

**First Regular Session
Sixty-eighth General Assembly
STATE OF COLORADO**

REVISED

*This Version Includes All Amendments Adopted
on Second Reading in the Second House*

LLS NO. 11-0696.01 Jason Gelender

HOUSE BILL 11-1226

HOUSE SPONSORSHIP

Conti, Acree, Brown, Kerr J., Scott, Summers

SENATE SPONSORSHIP

Spence,

House Committees

State, Veterans, & Military Affairs

Senate Committees

State, Veterans & Military Affairs

A BILL FOR AN ACT

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

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://www.leg.state.co.us/billsummaries>.)

In order to improve the administration of the property tax exemption for disabled veterans, the bill eliminates the requirement that the division of veterans affairs remove or permanently obscure the first 5 digits of any social security number required to be provided on an exemption application when the division sends a copy of the application

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
*Capital letters indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.*

SENATE
2nd Reading Unam ended
March 18, 2011

HOUSE
3rd Reading Unam ended
February 23, 2011

HOUSE
2nd Reading Unam ended
February 22, 2011

to an assessor.

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

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

4 **39-3-205. Exemption applications - penalty for providing false**
5 **information - confidentiality.** (2.5) For the purpose of verifying the
6 eligibility of each applicant for the exemption allowed to qualifying
7 disabled veterans under section 39-3-203 (1.5) efficiently and with
8 minimal inconvenience to each applicant, the division shall determine
9 whether an applicant for the exemption is a qualifying disabled veteran.

10 With respect to any application timely filed by July 1 pursuant to
11 paragraph (b) of subsection (1) of this section, the division shall, if
12 possible, determine whether the applicant is a qualifying disabled veteran
13 and send notice of its determination to the applicant on or before the
14 immediately succeeding August 1. If the division determines that the
15 applicant is a qualifying disabled veteran, it shall also send notice of its
16 determination and ~~an edited~~ A copy of the exemption application from
17 ~~which the division has removed or permanently obscured the first five~~
18 ~~digits of the social security numbers of the applicant and of every other~~
19 ~~individual who occupies as his or her primary residence the residential~~
20 ~~real property for which the applicant has claimed the exemption to the~~
21 assessor for the county where the property is located. If the division is
22 unable to determine whether the applicant is a qualifying disabled veteran
23 on or before said August 1, it shall send preliminary notice to both the
24 applicant and the assessor that its determination is pending and shall
25 follow up the preliminary notice by sending final notice of its ultimate

1 determination to the applicant and, together with an ~~edited~~ A copy of the
2 exemption application, ~~from which the division has removed or~~
3 ~~permanently obscured the first five digits of the social security numbers~~
4 ~~of the applicant and of every other individual who occupies as his or her~~
5 ~~primary residence the residential real property for which the applicant has~~
6 ~~claimed the exemption,~~ to the assessor as soon as possible thereafter.

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

9 **39-3-206. Notice to individuals returning incomplete or**
10 **nonqualifying exemption applications - denial of exemption -**
11 **administrative remedies.** (1.5) (a) Except as otherwise provided in
12 paragraph (a.7) of subsection (2) of this section, the division shall only
13 accept an application for the exemption allowed to qualifying disabled
14 veterans under section 39-3-203 (1.5) if the applicant timely returned the
15 exemption application in accordance with section 39-3-205 (1) (b), and
16 an assessor shall only grant the exemption if the division verifies that the
17 applicant is a qualified disabled veteran and the ~~edited~~ exemption
18 application forwarded by the division to the assessor pursuant to section
19 39-3-205 (2.5) establishes that the applicant meets the other requirements
20 to be entitled to the exemption.

21 (b) If the information provided on or with an ~~edited~~ application
22 for the exemption allowed to qualifying disabled veterans under section
23 39-3-203 (1.5) that is forwarded by the division to an assessor pursuant
24 to section 39-3-205 (2.5) indicates that the applicant is not entitled to the
25 exemption, or is insufficient to allow the assessor to determine whether
26 or not the applicant is entitled to the exemption, the assessor shall deny
27 the application and mail to the applicant a statement providing the reasons

1 for the denial and informing the applicant of the applicant's right to
2 contest the denial pursuant to subsection (2) of this section. The assessor
3 shall mail the statement no later than August 15 of the property tax year
4 for which the exemption application was filed.

5 (2) (a.7) An individual who wishes to claim the exemption for
6 qualifying disabled veterans allowed by section 39-3-203 (1.5), but who
7 has not timely filed an exemption application with the division, may
8 request that the division waive the application deadline and allow the
9 individual to file a late exemption application no later than the September
10 1 that immediately follows the original application deadline. The division
11 may accept an application if, in the division's sole discretion, the
12 applicant shows good cause for not timely filing an application. If the
13 division accepts a late application, it shall determine whether the
14 applicant is a qualifying disabled veteran and shall mail notice of its
15 determination to the applicant no later than the September 25 that
16 immediately follows the late application deadline. If the division
17 determines that a veteran is a qualifying disabled veteran, it shall mail a
18 copy of the notice of its determination to the assessor for the county in
19 which the property for which the applicant has claimed the exemption is
20 located and shall include with the notice a copy of the applicant's
21 exemption application. ~~that the division has edited by removing the first~~
22 ~~five digits of the social security numbers of the applicant and of every~~
23 ~~other individual who occupies as his or her primary residence the~~
24 ~~residential real property for which the applicant has claimed the~~
25 ~~exemption.~~ The assessor shall grant an exemption if the notice and ~~edited~~
26 application forwarded by the division to the assessor establish that the
27 applicant is entitled to the exemption. A decision of the division to allow

1 or disallow the filing of a late application or of an assessor to grant or
2 deny an exemption to an applicant who has filed a late application is final,
3 and an applicant who is denied late filing or an exemption may not
4 contest the denial.

5 **SECTION 3. Safety clause.** The general assembly hereby finds,
6 determines, and declares that this act is necessary for the immediate
7 preservation of the public peace, health, and safety.