

BY AUTHORITY

1
2 ORDINANCE NO. _____
3 SERIES OF 2026

COUNCIL BILL NO. 26-0096
COMMITTEE OF REFERENCE:
Community Planning and Housing

A BILL

7 **For an ordinance amending Chapter 53 of the Revised Municipal Code,**
8 **concerning property tax assistance payments.**
9

10 **BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:**

11 **Section 1.** That chapter 53, article XI, of the Code shall be amended by deleting the language
12 stricken and adding the language underlined, to read as follows:

13 **Sec. 53-491. - Legislative intent.**

14 The city council determines and declares that low-income owner-occupants of residences in
15 the city who are older adults, individuals with disabilities, surviving spouses, or homeowners with
16 dependent children are unduly burdened by the impact of low incomes and property taxes. The
17 council also determines and declares that low-income tenant or renter-occupants of residences in
18 the city who are older adults or individuals with disabilities are also impacted by property taxes
19 because portions of their rent goes to pay real property taxes on their residence in the city. The
20 council further finds that this economic burden is compounded by rising costs of living and increasing
21 tax burdens. Therefore, the council believes that the adoption of this article is in the public interest
22 and the real property tax assistance provisions contained herein are reasonable, proper, and
23 necessary to allow eligible low-income owners or tenants to remain in peaceful possession of their
24 residences.

25
26 **Sec. 53-492. - Definitions.**

27 The following words and phrases shall have the meanings given them in this section, unless
28 the context clearly requires a different meaning.

29 (a) *Application* means a verified request from an applicant on a department approved form
30 for assistance payments under this article, which can include electronic forms, that includes a
31 statement the information on the application is accurate and truthful under penalty of perjury.

32 (b) *Applicant* means the individual property owner occupant or tenant occupant of an
33 eligible dwelling unit submitting an application or the legal representative of an eligible property
34 owner or tenant if that person is incompetent.

1 (c) *Assistance payment* means a payment of money from, or on behalf of, the city to an
2 applicant upon approval of the applicant's application.

3 (d) *Assistance payment fund* means the fund account established by the city containing
4 appropriated funds.

5 (e) *Denver area median income* means the median income of the city in which the eligible
6 dwelling unit is located in relation to family size, as published annually by the United States
7 Department of Housing and Urban Development.

8 (f) *Department* means the mayor's department of housing stability of the City and County
9 of Denver or its successor.

10 (g) *Eligible dwelling unit* means an owner or tenant occupied residential dwelling located
11 on real property situated within the city, that is not expressly exempted from taxation by law. Eligible
12 dwelling unit includes, without limitation, a single-family residence, a condominium unit, an
13 apartment unit, a mobile home, or other owned or leased dwelling place. Eligible dwelling unit does
14 not include nursing homes which are required to be licensed under the general laws of the state.
15 The term "mobile home" shall have the meaning given by general law in the statutes of the state.

16 (h) *Executive director* means the executive director of the department or the executive
17 director's designee.

18 (i) *Older adult* means an individual who is ~~sixty-five (65)~~ sixty-two (62) years of age or
19 older.

20 (j) *Owner* means a natural person who is a taxpayer by reason of ownership of taxable
21 residential real property that contains a dwelling unit as shown by the records filed in or maintained
22 by the city assessor or the office of the clerk and recorder.

23 (k) *Person with a disability* means a person who:

- 24 (1) Is unable to engage in any substantial gainful activity by reason of any physical or
25 mental impairment which can be determined within a reasonable degree of medical certainty; and
26 (2) Comes within the limitations of section 53-495(a); and
27 (3) Regardless of age, was so disabled during the entire taxable year to a degree sufficient
28 to qualify for the payment of full benefits under any bona fide plan of a public or private organization
29 based solely upon such disability.

30 (l) *Surviving spouse* means a person whose spouse has died, who has not remarried,
31 and is the sole adult resident of an eligible dwelling unit.

32 (m) *Taxable residential real property* means all residential real property containing a
33 dwelling unit not expressly exempted from taxation by law.

34 (n) *Taxpayer* means a natural person who is obligated to pay and has paid all applicable

1 taxes levied and assessed by law for taxable residential real property located in the city.

2 (no) *Tenant or lessee* means a natural person who paid rent for the exclusive right to
3 occupy a dwelling unit as part of a bona fide tenancy or lease agreement with the owner or owner's
4 authorized agent.

