A BILL FOR AN ACT

CONCERNING PROPERTY TAXATION, AND, IN CONNECTION THERewith,
ESTABLISHING SUBCLASSES OF RESIDENTIAL AND
NONRESIDENTIAL PROPERTY; FOR THE 2022 AND 2023 PROPERTY
TAX YEARS, TEMPORARILY REDUCING THE ASSESSMENT RATE
FOR PROPERTY CLASSIFIED AS AGRICULTURAL PROPERTY OR
RENEWABLE ENERGY PRODUCTION PROPERTY FROM
TWENTY-NINE PERCENT TO TWENTY-SIX AND FOUR-TENTHS
PERCENT, FOR PROPERTY CLASSIFIED AS MULTI-FAMILY
RESIDENTIAL REAL PROPERTY FROM SEVEN AND FIFTEEN
ONE-HUNDREDTHS PERCENT TO SIX AND EIGHT-TENTHS
PERCENT, CONTINGENT ON THE ASSESSMENT RATE NOT
OTHERWISE BEING REDUCED BY AN INITIATED MEASURE, AND
FOR ALL OTHER RESIDENTIAL REAL PROPERTY FROM SEVEN AND

Shading denotes HOUSE amendment  Double underlining denotes SENATE amendment
Capital letters or bold & italic numbers indicate new material to be added to existing statute.
Dashes through the words indicate deletions from existing statute.
Section 1 of the bill repeals a moratorium on changing a ratio for valuation for assessment (assessment rate), which is the percentage applied to a property's actual value to determine the taxable amount upon which a mill levy is imposed. Section 2 classifies agricultural property, lodging property, and renewable energy production property as new subclasses of nonresidential property. The assessment rate for agricultural property and renewable energy production property is temporarily reduced from 29% to 26.4% for the next 2 property tax years. The law is restructured so that, if a proposed initiative to reduce the assessment rate for nonresidential property is approved by voters, then it would only apply to lodging property.

Section 3 classifies multi-family residential real property as a new subclass of residential real property. The law is restructured so that, if a proposed initiative to reduce the residential assessment rate is approved by voters, then it would only apply to multi-family residential real property. If the initiative fails, then, under section 4, the assessment rate for multi-family residential real property is temporarily reduced from 7.15% to 6.8% for the next 2 property tax years. The assessment rate for all residential real property other than multi-family property is temporarily reduced from 7.15% to 6.95% for the next 2 property tax years.

Sections 5 through 8 expand the property tax deferral program to allow any person to defer the payment of the portion of real property taxes that exceed the tax-growth cap, which is an amount equal to the average of the person's real property taxes paid for the preceding 2 property tax years for the same homestead, increased by 4.6%. The total taxes that a taxpayer may defer under this authorization is $10,000, and the taxpayer is treated like a person called into military service for
purposes of the equity the person must have in the homestead to qualify for deferral and surviving-spouse eligibility.

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Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, repeal 39-1-103.8 as follows:

39-1-103.8. Valuation for assessment - future increases. Beginning with the property tax year that commences on January 1, 2020, there is a moratorium on changing the ratio of valuation for assessment for any class of property.

SECTION 2. In Colorado Revised Statutes, 39-1-104, amend (1) and (4); and add (1.6) and (1.8) as follows:

39-1-104. Valuation for assessment - definitions. (1) The valuation for assessment of all taxable property in the state shall be twenty-nine percent of the actual value thereof as determined by the assessor and the administrator in the manner prescribed by law, and such percentage shall be uniformly applied, without exception, to the actual value, so determined, of the various classes and subclasses of real and personal property located within the territorial limits of the authority levying a property tax, and all property taxes shall be levied against the aggregate valuation for assessment resulting from the application of such percentage. This subsection (1) shall not apply to residential real property, producing mines, and lands or leaseholds producing oil or gas. **ONLY APPLIES TO NONRESIDENTIAL PROPERTY THAT IS CLASSIFIED AS LODGING PROPERTY.**

(1.6) (a) HOTELS, MOTELS, BED AND BREAKFASTS, AND PERSONAL PROPERTY LOCATED AT A HOTEL, MOTEL, OR BED AND BREAKFAST ARE CLASSIFIED AS LODGING PROPERTY, WHICH IS A SUBCLASS OF
NONRESIDENTIAL PROPERTY FOR PURPOSES OF THE VALUATION FOR ASSESSMENT. Classification as a lodging property does not affect a partial allocation as residential real property if a lodging property is a mixed-use property.

