

HOUSE JOURNAL
SEVENTY-FOURTH GENERAL ASSEMBLY
STATE OF COLORADO
Second Extraordinary Session

First Legislative Day

Monday, August 26, 2024

- 1 Prayer by Representative Yaron Weinberg, Loveland.
- 2
- 3 The Speaker called the House to order at 10:00 a.m.
- 4
- 5 Pledge of Allegiance led by Representative Yaron Weinberg, Loveland.
- 6
- 7 The roll was called with the following result:
- 8
- 9 Present--62.
- 10 Excused--Representative(s) Bockenfeld, deGruy Kennedy,
- 11 Herod--3.
- 12 Present after roll call--Representative(s) Herod.
- 13

14 The Speaker declared a quorum present.

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STATE OF COLORADO
DEPARTMENT OF STATE

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UNITED STATES OF AMERICA) Ss. CERTIFICATE
STATE OF COLORADO)

24 I, JENA GRISWOLD, Secretary of State of the State of Colorado, do
25 hereby certify that the attached is a true and exact copy of the document
26 filed in this office and admitted to record in:

27
28
29
30

D2024-009
Executive Order

31 "CALL FOR THE SECOND EXTRAORDINARY SESSION OF THE
32 SEVENTY-FOURTH GENERAL ASSEMBLY"

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IN TESTIMONY WHEREOF I have unto set my hand and affixed the
Great Seal of the State of Colorado, at the City of Denver this 16th day
of August 2024.

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/signed/
Jena Griswold
Secretary of State

1 **D 2024 009**
2 **EXECUTIVE ORDER**

3
4 **Call for the Second Extraordinary Session**
5 **of the Seventy-Fourth General Assembly**
6

7 Pursuant to the authority vested in the Governor of the State of Colorado
8 and, in particular, pursuant to Article IV, Section 9 of the Colorado
9 Constitution, and as recognized in Article V, Section 7, I, Jared Polis,
10 Governor of the State of Colorado, hereby find that the following
11 extraordinary occasions exist to convene the Seventy-Fourth General
12 Assembly to meet in special session.
13

14 I. Background
15

16 Property taxes in Colorado are used to support many important
17 causes including public schools, county and municipal governments,
18 higher education institutions, and special districts, which include fire
19 protection, ambulance, park and recreation, and water and sanitation
20 districts. Property taxes also indirectly support our State budget by
21 providing funding to schools which the State is otherwise required to
22 fund.
23

24 At the same time, because of a record increase in property values,
25 property taxes continue to consume an ever increasing percentage of a
26 family's income. Some Coloradans have experienced property tax
27 increases exceeding 30%.
28

29 The Colorado General Assembly has made significant efforts to
30 reduce property taxes in a sustainable and responsible way. Senate Bill
31 22-238, passed with bipartisan support, reduced property tax assessment
32 rates for 2023 and 2024, which reduced assessment valuation from
33 7.15% to 6.765% of actual value for residential property and 29% to
34 27.9% of actual value for nonresidential property. During the 2023
35 special session, the General Assembly, again demonstrating bipartisan
36 effort, further reduced residential property tax rates for 2023 to 6.7% of
37 actual value and increased the amount that is exempt from taxation from
38 \$15,000 to \$55,000. And in the 2024 legislative session, the General
39 Assembly passed Senate Bill 24-233 with bipartisan support and reduced
40 property taxes by \$1.3 billion for 2024 and 2025, providing an average
41 of \$500 in relief for Colorado families, while at the same time
42 prioritizing school funding revenue.
43

44 I signed each of these bills to deliver economic relief to hard
45 working Coloradans.
46

47 I am calling this extraordinary session to ask the Colorado General
48 Assembly to once again deliver bipartisan property tax relief to help
49 combat the urgent impact of rising property
50 taxes, while protecting revenue for schools and local governments. I am
51 hopeful and optimistic that a compromise can be reached to end the
52 property tax wars and avoid any current or future ballot measures on the
53 subject for the foreseeable future.
54
55

1 This call for an extraordinary session of the General Assembly
 2 does not prescribe the specific form that the legislation should take;
 3 however, as required by Article IV, Section 9 of the Colorado
 4 Constitution, the business to be transacted at this special session shall be
 5 limited to the matters stated in Section III of this Executive Order.

