

# Proposition HH: Reduce Property Taxes and Retain State Revenue

*Placed on the ballot by the legislature • Passes with a majority of the vote*

1 **Proposition HH, if approved, would:**

- 2 • lower property taxes owed for homes and businesses for at least ten years,  
3 compared to what would be owed under current law;
- 4 • allow the state to retain money that would otherwise be refunded to taxpayers  
5 through at least 2032, with the money spent on education, reimbursements to  
6 local governments for some of their reduced property tax revenue, and rental  
7 assistance programs;
- 8 • authorize the state legislature to retain revenue after 2032 without further  
9 voter approval, if property tax decreases equivalent to those in the measure  
10 are maintained;
- 11 • distribute TABOR refunds to taxpayers in equal amounts for tax year 2023;  
12 and
- 13 • create a new limit on the growth of property tax revenue for some local  
14 governments.

15 **What Your Vote Means**

**YES** 16 A “yes” vote on  
17 Proposition HH lowers  
18 property taxes owed, allows the state  
19 to keep additional revenue that would  
20 otherwise be refunded to taxpayers,  
21 temporarily changes how taxpayer  
22 TABOR refunds are distributed, and  
23 creates a new property tax limit for  
24 some local governments.

**NO** A “no” vote on  
Proposition HH maintains  
current law for property taxes, TABOR  
refunds, and state and local  
government revenue limits.

25 **For more information on these provisions, see the following:**

- 26 • Overview of Proposition HH.....Page 2
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1 **Summary and Analysis of Proposition HH**

2 **Overview of Proposition HH**

3 **What does Proposition HH do?**

4 Proposition HH reduces property taxes owed, resulting in smaller increases in  
 5 property taxes beginning in 2023, while allowing the state to keep additional  
 6 revenue that would otherwise be refunded to taxpayers.

7 The measure lowers property taxes by reducing the portion of a property’s  
 8 market value that is subject to taxes, allowing seniors who have qualified for the  
 9 existing homestead exemption to receive the same benefit at a new home, and  
 10 creating a new limit on property tax revenue for some local governments. It  
 11 requires that local governments exceeding the limit either go through a public  
 12 process to waive the limit or lower tax rates to stay below the limit.

13 The measure creates a new cap on state revenue that grows by the same rate as  
 14 the existing cap, plus an additional 1 percent each year. The revenue retained  
 15 from the new cap is used to fund education, reimburse local governments for a  
 16 portion of the lost property tax revenue, and provide rental assistance.

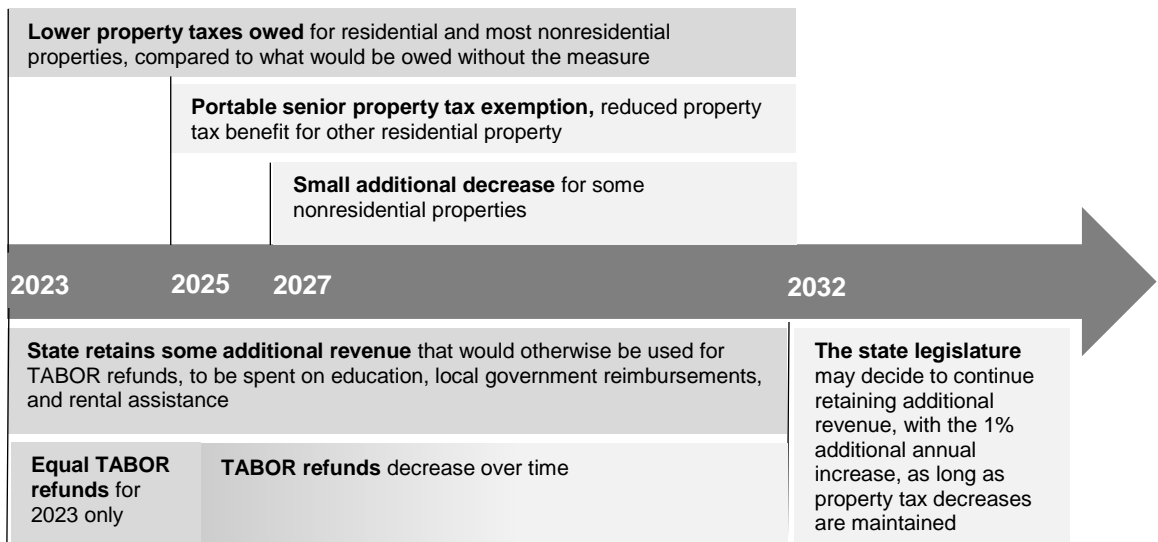
17 **How long will the changes under the measure last?**

