

1 **BY AUTHORITY**

2 ORDINANCE NO. _____
3 SERIES OF 2021

COUNCIL BILL NO. CB21-0059
COMMITTEE OF REFERENCE:

4 Safety, Housing, Education & Homelessness Committee

5 **A BILL**

6 **For an ordinance amending Article XI, Chapter 53 of the Revised Municipal Code**
7 **of the City and County of Denver concerning real property tax assistance to low-**
8 **income property owners or tenants.**

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

10 **The following sections of Article XI of Chapter 53 are amended, as follows:**

11 **Section 1.** That Section 53-492 of the Denver Revised Municipal Code is hereby amended by
12 adding the underlined language and deleting the stricken language to read as follows:

13 **“ARTICLE XI. - REAL PROPERTY TAX ASSISTANCE TO ELIGIBLE LOW-INCOME PROPERTY**
14 **OWNERS AND TENANTS**

15 **Sec. 53-492. – Definitions.**

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

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

21 (b) Applicant means the individual property owner occupant or tenant occupant of an
22 eligible dwelling unit submitting an application or the legal representative of an eligible
23 property owner or tenant if that person is incompetent.

24 (c) Assistance payment means a payment of money from the city to an applicant upon
25 approval of the applicant's application.

26 (d) Assistance payment fund means the fund account established by the city containing
27 appropriated funds.

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

31 (f) Department means the city's department of human services.

32 (g) Eligible Dwelling unit means an owner or tenant occupied residential dwelling located
33 on real property situated within the city, that is not expressly exempted from taxation by law.
34 Eligible Dwelling unit includes, without limitation, a single-family residence, a condominium
35 unit, an apartment unit, a mobile home, or other owned or leased dwelling place. Eligible
36 Dwelling unit does not include nursing homes which are required to be licensed under the
37 general laws of the state. The term "mobile home" shall have the meaning given by general
38 law in the statutes of the state.
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41

- 1 (h) Executive director means the executive director of the department or the executive
2 director's designee.
- 3 (i) Older adult means an individual who is sixty-five (65) years of age or older.
- 4 (j) Owner means a natural person who is a taxpayer by reason of ownership of taxable
5 residential real property that contains a dwelling unit as shown by the records filed in or
6 maintained by the city assessor or the office of the clerk and recorder.
- 7 (k) Person with a disability means a person who:
- 8 (1) Is unable to engage in any substantial gainful activity by reason of any physical
9 or mental impairment which can be determined within a reasonable degree of medical
10 certainty; and
- 11 (2) Comes within the limitations of section 53-495(a); and
- 12 (3) Regardless of age, was so disabled during the entire taxable year to a degree
13 sufficient to qualify for the payment of full benefits under any bona fide plan of a public
14 or private organization based solely upon such disability.
- 15 (l) Taxable residential real property means all residential real property containing a dwelling
16 unit not expressly exempted from taxation by law.
- 17 (m) Taxpayer means a natural person who is obligated to pay and has paid all applicable
18 taxes levied and assessed by law for taxable residential real property located in the city.
- 19 (n) Tenant or lessee means a natural person who paid rent for the exclusive right to occupy
20 a dwelling unit as part of a bona fide tenancy or lease agreement with the owner or owner's
21 authorized agent.

22 **Section 2.** That Section 53-495 of the Denver Revised Municipal Code is hereby amended by
23 adding the underlined language and deleting the stricken language to read as follows:

24 **Sec. 53-495. – Eligibility for assistance payments.**

25 (a) Filing status.

26 (1) Married couple. A married couple will be deemed to be a single applicant.

27 Spouses will be treated as jointly qualifying for assistance payment under this article
28 if either spouse meets the age requirement and they jointly meet all the limitations in
29 this section 53-495, as applicable.

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

33 (b) Only one application if applicant meets more than one eligibility ~~criteria~~ criterion. An
34 applicant who meets more than one ~~criteria~~ criterion for eligibility must submit a single
35 application for a single claim for payment (example: an older adult who is also a person with
36 a disability may submit only one application per application cycle and shall be eligible for
37 only one payment.)