6
 7 II. Purpose and Need

8
 9 Coloradans continue to be burdened by increasing property taxes
 10 and need reliability in the amounts they will pay in future years. I am
 11 encouraging the General Assembly to take up legislation that honors the
 12 work of legislators and stakeholders over the past weeks. The General
 13 Assembly should consider taking legislative action to maintain and lower
 14 future tax rates, adopt a tighter property tax cap to further limit how
 15 quickly property tax revenue can increase, and implement a cap on
 16 property taxes paid to school districts that considers inflation and student
 17 growth.

18
 19 III. Proclamation

20
 21 I, Jared Polis, Governor of the State of Colorado, with this
 22 proclamation find extraordinary occasions exist to convene the
 23 Seventy-Fourth General Assembly of this State and summon the
 24 members of the Seventy-Fourth General Assembly to meet in Special
 25 Session at 10:00 a.m., on August 26, 2024, at the State Capitol, in the
 26 City and County of Denver, and designate the following specific subjects
 27 for consideration, appropriate legislative action, and funding:

28
 29 Concerning property taxes starting with the property tax
 30 year commencing on January 1, 2025.

31
 32 GIVEN under my hand and the Executive Seal of the State of Colorado,
 33 this 15th day of August, 2024.

34
 35 /signed/
 36 Jared Polis
 37 Governor

38
 39
 40
 41 **INTRODUCTION OF BILLS**
 42 **First Reading**

43
 44 The following bills were read by title and referred to the committee(s)
 45 indicated:

46
 47 **HB24B-1001** by Representative(s) McCluskie and Pugliese; also
 48 Senator(s) Hansen and Kirkmeyer--Concerning property
 49 tax.

50 Committee on Appropriations

51
 52 **HB24B-1002** by Representative(s) Woodrow and Mabrey--Concerning
 53 the valuation for assessment of residential real property,
 54 and, in connection therewith, limiting to qualified primary

- 1 residence real property the existing reduction in the
 2 valuation for assessment of all residential real property by
 3 the lesser of ten percent of its actual value or seventy
 4 thousand dollars.
 5 Committee on Appropriations
 6
 7 **HB24B-1003** by Representative(s) Soper and Joseph; also Senator(s)
 8 Priola--Concerning property tax relief for businesses, and,
 9 in connection therewith, expanding and extending the
 10 exemption for agricultural equipment and machinery used
 11 in controlled agricultural facilities.
 12 Committee on Appropriations
 13
 14 **HB24B-1004** by Representative(s) Clifford--Concerning additional
 15 property tax relief for homeowners.
 16 Committee on Finance
 17
 18 **HB24B-1005** by Representative(s) Garcia; also Senator(s) Cutter--
 19 Concerning reductions in valuation for assessment of
 20 residential real property.
 21 Committee on Finance
 22
 23 **HB24B-1006** by Representative(s) DeGraaf--Concerning the expansion
 24 of property tax exemptions for certain owner-occupied
 25 primary residences.
 26 Committee on Finance
 27
 28 **HB24B-1007** by Representative(s) Ortiz--Concerning property taxes for
 29 accessible housing.
 30 Committee on Transportation, Housing & Local Government
 31
 32 **HB24B-1008** by Representative(s) Luck; also Senator(s) Baisley--
 33 Concerning the creation of the tax code legislative task
 34 force.
 35 Committee on Transportation, Housing & Local Government
 36
 37 **HB24B-1009** by Representative(s) Vigil; also Senator(s) Winter F.--
 38 Concerning special district voter approval to waive
 39 statutory property tax revenue limitations.
 40 Committee on Finance
 41
 42
 43

