

Second Regular Session
Seventy-first General Assembly
STATE OF COLORADO

INTRODUCED

LLS NO. 18-1255.01 Jason Gelender x4330

SENATE BILL 18-273

SENATE SPONSORSHIP

Gardner,

HOUSE SPONSORSHIP

Carver,

Senate Committees
Finance

House Committees

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, AND, IN CONNECTION
104 THEREWITH, DEFINING MEDICAL NECESSITY TO INCLUDE A
105 MEDICAL CONDITION VERIFIED BY A PHYSICIAN THAT REQUIRED
106 A SENIOR TO MOVE FROM THE SENIOR'S PRIMARY RESIDENCE TO
107 A PRIMARY RESIDENCE THAT THE SENIOR CAN FREELY OCCUPY
108 WITHOUT USING STAIRS OR A PRIMARY RESIDENCE THAT IS NOT
109 LOCATED IN A HIGH-ALTITUDE AREA.

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

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.

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:

- ! 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~~

1 subsection (1) with respect to the property if:

2 (I.5) For property tax years commencing on or after January 1,
3 2015, the owner-occupier would have qualified for the exemption with
4 respect to other residential real property that the owner-occupier owned
5 and occupied as his or her primary residence before moving to the
6 residential real property for which an exemption is claimed but for the
7 fact that a natural disaster destroyed the former primary residence or
8 otherwise rendered it uninhabitable; ~~and~~ OR

9 (I.7) (A) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER
10 JANUARY 1, 2019, THE OWNER-OCCUPIER WOULD HAVE QUALIFIED FOR
11 THE EXEMPTION WITH RESPECT TO OTHER RESIDENTIAL REAL PROPERTY
12 THAT THE OWNER-OCCUPIER OWNED AND OCCUPIED AS HIS OR HER
13 PRIMARY RESIDENCE BEFORE MOVING TO THE RESIDENTIAL REAL
14 PROPERTY FOR WHICH AN EXEMPTION IS CLAIMED BUT FOR THE FACT THAT
15 MEDICAL NECESSITY FORCED THE OWNER-OCCUPIER TO STOP OCCUPYING
16 THE OTHER RESIDENTIAL REAL PROPERTY AS HIS OR HER PRIMARY
17 RESIDENCE.

18 (B) FOR PURPOSES OF THIS SUBSECTION (6)(a)(I.7), "MEDICAL
19 NECESSITY" MEANS A MEDICAL CONDITION OF AN OWNER-OCCUPIER THAT
20 IMPAIRS MOBILITY SO THAT THE OWNER-OCCUPIER CANNOT SAFELY USE
21 STAIRS OR IS EXACERBATED BY LIVING AT A HIGH ALTITUDE AND THAT, IN
22 THE OPINION OF A PHYSICIAN LICENSED TO PRACTICE MEDICINE IN THE
23 STATE PURSUANT TO ARTICLE 36 OF TITLE 12, REQUIRES THE
24 OWNER-OCCUPIER TO STOP OCCUPYING HIS OR HER PRIMARY RESIDENCE
25 AND MOVE TO A PRIMARY RESIDENCE THAT THE SENIOR CAN FREELY
26 OCCUPY WITHOUT HAVING TO USE STAIRS OR THAT IS NOT LOCATED IN A
27 HIGH-ALTITUDE AREA.

1 (C) FOR PURPOSES OF THIS SUBSECTION (6)(a)(I.7),
2 "HIGH-ALTITUDE AREA" MEANS ANY LOCATION WITHIN THE COUNTIES OF
3 ALAMOSA, ARCHULETA, CHAFFEE, CLEAR CREEK, CONEJOS, COSTILLA,
4 EAGLE, GILPIN, GRAND, GUNNISON, HINSDALE, JACKSON, LAKE,
5 MINERAL, OURAY, PARK, PITKIN, RIO GRANDE, ROUTT, SAGUACHE, SAN
6 JUAN, SAN MIGUEL, SUMMIT, AND TELLER.

7 (D) IN ADDITION TO ANY OTHER INFORMATION REASONABLY
8 REQUIRED BY AN ASSESSOR, IN ACCORDANCE WITH SUBSECTION (6)(b) OF
9 THIS SECTION, TO VERIFY THAT AN OWNER-OCCUPIER IS ENTITLED TO AN
10 EXEMPTION, AN OWNER-OCCUPIER CLAIMING AN EXEMPTION PURSUANT TO
11 THIS SUBSECTION (6)(a)(I.7) SHALL PROVIDE TO THE ASSESSOR WRITTEN
12 VERIFICATION OF MEDICAL NECESSITY FROM A PHYSICIAN LICENSED TO
13 PRACTICE MEDICINE IN THE STATE PURSUANT TO ARTICLE 36 OF TITLE 12.

14 (II) WITH RESPECT TO AN EXEMPTION CLAIMED PURSUANT TO
15 SUBSECTION (6)(a)(I) OR (6)(a)(I.7) OF THIS SECTION, the owner-occupier
16 has not owned and occupied residential property as his or her primary
17 residence other than the residential real property for which an exemption
18 is claimed since the condemnation occurred OR SINCE THE
19 OWNER-OCCUPIER FIRST STOPPED OCCUPYING HIS OR HER FORMER
20 PRIMARY RESIDENCE DUE TO MEDICAL NECESSITY.

21 **SECTION 2. Act subject to petition - effective date.** This act
22 takes effect at 12:01 a.m. on the day following the expiration of the
23 ninety-day period after final adjournment of the general assembly (August
24 8, 2018, if adjournment sine die is on May 9, 2018); except that, if a
25 referendum petition is filed pursuant to section 1 (3) of article V of the
26 state constitution against this act or an item, section, or part of this act
27 within such period, then the act, item, section, or part will not take effect

1 unless approved by the people at the general election to be held in
2 November 2018 and, in such case, will take effect on the date of the
3 official declaration of the vote thereon by the governor.