18 Most changes under Proposition HH remain in effect through state budget year  
 19 2031-32, and may be extended by the state legislature for subsequent budget  
 20 years without further voter approval. If extended, the state may continue to retain  
 21 additional revenue in subsequent years, as long as the state legislature extends  
 22 property tax reductions equal to or greater than those in the measure. The  
 23 amount retained grows by 1 percent more each year, and continues to grow if the  
 24 measure is extended.

25 In addition, if Proposition HH passes, another state law distributes refunds under  
 26 the Taxpayer’s Bill of Rights (TABOR) in equal amounts in tax year 2023 only.  
 27 Figure 1 shows the measure’s changes through at least 2032.

28  
 29

**Figure 1.  
 Proposition HH Timeline**



1 Impacts on Taxpayers

2 **How does Proposition HH impact taxpayers?**

3 The measure primarily impacts taxpayers in two ways: reducing the amount  
 4 owed in property taxes and changing the amount of TABOR refunds. Figure 2  
 5 summarizes the impacts on various taxpayers. Each of these impacts is  
 6 described in more detail later in this analysis.

7 For 2023, TABOR refunds increase for low-income and middle-income  
 8 taxpayers, while property owners also see a savings in their property taxes. For  
 9 higher-earning homeowners, a reduction in TABOR refunds likely offsets the  
 10 savings from the property tax changes. In 2024 and later years, the reduction in  
 11 TABOR refunds could, over time, offset the amount of property tax savings  
 12 depending on the value of the property and economic conditions.

13 **Figure 2.**  
 14 **Summary of Taxpayer Impacts**

All Taxpayers – TABOR Refunds	
<b>2023</b>	
<ul style="list-style-type: none"> <li>- Income less than \$100,000: TABOR refunds increase</li> <li>- Income greater than \$100,000: TABOR refunds decrease</li> </ul>	
<b>2024 through 2032</b>	
<ul style="list-style-type: none"> <li>- TABOR refunds decrease, and could be eliminated, for all taxpayers.</li> <li>- To see how state revenue affects the amount of the decrease, see Figure 7.</li> </ul>	
Property Owners – all changes are for 2023 through 2032 unless otherwise noted	
<b>Primary residence, multifamily property</b>	<ul style="list-style-type: none"> <li>- Reduction in property taxes compared to what would be paid otherwise</li> </ul>
<b>Seniors</b>	<ul style="list-style-type: none"> <li>- Same reduction in property taxes as for primary residences</li> <li>- <b>Beginning in 2025:</b> Seniors who have qualified for the homestead exemption can receive the same benefit if they purchase and move to a new house.</li> </ul>
<b>Other single-family residential properties</b> (second homes, rental properties, etc.)	<ul style="list-style-type: none"> <li>- <b>2023 and 2024:</b> Same reduction in property taxes as primary residences</li> <li>- <b>Beginning in 2025:</b> Smaller property tax reduction than primary residences</li> </ul>
<b>Nonresidential properties</b>	<ul style="list-style-type: none"> <li>- Reduction in property taxes, compared to what would be paid otherwise, for most property types</li> <li>- Amount of reduction depends on type of property</li> </ul>
Renters	
<ul style="list-style-type: none"> <li>- Do not directly benefit from property tax decreases</li> <li>- Additional funding for rental assistance to qualifying renters</li> </ul>	

## Changes to Property Taxes

1 **How does Proposition HH change property taxes?**

2 Proposition HH lowers the property taxes owed by  
3 property owners, compared to what would be owed  
4 without the measure. Property values are  
5 increasing significantly in most areas of the state,  
6 resulting in higher property taxes owed. The  
7 measure results in a smaller increase in property  
8 taxes than under current law.

