

Second Regular Session  
Seventy-first General Assembly  
STATE OF COLORADO

**ENGROSSED**

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

LLS NO. 18-1255.01 Jason Gelender x4330

**SENATE BILL 18-273**

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**SENATE SPONSORSHIP**

**Gardner,**

**HOUSE SPONSORSHIP**

**Carver,**

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**Senate Committees**

Finance  
Appropriations

**House Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING THE PRESERVATION OF THE SENIOR PROPERTY TAX**  
102 **EXEMPTION OF A SENIOR WHO CHANGES HIS OR HER PRIMARY**  
103 **RESIDENCE DUE TO MEDICAL NECESSITY.**

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**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://leg.colorado.gov>.)*

The bill specifies that for property tax years commencing on or after January 1, 2019, a senior is deemed to be a 10-year owner-occupier of a primary residence that the senior has owned and occupied for less than 10 years and therefore qualifies for the senior property tax exemption for the residence if:

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

SENATE  
Amended 2nd Reading  
May 3, 2018

- ! The senior would have qualified for the senior property tax exemption for the senior's former primary residence but medical necessity forced the senior to stop occupying the former primary residence; and
- ! The senior has not owned and occupied another primary residence since the senior first stopped occupying his or her former primary residence due to medical necessity.

"Medical necessity" is defined as a medical condition verified by a physician licensed to practice medicine in Colorado that required a senior to move from the senior's primary residence to a primary residence that the senior can freely occupy without using stairs or a primary residence that is not located in a high-altitude area.

When applying for such an exemption, a senior must provide to the assessor written verification of medical necessity from a physician licensed to practice medicine in Colorado.

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

2           **SECTION 1.** In Colorado Revised Statutes, 39-3-203, **amend**  
 3 (6)(a) introductory portion, (6)(a)(I.5), and (6)(a)(II); and **add** (6)(a)(I.7)  
 4 as follows:

5           **39-3-203. Property tax exemption - qualifications - definitions.**

6 (6) (a) Notwithstanding the ten-year occupancy requirement set forth in  
 7 ~~subparagraph (I) of paragraph (a) of subsection (1)~~ SUBSECTION (1)(a)(I)  
 8 of this section, an owner-occupier who has not actually owned and  
 9 occupied residential real property for which the owner-occupier has  
 10 claimed an exemption under ~~said~~ subsection (1) OF THIS SECTION for the  
 11 ten years preceding the assessment date ~~shall be~~ IS deemed to have met  
 12 the ten-year requirement and ~~shall be~~ IS allowed an exemption under ~~said~~  
 13 subsection (1) with respect to the property if:

14           (I.5) For property tax years commencing on or after January 1,  
 15 2015, the owner-occupier would have qualified for the exemption with  
 16 respect to other residential real property that the owner-occupier owned  
 17 and occupied as his or her primary residence before moving to the

1 residential real property for which an exemption is claimed but for the  
2 fact that a natural disaster destroyed the former primary residence or  
3 otherwise rendered it uninhabitable; ~~and~~ OR

4 (I.7) (A) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER  
5 JANUARY 1, 2019, THE OWNER-OCCUPIER WOULD HAVE QUALIFIED FOR  
6 THE EXEMPTION WITH RESPECT TO OTHER RESIDENTIAL REAL PROPERTY  
7 THAT THE OWNER-OCCUPIER OWNED AND OCCUPIED AS HIS OR HER  
8 PRIMARY RESIDENCE BEFORE MOVING TO THE RESIDENTIAL REAL  
9 PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED BUT FOR THE FACT THAT  
10 MEDICAL NECESSITY FORCED THE OWNER-OCCUPIER TO STOP OCCUPYING  
11 THE OTHER RESIDENTIAL REAL PROPERTY AS HIS OR HER PRIMARY  
12 RESIDENCE, SO LONG AS THE OWNER-OCCUPIER HAS NOT PREVIOUSLY  
13 RECEIVED THE EXEMPTION DUE TO THE OPERATION OF THIS SUBSECTION  
14 (6)(a)(I.7)(A) FOR PROPERTY OTHER THAN THE RESIDENTIAL REAL  
15 PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED.

16 (B) FOR PURPOSES OF THIS SUBSECTION (6)(a)(I.7), "MEDICAL  
17 NECESSITY" MEANS A MEDICAL CONDITION OF AN OWNER-OCCUPIER THAT  
18 A PHYSICIAN LICENSED TO PRACTICE MEDICINE IN THE STATE  
19 PURSUANT TO ARTICLE 36 OF TITLE 12 HAS CERTIFIED, ON A FORM  
20 DEVELOPED BY THE ADMINISTRATOR AND MADE AVAILABLE ON THE  
21 WEBSITE OF THE DIVISION OF PROPERTY TAXATION IN THE DEPARTMENT OF  
22 LOCAL AFFAIRS, AS HAVING REQUIRED THE OWNER-OCCUPIER TO STOP  
23 OCCUPYING HIS OR HER PRIOR PRIMARY RESIDENCE.

24 (II) WITH RESPECT TO AN EXEMPTION CLAIMED PURSUANT TO  
25 SUBSECTION (6)(a)(I) OR (6)(a)(I.7) OF THIS SECTION, the owner-occupier  
26 has not owned and occupied residential property as his or her primary  
27 residence other than the residential real property for which an exemption

1 is claimed since the condemnation occurred OR SINCE THE  
2 OWNER-OCCUPIER FIRST STOPPED OCCUPYING HIS OR HER FORMER  
3 PRIMARY RESIDENCE DUE TO MEDICAL NECESSITY.

4           **SECTION 2. Act subject to petition - effective date.** This act  
5 takes effect at 12:01 a.m. on the day following the expiration of the  
6 ninety-day period after final adjournment of the general assembly (August  
7 8, 2018, if adjournment sine die is on May 9, 2018); except that, if a  
8 referendum petition is filed pursuant to section 1 (3) of article V of the  
9 state constitution against this act or an item, section, or part of this act  
10 within such period, then the act, item, section, or part will not take effect  
11 unless approved by the people at the general election to be held in  
12 November 2018 and, in such case, will take effect on the date of the  
13 official declaration of the vote thereon by the governor.