEPTEMBER 15 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: April 4, 2013