INTRODUCTION OF CONCURRENT RESOLUTIONS

44 The following resolutions were read by title and referred to the
 45 committee indicated:
 46
 47

- 48
 49 **HCR24B-1001** by Representative(s) Weissman; also Senator(s)
 50 Hansen--Submitting to the registered electors of the
 51 state of Colorado an amendment to the Colorado
 52 constitution concerning a requirement that a
 53 statewide initiative that impacts local government
 54 property tax revenue or spending of property tax
 55 revenue be approved by the voters of a local
 56 government that is impacted by the statewide

1 initiative before it applies to the property tax
2 revenue of the local government.
3 Committee on Transportation, Housing & Local Government
4
5 **HCR24B-1002** by Representative(s) Bradley--Submitting to the
6 registered electors of the state of Colorado an
7 amendment to the Colorado constitution concerning
8 the valuation for assessment used to determine
9 property taxes, and, in connection therewith,
10 establishing the requirement that the general
11 assembly periodically change the valuation for
12 assessment for residential real property in order to
13 maintain the statewide proportion of residential real
14 property as compared to all other taxable property
15 valued for property tax purposes and permanently
16 establishing the valuation for assessment for
17 nonresidential property as specified in law for the
18 2026 property tax year.
19 Committee on Transportation, Housing & Local Government

20
21
22
23 On motion of Majority Leader Duran, a Committee of Three was
24 appointed to notify the Senate that the House was organized and ready
25 for business. The Speaker appointed Representatives Boesenecker, Chair,
26 Hernandez, and Hartsook.

27
28
29 On motion of Majority Leader Duran, a Committee of Three was
30 appointed to notify the Governor that the House was organized and ready
31 for business. The Speaker appointed Representative Snyder, Chair,
32 Young, and Armagost.

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House in recess.

36
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38
39 The Speaker recognized a committee from the Senate. Senators Ginal,
40 Chair, Roberts, and Rich reported that the Senate was organized and
41 ready for business.

42
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44

House reconvened.

45
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47
48 Representative Boesenecker, Chair of the Committee to Notify the
49 Senate, reported that the Senate had been notified that the House was
50 organized and ready for business.

51
52
53 Representative Snyder, Chair of the Committee to Notify the Governor,
54 reported that the Governor had been notified that the House was
55 organized and ready for business.
56

ANNOUNCEMENT

1
2
3 The Speaker announced the House was in the last three days of session.
4
5 The Speaker announced House Rule 33(b.5) is suspended, thereby
6 allowing substantive amendments on 3rd reading if permission by the
7 body is granted.
8
9 The Speaker announced House rule 35 is suspended, thereby allowing a
10 simple majority vote for reconsideration.
11
12 The Speaker announced House Rule 36(b) requiring 24-hour notice
13 before taking a vote on concurrence with Senate amendments, and also
14 requiring that conference committee reports be specifically referred to in
15 the Calendar, is suspended.

APPOINTMENT(S)

16
17
18
19
20
21 The following are temporary committee appointment(s) for Monday,
22 August 26, 2024 only:

Appropriations

23
24
25
26 Representative Brown to replace Representative Jodeh.

27
28 Representative Soper to replace Representative Luck.
29
30

Finance

31
32
33 Representative Holtorf to replace Representative Soper.

34
35 Representative Bradfield to replace Representative Frizell.

36
37 Representative McCormick to replace Representative Joseph.

38
39 Representative Daugherty to replace Representative
40 deGruy Kennedy.
41
42

Transportation, Housing, and Local Government

43
44
45 Representative Lynch to replace Representative Frizell.

46
47 Representative Mclachlan to replace Representative Boesenecker.

48
49 Assistant Majority Leader Bacon to replace Representative Vigil.

50
51 Representative Titone to replace Representative Lindsay.
52
53

54 House in recess. House reconvened.
55
56

1 **REPORT(S) OF COMMITTEE(S) OF REFERENCE**

2
3 **APPROPRIATIONS**

4 After consideration on the merits, the Committee recommends the
5 following:

6
7 HB24B-1001 be amended as follows, and as so amended, be referred to
8 the Committee of the Whole with favorable
9 recommendation:

10
11 Amend printed bill, page 5, line 7, after "(2.5)," insert "(3)(j),".