5
6 **Sec. 53-493. - Administration by executive director of the mayor's department of housing**
7 **stability.**

8 The administration of this article is hereby vested in the executive director who shall prescribe
9 application forms and shall have the power and authority to adopt rules and regulations and internal
10 guidelines in conformity with this article for the proper administration and enforcement of the same.
11 The executive director may delegate the administration of this article, or any part thereof, subject to
12 the limitations of the Charter and this Code.

13
14 **Sec. 53-494. - Applications for assistance payment—Application cycle.**

15 Applications for assistance payment under this article may only be filed with the executive
16 director during the following timeframes:

17 (a) *Application cycle.* The application cycle for assistance payments under this article will
18 be from May 1 until April 30 of the following year ~~(example: applications for assistance payments~~
19 ~~may be submitted from May 1, 2019, until April 30, 2020).~~ For every application cycle, applications
20 may not be submitted prior to May 1 or later than April 30 of the following year.

21 (b) *Applications received and approved before May 1, 2019~~2026~~.* Funding decisions for
22 applications received and approved by the executive director before May 1, ~~2019~~2026, will remain
23 in effect in accordance with the terms and conditions for such payments as provided by the executive
24 director.

25 (c) *Applications for those currently receiving assistance payments. Applicants who*
26 *currently receive assistance payments and whose circumstances have not changed, including*
27 *occupying the same residence and qualifying for assistance payments for the same reason as the*
28 *prior application cycle, may be eligible for continuing assistance payments by swearing, under*
29 *penalty of perjury, that the applicant's circumstances have not changed.*

30
31 **Sec. 53-495. - Eligibility for assistance payments.**

32 (a) *Filing status.*

33 (1) *Married couple.* A married couple will be deemed to be a single applicant. Spouses will
34 be treated as jointly qualifying for assistance payment under this article if either spouse meets the

1 age requirement and they jointly meet all the limitations in this section 53-495, as applicable.

2 (2) *Rules for other filing status situations.* The executive director may adopt rules and
3 regulations with respect to other filing status situations concerning married couples including without
4 limitation divorce, or legal separation, or death of a spouse.

5 (b) *Only one application if applicant meets more than one eligibility criterion.* An applicant
6 who meets more than one criterion for eligibility must submit a single application for a single claim
7 for payment. ~~(example: an older adult who is also a person with a disability may submit only one~~
8 ~~application per application cycle and shall be eligible for only one payment.)~~

9 (c) *Only one application and only one payment per applicant's taxable residential*
10 *property.* The executive director shall only authorize payment based on a single application for only
11 one taxable residential property. A single taxable residential property shall not be used to authorize
12 more than one payment per application cycle under this article.

13 (d) *Owners.* An applicant who is an owner of an eligible dwelling unit is eligible for
14 assistance payments under this article if the applicant, as of the date of the application:

15 (1) Is eighteen (18) years of age or older;

16 (2) Resided in an eligible dwelling unit, or units, for the entire calendar year preceding the
17 year in which application for payment is made ~~(example: for an application submitted during the~~
18 ~~2021—2022 application cycle, the applicant resided in an eligible dwelling unit for the entire calendar~~
19 ~~year of 2020);~~

20 (3) Currently resides in an eligible dwelling unit;

21 (4) Fully paid, directly or through mortgage payments, all prior years' real property taxes
22 for all eligible dwelling units; and

23 (5) Meets any of the following requirements:

24 a. Had an income equal to or less than ~~sixty (60)~~ eighty (80) percent of the Denver
25 area median income for the calendar year preceding the first day of the application cycle and a
26 disability for the year preceding the year in which application for assistance is made ~~(example: for~~
27 ~~an application submitted during the 2021—2022 application cycle, the applicant was a person with~~
28 ~~a disability, as defined in section 53-492(k), for the entire calendar year of 2020);~~

29 b. Had an income equal to or less than ~~sixty (60)~~ eighty (80) percent of the Denver
30 area median income for the calendar year preceding the first day of the application cycle and was
31 ~~sixty-five~~two (652) years of age or older during the calendar year preceding the year in which
32 application for assistance is made ~~(example: for an application submitted during the 2021—2022~~
33 ~~application cycle, the applicant was an older adult during the entire calendar year of 2020);~~ or

34 c. Had an income equal to or less than ~~sixty (60)~~ eighty (80) percent of the Denver

