



Titles and Text

Amendment E

Extend Homestead Exemption to Gold Star Spouses

The ballot title below is a summary drafted by the professional legal staff for the general assembly for ballot purposes only. The ballot title will not appear in the Colorado constitution. The text of the measure that will appear in the Colorado constitution below was referred to the voters because it passed by a two-thirds majority vote of the state senate and the state house of representatives.

Ballot Title:

Shall there be an amendment to the Colorado constitution concerning the extension of the property tax exemption for qualifying seniors and disabled veterans to the surviving spouse of a United States armed forces service member who died in the line of duty or veteran whose death resulted from a service-related injury or disease?

Text of Measure:

Be It Resolved by the House of Representatives of the Seventy-third General Assembly of the State of Colorado, the Senate concurring herein:

SECTION 1. At the election held on November 8, 2022, the secretary of state shall submit to the registered electors of the state the ballot title set forth in section 2 for the following amendment to the state constitution:

In the constitution of the state of Colorado, section 3.5 of article X, **add** (1)(d) and (1.7) as follows:

Section 3.5. Homestead exemption for qualifying senior citizens, disabled veterans, and surviving spouses receiving dependency indemnity compensation - definition. (1) For property tax years commencing on or after January 1, 2002, fifty percent of the first two hundred thousand dollars of actual value of residential real property, as defined by law, that, as of the assessment date, is owner-occupied and is used as the primary residence of the owner-occupier shall be exempt from property taxation if:

(d) FOR PROPERTY TAX YEARS COMMENCING ON OR AFTER JANUARY 1, 2023, ONLY, THE OWNER-OCCUPIER, AS OF THE ASSESSMENT DATE, IS AN ELIGIBLE SPOUSE.

(1.7) AS USED IN THIS SECTION, "ELIGIBLE SPOUSE" MEANS EITHER A SURVIVING SPOUSE OF A UNITED STATES ARMED FORCES SERVICE MEMBER WHO DIED IN THE LINE OF DUTY AND RECEIVED A DEATH GRATUITY FROM THE DEPARTMENT OF DEFENSE PURSUANT TO 10 U.S.C. SEC. 1475 ET SEQ. OR A SURVIVING SPOUSE OF A VETERAN WHOSE DEATH RESULTED FROM A SERVICE-RELATED INJURY OR DISEASE AS DETERMINED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS IF THE SURVIVING SPOUSE IS RECEIVING DEPENDENCY INDEMNITY COMPENSATION AWARDED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS PURSUANT TO CHAPTER 13 OF PART II OF TITLE 38 OF THE UNITED STATES CODE, CHAPTER 5 OF PART I OF TITLE 38 OF THE UNITED STATES CODE, AND ANY OTHER APPLICABLE PROVISION OF FEDERAL LAW.

SECTION 2. Each elector voting at the election may cast a vote either "Yes/For" or "No/Against" on the following ballot title: "Shall there be an amendment to the Colorado constitution concerning the extension of the property tax exemption for qualifying seniors and disabled veterans to the surviving spouse of a United States armed forces service member who died in the line of duty or veteran whose death resulted from a service-related injury or disease?"

SECTION 3. Except as otherwise provided in section 1-40-123, Colorado Revised Statutes, if at least fifty-five percent of the electors voting on the ballot title vote "Yes/For", then the amendment will become part of the state constitution.