**Online Calculation Tool:**

To see how the combination of the property tax changes and TABOR refund changes impact a taxpayer in your area, please scan the QR code below, or visit: [will be included in a future draft]

9 Property taxes are paid on a portion of a property's  
10 market value. This portion is known as the taxable value or assessed value, and  
11 is calculated by multiplying the market value by the assessment rate. To lower  
12 property taxes, the measure:

- 13 • lowers assessment rates for residential property and most nonresidential  
14 property and subtracts a set amount from most properties' values before  
15 applying the new assessment rates;
- 16 • allows a senior aged 65 and older who has qualified for the senior homestead  
17 exemption to receive the same property tax benefit in any home they  
18 purchase and live in as their primary residence, beginning in 2025;
- 19 • distinguishes owner-occupied primary residences and multifamily properties  
20 from other residential properties, resulting in a larger subtraction for primary  
21 residences and multifamily properties than other properties, beginning in  
22 2025; and
- 23 • establishes a cap on local government property tax revenue, including  
24 mechanisms to lower tax rates to comply with the limit or to waive the limit.  
25 This cap is discussed further below.

26 Figure 3 shows the impact of the changes on different property types and values  
27 in 2023. Changes continue through 2032 unless otherwise noted. The impact on  
28 an individual property owner depends on the type and value of the property and  
29 the tax rates for the jurisdictions where the property is located. Tables with the  
30 exact assessment rates and subtractions for different property classes are  
31 available in [the fiscal note](#).

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**Figure 3.**  
**Average Property Tax Impacts Under Prop HH\***

<b>Type of Property</b>	<b>Property Value</b>	<b>2023 Average Change in Property Tax**</b>	<b>2024-2032</b>
<b><u>Residential Property</u></b>			
Primary residences and multifamily properties	\$100,000	-\$166 to -\$172	Further reductions in 2024 and 2025. Beginning in 2025, there is a smaller reduction for non-primary residences and a larger reduction for qualifying seniors.
	\$350,000	-\$177 to -\$212	
	\$500,000	-\$184 to -\$236	
	\$700,000	-\$193 to -\$268	
	\$1,000,000	-\$206 to -\$317	
<b><u>Nonresidential Property</u></b>			
Lodging and commercial	\$1,000,000	-\$34 to -\$503	Further reductions in 2024, 2027, 2029, 2031
Industrial, natural resources, state-assessed properties	\$1,000,000	-\$35 to -\$518	Further reductions in 2024, 2027, 2029, 2031
Agriculture and renewable energy	\$1,000,000	-\$0 to -\$459	Further reduction in 2031. Beginning in 2024, there is also a larger reduction for renewable energy agricultural land.
Vacant land	\$1,000,000	-\$35 to -\$518	Change in 2023 only.
Oil and gas and mines	\$1,000,000	No change.	

3 *\* This example shows the estimated reduction in property taxes for a hypothetical property, based on*  
 4 *2022 statewide average mill levies, including those affected by the local property tax limit. Actual*  
 5 *change in property tax will depend on local tax rates, changes in property values, and changes in local*  
 6 *government property tax policy.*

7 *\*\* The range of property tax savings reflects all the difference between local governments that are*  
 8 *subject to the limit all abiding by the property tax limit (high end) and waiving the limit (low end).*

9 **Retained State Revenue**

10 **What is the state’s revenue limit, known as the TABOR limit?**

11 The Colorado Constitution includes a section, “The Taxpayer’s Bill of Rights,”  
 12 commonly known as TABOR, that limits the amount of money that the state  
 13 government can collect and spend or save each year. If money is collected  
 14 above the state revenue limit, sometimes referred to as a surplus, it must be  
 15 refunded to taxpayers. This is called a TABOR refund.