1 area median income for the calendar year preceding the first day of the application cycle and resided
2 with a dependent minor child in an eligible dwelling unit for the calendar year preceding the year in
3 which application for assistance is made ~~(example: for an application submitted during the 2021—~~
4 ~~2022 application cycle, the dependent minor child resided with the owner applicant in an eligible~~
5 ~~dwelling unit, or units (if the applicant resided in multiple eligible dwelling units), for the entire~~
6 ~~calendar year of 2020).~~

7 d. Had an income equal to or less than eighty (80) percent of the Denver area
8 median income for the calendar year preceding the first day of the application cycle and is a surviving
9 spouse.

10 (e) *Tenants or lessees.* On or before April 30, 2030, aAn applicant who is a tenant or
11 lessee of an eligible dwelling unit is eligible for assistance payments under this article if the applicant,
12 as of the date of the application:

13 (1) Is eighteen (18) years of age or older;

14 (2) Resided in an eligible dwelling unit:

15 a. For the entire year preceding the year in which application for payment is made
16 ~~(example: for an application submitted during the 2019–2020 application cycle, the applicant resided~~
17 ~~in an eligible dwelling unit, or units (if the applicant resided in multiple eligible dwelling units), for the~~
18 ~~entire calendar year of 2018); and~~

19 b. For which ad valorem taxes were actually paid in full to the city on all eligible dwelling
20 units during the calendar year preceding the year in which the application for payment is made ~~or,~~ if
21 an eligible dwelling unit was owned by the Denver Housing Authority, or a payment-in-lieu-of ad
22 valorem taxes was made to the city by the Denver Housing Authority pursuant to subsection
23 1437d(d) of Title 42 of the United States Code;

24 (3) Currently resides in an eligible dwelling unit;

25 (4) Fully paid all rent, fees, and charges owed to the owner or owner's authorized agent
26 for the tenant's or lessee's use and occupancy of all eligible dwelling units; and

27 (5) ~~Had income during the calendar year preceding the year for which application is made~~
28 ~~at or below the applicable threshold provided by this subsection. For applications submitted during~~
29 ~~the 2012—2022 application cycle, and for all future application cycles; single applicants must have~~
30 ~~income in the year prior to the application equal to or less than twenty-five (25) percent of the Denver~~
31 ~~area median income. For applications submitted during the 2021—2022 application cycle, and for~~
32 ~~all future application cases; married couples must have income in the year prior to the application~~
33 ~~equal to or less than thirty (30) percent of the Denver area median income, an income equal to or~~
34 ~~less than thirty (30) percent of the Denver area median income for the calendar year preceding the~~

1 first day of the application cycle, and was either:

2 a. A person with a disability for the year preceding the year in which application for
3 assistance is made ~~(example: for an application submitted during the 2021—2022 application cycle,~~
4 ~~the applicant was a person with a disability, as defined in section 53-492(k), for the entire calendar~~
5 ~~year of 2020);~~ or

6 b. ~~Sixty-five (65)~~Sixty-two (62) years of age or older during the calendar year preceding
7 the year in which application for assistance is made ~~(example: for an application submitted during~~
8 ~~the 2021—2022 application cycle, the applicant was an older adult during the entire calendar year~~
9 ~~of 2020).~~

10

11 **Sec. 53-496. - Payment from real property tax assistance payments fund.**

12 (a) *Review and determination of eligibility.* The executive director shall review each
13 application and make a determination of eligibility based on the limitations set forth in section 53-
14 495. The review may include, without limitation, verification of the accuracy of the statements and
15 information contained in audited applications. Upon a determination of eligibility, the executive
16 director will determine the amount of the assistance payment that may be authorized in accordance
17 with section 53-497. The executive director may adopt rules and regulations defining household
18 composition and countable income as well as establishing methods and procedures for the review
19 and verification of applications and determination of eligibility.

20 (b) *Appropriated funds required.* Authorized assistance payments under this article will be
21 made from funds appropriated to the real property tax assistance payments fund, and no other. If
22 the assistance payment fund lacks sufficient funds to make payments to approved applicants,
23 payment for those approved applications and the review of pending applications will be suspended
24 until such time that the fund balance contains sufficient appropriated funds to make payments under
25 this article.

