



February 9, 2026

Dear Members of the House Finance Committee –

Thank you for accepting my written testimony regarding House Bill 26-1036 – Local Taxes on Vacant Residential Property. This testimony is on behalf of the Colorado Coalition for the Homeless (CCH) and we come in an amend and likely support position today. We appreciate the sponsors, Representatives Titone and Velasco, for bringing this bill and for the Colorado Municipal League (CML) for working with us and other housing advocates on the language and the amendment that will be before you today.

This committee is well aware of the housing and homelessness challenges our state faces as we have been talking about it for years. The work of the General Assembly over the last few years has helped to provide significant new investments in housing and has passed new laws to encourage and incentivize housing development in local communities that align with their demonstrated community needs as determined by objective data and processes that can help us better understand where the greatest housing needs are and whether we are making progress as a state in meeting those needs. Time and time again, data tells us that lower income households and those experiencing homelessness continue to struggle to find affordable, available, and accessible housing and so we must continue to find tools that can help spur housing development for households that might not be served by the market alone.

HB1036 is one of those tools. Allowing local governments to generate additional revenue to address those demonstrated housing needs in their communities is a critical step in bringing desperately needed housing across our state. Local funding is critical in the development and operations of affordable housing and can significantly leverage state and federal funding for greater impact. HB1036 also allows provides significant flexibility in how local governments might levy and collect a vacancy tax within their community that can be most responsive to the specific conditions within their jurisdiction. An amendment being brought forward today will help to align current statutory language with the intent of this bill and other bills passed and ensure that we are using consistent definitions and terminology across legislation and statutes that address housing concerns. With this amendment, CCH will move to a support position and will continue to work with sponsors and our partners in local government to ensure we are using all available tools to address the housing and homelessness crisis across our state.

We know that individuals, communities, businesses, and local governments are more likely to thrive and remain vibrant when people can afford to live where they work and when they have long-term housing stability. This can only be assured with responsive funding and programming that makes affordable housing available and accessible to all members of the community no matter their income level. And, more affordable housing is critical to addressing homelessness by local governments in order to improve the overall health, stability, and longevity of their communities. For these reasons and others, we highly encourage this committee to support HB1036 as amended today.

Happy to answer questions or concerns.

Sincerely –

/s

Cathy Alderman

Chief Communications and Public Policy Officer, Colorado Coalition for the Homeless

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303-319-9155

Chair and Members of the Committee,

Thank you for the opportunity to submit written testimony regarding HB26-1036. I am writing in opposition to this bill due to the significant administrative, operational, and financial impacts it would place on county treasurers without adequate clarity, structure, or funding.

While I understand the intent to address housing availability, HB26-1036 shifts substantial responsibility onto county treasurers in ways that extend well beyond our statutory role and existing systems.

First, this bill authorizes a new local excise tax based on residential vacancy. Vacancy is not a concept that exists within the property tax framework. County treasurers do not determine occupancy, vacancy timelines, exemption eligibility, or compliance standards. Yet this bill allows counties, municipalities, and housing authorities to certify charges related to this tax to the county treasurer for collection and enforcement. This places treasurers in the position of collecting a tax based on determinations made by others, using criteria that may differ across jurisdictions, with no uniform statewide standards. This creates a high risk of inconsistency, disputes, and public confusion directed at the treasurer's office.

Second, the bill requires a mandatory exemption process for several categories of properties, including short-term rentals, properties vacant due to death of the owner, seasonal worker housing, affordable housing, and timeshares. Each exemption requires documentation, review, and ongoing verification. In practice, exemption disputes and appeals inevitably land at the treasurer's counter, regardless of where the initial determination was made. The bill provides no dedicated funding, staffing support, or technology resources to manage this workload.

Third, while the bill allows for recovery of "reasonable" administrative costs, it does not define what is reasonable, does not guarantee reimbursement, and does not provide a mechanism for resolving disputes over those costs. Treasurers would be expected to implement and administer this tax before knowing whether costs will be recovered. That is not a sustainable or responsible approach to public finance.

Fourth, HB26-1036 allows multiple taxing entities, including counties, municipalities, local housing tax authorities, and multijurisdictional housing authorities, to impose similar taxes with different structures, rates, exemptions, and enforcement timelines. From an operational standpoint, this creates fragmented certification streams, inconsistent delinquency standards, and increased accounting complexity. Treasurers would be responsible for managing the most complex part of the process while having the least control over its design.

Finally, this bill expands the role of the county treasurer beyond statutory intent. County treasurers are responsible for the collection and safeguarding of public funds, not for enforcing housing policy or adjudicating vacancy compliance. HB26-1036 effectively pulls treasurers into regulatory and policy enforcement functions without clear authority, safeguards, or voter direction.

Although this bill is permissive in structure, its practical effect is to create an unfunded and high-risk administrative burden for county treasurers. If the legislature wishes to pursue vacancy-based taxation, it should do so with clear statewide standards, defined administrative roles, dedicated funding, and systems designed prior to implementation.

