

# STATE OF COLORADO

## Colorado General Assembly

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## MEMORANDUM

**To:** Curtis Link and Jessica Kunz

**From:** Legislative Council Staff and Office of Legislative Legal Services

**Date:** March 21, 2025

**Subject:** Proposed initiative measure 2025-2026 #49, concerning a Full Property Tax Exemption for Certain Disabled Veterans

Section 1-40-105 (1), Colorado Revised Statutes, requires the directors of the Colorado Legislative Council and the Office of Legislative Legal Services to "review and comment" on initiative petitions for proposed laws and amendments to the Colorado constitution. We hereby submit our comments and questions to you regarding the appended proposed initiative.

The purpose of this statutory requirement of the directors of Legislative Council and the Office of Legislative Legal Services is to provide comments and questions intended to aid designated representatives, and the proponents they represent, in determining the language of their proposal and to avail the public of the contents of the proposal. Our first objective is to be sure we understand your intended purposes of the proposal. We hope that the comments and questions in this memorandum provide a basis for discussion and understanding of the proposal. Discussion between designated representatives or their legal representatives and employees of the Colorado Legislative Council and the Office of Legislative Legal Services is encouraged during review and comment meetings, but comments or discussion from anyone else is not permitted.

## **Purposes**

### **Purposes for Proposed Initiative 2025-2026 #49**

The major purposes of the proposed amendment to the Colorado Constitution appear to be:

1. To establish a full exemption from property taxation for the primary residence of a veteran with a service-connected disability.
2. To direct the Colorado General Assembly to enact laws providing for the full exemption from property taxation for the primary residence of a veteran with a service-connected disability.

## **Substantive Comments and Questions**

The substance of the proposed initiative raises the following comments and questions:

1. Article V, section 1 (5.5) of the Colorado Constitution requires all proposed initiatives to have a single subject. What is the single subject of the proposed initiative?
2. Article V, section 1 (8) of the Colorado Constitution requires that the following enacting clause be the style for all laws adopted by the initiative: "Be it Enacted by the People of the State of Colorado". To comply with this constitutional requirement, please add this phrase at the beginning of the proposed initiative in the place of the current enacting clause, which refers to the "General Assembly of the State of Colorado" rather than the "People of the State of Colorado."
3. Pursuant to section 1-40-105 (4), C.R.S., which is the statute that governs the submission of proposed initiatives, after this review and comment hearing the proponents must submit to the secretary of state, among other things, an original final draft of the final language for printing, "without any title, submission clause, or ballot title." Therefore, please remove section 4 of the proposed initiative. The title board sets the ballot title for each proposed law or constitutional amendment. See section 1-40-106, C.R.S.
4. Pursuant to the statutes governing the submission of proposed initiatives, the draft of the proposed initiative that proponents must submit is "the typewritten proposed text of the initiative which, if passed, becomes the actual language of

the constitution or statute, together with language concerning placement of the measure in the constitution or statutes.” With this understanding, the substance of the proposed initiative raises the following questions and comments:

- a. Would you like the language of section 1 of the proposed initiative, the “Title”, to be included in the Colorado Constitution?
  - i. If so, please add language to explain where you would like this section 1 to be added to the state constitution. This could take the form of an amending clause, such as: "In the constitution of the state of Colorado, **add** section \_\_ to article \_\_ as follows:". Alternatively, this could mean moving the language of this section 1 into section 3 of the proposed initiative, which already includes an amending clause explaining where that language would be placed in the state constitution (if you would like all of your proposed language to be placed in the same location).
  - ii. If so, please also replace the word “act” in section 1 with the word “amendment.”
- b. Would you like the language of section 2 of the proposed initiative, the “Purpose”, to be included in the Colorado Constitution?
  - i. If so, please add language to explain where you would like this section 2 to be added to the Colorado Constitution . This could take the form of an amending clause, such as: "In the constitution of the state of Colorado, **add** section \_\_ to article \_\_ as follows:". Alternatively, this could mean moving the language of this section 1 into section 3 of the proposed initiative, which already includes an amending clause explaining where that language would be placed in the state constitution (if you would like all of your proposed language to be placed in the same location).
  - ii. If so, please also replace the bullet point list with a list that follows the drafting style of the Colorado Constitution and Colorado Revised Statutes, which is outlined in Technical Comment #2 on pages 4 and 5 of this memorandum. This would mean that your declaration of the intent of the people of Colorado would begin with a (1) and each bullet point would be replaced with (a) through (d). Because these form a list, please also replace the period at the end of each bullet

point with a semi-colon and add an “and” between the second-to-last item and the final item in the list.