16 Currently, a portion of this money is refunded through existing property tax  
 17 reductions, and the remainder is distributed as a tiered sales tax refund using the  
 18 state income tax return. For last year only, part of the TABOR refund was  
 19 distributed to taxpayers through checks in the amount of \$750 for a single filer  
 20 and \$1,500 for a joint filer, rather than through the tiered system. Flat refunds

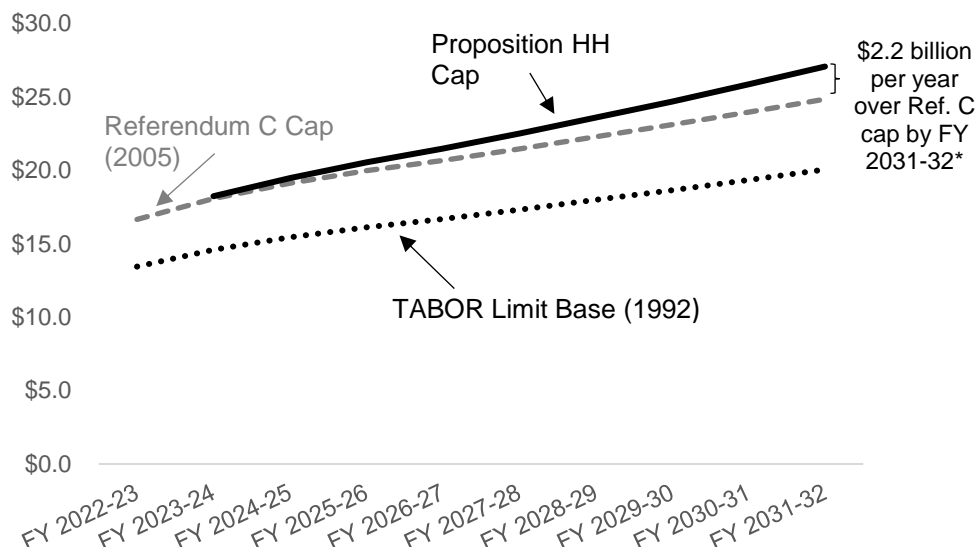
1 provide larger amounts for lower-income taxpayers and smaller refunds for  
 2 higher-income taxpayers when compared with the tiered refund system.

3 **What happens to the state revenue limit if Proposition HH passes?**

4 Proposition HH creates a new cap on the amount of money the state may retain  
 5 over its revenue limit that is higher than the current cap established by  
 6 Referendum C in 2005. Proposition HH allows the state to retain additional  
 7 revenue up to the new cap, which grows by population growth and inflation, plus  
 8 1 percent, each year. Figure 4 shows the new cap over the next ten years.

9 **Figure 4.**  
 10 **Proposition HH Cap on State Revenue**

11 *The measure allows the state to retain an estimated \$170 million in state budget year 2023-24 and*  
 12 *\$360 million in state budget year 2024-25.*



13 *\*Assumes inflation through 2025 from the June 2023 Legislative Council Staff forecast and*  
 14 *2.5 percent annual inflation for 2025 to 2031. Population growth projections from the Colorado*  
 15 *State Demography Office.*

16 **How will the retained revenue be spent?**

17 The retained money will be used for the following purposes:

- 18 • up to 20 percent to reimburse local governments for lost property tax
- 19 revenue;
- 20 • up to \$20 million for rental assistance; and
- 21 • the remaining funds to reimburse school districts for reduced property tax
- 22 revenue as a result of the measure, and for education-related programs,
- 23 estimated at \$125 million in state budget year 2024-25, and up to
- 24 \$2.16 billion in state budget year 2031-32.

25 Over ten years, local reimbursements are expected to decrease, rental  
 26 assistance will reach its \$20 million limit, and the amount retained by the state  
 27 will increase. As a result, the amount allocated to education funding will increase,  
 28 assuming consistent revenue growth. The new education funding must not  
 29 replace current General Fund spending for public school finance.