For these reasons, I respectfully urge you to oppose HB26-1036.

Thank you for your time and consideration.

Respectfully,

Kim Archuletta
County Treasurer & Public Trustee



PO Box 1544 Grand Lake CO 80447

I respectfully submit this statement in strong opposition to House Bill 26-1036.

I am a licensed real estate agent with 33 years of experience working in Colorado's housing markets and a long-term residential real estate investor. Over the course of my career, I have represented buyers, sellers, renters, and property owners across multiple market cycles, including periods of rapid appreciation, downturns, and housing shortages. Based on that experience, I believe HB26-1036 is misguided, ineffective, and harmful to both property owners and the long-term health of Colorado's housing market.

HB26-1036 authorizes local governments to impose new excise and property taxes on residential properties deemed "vacant," while creating new housing tax authorities with broad taxing and enforcement powers. While housing affordability is a legitimate concern, this bill fundamentally misunderstands how housing supply is created and sustained.

As someone who has owned and managed residential property for decades, I can state unequivocally that homes are not left vacant casually or irresponsibly. Properties are often unoccupied due to legitimate and unavoidable circumstances such as renovations, deferred maintenance, estate transitions, employment relocations, medical issues, seasonal use, or market timing. Under this bill, those normal and responsible ownership decisions could be penalized through additional taxation, treating lawful property owners as a problem rather than partners in housing solutions.

From a professional standpoint, the bill's reliance on locally defined standards for "vacancy" is especially concerning. In my experience, inconsistent definitions and subjective enforcement create confusion, compliance risk, and unnecessary disputes. A patchwork of local rules will make it more difficult for homeowners and investors to operate responsibly, particularly those who own property in more than one jurisdiction.

As a long-term investor, I have seen firsthand that additional taxes do not translate into increased housing availability. Investors and second-home owners with the financial means to hold property will simply absorb the cost, while smaller property owners may be forced to sell or avoid reinvesting altogether. This discourages maintenance, upgrades, and reinvestment — the very actions that preserve and improve housing stock over time.

Furthermore, HB26-1036 expands government bureaucracy by authorizing new housing tax authorities with the ability to levy taxes and issue bonds based on broadly defined objectives such as "affordable," "attainable," or "workforce" housing. After decades in this industry, I can say that vague funding mandates without clear performance standards rarely produce measurable results, yet they do produce long-term financial obligations.

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Most importantly, this bill does not address the real causes of Colorado’s housing challenges. In 33 years of real estate practice, the consistent barriers to affordability have been restrictive zoning, lengthy permitting processes, infrastructure constraints, construction costs, and regulatory hurdles — not a lack of punitive taxation. Taxing vacancy does not create new housing units, streamline approvals, or reduce construction costs.

HB26-1036 risks undermining confidence in property rights, discouraging responsible ownership, and destabilizing local housing markets, particularly in rural and mountain communities where seasonal use and tourism are integral to the local economy.

Based on my professional and personal experience, HB26-1036 represents an expansion of taxation and government authority without clear evidence it will achieve its stated goals. Colorado should focus on policies that encourage development, reinvestment, and supply — not policies that punish lawful property ownership.

For these reasons, I strongly urge the General Assembly to reject HB26-1036.

Respectfully submitted,

Renee Harvey

Licensed Colorado Real Estate Broker/Owner – 33 Years

Long-Term Residential Real Estate Investor

Grand Lake – Grand County

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House Finance Committee
200 E Colfax Avenue
Denver, CO 80203

Dear Chair and Members of the Committee,

On behalf of Vail Valley Partnership, the regional chamber of commerce serving businesses, employers, and communities across Eagle County, we write in strong opposition to House Bill 26-1036.

While we share the goal of increasing housing availability and affordability, HB26-1036 takes an approach that creates significant constitutional, economic, and practical concerns while failing to address the root causes of Colorado's housing challenges.

First, the bill penalizes lawful use of private property. Homes may be vacant for many legitimate reasons, including seasonal family use, repairs, lease transitions, construction timelines, or market conditions. Taxing owners based on occupancy status rather than property value shifts Colorado's tax system away from neutrality and toward punishment for lawful ownership decisions. This approach undermines property rights and creates uncertainty for homeowners and investors alike.

Second, HB26-1036 raises serious concerns related to uniform taxation. Colorado's Constitution requires property taxes to be applied uniformly within a taxing jurisdiction. By allowing locally defined vacancy classifications that result in different tax burdens for otherwise identical properties, the bill invites unequal treatment and exposes local governments to costly legal challenges.

Third, the bill discourages housing development at a time when Colorado desperately needs more supply. Vacancy taxes during construction, renovation, or lease-up periods create additional risk and cost for developers converting commercial properties, building new housing, or investing in workforce housing. These disincentives will slow production, not accelerate it, ultimately working against the bill's stated intent.

Additionally, HB26-1036 creates overlapping and unclear tax exposure by allowing multiple jurisdictions and newly created housing authorities to impose vacancy taxes without clear limits.