(b) Real and personal property valued under section 39-4-102 (1)(e) or (1.5) or section 39-5-104.7 is classified as renewable energy production property, which is a subclass of nonresidential property for purposes of the valuation for assessment.

(c) Real and personal agricultural property is a subclass of nonresidential property for purposes of the valuation for assessment.

1.8 (a) The valuation for assessment of real and personal property that is classified as agricultural property or renewable energy production property is twenty-nine percent of the actual value thereof; except that, for property tax years commencing on January 1, 2022, and January 1, 2023, the valuation for assessment of this property is temporarily reduced to twenty-six and four-tenths percent of the actual value thereof.

(b) The valuation for assessment of all nonresidential property that is not specified in subsection (1) or (1.8)(a) of this section is twenty-nine percent of the actual value thereof.

(c) The actual value of real and personal property specified in subsection (1.8)(a) or (1.8)(b) of this section is determined by the assessor and the administrator in the manner
PRESCRIBED BY LAW, AND A VALUATION FOR ASSESSMENT PERCENTAGE IS
UNIFORMLY APPLIED, WITHOUT EXCEPTION, TO THE ACTUAL VALUE, SO
DETERMINED, OF THE VARIOUS CLASSES AND SUBCLASSES OF REAL AND
PERSONAL PROPERTY LOCATED WITHIN THE TERRITORIAL LIMITS OF THE
AUTHORITY LEVYING A PROPERTY TAX, AND ALL PROPERTY TAXES ARE
LEVIED AGAINST THE AGGREGATE VALUATION FOR ASSESSMENT
RESULTING FROM THE APPLICATION OF THE PERCENTAGE.

(d) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE
REQUIRES, "NONRESIDENTIAL PROPERTY" MEANS ALL TAXABLE REAL AND
PERSONAL PROPERTY IN THE STATE OTHER THAN RESIDENTIAL REAL
PROPERTY, PRODUCING MINES, OR LANDS OR LEASEHOLDS PRODUCING OIL
OR GAS. NONRESIDENTIAL PROPERTY INCLUDES THE SUBCLASSES OF
AGRICULTURAL PROPERTY, LODGING PROPERTY, AND RENEWABLE ENERGY
PRODUCTION PROPERTY FOR PURPOSES OF THE RATIO OF VALUATION FOR
ASSESSMENT.

(4) Except as provided in section 39-7-109, nonproducing severed
mineral interests are to be valued at twenty-nine percent of actual value
in the same manner as other real property SPECIFIED IN SUBSECTION
(1.8)(b) OF THIS SECTION. Such valuation shall be determined by the
assessing officer only upon preponderant evidence shown by such officer
that the cost approach, market approach, and income approach result in
uniform and just and equal valuation.

SECTION 3. In Colorado Revised Statutes, 39-1-104.2, amend
(1)(a) and (3)(q); and add (3)(r) as follows:

39-1-104.2. Adjustment of residential rate - legislative
declaration - definitions. (1) As used in this section, unless the context
otherwise requires:
(a) "Residential rate" means the ratio of valuation for assessment for residential real property fixed in accordance with this section. "MULTI-FAMILY RESIDENTIAL REAL PROPERTY" MEANS RESIDENTIAL REAL PROPERTY THAT IS A DUPLEX, TRIPLEX OR MULTI-STRUCTURE OF FOUR OR MORE UNITS, ALL OF WHICH ARE BASED ON THE CLASS CODES ESTABLISHED IN THE MANUAL PUBLISHED BY THE ADMINISTRATOR. MULTI-FAMILY RESIDENTIAL REAL PROPERTY IS A SUBCLASS OF RESIDENTIAL REAL PROPERTY FOR PURPOSES OF THE RATIO OF VALUATION FOR ASSESSMENT.