## 1 Changes to TABOR Refunds

2 **How does the measure impact TABOR refunds in the short term?**

3 **2023 TABOR refunds.** A separate bill passed by the legislature changes the  
4 way that refunds are distributed for tax year 2023 only if Proposition HH passes.

5 Under current law, TABOR refunds to taxpayers are typically distributed through  
6 the state income tax, based on the taxpayer's adjusted gross income. Under  
7 Proposition HH, the refunds are distributed in an equal amount for each taxpayer,  
8 estimated at \$820 for single filers and \$1,640 for joint filers. Figure 5 shows the  
9 change in the refund amount forecasted for tax year 2023 under Proposition HH.

10 **Figure 5.**  
11 **2023 TABOR Refunds Under Prop HH**  
12 *Compared to current law*

<u>Adjusted Gross Income</u>	<u>Percent of Taxpayers*</u>	<u>Change in Refund</u>	
		<i>Single</i>	<i>Joint</i>
Up to \$50,000	35%	+\$233	+\$466
\$50,001 to \$99,000	27%	+\$37	+\$74
\$99,001 to \$157,000	18%	-\$81	-\$162
\$157,001 to \$219,000	9%	-\$251	-\$502
\$218,001 to \$278,000	4%	-\$332	-\$664
\$278,001 and up	7%	-\$1,034	-\$2,068

13 *\*Totals may not sum due to rounding*

14 **2024 and 2025 TABOR refunds.** In 2024 and 2025, TABOR refunds are  
15 expected to decrease, compared to what would be distributed under current law.  
16 Refunds will be distributed based on a taxpayer's adjusted gross income.  
17 Figure 6 shows the change in the refund amount forecasted for tax year 2024  
18 and 2025 under Proposition HH.

19 **Figure 6.**  
20 **Projected Change in TABOR Refunds for 2024 and 2025**  
21 **Under Prop HH**  
22 *Compared to current law*

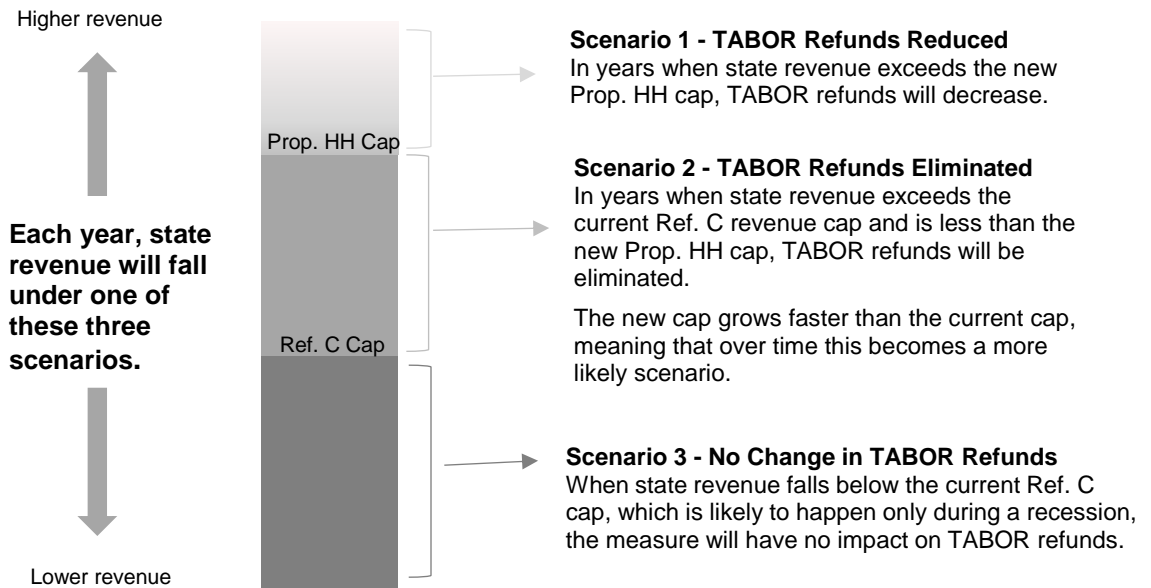
<u>Adjusted Gross Income</u>	<u>Percent of Taxpayers*</u>	<u>Change in Refund</u>	
		<i>Single</i>	<i>Joint</i>
<b><u>2024 Refunds</u></b>			
Up to \$52,000	35%	-\$31	-\$62
\$52,001 to \$103,000	27%	-\$42	-\$84
\$103,001 to \$163,000	17%	-\$48	-\$96
\$163,001 to \$226,000	9%	-\$57	-\$114
\$226,001 to \$289,000	4%	-\$62	-\$124
\$289,001 and up	7%	-\$100	-\$200
<b><u>2025 Refunds</u></b>			
Up to \$53,000	35%	-\$67	-\$134
\$53,001 to \$105,000	27%	-\$90	-\$180
\$105,001 to \$167,000	17%	-\$103	-\$206
\$167,001 to \$231,000	9%	-\$122	-\$244
\$231,001 to \$297,000	4%	-\$132	-\$264
\$297,001 and up	7%	-\$212	-\$424