Three-time National Chamber of the Year (2024, 2020, 2016)

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VailValleyPartnership.com



This lack of predictability complicates real estate transactions, disrupts financing and mortgage underwriting, and increases costs for buyers and renters, costs that will inevitably be passed on to the workforce and small businesses our communities rely on.

Colorado's housing challenges are real, but they will not be solved by destabilizing the property tax system, undermining investment, or penalizing lawful property use. Sustainable solutions require increasing housing supply, reducing regulatory barriers, and encouraging private investment—not creating new taxes that introduce uncertainty and risk.

For these reasons, Vail Valley Partnership respectfully urges the legislature to vote **NO** on **HB26-1036**.

Thank you for your consideration and for your service to Colorado.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Romer", with a long, sweeping horizontal line extending to the right.

Chris Romer
President/CEO
Vail Valley Partnership

Three-time National Chamber of the Year (2024, 2020, 2016)

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TESTIMONY ON [HB26-1036](#),

LOCAL TAXES ON VACANT RESIDENTIAL PROPERTY

Mister Chair, Members of the committee. Thank you for the opportunity to provide testimony. My name is Dawn Fritz, and I am representing Colorado PTA today. I am proud to be a part of the nation's oldest and largest child advocacy association. The mission of PTA is to make every child's potential a reality by engaging and empowering families and communities to advocate for all children.

Colorado PTA supports House Bill 26-1036.

One of our highest priorities is promoting stable housing options for students and educators, and we support tax structures that provide adequate, equitable, and sustainable funding for programs that allow families to thrive.

Across Colorado, educators, and families are seeing the impacts of housing shortages and high costs every day: students changing schools mid-year, longer commutes that reduce family time, chronic absenteeism, and increased stress that affects learning and mental health. It is clear that housing security directly affects educational outcomes.

Colorado PTA supports HB26-1036 because it would give communities a locally driven, voter-approved tool to address one part of this challenge. This bill allows counties and municipalities—if their voters agree—to tax vacant (often second) homes and dedicate the resulting revenue exclusively to affordable, attainable, and workforce housing. This would benefit our children and families.

When families and educators can afford to live near their schools, children benefit from continuity, stronger relationships with educators, and greater opportunities to thrive. Stable housing supports attendance, academic progress, and family engagement—core priorities for PTA.

HB26-1036 will not solve Colorado's housing crisis on its own. But it is a thoughtful, permissive tool that empowers communities to invest in solutions that directly support children and working families.

Thank you

House Finance

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HB26-1036 Local Taxes on Vacant Residential Property

Typed Text of Testimony Submitted

Name, Position, Representing	Typed Text of Testimony
John Morris Against themselves	This proposed tax is an over reach of government . We are already being taxed on the properties and this would be an example of double taxation. I do not think the government has any right to add more tax as they waste more tax dollars than they appropriate correctly.
Karen Anton Against themselves	Are you kidding me?! Keep the government out of my house, off my property & do your dam job. It is nobody's business but my own who occupies my house(s). I pay my taxes - leave me alone
Michele Smith Against themselves	Against this bill
Jeany Rush Against themselves	TO: HOUSE FINANCE COMMITTEE RE: HB26-1036 LOCAL TAXES ON VACANT RESIDENTIAL PROPERTY SPONSORS: TITONE, VELASCO FROM: JEANY RUSH, COLORADO CONSTITUENT 2-2-26 VOTE: NO LADIES AND GENTLEMEN OF THE LEGISLATURE: It's time for you to pack your bags and move to Russia, or Jupiter! Well wait, I doubt Russia would have you!

