

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

INTRODUCED

LLS NO. 19-0998.01 Jason Gelender x4330

HOUSE BILL 19-1272

HOUSE SPONSORSHIP

Bird,

SENATE SPONSORSHIP

Winter and Priola,

House Committees
Energy & Environment

Senate Committees

A BILL FOR AN ACT

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

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.

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.

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), THAT IT OWNS INTO THE
11 BOUNDARIES OF THE COLORADO NEW ENERGY IMPROVEMENT DISTRICT
12 CREATED IN SECTION 32-20-104 (1) AND ACCEPT THE LEVYING BY THE
13 DISTRICT OF A SPECIAL ASSESSMENT, AS DEFINED IN SECTION 32-20-103
14 (14), AGAINST THE ELIGIBLE REAL PROPERTY.

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

17 **29-4-226. Exemption from special assessments.** (1) EXCEPT AS
18 OTHERWISE PROVIDED IN SUBSECTION (2) OF THIS SECTION, the following
19 ~~shall be~~ ARE exempt from the payment of any special assessments to the
20 state, any county, city and county, municipality, or other political

1 subdivision of the state:

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

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

15 **29-4-227. Tax exemptions.** (1) (a) EXCEPT FOR THE
16 ADMINISTRATIVE FEES COLLECTIBLE IN CONNECTION WITH THE INCLUSION
17 OF PROPERTY WITHIN THE BOUNDARIES OF THE COLORADO NEW ENERGY
18 IMPROVEMENT DISTRICT AS AUTHORIZED BY SECTION 29-4-226 (2), an
19 authority is exempt from the payment of any taxes or fees to the state or
20 any county, city and county, municipality, or other political subdivision
21 of the state. All property of an authority is exempt from all local and
22 municipal taxes. Bonds, notes, debentures, and other evidences of
23 indebtedness of an authority are declared to be issued for a public purpose
24 and to be public instruments, and, together with interest thereon, are
25 exempt from taxes. All property leased to an authority for the purposes of
26 a project is also exempt from taxation, as is the income derived from the
27 authority by the lessor under the lease.

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

3 **29-4-507. Exemption from special assessments - tax**
4 **exemptions.** The authority and the property of the authority ~~shall be~~ IS
5 exempt from all taxes and special assessments on the same basis and
6 subject to the same conditions as provided for city housing authorities in
7 sections 29-4-226 and 29-4-227. LIKE A CITY HOUSING AUTHORITY, AN
8 AUTHORITY MAY VOLUNTARILY APPLY TO INCLUDE ELIGIBLE REAL
9 PROPERTY, AS DEFINED IN SECTION 32-20-103 (4), THAT IT OWNS INTO THE
10 BOUNDARIES OF THE COLORADO NEW ENERGY IMPROVEMENT DISTRICT
11 CREATED IN SECTION 32-20-104 (1) AND MAY ACCEPT THE LEVYING BY
12 THE DISTRICT OF A SPECIAL ASSESSMENT, AS DEFINED IN SECTION
13 32-20-103 (14), AGAINST THE ELIGIBLE REAL PROPERTY. In lieu of taxes
14 on its property, the authority may agree to make such annual payments to
15 the taxing bodies in which the projects are situated as it finds consistent
16 with the maintenance of the low rent character of the projects or the
17 achievement of the purposes of this part 5.

18 **SECTION 5. Act subject to petition - effective date.** This act
19 takes effect at 12:01 a.m. on the day following the expiration of the
20 ninety-day period after final adjournment of the general assembly (August
21 2, 2019, if adjournment sine die is on May 3, 2019); except that, if a
22 referendum petition is filed pursuant to section 1 (3) of article V of the
23 state constitution against this act or an item, section, or part of this act
24 within such period, then the act, item, section, or part will not take effect
25 unless approved by the people at the general election to be held in
26 November 2020 and, in such case, will take effect on the date of the
27 official declaration of the vote thereon by the governor.