12
13 Page 7, strike lines 23 through 27.

14
15 Page 8, strike lines 1 through 6.

16
17 Renumber succeeding subparagraphs accordingly.

18
19 Page 8, line 8, after "LEVIES" insert "IN CONNECTION WITH DISTRICT
20 TOTAL PROGRAM FUNDING AND".

21
22 Page 8, line 10, after "VOTERS" insert "VOTING THEREON".

23
24 Page 8, after line 11 insert:

25
26 "(IX) PROPERTY TAX REVENUE ATTRIBUTABLE TO ANY MILLS A
27 SCHOOL DISTRICT LEVIES THAT ARE NOT LEVIED IN CONNECTION WITH
28 DISTRICT TOTAL PROGRAM FUNDING;".

29
30 Renumber succeeding subparagraphs accordingly.

31
32 Page 9, strike line 27 and substitute "~~effective date of this part 17; or~~
33 NOVEMBER 5, 2024;".

34
35 Page 10, line 3, after "voters" insert "VOTING THEREON".

36
37 Page 10, line 5, strike "2024." and substitute "2024; OR

38 (j) PROPERTY TAX REVENUE ATTRIBUTABLE TO SPECIFIC
39 OWNERSHIP TAX REVENUE PAID TO THE LOCAL GOVERNMENTAL ENTITY.".

40
41 Page 20, strike lines 11 through 27 and substitute:

42
43 "(2) (a) Nothing in this part 17 prevents a local governmental
44 entity from submitting to the local governmental entity's electors the
45 question of whether to increase the total number of mills levied by the
46 local governmental entity and, upon RECEIVING THE APPROVAL OF a
47 majority of the local governmental entity's voters voting ~~to approve~~
48 THEREON FOR such a request, increasing the total number of mills levied
49 by the local governmental entity accordingly. As established in section
50 29-1-1701 (3)(i), property tax revenue attributable to a local
51 governmental entity increasing the total number of mills it levies upon
52 receiving the approval of the majority of the local governmental entity's
53 voters VOTING THEREON for such an increase in an election occurring on
54 or after ~~the effective date of this part 17~~ NOVEMBER 5, 2024, is not
55 included in the calculation of the LOCAL GOVERNMENTAL ENTITY'S
56 property tax limit. A local governmental entity may also submit to the

1 local government entity's electors the question of whether to increase the
 2 total number of mills levied by the local governmental entity in such a
 3 way that the mills increase to match the local governmental entity's
 4 property tax limit established pursuant to section 29-1-1702 and, upon
 5 RECEIVING THE APPROVAL OF a majority of the local governmental entity's
 6 voters voting to approve THEREON FOR such a request, increasing the total
 7 number of mills levied by the local governmental entity accordingly.