23 *\*Totals may not sum due to rounding*

1 **How does the measure impact TABOR refunds in the long term?**

2 The measure’s impact on TABOR refunds in the long-term depends on  
 3 population growth, inflation and state revenue collections. Absent future policy  
 4 changes, state revenue collections are largely driven by economic activity.  
 5 Figure 7 shows scenarios for state revenue collection and the impact on TABOR  
 6 refunds. The changes in Proposition HH are in place until 2032, but the measure  
 7 allows the state legislature to extend them without additional voter approval.

8 **Figure 7.**  
 9 **Scenarios for TABOR Refund Changes**



10 **Changes for Local Governments**

11 **How does the measure impact local governments?**

12 Revenue growth for local governments will slow due to a new property tax  
 13 revenue limit and reduced property taxes, which is partially offset by  
 14 reimbursements from the state. Cities, counties, school districts, and special  
 15 districts collect property taxes to fund public schools and local services such as  
 16 road maintenance, police departments, fire protection, water and sewer  
 17 infrastructure, parks, and libraries. Not all local governments that collect property  
 18 taxes are treated the same by Proposition HH, as explained below.

19 **Property tax revenue limit.** Under Proposition HH, some local governments that  
 20 are not currently subject to other local revenue limits cannot collect property tax  
 21 revenue above the amount they collected in the prior year plus inflation. If a local  
 22 government will exceed this limit, it may waive the limit by annually notifying the  
 23 public, allowing for public comment and hearing, and adopting an ordinance or  
 24 resolution. Otherwise, it must lower its tax rate (mill levy) for one year or refund to  
 25 taxpayers any property tax revenue collected above the limit. School districts and  
 26 home-rule jurisdictions are not subject to this limit.



1     **Reimbursements.** Under Proposition HH, the state reimburses local  
2 governments for some of the revenue lost due to property tax reductions. This is  
3 paid from the revenue that the state retains under the new revenue cap, and  
4 other state funds, with some limitations.

5 Reimbursements range from 65 percent to 100 percent of lost revenue, based on  
6 the type of local government, the size of the county in which the local  
7 government is located, and growth of property values in the jurisdiction. Smaller  
8 counties and those with slower property value growth generally receive higher  
9 reimbursement rates.

10 Most counties, cities, and special districts are initially eligible for reimbursement;  
11 however, most local governments are not reimbursed if their assessed value  
12 exceeds 2022 levels by 20 percent, which is expected to happen at some point  
13 between 2023 and 2031 depending on the local government. School districts are  
14 fully reimbursed through the public school funding formula under current law,  
15 using money retained by the state.