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

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

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

45 (2) Resided in ~~the~~ an eligible dwelling unit, or units (if the applicant resided in multiple
46 eligible dwelling units), for the entire calendar year preceding the year in which
47 application for payment is made (example: for an application submitted during the

- 1 ~~2018-2019~~2021-2022 application cycle, the applicant resided in ~~the~~ an eligible
2 dwelling unit for the entire calendar year of ~~2017~~2020);
- 3 (3) Currently resides in ~~the~~ an eligible dwelling unit;
- 4 (4) Fully paid, directly or through mortgage payments, all prior years' real property
5 taxes for ~~the~~ all eligible dwelling units; and
- 6 (5) Meets any of the following requirements:
- 7 a. Had an income equal to or less than ~~thirty-five~~ sixty percent (~~35~~60%) of the
8 Denver area median income for the calendar year preceding the first day of
9 the application cycle and a disability for the year preceding the year in which
10 application for assistance is made (example: for an application submitted
11 during the ~~2018-2019~~2021-2022 application cycle, the applicant was a person
12 with a disability, as defined in section 53-492(k), for the entire calendar year of
13 ~~2018~~2020);
- 14 b. Had an income equal to or less than ~~thirty-five~~ sixty percent (~~35~~60%) of the
15 Denver area median income for the calendar year preceding the first day of
16 the application cycle and was sixty-five (65) years of age or older during the
17 calendar year preceding the year in which application for assistance is made
18 (example: for an application submitted during the ~~2018-2019~~2021-2022
19 application cycle, the applicant was an older adult during the entire calendar
20 year of ~~2018~~2020); or
- 21 c. Had an income equal to or less than ~~forty~~ sixty percent (~~40~~60%) of the
22 Denver area median income for the calendar year preceding the first day of
23 the application cycle and resided with a dependent minor child in ~~the~~ an
24 eligible dwelling unit for the calendar year preceding the year in which
25 application for assistance is made (example: for an application submitted
26 during the ~~2018-2019~~2021-2022 application cycle, the dependent minor child
27 resided with the owner applicant in ~~the~~ an eligible dwelling unit, or units (if the
28 applicant resided in multiple eligible dwelling units), for the entire calendar
29 year of ~~2018~~2020).
- 30 (e) Tenants or lessees. An applicant who is a tenant or lessee of an eligible dwelling unit is
31 eligible for assistance payments under this article if the applicant, as of the date of the
32 application:
- 33 (1) Is eighteen (18) years of age or older;
- 34 (2) Resided in an eligible dwelling unit:
- 35 a. For the entire year preceding the year in which application for payment is
36 made (example: for an application submitted during the 2019-2020 application
37 cycle, the applicant resided in ~~the~~ an eligible dwelling unit, or units (if the
38 applicant resided in multiple eligible dwelling units), for the entire calendar
39 year of 2018); and
- 40 b. For which ad valorem taxes were actually paid in full to the city on ~~the~~ all
41 eligible dwelling units during the calendar year preceding the year in which the
42 application for payment is made or, if ~~the~~ an eligible dwelling unit was owned
43 by the Denver Housing Authority, a payment-in-lieu-of ad valorem taxes was
44 made to the city by the Denver Housing Authority pursuant to subsection
45 1437d(d) of Title 42 of the United States Code;
- 46 (3) Currently resides in ~~the~~ an eligible dwelling unit;

