

**First Regular Session  
Seventy-second General Assembly  
STATE OF COLORADO**

**ENGROSSED**

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

LLS NO. 19-0998.01 Jason Gelender x4330

**HOUSE BILL 19-1272**

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**HOUSE SPONSORSHIP**

**Bird,**

**SENATE SPONSORSHIP**

**Winter and Priola,**

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**House Committees**  
Energy & Environment

**Senate Committees**

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**A BILL FOR AN ACT**

101 **CONCERNING HOUSING AUTHORITY PARTICIPATION IN THE COLORADO**  
102 **NEW ENERGY IMPROVEMENT DISTRICT PROGRAM.**

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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 Colorado new energy improvement district (NEID) administers a commercial property assessed clean energy program through which an owner of eligible real property, which includes residential properties having at least 5 dwelling units (eligible property), may finance energy improvements to the eligible property by joining the NEID and agreeing to pay a NEID special assessment against the eligible

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.

HOUSE  
Amended 2nd Reading  
April 10, 2019

property. A city, county, or multijurisdictional housing authority (housing authority) and its property, whether owned or leased, are generally exempt from the payment of special assessments to the state or any political subdivision of the state. The bill clarifies that this exemption does not preclude a housing authority, an entity in which a housing authority has an ownership interest, or a lessor who leases real property to or from a housing authority from voluntarily applying to include eligible real property that it owns into the boundaries of the NEID and accepting the levying of a NEID special assessment against the eligible property.

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

2           **SECTION 1.** In Colorado Revised Statutes, 29-1-204.5, **amend**  
3 (10) as follows:

4           **29-1-204.5. Establishment of multijurisdictional housing**  
5 **authorities.** (10) An authority and the property of an authority ~~shall be~~  
6 IS exempt from all taxes and special assessments on the same basis and  
7 subject to the same conditions as provided for city housing authorities in  
8 sections 29-4-226 and 29-4-227. LIKE A CITY HOUSING AUTHORITY, AN  
9 AUTHORITY MAY VOLUNTARILY APPLY TO INCLUDE ELIGIBLE REAL  
10 PROPERTY, AS DEFINED IN SECTION 32-20-103 (4), ~~IN WHICH IT HAS AN~~  
11 ~~INTEREST AS DESCRIBED IN SECTION 29-4-226 (2)~~ INTO THE BOUNDARIES  
12 OF THE COLORADO NEW ENERGY IMPROVEMENT DISTRICT CREATED IN  
13 SECTION 32-20-104 (1) AND ACCEPT THE LEVYING BY THE DISTRICT OF A  
14 SPECIAL ASSESSMENT, AS DEFINED IN SECTION 32-20-103 (14), AGAINST  
15 THE ELIGIBLE REAL PROPERTY.

16           **SECTION 2.** In Colorado Revised Statutes, 29-4-226, **amend** (1)  
17 introductory portion; and **add** (2) as follows:

18           **29-4-226. Exemption from special assessments.** (1) EXCEPT AS  
19 OTHERWISE PROVIDED IN SUBSECTION (2) OF THIS SECTION, the following  
20 ~~shall be~~ ARE exempt from the payment of any special assessments to the

1 state, any county, city and county, municipality, or other political  
2 subdivision of the state:

3 (2) THE EXEMPTIONS FROM THE PAYMENT OF SPECIAL  
4 ASSESSMENTS SET FORTH IN SUBSECTION (1) OF THIS SECTION DO NOT  
5 PRECLUDE A HOUSING AUTHORITY, THE OWNER OF PROPERTY THAT IS  
6 LEASED TO OR FROM A HOUSING AUTHORITY, OR AN ENTITY IN WHICH AN  
7 AUTHORITY HAS AN OWNERSHIP INTEREST FROM VOLUNTARILY APPLYING  
8 TO INCLUDE ITS ELIGIBLE REAL PROPERTY, AS DEFINED IN SECTION  
9 32-20-103 (4), INTO THE BOUNDARIES OF THE COLORADO NEW ENERGY  
10 IMPROVEMENT DISTRICT CREATED IN SECTION 32-20-104 (1) AND  
11 ACCEPTING THE LEVYING BY THE DISTRICT OF A SPECIAL ASSESSMENT, AS  
12 DEFINED IN SECTION 32-20-103 (14), AGAINST THE ELIGIBLE REAL  
13 PROPERTY.

14 **SECTION 3.** In Colorado Revised Statutes, 29-4-227, **amend**  
15 (1)(a) as follows:

16 **29-4-227. Tax exemptions.** (1) (a) EXCEPT FOR THE  
17 ADMINISTRATIVE FEES COLLECTIBLE IN CONNECTION WITH THE INCLUSION  
18 OF PROPERTY WITHIN THE BOUNDARIES OF THE COLORADO NEW ENERGY  
19 IMPROVEMENT DISTRICT AS AUTHORIZED BY SECTION 29-4-226 (2), an  
20 authority is exempt from the payment of any taxes or fees to the state or  
21 any county, city and county, municipality, or other political subdivision  
22 of the state. All property of an authority is exempt from all local and  
23 municipal taxes. Bonds, notes, debentures, and other evidences of  
24 indebtedness of an authority are declared to be issued for a public purpose  
25 and to be public instruments, and, together with interest thereon, are  
26 exempt from taxes. All property leased to an authority for the purposes of  
27 a project is also exempt from taxation, as is the income derived from the

1 authority by the lessor under the lease.

2 **SECTION 4.** In Colorado Revised Statutes, **amend** 29-4-507 as  
3 follows:

4 **29-4-507. Exemption from special assessments - tax**  
5 **exemptions.** The authority and the property of the authority ~~shall be~~ IS  
6 exempt from all taxes and special assessments on the same basis and  
7 subject to the same conditions as provided for city housing authorities in  
8 sections 29-4-226 and 29-4-227. LIKE A CITY HOUSING AUTHORITY, AN  
9 AUTHORITY MAY VOLUNTARILY APPLY TO INCLUDE ELIGIBLE REAL  
10 PROPERTY, AS DEFINED IN SECTION 32-20-103 (4), IN WHICH IT HAS AN  
11 INTEREST AS DESCRIBED IN SECTION 29-4-226 (2) INTO THE BOUNDARIES  
12 OF THE COLORADO NEW ENERGY IMPROVEMENT DISTRICT CREATED IN  
13 SECTION 32-20-104 (1) AND MAY ACCEPT THE LEVYING BY THE DISTRICT  
14 OF A SPECIAL ASSESSMENT, AS DEFINED IN SECTION 32-20-103 (14),  
15 AGAINST THE ELIGIBLE REAL PROPERTY. In lieu of taxes on its property,  
16 the authority may agree to make such annual payments to the taxing  
17 bodies in which the projects are situated as it finds consistent with the  
18 maintenance of the low rent character of the projects or the achievement  
19 of the purposes of this part 5.

20 **SECTION 5. Act subject to petition - effective date.** This act  
21 takes effect at 12:01 a.m. on the day following the expiration of the  
22 ninety-day period after final adjournment of the general assembly (August  
23 2, 2019, if adjournment sine die is on May 3, 2019); except that, if a  
24 referendum petition is filed pursuant to section 1 (3) of article V of the  
25 state constitution against this act or an item, section, or part of this act  
26 within such period, then the act, item, section, or part will not take effect  
27 unless approved by the people at the general election to be held in

- 1 November 2020 and, in such case, will take effect on the date of the
- 2 official declaration of the vote thereon by the governor.