	<p>When I was young, having my children, and full of Hope, I watched a movie called Dr. Zhivago. The writer was not allowed to leave Russia to receive an award. He had to sneak out small copies of this. It became a movie, and a stunning reminder of what goes horribly wrong with Marxism, socialism, communism, and dictatorial rule of a people! Murder and mayhem ensue! It's is time you all watched this movie. The Bolsheviks took over all housing, food, well everything. They took homes, divided them by people, and brought in outsiders to take over all homes by how many they thought should fit. All human rights were suspended! It is obvious you all identify more with the Bolsheviks than you do with American Constitutional Freedoms. Rights of Life Liberty and Land Ownership are apparently a foreign concept to the majority of this body! SHAME ON YOU! THIS WILL NOT STAND, NOR WILL IT BE SUSTAINABLE!</p> <p>We need another housing tax authority and another local entity to impose another excise or property tax as much as we need an extreme case of diarrhea! Your constant circumventing of Tabor, or any relief for the citizens of Colorado is not just unconstitutional, it has become blatantly criminal! You created the budget deficits with insane over-government activity! Under your reign of terror, Colorado has increased government employment by 189%. That is 3 times faster than private employment. This is not sustainable, since the taxpayers pay all these salaries! What happens when you run out of Other Peoples Money?</p> <p>The state, and the local communities need to learn to live within their means, and stop piling on more and more entities and middlemen/women who are sucking the entire State of Colorado Dry!</p> <p>Short term, rental, ownership, residential second property, whatever terms you want to use, are not your right to interfere in the commerce of this issue. It is none of your stinking' business if people own one or two residential, or other properties! They already pay taxes on every breath they take. This entire bill is insane, OVERREACH, AND NOT IN keeping with our right to own property, land, or anything within the law. You are simply dictating what someone can do with their second home, etc. Like I said, Marxist dictating if you don't use it, we will take it, tax it, fill it. When in the World did You Think you were GODS? This is a legislative and legal nightmare and talk about liability!</p>
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	<p>Add your encroachment into unincorporated, incorporated municipalities! Your Playbook is the Communist Manifesto, not the Constitution of the US. Everything you want to create already exists, but you want to make it on steroids, loans, boundaries, voting, bonds, more boards, more authorities, determine for what \$ is spent, basically take away any authority by the public. The added rights you are giving to this entire process is something out of a nightmare. The average citizen cannot possibly follow all of this. This is something a bunch of legal goons and bots concocted! I TOTALLY OBJECT TO THIS INSANITY!</p>
<p>Andee Newton Against themselves</p>	<p>I am against HB26-1036, taxation on vacant properties. The reason I'm against this bill is because it will increase the cost of housing in an environment that's already unaffordable for most Coloradans. The average individual has to work 2 jobs just to make ends meet. This bill would create more homelessness and a heavier economic burden on most Coloradans and their families. I urge you to either scrap this bill or vote no on it. We cannot afford to have more taxation on our already grievous and burdensome taxations in existence. Thank you.</p>
<p>Valerie Douglas Against themselves</p>	<p>Written Testimony in Opposition to Colorado SB 1036 Submitted for the Record</p> <p>Chair, Vice Chair, and Members of the Committee,</p> <p>Thank you for the opportunity to submit written testimony in opposition to Colorado SB 1036.</p> <p>I strongly urge you to vote NO on this bill.</p> <p>SB 1036 represents a significant expansion of government authority into the private lives of Colorado residents. While framed as a housing policy, the bill instead creates an intrusive, unnecessary, and punitive new tax mechanism that will harm ordinary property owners without meaningfully addressing housing affordability.</p>

	<p>First, SB 1036 is an invasion of privacy.</p> <p>The bill allows local governments to determine whether a home is “vacant” based on subjective criteria that inevitably require monitoring personal occupancy patterns. This opens the door to government scrutiny of how often someone is home, how long they are away, whether a property is occupied by family, or whether it is tied up in probate or transition. No Coloradan should have to prove how they use their own home to avoid being taxed.</p> <p>Second, the bill’s vague definitions invite arbitrary and unequal enforcement.</p> <p>SB 1036 provides no uniform statewide standard for what constitutes a “vacant” residence, leaving each local authority to decide. This lack of clarity creates uncertainty for property owners and exposes them to inconsistent enforcement based on local political priorities rather than objective rules. Laws that depend on subjective interpretation erode trust in government and disproportionately harm those least able to navigate bureaucracy.</p> <p>Third, SB 1036 unfairly penalizes people during some of the most difficult moments of their lives.</p> <p>Across Colorado, thousands of homes sit temporarily unoccupied due to death, illness, military service, caregiving responsibilities, or extended probate proceedings. Families grieving the loss of a loved one should not be hit with a new tax simply because they need time to settle an estate or cannot immediately occupy or sell a property. This bill treats normal human life events as taxable offenses.</p> <p>Fourth, this is an unnecessary and ineffective tax.</p> <p>Property owners already pay property taxes, special assessments, and local fees. SB 1036 adds another layer of taxation without demonstrating that it will meaningfully increase housing supply or affordability. Vacancy taxes in other jurisdictions have produced mixed results at best, while adding administrative costs and</p>
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	<p>enforcement burdens that consume much of the revenue they generate. This is a tax that creates bureaucracy, not housing.</p> <p>Fifth, SB 1036 undermines fundamental property rights.</p> <p>The bill sets a dangerous precedent: that owning property without constant occupancy is something the government should penalize. Seasonal residents, second-home owners, caregivers, and families in transition all become targets under this framework. Lawful ownership should not be contingent on meeting a government-approved occupancy schedule.</p> <p>Sixth, the bill distracts from real housing solutions.</p> <p>Colorado’s housing challenges stem from supply constraints, zoning barriers, permitting delays, and infrastructure limitations. SB 1036 does nothing to address these root causes. Instead of incentivizing construction or streamlining development, it shifts focus toward punishing property owners who are not the cause of the housing shortage.</p> <p>Finally, SB 1036 raises serious concerns about fairness, proportionality, and constitutional compliance. Expanding local taxing authority in this manner risks conflict with voter protections and undermines public confidence in tax policy.</p> <p>In summary, SB 1036 is an overreaching, poorly defined, and unnecessary bill that invades privacy, burdens families during times of loss, expands bureaucracy, and fails to solve Colorado’s housing challenges.</p> <p>For these reasons, I respectfully ask you to vote NO on SB 1036.</p> <p>Thank you for your time and consideration.</p>
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	<p>Respectfully submitted,</p> <p>Valerie Douglas Grand Junction, CO</p>
<p>Debra Strong For themselves</p>	<p>Dear Ms. Titone,</p> <p>I absolutely support this bill. People who can afford second homes that they keep vacant, especially in Colorado, should either allow people to live in them or pay extra for the privilege.</p> <p>Thank you for sponsoring 1036.</p> <p>Sincerely, Debra Strong</p>
<p>Beth Lakin For themselves</p>	<p>House Finance Committee:</p> <p>My name is Beth Lakin and I serve on town council for the Town of Ridgway. I am reaching out in my private capacity to support passage of HB26-1036.</p> <p>As we seek to have a vibrant downtown business district we find ourselves struggling to incentivize occupancy of both commercial and residential properties. It is apparent that many property owners do not feel a financial pressure to find a rental price that works for the economics of the region. Investment in properties to leave them vacant, either in commercial or residential properties, has deleterious effects on the community. Allowing for a tax both asks property owners to internalize their impacts and creates possible revenue streams for local governments to address the impacts of vacant property.</p>