1 (4) Fully paid all rent, fees, and charges owed to the owner or owner's authorized
2 agent for the tenant's or lessee's use and occupancy of ~~the all eligible dwelling units;~~
3 and
4 (5) Had income during the calendar year preceding the year for which application is
5 made at or below the applicable threshold determined by the executive director by
6 rules and regulations provided below in this subsection and documented on the
7 application. For Applications submitted during the 2019-2020 application cycle,
8 applicants who are single must have a 2018 income of sixteen thousand two hundred
9 dollars (\$16,200.00) or less and applicants who are married must have a 2018
10 income of twenty-three thousand seven hundred dollars (\$23,700.00) or less. For
11 applications submitted during the 2021-2022 application cycle, and for all future
12 application cycles; single applicants must have income in the year prior to the
13 application equal to or less than twenty-five percent (25%) of the Denver area median
14 income. For applications submitted during the 2021-2022 application cycle, and for
15 all future application cycles; married couples must have income in the year prior to
16 the application equal to or less than thirty percent (30%) of the Denver area median
17 income. The income eligibility limitations set forth in this subsection 53-495(c)(3) shall
18 be directly and proportionately adjusted each year by the percentage equal to the
19 cost of living adjustment approved by the federal Social Security Administration for
20 social security recipients under Section 230, Title 2, of the Social Security Act, as
21 amended, for each calendar year, and was either:

- 22 a. A person with a disability for the year preceding the year in which
23 application for assistance is made (example: for an application submitted
24 during the ~~2018-2019~~2021-2022 application cycle, the applicant was a person
25 with a disability, as defined in section 53-492(k), for the entire calendar year of
26 ~~2018~~2020); or
27 b. Sixty-five (65) years of age or older during the calendar year preceding the
28 year in which application for assistance is made (example: for an application
29 submitted during the ~~2018-2019~~2021-2022 application cycle, the applicant
30 was an older adult during the entire calendar year of ~~2018~~2020).

31 **Section 3.** That Section 53-497 of the Denver Revised Municipal Code is hereby amended by
32 adding the underlined language and deleting the stricken language to read as follows:

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

34 The executive director shall, by rules and regulations, establish limitations on the amount of
35 payment for an approved application as follows:

- 36 (a) Initial base amount. For applications approved on or after May 1, 2019, the initial base
37 amount will be equal to three hundred seventy-two dollars (\$372.00) or the amended
38 amount established by the executive director in rules and regulations.
39 (b) Adjustment to base amount; Maximum payment amount. The initial base amount may
40 be increased in proportion to the percentage difference between the applicant's reported
41 income and the income limits set forth in section 53-495(b)(5)(a),(b), or (c), as applicable for
42 applicant owners, or in section 53-495(c)(5) for applicant tenants. Once computed, the
43 adjusted amount will then be rounded to the nearest whole dollar.
44 (c) Maximum payment amount. The executive director will establish the maximum
45 payment amount by rules and regulations.
46 (d) Restrictions. For applicants who are owners, the total amount of payment authorized
47 under this section per application cycle shall not exceed the total amount of ad valorem
48 taxes actually paid on the applicant's eligible dwelling unit, or units (if the applicant resided

1 in multiple eligible dwelling units). For applicants who are tenants or lessees, the total
2 amount of payment authorized under this section per application cycle shall not exceed the
3 total amount of rent actually paid by the applicant.

4 (e) Authorization for payment. Upon making a final determination of the amount of the
5 assistance payment, the executive director shall authorize the payment be made from the
6 assistance payment fund, and no other, without delay subject to the availability of
7 appropriated funds.

8 **Section 4.** That the effective date for the changes in this bill to Section 53-492, Section 53-495,
9 and Section 53-497 of Article XI.- REAL PROPERTY TAX ASSISTANCE TO ELIGIBLE LOW-
10 INCOME PROPERTY OWNERS AND TENANTS, will be May 1, 2021.

11
12 COMMITTEE APPROVAL DATE: January 27, 2021

13 MAYOR-COUNCIL DATE: February 2, 2021 by Consent

14 PASSED BY THE COUNCIL: _____

15 _____ - PRESIDENT

16 APPROVED: _____ - MAYOR _____

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

20 NOTICE PUBLISHED IN THE DAILY JOURNAL: _____;

21 PREPARED BY: Jordan Humphreys, Assistant City Attorney DATE: February 4, 2021

22 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of
23 the City Attorney. We find no irregularity as to form and have no legal objection to the proposed
24 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §
25 3.2.6 of the Charter.

26
27 Kristin M. Bronson, Denver City Attorney

28
29 BY: Jonathan Griffin, Assistant City Attorney DATE: Feb 4, 2021