8 (b) NOTHING IN THIS PART 17 PREVENTS A SCHOOL DISTRICT FROM
 9 SUBMITTING TO THE SCHOOL DISTRICT'S ELECTORS THE QUESTION OF
 10 WHETHER TO INCREASE THE TOTAL NUMBER OF MILLS LEVIED BY THE
 11 SCHOOL DISTRICT AND, UPON RECEIVING THE APPROVAL OF A MAJORITY OF
 12 THE SCHOOL DISTRICT'S VOTERS VOTING THEREON FOR SUCH A REQUEST,
 13 INCREASING THE TOTAL NUMBER OF MILLS LEVIED BY THE SCHOOL
 14 DISTRICT ACCORDINGLY. AS ESTABLISHED IN SECTION 29-1-1701
 15 (2.5)(a)(VIII), PROPERTY TAX REVENUE ATTRIBUTABLE TO A SCHOOL
 16 DISTRICT INCREASING THE TOTAL NUMBER OF TOTAL PROGRAM FUNDING
 17 MILLS IT LEVIES UPON RECEIVING THE APPROVAL OF THE MAJORITY OF THE
 18 SCHOOL DISTRICT'S VOTERS VOTING THEREON FOR SUCH AN INCREASE IN
 19 AN ELECTION OCCURRING ON OR AFTER NOVEMBER 5, 2024, IS NOT
 20 INCLUDED IN THE CALCULATION OF THE SCHOOL DISTRICT'S PROPERTY TAX
 21 LIMIT. AS ESTABLISHED IN SECTION 29-1-1701 (2.5)(a)(IX), PROPERTY
 22 TAX REVENUE ATTRIBUTABLE TO MILLS THAT THE SCHOOL DISTRICT
 23 LEVIES THAT IT DOES NOT LEVY IN CONNECTION WITH TOTAL PROGRAM
 24 FUNDING ARE NOT INCLUDED IN THE CALCULATION OF THE SCHOOL
 25 DISTRICT'S PROPERTY TAX LIMIT. A SCHOOL DISTRICT MAY ALSO SUBMIT
 26 TO THE SCHOOL DISTRICT'S ELECTORS THE QUESTION OF WHETHER TO
 27 INCREASE THE TOTAL NUMBER OF MILLS LEVIED BY THE SCHOOL DISTRICT
 28 IN CONNECTION WITH TOTAL PROGRAM FUNDING IN SUCH A WAY THAT THE
 29 MILLS INCREASE TO MATCH THE SCHOOL DISTRICT'S PROPERTY TAX LIMIT
 30 ESTABLISHED PURSUANT TO SECTION 29-1-1702.5 AND, UPON RECEIVING
 31 THE APPROVAL OF A MAJORITY OF THE SCHOOL DISTRICT'S VOTERS VOTING
 32 THEREON FOR SUCH A REQUEST, INCREASING THE TOTAL NUMBER OF MILLS
 33 LEVIED BY THE SCHOOL DISTRICT ACCORDINGLY."

34
 35 Page 21, strike lines 1 through 5.

36
 37 Page 21, line 21, strike "(1)(a)" and substitute "(1)(a), (1)(b)".

38
 39 Page 22, after line 4 insert:

40
 41 "(b) Notwithstanding subsection (1)(a) of this section, for the
 42 property tax year YEARS commencing on January 1, 2023, AND JANUARY
 43 1, 2024, the valuation for assessment of nonresidential property that is
 44 classified as lodging property is temporarily reduced to twenty-seven and
 45 nine-tenths percent of an amount equal to the actual value minus the
 46 lesser of thirty thousand dollars or the amount that reduces the valuation
 47 for assessment to one thousand dollars."

48
 49 Page 22, line 16, strike "THEREOF; EXCEPT THAT THE VALUATION FOR
 50 ASSESSMENT " and substitute "THEREOF."

51
 52 Page 22, strike lines 17 and 18.

53
 54 Page 22, strike lines 26 and 27.

55
 56 Page 23, strike line 1 and substitute "THE ACTUAL VALUE THEREOF."