	<p>I strongly encourage a yes vote on this matter to help local communities address critical housing needs in a expedient way: by disincentivizing leaving structures that already have certificates of occupancy vacant.</p> <p>Thank you.</p>
<p>Kiplynn Smith Against themselves</p>	<p>Members of the House Finance Committee,</p> <p>My name is Kiplynn Smith. I am a Realtor serving the Telluride region and currently serve as President of our local Realtor Association, Vice President of the Colorado Association of Realtors Mountain District, and a member of the Colorado Association of Realtors Legislative Policy Committee. I am also actively involved in several local and statewide committees focused on housing and land use.</p> <p>Thank you for your time and for your service to the State of Colorado.</p> <p>I am writing to express my opposition to HB26-1036, the proposed Local Taxes on Vacant Residential Property bill. While I appreciate the intent to support workforce housing, this bill would have serious unintended consequences for resort communities like Telluride that already carry multiple layers of housing-related taxes and fees.</p> <p>In our region, property owners already contribute substantially to workforce housing. For example, workforce housing mitigation fees alone are approximately \$250,000 for a single building permit line item on a 6,000-sq ft home. Additionally, most properties are subject to a 3% transfer tax, high lodging taxes, elevated sales and dining taxes, and annual property taxes.</p> <p>Second homeowners place relatively minimal strain on local resources such as schools and infrastructure, yet they contribute disproportionately through taxation and philanthropy. Their support of organizations like the Telluride Foundation and other local</p>

	<p>nonprofits helps fund housing, services, and community programs that benefit our full-time workforce.</p> <p>Allowing local governments to impose additional vacancy taxes will further discourage investment in Colorado’s resort communities. We are already seeing homeowners and buyers choose other destinations, such as Tahoe and the Yellowstone region, citing rising costs and excessive fees. When this happens, Colorado loses critical economic activity that supports local jobs, services, and housing programs.</p> <p>Tourism and second-home ownership are the economic engines of communities like Telluride. Undermining that engine risks destabilizing the very funding sources that currently support workforce housing and essential services.</p> <p>Finally, HB26-1036 is broadly written, creating significant potential for misuse and unintended consequences that cannot be adequately addressed through amendments.</p> <p>For these reasons, I respectfully urge you to vote NO on HB26-1036.</p> <p>Sincerely, Kip Smith</p>
<p>Esther Lee Against themselves</p>	<p>I am writing to express concerns about HB26-1036 and the authority it grants local governments to tax vacant residential properties. While I support efforts to improve housing affordability, I am concerned this bill may create unintended consequences for property owners and the housing market.</p> <p>Private property ownership traditionally includes the right to determine how and when a property is used, as long as it complies with existing laws. Taxing homeowners based on occupancy status risks penalizing lawful ownership decisions. Homes may be</p>

	<p>temporarily vacant for valid reasons such as remodeling, estate settlement, medical care, military deployment, or preparing a property for sale.</p> <p>The bill also allows each local government to define “vacant” differently. This could create inconsistent rules across Colorado, leading to confusion for homeowners, investors, and relocating families. A lack of statewide clarity may also make compliance and enforcement difficult.</p> <p>From a real estate market standpoint, additional taxes and uncertainty often discourage investment in housing. Property investors and second-home owners frequently fund renovations and improvements that strengthen housing quality and supply. Increasing ownership costs may reduce investment, limit housing availability, and negatively impact local economies.</p> <p>I am also concerned the bill does not establish clear statewide guardrails or caps on potential vacancy taxes. Predictable tax structures are important for long-term housing and financial planning.</p> <p>I respectfully encourage consideration of alternative housing solutions such as zoning flexibility, streamlined permitting, and incentives that increase housing supply without creating new tax categories.</p> <p>Thank you for your service and for considering these concerns.</p>
<p>Linda Cullen Against themselves</p>	<p>Vote NO on House Bill 1036 “Vacancy Taxes</p> <p>Oppose HB26-1036 - it creates constitutional, practical, and market-based risks that outweigh its intended goals. And I believe HB26-1036 is not consistent with the Colorado Constitution. I urge you NOT to support the bill and allow communities the flexibility to address their own housing challenges. As a Colorado voter, we have a say in</p>

