

Proposed Initiative measure 2025-2026 #49 , concerning a Full Property Tax Exemption for Certain Disabled Veterans

Corrective Draft based on LCS Comment and question hearing

~~Proposed Bill: Concerning a Full Property Tax Exemption for Certain Disabled Veterans~~

~~Be it enacted by the General Assembly of the State of Colorado:~~

In the Constitution of the State of Colorado, add section 3.7 to Title X as follows:

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Be it Enacted by the people of the State of Colorado A Property Tax Exemption for 100% Permanently and Totally Disabled Veterans or Total Disability based on Individual Unemployability (TDIU).

~~SECTION 1. Title.~~

~~This act shall be known and may be cited as the "Disabled Veteran Property Tax Exemption Amendment."~~

~~SECTION 21. Purpose.~~

~~The people of the State of Colorado find and declare that~~It is the Intent of the people of the State of Colorado to:

(a) Honor the sacrifices of veterans who have sustained a 100% permanent and total disability or Total Disability based on Individual Unemployability (TDIU), as determined by the United States Department of Veteran Affairs, as a direct result of their military service and;

- ~~• Veterans who have sustained a one hundred percent permanent and total disability as a direct result of their military service have made extraordinary sacrifices for the security and well-being of the United States and the State of Colorado.~~

(b) Provide financial relief to these veterans by exempting their primary residences from property taxes and;

- ~~• It is the intent of the people to provide a full property tax exemption to these veterans as a measure of gratitude and to assist them in maintaining their homes.~~
- ~~• The current property tax exemption for disabled veterans, while valuable, does not adequately address the financial burdens faced by those with the most severe service-connected disabilities.~~

(c) Recognize the unique financial challenges faced by these veterans and;

- ~~• Therefore, the people of the State of Colorado deem it necessary to amend the Colorado Constitution to provide a full property tax exemption for veterans who have been determined by the United States Department of Veterans Affairs to have a one hundred percent permanent and total disability that is service-connected.~~

(d) Ensure that those who have given so much to our nation are supported in their efforts to live with dignity and security.

(1) 2. Exemption.

(a) Commencing with the property tax year beginning on or after January 1, 2027, the primary residence of any veteran who has been determined by the United States Department of Veterans Affairs to have a 100% permanent and total disability rating or

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Total Disability based on Individual Unemployability (TDIU) as a direct result of a service-connected disability shall be fully exempt from property taxes, notwithstanding any other provision of this constitution.

(b) The general assembly shall enact legislation to implement the provisions of this section. Such legislation shall include, but not be limited to, the procedures for applying for and obtaining the exemption, the required documentation, and the mechanisms for verification of eligibility.

(2) Definition of Primary Residence. The general assembly shall define the term "primary residence" by statute for the purposes of this section, ensuring a clear and consistent application of the exemption.

(3) Implementation. The general assembly shall enact any further necessary legislation to fully implement the provisions of this section

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SECTION 3. Amendment to the Colorado Constitution.

Article X, Section 3.5 of the Constitution of the State of Colorado is amended to read:

Article X, Section 3.5. Property tax exemption for certain disabled veterans.

(1)(a) The general assembly shall enact laws prescribing property tax exemptions for veterans who have a service-connected disability.

(b) Notwithstanding any other provision of this section, a veteran who has been determined by the United States Department of Veterans Affairs to have a one hundred percent permanent and total disability that is service-connected shall be fully exempt from all property taxes on the veteran's primary residence.

(2) — (a) The general assembly shall define by law the terms used in this section, including but not limited to "primary residence."

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(b) The general assembly may enact reasonable limitations and conditions on the full property tax exemption described in subsection (1)(b) of this section, provided that such limitations and conditions do not unduly restrict the availability of the exemption to eligible veterans.

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(3) This section shall be self-executing, but the general assembly may enact legislation to implement its provisions.

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SECTION 4. Ballot Title.

~~The ballot title of this measure shall be: "Shall the Colorado Constitution be amended to provide a full property tax exemption for veterans who have been determined by the United States Department of Veterans Affairs to have a one hundred percent permanent and total service-connected disability?"~~

SECTION 5. Effective Date.

~~This amendment shall take effect upon the official declaration of the vote by the governor, if approved by the voters.~~

Examples of States:

~~Here are some states that provide strong property tax exemptions for 100% permanently and totally disabled veterans:~~

- ~~Alabama:~~
- ~~Offers a full exemption for 100% disabled veterans on their primary residence.~~
- ~~Florida:~~
- ~~Provides a full exemption for veterans with a 100% permanent and total disability rating.~~
- ~~Michigan:~~
- ~~Grants a full property tax exemption to veterans with a 100% service-connected disability.~~
- ~~Texas:~~
- ~~provides a full exemption for 100% disabled veterans.~~
- ~~South Carolina:~~
- ~~provides a full exemption for 100% disabled veterans.~~
- ~~New Mexico:~~
- ~~provides a full exemption for 100% disabled veterans.~~

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