26 (c) *Audits.* The executive director is authorized and shall, from time to time, audit the
27 applications which may include without limitation verification of the accuracy of the statements and
28 information contained in audited applications. The executive director may adopt rules and
29 regulations establishing audit methods and procedures.

30

31 **Sec. 53-497. - Computation and authorization of payment.**

32 (a) Payment Limitations. The executive director shall, by rules and regulations, establish
33 limitations on the amount of payment for an approved application ~~as follows:~~

34 (a) ~~Initial base amount.~~ For applications approved on or after May 1, 2019, the initial base

1 amount will be equal to three hundred seventy two dollars (\$372.00) or the amended amount
2 established by the executive director in rules and regulations.

3 ~~(b) Adjustment to base amount; Maximum payment amount.~~ the initial base amount may
4 be increased in proportion to the percentage difference between the applicant's reported income and
5 the income limits set forth in section 53-495(b)(5)(a), (b), or (c), as applicable for applicant owners,
6 or in section 53-495(c)(5) for applicant tenants. Once computed, the adjusted amount will then be
7 rounded to the nearest whole dollar.

8 ~~(c) Maximum payment amount.~~ The executive director will establish the maximum
9 payment amount by rules and regulations.

10 ~~(d)(b) Restrictions.~~ For applicants who are owners, the total amount of payment authorized
11 under this section per application cycle shall not exceed the total amount of ad valorem taxes actually
12 paid on the applicant's eligible dwelling unit, or units (if the applicant resided in multiple eligible
13 dwelling units). For applicants who are tenants or lessees, the total amount of payment authorized
14 under this section per application cycle shall not exceed the total amount of cumulative rent actually
15 paid by the applicant within the previous calendar year.

16 ~~(e)(c) Authorization for payment.~~ Upon making a final determination of the amount of the
17 assistance payment, the executive director shall authorize the payment be made from the assistance
18 payment fund, and no other, without delay subject to the availability of appropriated funds.

19

20 **Sec. 53-498. - False statements.**

21 It shall be a violation of this ~~article~~code for any applicant, or for any legal representative of an
22 incompetent individual eligible for payment to make any false statements in the application for
23 payment under this article.

24

25 **Sec. 53-499. - Records; confidentiality.**

26 Except in accordance with judicial order or as otherwise provided by law, the executive
27 director, and those working under the executive director's supervision, shall not divulge any
28 information disclosed in an application or in its supporting documentation. Notwithstanding anything
29 to the contrary, any authorized agent of the city, including the city auditor or the auditor's
30 representative, has the right to access and the right to examine any pertinent records collected under
31 this program. Applications and supporting documentation shall be preserved for three (3) years and
32 thereafter until the executive director orders them destroyed.

33

34 **Sec. 53-500. - Severability.**

1 If any part, term, or provision of this article is held by a court of competent jurisdiction to be
2 illegal or in conflict with any law of the State of Colorado, the validity of the remaining portions or
3 provisions shall not be affected, and the rights, obligations and enforcement of this article shall be
4 continued in full force and effect as if the article did not contain the particular part, term, or provision
5 held to be invalid.

6
7 **Secs. 53-5010—53-510. - Reserved.**

8
9 **Section 2. Effective Date.** This article shall become effective on May 1, 2026.

10
11 COMMITTEE APPROVAL DATE: February 3, 2026

12 MAYOR-COUNCIL DATE: February 10, 2026

13 PASSED BY THE COUNCIL ^{2/23/2026} _____

14 Signed by: Amanda P. Sandoval _____ - PRESIDENT
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15 APPROVED: Michael Johnston _____ - MAYOR ^{2/24/2026}
5DC361FDC863466...

16 ATTEST: _____ - CLERK AND RECORDER,
17 EX-OFFICIO CLERK OF THE
18 CITY AND COUNTY OF DENVER
19

20 NOTICE PUBLISHED IN THE DENVER POST _____; _____

21
22 PREPARED BY: Jonathan Griffin, Assistant City Attorney DATE: February 12, 2026

23
24 Pursuant to section 13-9, D.R.M.C., this proposed ordinance has been reviewed by the office of the
25 City Attorney. We find no irregularity as to form and have no legal objection to the proposed
26 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to
27 § 3.2.6 of the Charter.
28

29 Miko Ando Brown, Denver City Attorney

30
31 BY: Jonathan Griffin _____, Assistant City Attorney
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DATE: 2/11/2026 | 2:29 PM MST