	<p>this. As a non-resident, Colorado property owner, there are no voting rights.</p> <p>Thank you for your time and consideration.</p>
<p>Ben DeNardo For themselves</p>	<p>I am writing today to voice my strong support for HB26-1036. For too long the practice of large scale home rental has driven the price of owning a home out of the reach of many Coloradans. As someone who was born and live almost all of my 31 years of life in the State of Colorado, I can't imagine being able to own a home, it's simply to expensive.</p> <p>By providing a real cost to buying homes to turn them into rentals, and then leaving them vacant till tenants can be found, this bill will put home ownership in reach of more Coloradans. In addition the tax revenue can help to fund local services, which will then save Coloradans money through better access to those services and programs.</p> <p>I thank the committee for the opportunity to submit this comment and I encourage you to vote in favor of HB26-1036</p>
<p>Julia Koster Against Colorado Short-Term Rental Association</p>	<p>The Colorado Short-Term Rental Association has specific concerns pertaining to the use of the term "licensed short-term rental" in the current draft of HB1036.</p> <p>Many communities across Colorado have restrictions on the number of allowable short-term rental licenses, and in some communities, those licenses are already on a waiting list.</p> <p>In Breckenridge, for example, there are three licensing zones. Zone 1, also called The Resort Zone, allows unlimited licenses. Zone 2, considered walkable to Main Street, allows 90% of properties in that area to obtain a short-term rental license - of which there are still many licenses available. However Zone 3, identified as The Neighborhood Zone, allows just 10% saturation or a total of fewer than 300 licenses. There are currently more than 1100 licenses in Zone 3, which need to be eliminated through real estate transactions. It is anticipated that it will take 30 years for the first person on the waiting list in Zone 3 to be eligible for a license.</p>

	<p>Including the term “licensed” places people like those on the waiting list in Breckenridge in a double jeopardy situation. They are not able to get a license due to local restrictions, yet, they will be subject to the vacant homes tax. That is a result of government actions that the homeowner cannot circumvent.</p> <p>We have seen evidence in communities like Breckenridge that license caps create unintended “run on the bank” effects. Creating a vacancy tax exemption tied to short-term rental use incentivizes property owners to rush to secure licenses “not to operate responsibly, but simply to avoid the tax. This disadvantages existing operators, distorts local licensing systems, and undermines thoughtful community planning.</p> <p>When licenses are exhausted or misallocated, communities risk losing legitimate short-term rental inventory. In resort areas where hotels are limited or fully booked during peak seasons, short-term rentals are essential to lodging capacity. Reduced availability directly limits visitor access, suppresses tourism demand, and harms local economies.</p> <p>Giving local jurisdictions the opportunity to create this type of tax places more uncertainty on homeowners where short-term rental licenses are hard to come by, if not impossible to get, and thus penalizing homeowners who are trying to get a license, but unable to do so because of local restrictions.</p> <p>Please vote NO on HB26-1036.</p>
<p>Gretchen Blaz Against themselves</p>	<p>My name is Gretchen Blaz and I am a co-founder of a short-term rental hosting and cleaning company. I have been in real estate in one way or another since 2002, working with investors and locals from the Vail Valley to Denver Metro.</p> <p>This bill’s vague language creates an unpredictable patchwork of rules across Colorado. When property owners can’t clearly understand how vacancy will be defined, tracked and enforced from county to county, it creates investment uncertainty.</p> <p>Current property owners may divest from Colorado real estate entirely rather than navigate this complexity. Future investors will look to states with clearer, more consistent regulations.</p> <p>The economic loss from reduced property investment could far exceed any perceived benefit from this legislation. We’re talking</p>

	<p>about Colorado's competitiveness in attracting the capital that funds housing development, commercial real estate and community growth.</p> <p>We need clarity on how this will actually work in practice before we implement a law that could disincentivize property investment in Colorado.</p>
<p>Angela Green Against themselves</p>	<p>Dear Representatives,</p> <p>I am writing in opposition of HB26-1036. This bill is punitive, intrusive and an attack on home ownership.</p> <p>There are many reasons why a residential property might be vacant: families' personal situation, for rent, for sale, in process of renovation or remodeling, indecisiveness of owner, illness of owner,,etc.</p> <p>Residential property owners are already paying property taxes and have many monthly/yearly expenses: mortgages, insurance, HOA, property taxes, utilities, routine maintenance and capital expenses, etc. Furthermore, landlords lose copious amounts of money while their rental unit is vacant.</p> <p>Is the real purpose of HB-1036? to make owning residential property more difficult? Is this really America? Please respect our right to own real property.</p> <p>Please withdraw this punitive bill.</p> <p>Sincerely,</p> <p>Angela Green</p> <p>80301</p>