- 1 Page 23, line 5, strike "THEREOF; EXCEPT THAT THE VALUATION" and
2 substitute "THEREOF."
3
- 4 Page 23, strike lines 6 and 7.
5
- 6 Page 24, line 25, after "SECTION," insert "AN ESTIMATE BY THE
7 ADMINISTRATOR BASED UPON THE INFORMATION REPORTED BY COUNTY
8 ASSESSORS PURSUANT TO SECTION 39-2-115 ON AUGUST 25, 2025, OF".
9
- 10 Page 26, line 26, strike "ABSTRACT".
11
- 12 Page 26, strike line 27.
13
- 14 Page 27, line 1 strike "TO SECTION 39-2-115 (3)," and substitute
15 "INFORMATION DESCRIBED IN SECTION 39-2-115 (1)(a.5), THE
16 ADMINISTRATOR SHALL DETERMINE THE STATEWIDE ACTUAL VALUE
17 GROWTH AND REPORT THAT DETERMINATION TO THE STATE BOARD OF
18 EQUALIZATION, AND".
19
- 20 Page 27, line 2, strike "DETERMINE" and substitute "CERTIFY THE".
21
- 22 Page 27, line 3, before "WHICH" insert "DETERMINE".
23
- 24 Page 27, line 4, strike "DETERMINED PURSUANT TO THIS SECTION" and
25 substitute "DESCRIBED IN SUBSECTION (3) OF THIS SECTION".
26
- 27 Page 35, after line 8 insert:
28
- 29 **"SECTION 13.** In Colorado Revised Statutes, 39-2-115, **add**
30 (1)(a.5) as follows:
31 **39-2-115. Review of abstracts of assessment -**
32 **recommendations - repeal.** (1) (a.5) (I) ON AUGUST 25, 2025, IF FILING
33 AN ABSTRACT OF ASSESSMENT OF THE COUNTY WITH THE ADMINISTRATOR,
34 A COUNTY ASSESSOR SHALL ALSO FILE A REPORT OF THE ACTUAL VALUE
35 OF PROPERTY WITHIN THE COUNTY FOR THE PROPERTY TAX YEAR
36 COMMENCING ON JANUARY 1, 2025.
37 (II) THIS SUBSECTION (1)(a.5) IS REPEALED, EFFECTIVE JULY 1,
38 2026."
39
- 40 Renumber succeeding sections accordingly.
41
- 42 Page 38, after line 7 insert:
43
- 44 **"SECTION 15.** In Colorado Revised Statutes, 39-5-121, **add**
45 (1)(c) as follows:
46 **39-5-121. Notice of valuation - legislative declaration -**
47 **definition - repeal.** (1) (c) FOR PROPERTY TAX YEARS COMMENCING ON
48 OR AFTER JANUARY 1, 2025, THE ASSESSOR SHALL NOT INCLUDE THE
49 APPROPRIATE RATIO OF VALUATION FOR ASSESSMENT IN THE NOTICE
50 SETTING FORTH THE VALUATION FOR LAND OR IMPROVEMENTS."
51
- 52 Renumber succeeding sections accordingly.
53
- 54 Page 39, line 27, strike "15, 16, and 17" and substitute "17, 18, and 19".
55
56

1 **FINANCE**
 2 After consideration on the merits, the Committee recommends the
 3 following:
 4
 5 HB24B-1004 be postponed indefinitely.
 6
 7
 8 HB24B-1005 be postponed indefinitely.
 9
 10
 11 HB24B-1006 be postponed indefinitely.
 12
 13
 14 HB24B-1009 be postponed indefinitely.
 15
 16
 17

18
 19 **TRANSPORTATION, HOUSING AND LOCAL GOVERNMENT**
 20 After consideration on the merits, the Committee recommends the
 21 following:
 22
 23 HB24B-1007 be referred favorably to the Committee on Appropriations.
 24
 25
 26 HB24B-1008 be postponed indefinitely.
 27
 28
 29 HCR24B-1001 be referred to the Committee of the Whole with favorable
 30 recommendation.
 31
 32
 33 HCR24B-1002 be postponed indefinitely.
 34

35
 36
 37 **PRINTING REPORT**

38
 39 The Chief Clerk reports the following bills have been correctly printed:
 40 **HB24B-1001, 1002, 1003, 1004, 1005, 1006, 1007, 1008, 1009;**
 41 **HCR24B-1001, 1002.**
 42

43
 44
 45 **REMOTE PARTICIPATION**

46
 47 Pursuant to House Rule 53(d)(2), the following is a list of members
 48 participating remotely in the proceedings of the House: Representatives
 49 English, Lindsay, Martinez, Ricks.
 50

51
 52
 53 On motion of Majority Leader Duran, the House adjourned until
 54 9:00 a.m., Tuesday, August 27, 2024.
 55
 56

1
2
3
4 Attest:
5 Robin Jones,
6 Chief Clerk

Approved:
Julie McCluskie,
Speaker

