



## **2024 Legislative Issue Form**

*To propose a CCI legislative issue, please complete this form.*

*Feel free to use more than one page and include any supplemental materials.*

1.) **Contact Information** (of person bringing forth issue):

- a. **Name:**
- b. **Title:** Summit County Commissioner
- c. **County:** Summit
- d. **Phone Number:**
- e. **E-Mail Address:**

2.) **Issue/Problem to be addressed** (What is the problem this legislation is seeking to solve?) Allow local jurisdictions to utilize property tax rebates to address various issues of local concern, including, for example, incentivizing long-term rental of residential properties to address housing deficits. Other examples could include incentivizing the revitalization of depressed economic and/or residential areas as well as the creation of much needed social infrastructure such as senior housing. Incentive programs such as these would provide an additional tool for local governments as they seek to solve important problems that may be unique to their locality.

3.) **Background on this Issue/Problem** (How did this come to be? Why are you seeking a legislative remedy?) As a rural resort community, Summit County property owners have an incentive to utilize their homes here as investment properties and/or vacation homes; either leaving them unoccupied or short-term renting them to visitors. As a result, we have seen a significant decrease in the number of housing units available for long-term rent and increased pressure on the local rental market in the form of rising rents to meet the revenue that a property owner can expect from a short-term rental. Long term renters who are local workers simply cannot afford to pay short-term rental prices. The loss of long-term rentals is just one of many problems that could be addressed by a property tax rebate program.

4.) **Proposed Solution/Legislative Remedy to this issue.** Add authority to Title 30, Section 11 (County Powers and Functions) to allow counties to provide a limited tax rebate to property owners as part of a program to address identified issues of local concern.

5.) **Have you explored a non-legislative solution to this problem?** Summit County has explored a variety of strategies, everything from imposing significant restrictions on short-term rentals (which regulations are now under the threat of a lawsuit), providing financial incentives to convert short-term rentals to long term rentals, purchasing and converting commercial hotels to long-term rentals, and building additional long-term rental units.

6.) **Statutory Citation to be modified AND proposed/revised language** (The Colorado Revised Statute is available for free at [this link](#), by selecting “Colorado Revised Statutes”). Add additional provision to Title 30, Section 11 similar to what is in 30-11-107.3, 123, and 126 regarding tax rebates for property owners as part of a program to address identified issues of local concern. Proposed language would include a requirement for local jurisdictions to create a program with criteria for participants and an identified local concern that would be rectified/addressed by the rebate program. The legislation would also likely need a limit on how long the local government could utilize a specific rebate program.

7.) **Relationship of this issue to County Commissioner’s roles and/or authorities.** Authority to enact other types of tax rebates for important local issues already exists in Title 30, including for property owners adding renewable energy systems to their homes, as an incentive to attract private enterprise to the County, and to incentivize funding by County property owners for a local program providing financial assistance to local residents to pursue post-secondary education or training. While 30-11-107.3 and 30-11-123 are for sales tax rebates, a mechanism similar to that in 30-11-126 could be designed to still meet the constitutional requirement of uniform taxation. All

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**By Friday, July 7.**



of these authorities are limited not to exceed the actual amount of property tax owed and we would propose any new authority would be limited in the same way.

- 8.) **Has this proposal been approved by the Board of County Commissioners?** Yes
- 9.) **List any potential Proponents/Opponents & their perspective; indicate any groups/individuals with whom you have already discussed this issue.** Potentially the County Assessors, but if the authority/obligation to determine who is eligible for the rebate rests with the BOCC, as it appears to do with the other existing statutory authorizations for tax rebates, then the Assessors would have no additional responsibilities as a result of this legislation. There could be arguments regarding fairness in taxation from a variety of corners.
- 10.) **Have you visited with your legislator(s) about this proposal? What was their reaction? Are members of your delegation likely to sponsor, support, or oppose this proposal?** Senator Dylan Roberts has indicated preliminary support for the idea.
- 11.) **Anticipated Fiscal Impact (to counties, state, other stakeholders, etc.).** This would be an opt-in provision, so any fiscal impact could be evaluated by the county. There would be no negative fiscal impact to the state or other stakeholders; there could be a positive fiscal impact for both the state and counties depending on the success of the rebate program to address the intended problems.
- 12.) **Please list the local subject matter experts CCI staff can follow-up with for more information on this proposal.** Keely Ambrose, Deputy County Attorney
- 13.) **If your county is submitting multiple issue forms, please rank each issue.** This issue is number one.

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