<p>Dianne Bertini Against themselves</p>	<p>No on HB26-1036 - Vacancy Tax. This is a gross overreach of government and should be left up to LOCAL communities. I am a full-time resident of beautiful Steamboat Springs, a resort market with a fair share of 2nd home owners. We highly value our 2nd homeowners as they have always been highly involved in community giving and volunteering. They are a wonderful contribution to our community and I would hate to drive them away with a vacancy tax. One 2nd homeowner, a billionaire, just purchased an apartment complex for our local workforce and is renting apartments for LESS than market value. These were originally built to be market rate apartments which is too high for our local workforce, so this particular 2nd homeowner is providing a solution. Do not drive these folks out of our town! Leave regulation up to the community, NOT the state. You have no idea how our town operates, who lives here and what they contribute to our community. Our City Council recently regulated short-term rental (STR) zones which affected several hundred home/condo owners who initially purchased with the right to STR, only to have our government take that away. No on Vacancy Taxes!</p>
<p>Mark Oostra Against themselves</p>	<p>As a resident of Colorado, I oppose this bill. I have 6 reasons after reading the amended bill.</p> <ol style="list-style-type: none"> 1. The basic goal of the bill is not clear Therefore, it is hard to understand if the writing of the goal achieves its purpose. Therefore, the consequences of the bill are not known if they are intended consequences or unintended consequences. 2. It complicates taxes in the state if voted in by municipalities and counties. 3. It could be expensive to enforce. The taxes it generates will in part go to paying for enforcement. We already have too many taxes.

	<p>4. It has the potential to provide blanket excise tax powers for municipalities and counties, etc. (Page 6, lines 30-37)</p> <p>In my opinion, this is not a good public policy.</p> <p>5. These new tax makes owning a personal vacation home less attractive, encouraging the owners to sell or to turn their personal vacation home into an STR. They will not make their vacation home into a Long Term Rental because they then lose access to their vacation home.</p> <p>6. Five other states are looking at eliminating property tax while Colorado is looking at adding legislation to increase the property ownership tax burden on some homeowners. This makes Colorado less appealing for economic growth.</p> <p>Thank you for considering my written testimony.</p> <p>Mark</p>
<p>Sheila Cummins Against themselves</p>	<p>HB26-1036 is a ridiculous overreach from all concerned! Our property taxes are consistently increasing, and now the State want to give local governments the power to tax us even more with little guidance, oversight, limits or consistency. As homeowners in one county and business owners in another part of the state, we frequently travel to the other county to take care of the businesses we own there. In order to make financial sense when spending time in the other county, we purchased an small apartment to stay at while there instead of spending money on hotels or rentals. If this bill were to pass, both counties could conceivably tax us on both properties since we spend time in both to manage our businesses and properties. Enough with "we'll just tax our constituents" to pay for the budget shortfall and poor planning. This has to stop!!!</p>
<p>Cheryle Burgess Against themselves</p>	<p>I am against this bill. Landlords are already facing so many obstacles to include higher taxes, insurance and less rights overall. I vote NO on this bill.</p>

<p>Kim Coates</p> <p>Against themselves</p>	<p>Homes may be legitimately vacant. Why should owners be penalized for not renting? Those were not conditions of original purchase.</p>
<p>Margaret Martin</p> <p>Against themselves</p>	<p>This feels like a huge violation of privacy and property rights. It leaves room for a lot of gray area and I think opens local governments up for lawsuits. Homes are often unused for reasons such as renovations, lease transitions, seasonal use, or other normal life events. Penalizing owners for lawful and reasonable use of their property constitutes a shift from a neutral tax system to one that effectively punishes ownership choices.</p> <p>I don't know how local governments would verify that a home is occupied, but if it involves monitoring water usage I think it would open the doors for a lot of water waste in our state and that would be absolutely detrimental and irresponsible.</p> <p>As much as I'd like to find housing solutions for local full-time residents in the state of Colorado, I don't think this is it.</p>
<p>Kelly Gafa</p> <p>Against themselves</p>	<p>Written Testimony in Opposition to HB26-1036</p> <p>Local Taxes on Vacant Residential Property</p> <p>Submitted by: Kelly Gafa</p> <p>Position: Opposed</p> <p>Thank you for the opportunity to provide testimony on HB26-1036. While I support efforts to address housing availability, I oppose this bill due to the significant constitutional, practical, and market-based risks it creates.</p> <p>HB26-1036 penalizes lawful property ownership by imposing a tax based solely on vacancy status. Vacancy is not misuse; it often results</p>