*For information on those issue committees that support or oppose the measures on the ballot at the November 7, 2023, election, go to the Colorado Secretary of State's elections center web site hyperlink for ballot and initiative information:*

<https://www.sos.state.co.us/pubs/elections/Initiatives/ballot/contacts/2023.html>

## 16     **Arguments For Proposition HH**

- 17     1) With Colorado facing a historic increase in residential property values,  
18 Proposition HH provides long-term property tax relief for homeowners and  
19 businesses. In doing so, the measure also limits the impact on local services,  
20 makes Colorado a more competitive environment for businesses, and allows  
21 seniors to downsize or move without losing the benefits of their homestead  
22 exemption.
- 23     2) The new property tax limit makes local taxing entities more accountable to  
24 their constituents. By requiring a public process to waive the limit,  
25 Proposition HH gives people a say in how much they are taxed while  
26 providing flexibility for local governments to retain revenue needed to provide  
27 important services.
- 28     3) By allowing the state to retain additional revenue, the measure benefits public  
29 schools. The state's spending cap has limited Colorado's ability to fully fund  
30 education for years. Proposition HH provides a funding source for at least ten  
31 years, using money the state already collects.
- 32     4) Proposition HH benefits low- and middle-income people, many of whom are  
33 renters, by providing a more equitable distribution of TABOR refunds in 2023.  
34 With recent high inflation and housing costs, this puts more money in the  
35 pockets of those who need it most.

## 1 Arguments Against Proposition HH

2 1) Proposition HH effectively increases taxes, growing the state budget by up to  
3 \$2.2 billion in 2032 at the expense of TABOR refunds. It removes important  
4 taxpayer protections and gives the state legislature the power to extend the  
5 new revenue cap forever without asking voters.

6 2) Property taxes are increasing regardless of whether Proposition HH passes  
7 or fails. Taxpayers get some property tax relief, but in the long term, the loss  
8 to taxpayers from the reduction or elimination of TABOR refunds is likely to  
9 exceed the property tax savings over time. The measure is also costly for  
10 renters, who do not own property and do not directly benefit from property tax  
11 relief. Property tax relief is needed, but not at the cost of TABOR refunds.

12 3) Property taxes are a local issue, best handled by local governments.  
13 Proposition HH pushes state priorities and an unnecessary new revenue limit  
14 onto local governments, instead of letting them find solutions that work for  
15 their community.

16 4) Proposition HH adds unnecessary complexity to an increasingly confusing  
17 property tax system, with new classes of property and an additional  
18 administrative burden for homeowners, seniors, county assessors, and  
19 potential homebuyers. As a result, the measure makes it harder for people to  
20 access their tax benefits and navigate the housing market, opening the door  
21 to unintended consequences.

## 22 Fiscal Impact of Proposition HH

23 This measure decreases local government property tax revenue, creates new  
24 state spending requirements, and reduces the amount refunded to taxpayers in  
25 years when state revenue is over the Referendum C cap, which is then available  
26 to increase state spending. These impacts are discussed below. The state  
27 budget year runs from July 1 to June 30.

28 **Taxpayer impacts.** Proposition HH impacts taxpayers in two ways by changing  
29 the amount of TABOR refunds and reducing the amount owed in property taxes.

30 *TABOR refund changes.* Proposition HH results in a change in how state  
31 revenue is returned to taxpayers in state budget year 2023-24, then reduces the  
32 amount potentially returned to taxpayers by larger amounts each year through at  
33 least state budget year 2032-33, depending on how much state revenue is  
34 collected over the Referendum C cap each year.

35 • For state budget year 2023-24, an estimated additional \$125 million will be  
36 refunded to taxpayers through an existing property tax refund mechanism as  
37 a result of this measure. The remaining money that would otherwise be  
38 refunded through the six-tier sales tax refund mechanism is instead refunded  
39 in equal amounts to qualifying taxpayers, as shown in Figure 5 and discussed  
40 above.

41 • Beginning for state budget year 2024-25, the measure will reduce revenue  
42 returned to taxpayers by an estimated \$170 million, with this reduction  
43 increasing to \$360 million for the next state budget year.