- c. Please remove the information under the heading “Examples of States” at the end of the proposed initiative. This does not appear to be information that you intend to include in the language of the constitutional amendment and, therefore, should not be included in the text of the proposed initiative.
5. The following comments and questions relate to the provisions concerning the property tax exemption, in proposed section 3 of the proposed initiative:
- a. The amending clause for section 3 of the proposed initiative indicates that you intend to place this language in article X, section 3.5 of the Colorado Constitution. Article X, section 3.5 of the Colorado Constitution is currently the “homestead exemption for qualifying senior citizens, veterans with a disability, and surviving spouses receiving dependency indemnity compensation”. Is it your intention to replace the existing property tax exemptions and replace them with the language of your proposed initiative?
    - i. If so, please indicate that you intend to repeal the existing article X, section 3.5 of the Colorado Constitution and these homestead exemptions.
    - ii. If not, would a veteran who qualifies for the exemption proposed by this initiative and who is also currently eligible for the existing property tax exemption for veterans with a disability or for the property tax exemption for qualifying seniors be able to claim both exemptions?
    - iii. If not, do you intend to add the language of section 3 of the proposed initiative to the existing article X, section 3.5 of the Colorado Constitution?
      - 1. If so, please renumber the subsections of section 3 of the proposed initiative so that it fits with but does not replace the existing language of article X, section 3.5 of the Colorado Constitution (which currently includes subsections (1), (1.3), (1.5), (1.7), (2), and (3)).

2. If not, please change the amending clause of section 3 of your proposed initiative so that it creates a new section of article X of the Colorado Constitution and adds this language to that new section, for example a section 3.7. This would also include updating the headnote, which is the language in **bold** text that follows the constitutional section number.
- b. Subsections (1)(a) and (2)(a) of section 3 of the proposed initiative use the term “shall” in connection with the General Assembly enacting law to implement the proposed section 3, which places a duty on the General Assembly to enact such laws. Subsection (3) of section 3 of the proposed initiative, however, states that “the general assembly **may** enact legislation to implement” the provisions of proposed section 3. Do you intend this proposed initiative to require or merely to authorize the General Assembly to enact implementing legislation?
  - c. Subsection (2)(b) of section 3 of the proposed initiative appears to be in conflict with subsection (1)(b) of section 3 of the proposed initiative, in that proposed subsection (2)(b) allows the General Assembly to enact “reasonable limitations and conditions on the full property tax exemption” but proposed subsection (1)(b) provides for a full property tax exemption, “notwithstanding any other provision of this section.” Such “notwithstanding” language typically controls over other provisions to the contrary, which in this case would mean that a full property tax exemption would be in place regardless of any limitations or conditions enacted by the General Assembly as allowed by proposed subsection (2)(b). Is it your intent to allow the General Assembly to place limitations or conditions on the full property tax exemption? If so, please consider changing the language of section 3 of the proposed initiative to reflect this intent.
  - d. What property tax year do you intend to be the first year that eligible individuals can claim this exemption? To provide clarity, please consider including the phrase “for any property tax year commencing on or after January 1, 20XX,...”.

## Technical Comments

The following comments address technical issues raised by the form of the proposed initiative. These comments will be read aloud at the public hearing only if the designated

representatives so request. You will have the opportunity to ask questions about these comments at the review and comment hearing. Please consider revising the proposed initiative as follows:

1. Each constitutional section being amended, repealed, or added is preceded by a separate amending clause explaining how the law is being changed. For example, "In the constitution of the state of Colorado, **add** section \_\_ to article X as follows:".
2. The Colorado Revised Statutes and the Colorado constitution are divided into sections, and each section may contain subsections, paragraphs, subparagraphs, and sub-subparagraphs as follows:

**X-X-XXXX. Headnote.** (1) Subsection.

(a) Paragraph

(I) Subparagraph

(A) Sub-subparagraph

(B) Sub-subparagraph

(II) Subparagraph

(b) Paragraph

(2) Subsection

(3) Subsection

3. It is standard drafting practice to use SMALL CAPITAL LETTERS to show the language being added to and stricken type, which appears as ~~stricken type~~, to show language being removed from the Colorado Constitution or the Colorado Revised Statutes. For new language that you intend to add to the state constitution, please use SMALL CAPITAL LETTERS.
4. Although the text of the proposed initiative should be in SMALL CAPITAL LETTERS, use an uppercase letter to indicate capitalization where appropriate. The following should be large-capitalized:
  - a. The first letter of the first word of each sentence;

- b. The first letter of the first word of each entry of an enumeration paragraphed after a colon; and
- c. The first letter of proper names.