	<p>from construction timelines, renovations, market conditions, seasonal use, financing constraints, or personal circumstances. Treating vacancy as a taxable offense sets a concerning precedent by punishing lawful property rights rather than addressing structural housing challenges.</p> <p>The bill also conflicts with Colorado’s constitutional requirement for uniform, value-based property taxation. Although framed as a use-based excise tax, it functions in practice as a penalty on ownership. Two identical properties with the same assessed value could face drastically different tax burdens based solely on occupancy, undermining the fairness and predictability of Colorado’s tax system and exposing local governments to legal challenges.</p> <p>By shifting taxation from property value to usage, HB26-1036 weakens confidence in real estate valuation and introduces instability into housing markets. It further discourages housing development and conversion by increasing carrying costs during unavoidable vacancy periods common in construction, redevelopment, and market absorption—particularly in high-cost, rural, and resort markets.</p> <p>Additionally, the bill creates overlapping and unclear tax exposure when layered onto existing property taxes, assessments, and local fees. Ambiguity around definitions, exemptions, and enforcement increases administrative burden, compliance risk, and disputes.</p> <p>Finally, vacancy-based taxation disrupts real estate transactions and home financing. Lenders and investors rely on predictable tax structures; a variable, occupancy-based tax complicates underwriting, raises perceived risk, and may restrict access to financing. Normal vacancy during listing, closing, or transition periods should not be penalized.</p>
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	<p>In summary, HB26-1036 introduces constitutional concerns, penalizes lawful ownership, discourages housing production, and destabilizes real estate markets. These risks outweigh the bill’s intended goals, and I respectfully urge lawmakers to oppose it.</p>
<p>Maggie Eaton Against themselves</p>	<p>We are opposed to any form of a "vacancy tax" in Colorado, but this bill is especially concerning because it doesn't create a uniform policy, instead, it allows each locality to determine taxation policy independent of each other. This will create a patchwork environment which will be hard for property owners to navigate. Additionally, although this bill carves out short-term rentals, there is no allowance for rental properties on the market, for properties undergoing renovations or repairs, or properties listed on the market for sale. This bill purposely does not define "vacant property", and explicitly leaves that up to each locality to determine for itself. Finally, once a taxation mechanism is established, it is incredibly hard to claw back, and would be hard to overturn once it is in place.</p>
<p>Christina Koder Against themselves</p>	<p>I am against this Bill because each local jurisdiction could define “vacant” differently (by unit type, number of bedrooms, or square footage), creating a patchwork of rules from city to city.</p> <p>There are no exemptions. A home listed for sale, a rental unit between tenants, or a temporarily unoccupied property could all be subject to taxation.</p> <p>Homeowners could be exposed to multiple layers of vacancy taxes, including new Housing Authorities with taxing power.</p> <p>This raises serious privacy concerns, as it is unclear how a government entity would determine whether a home is “vacant” and what level of access or monitoring would be required to make that determination.</p> <p>From a practical standpoint, this bill negatively affects:</p>

	<p>Our clients, who may face unexpected taxes simply for listing a home, relocating, or transitioning between tenants.</p> <p>Property rights and privacy, with unclear standards on how vacancy is identified or enforced.</p> <p>Housing supply, by discouraging sellers and landlords from bringing properties to market.</p> <p>Our businesses, as additional taxes and uncertainty create friction in already complex transactions.</p>
<p>Joan Romick Against themselves</p>	<p>I am totally against HB - 1036. It penalizes lawful use of private property and is a conflict with Colorado's requirement for uniform taxation. We have a number of homes in our County that are owned and occupied by second homeowners. Our tax system is built on taxing property based on values, not based on whether a home is occupied. This is not fair to the homeowner!</p>
<p>Michael Heraty Against themselves</p>	<p>I have been a full-time resident, tax payer and small business owner in Pagosa Springs for over thirty years. Please do not pass this bill. As it is presently written, if passed it will create financial pain to many of our vacation homeowners here in Southwest Colorado. Our small community's economy depends on Tourism. The vast majority of homes held by vacation homeowners are not within the needed affordability range as monthly long-term rentals for local service industry and modest income individuals and families. Our winter and summer visitors and our part-time resident homeowners are a NET POSITIVE to our community. Our part time homeowners pay property taxes at the same rate as our full-time homeowner residents, and their impact on the goods and services our local governments provide is much lower than our full-time resident homeowners. Equally important, these part-time homeowners hire local staff to maintain and manage their homes and they contribute greatly to our local charities and community associations. Further, this unfair tax is an attack on real property rights, in a grossly unfair manner. This action would financially penalize second homeowners that have saved and sacrificed to be able to buy and enjoy a second home, as their private property. Further, many of our second homeowners live</p>

	<p>in nearby states such as TX, NM, and AZ, and as such, have no voting rights relative to this matter you are considering nor to choose state leadership. Unfairly taxing non-resident homeowners is inappropriate, unfair, and doing so creates a policy that will have negative immediate and long-term economic effects on our small mountain communities. PLEASE NOTE NO.</p>
<p>Andrew Biggin Against themselves</p>	<p>This is a tax that will be totally unfair on a property owner and would be extremely difficult to enforce.</p> <p>It is not the government's right to tax based upon if the home is vacant for a period of time. The owner may be in hospital for 6 months or living with an older parent for a while to help them or a myriad of other reasons.</p> <p>Please cancel this bill.</p>