

CUSTER COUNTY RESOLUTION NO. 20-10

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF CUSTER COUNTY, A POLITICAL SUBDIVISION OF THE STATE OF COLORADO, JOINED BY THE ELECTED OFFICIALS OF CUSTER COUNTY, OPPOSING THE STATE OF COLORADO JOINT BUDGET COMMITTEE STAFF RECOMMENDATION TO SUSPEND THE SENIOR CITIZENS' AND DISABLED VETERANS' REAL PROPERTY TAX HOMESTEAD EXEMPTION PROVIDED UNDER §39-3-203, C.R.S.

Whereas, on April 10, 2020, the Colorado State Joint Budget Committee (“JBC”) published a JBC Working Document containing staff recommendations for balancing the Colorado State Budget for fiscal year 2020-2021; and

Whereas, §39-3-203, C.R.S. , provides a homestead exemption to qualifying senior citizens and qualifying disabled veterans from real property taxes for fifty percent of the first two hundred thousand dollars of assessed property value; and

Whereas, the JBC Working Document recommends suspension of the tax exemption to senior citizens and disabled veterans, changing the exemption to fifty percent of zero dollars of assessed property value; and

Whereas, many senior citizens and disabled veterans in the Custer County community live on minimal fixed incomes and are dependent on the homestead property tax exemption, which enables them to pay bills, stay in their homes, and make ends meet; and

Whereas, the Board of County Commissioners and the other Custer County elected officials recognize and respect the value of the senior citizens and the disabled veterans to the community and believe they must be protected as some of the most vulnerable population; and

Whereas, Custer County veterans are the lifeblood of the entire country and have given the gift of freedom, thereby earning our utmost respect and financial protection; and

Whereas, Custer County senior citizens enjoy a shared history and community knowledge, enabling them to share collective wisdom with the other members of the community; and

Whereas, senior citizens who qualify for the homestead exemption are 65 years old or above, have lived in their primary residence for at least ten years, and are established members of the community; and

Whereas, senior citizens and disabled veterans are population groups that are least able to withstand an increase in property taxes to help relieve an anticipated shortfall in state revenue; and

Whereas, the senior citizen and disabled veteran homestead exemption was approved by the voters of the State of Colorado through a statewide referendum ballot issue, demonstrating statewide financial support for these homeowners; and

Whereas, Custer County has a significant percentage of property owners who are senior citizens and disabled veterans who qualify for and benefit from the homestead exemption; and

Whereas, the undersigned elected officials of Custer County join in this Resolution to express opposition to the proposed suspension of any portion of the homestead exemption for senior citizens and disabled veterans.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners that Custer County formally opposes the JBC staff's proposed suspension of all or any part of the Real Property Tax Homestead Exemption set forth in Article X, Section 3.5 of the Colorado Constitution and §39-3-203, C.R.S.

This Resolution is adopted this 20th day of May, 2020.

Tommy G. Flower
Chairman

Attest:

William R. Canda
Vice-Chairman

Kelley Camper, County Clerk
and Recorder

Jay D. Printz
Commissioner

This Resolution is supported by:

Shannon Byerly, Custer County Sheriff

J.D. Henrich, Custer County Assessor

Virginia Trujillo, Custer County Treasurer

Kelley Camper, Custer County Clerk & Recorder

Art Nordyke, Custer County Coroner