- 1 • *Property tax changes.* The measure will also reduce property taxes owed  
2 compared with current law through changes in assessment rates and  
3 reductions in value, and possibly through the local government revenue limit,  
4 as estimated below.
- 5 • Lower assessment rates and value reductions are estimated to reduce  
6 property taxes owed statewide by \$350 million in 2024, \$790 million in 2025,  
7 and \$970 million in 2026. Decreases are larger in later years due to  
8 scheduled increases in assessment rates and the expiration of certain value  
9 reductions that would occur if the measure does not pass.
- 10 • The local government revenue limit may decrease property taxes owed by an  
11 additional \$310 million in 2024, \$250 million in 2025, and \$330 million in  
12 2026, depending on how many local governments waive the limitation.

13 **Local government impact.** After accounting for both the reduced property tax  
14 collections and state reimbursements to school districts and other local tax  
15 jurisdictions, Proposition HH is estimated to decrease revenue to local  
16 governments statewide by at least \$110 million in 2024, \$350 million in 2025, and  
17 \$550 million in 2026.

18 The revenue decreases are larger in later years due to scheduled increases in  
19 assessment rates and the expiration of certain property value reductions that  
20 would occur if the measure does not pass, and smaller reimbursements paid to  
21 local governments over time. Additionally, the local government revenue limit in  
22 the measure may decrease revenue further, as noted above in the taxpayer  
23 impacts section.

24 The revenue impact will vary among local governments across the state, and the  
25 specific impact on each city, county, school district, or special district will depend  
26 on several factors including mill levies, local policy decisions, and the  
27 composition of properties in each local area.

28 The measure increases local spending for county treasurers and assessors to  
29 implement the property tax changes in the bill. County assessors will require  
30 additional staff to administer the measure’s provisions.

31 **State transfers.** Proposition HH transfers \$128 million from the state’s General  
32 Fund to a fund that will be used to reimburse local governments for lost property  
33 tax revenue, and transfers \$72 million to the State Public School Fund. Further,  
34 state revenue retained under the Proposition HH cap will be transferred, as  
35 estimated below:

- 36 • *Funding for rental assistance.* In state budget year 2024-25, an estimated \$8  
37 million will be transferred to the Housing Development Grant Fund for rental  
38 assistance programs. In FY 2025-26, an estimated \$18 million will be  
39 transferred in FY 2025-26. Transfers to the fund are expected to grow, but  
40 are capped at \$20 million.
- 41 • *Education funding.* Transfers to the State Education Fund will total an  
42 estimated \$125 million in state budget year 2024-25, and \$270 million in state  
43 budget year 2025-26. In future years, larger amounts are expected to be  
44 transferred to the State Education Fund depending on revenue retained  
45 under the Proposition HH cap.

1     **State spending.** The measure increases state spending to reimburse local  
2 governments for a portion of their lost property tax revenue, replace lost property  
3 tax revenue to school districts, and to pay for increased workload for the state to  
4 administer the measure’s provisions, as estimated below:

5     • *Reimbursements to local governments.* The measure increases state  
6 spending by an estimated \$160 million in state budget year 2024-25 and  
7 \$70 million in state budget year 2025-26 to reimburse local governments for  
8 lost property tax revenue. Reimbursements are limited to a certain amount of  
9 money retained under the Proposition HH cap, as well as by eligibility  
10 requirements for local governments as described above.

11    • *School district funding.* The measure will increase the state aid obligation for  
12 public schools by an estimated \$120 million in state budget year 2023-24,  
13 \$280 million in state budget year 2024-25, \$350 million in state budget year  
14 2025-26, and larger amounts in future years as some nonresidential  
15 assessment rates decrease.

16    • *Administrative costs.* The measure will increase General Fund spending in  
17 the Department of Local Affairs by an estimated \$62,426 in state budget year  
18 2023-24, \$195,498 in state budget year 2024-25, and \$159,779 in state  
19 budget year 2025-26 for the Division of Property Taxation to develop software  
20 systems, hire additional staff, and to update procedures, forms, manuals, and  
21 technical assistance to local governments.