(3) (q) The ratio of valuation for assessment for MULTI-FAMILY residential real property is 7.15 percent of actual value for property tax years commencing on or after January 1, 2019, until the next property tax year that the general assembly adjusts the ratio of valuation for assessment for residential real property.

(r) THE RATIO OF VALUATION FOR ASSESSMENT FOR ALL RESIDENTIAL REAL PROPERTY OTHER THAN MULTI-FAMILY RESIDENTIAL REAL PROPERTY IS 7.15 PERCENT OF ACTUAL VALUE; EXCEPT THAT, FOR PROPERTY TAX YEARS COMMENCING ON JANUARY 1, 2022, AND JANUARY 1, 2023, THE RATIO OF VALUATION FOR ASSESSMENT FOR ALL RESIDENTIAL REAL PROPERTY OTHER THAN MULTI-FAMILY RESIDENTIAL REAL PROPERTY IS TEMPORARILY REDUCED TO 6.95 PERCENT OF ACTUAL VALUE.

SECTION 4. In Colorado Revised Statutes, 39-1-104.2, amend (3)(q) as follows:

39-1-104.2. Adjustment of residential rate - legislative declaration - definitions. (3) (q) The ratio of valuation for assessment for MULTI-FAMILY residential real property is 7.15 percent of actual value for property tax years commencing on or after January 1, 2019; until the next property tax year that the general assembly adjusts the ratio of
valuation for assessment for residential real property; EXCEPT THAT, FOR
PROPERTY TAX YEARS COMMENCING ON JANUARY 1, 2022, AND JANUARY
1, 2023, THE RATIO OF VALUATION FOR ASSESSMENT FOR MULTI-FAMILY
RESIDENTIAL REAL PROPERTY IS TEMPORARILY REDUCED TO 6.8 PERCENT
OF ACTUAL VALUE.

SECTION 5. In Colorado Revised Statutes, 39-3.5-101, amend
the introductory portion; and add (3.5) as follows:

39-3.5-101. Definitions. As used in this article ARTICLE 3.5,
unless the context otherwise requires:

(3.5) "TAX-GROWTH CAP" MEANS AN AMOUNT EQUAL TO THE
AVERAGE OF A PERSON'S REAL PROPERTY TAXES PAID ON THE SAME
HOMESTEAD FOR THE TWO PROPERTY TAX YEARS PRECEDING THE YEAR A
DEFERRAL IS CLAIMED, INCREASED BY FOUR ___ PERCENT.

SECTION 6. In Colorado Revised Statutes, 39-3.5-102, amend
(2) introductory portion, (2)(a), and (2.5); and add (1)(c) as follows:

39-3.5-102. Deferral of tax on homestead - qualifications -
filing of claim. (1) (c) (I) SUBJECT TO THE PROVISIONS OF THIS ARTICLE
3.5, INCLUDING THE LIMITATIONS SET FORTH IN SUBSECTION (1)(c)(II) OF
THIS SECTION, BEGINNING JANUARY 1, 2023, A PERSON WHO IS NOT
OTHERWISE ELIGIBLE FOR DEFERRAL UNDER THIS SECTION MAY ELECT TO
DEFER THE PAYMENT OF THE PORTION OF REAL PROPERTY TAXES THAT
EXCEED THE PERSON'S TAX-GROWTH CAP. TO EXERCISE THIS OPTION, THE
TAXPAYER MUST FILE A CLAIM FOR DEFERRAL WITH THE TREASURER OF
THE COUNTY IN WHICH THE TAXPAYER'S HOMESTEAD IS LOCATED. THE
TAXPAYER MUST FILE THE CLAIM AFTER JANUARY 1 AND ON OR BEFORE
APRIL 1 OF EACH YEAR IN WHICH THE TAXPAYER CLAIMS THE DEFERRAL.

(II) IN ADDITION TO ANY OTHER LIMITATIONS SET FORTH IN THIS
ARTICLE 3.5, THE MINIMUM AMOUNT OF REAL PROPERTY TAXES THAT MAY BE DEFERRED UNDER THIS SUBSECTION (1)(c) AT ONE TIME IS ONE HUNDRED DOLLARS, AND THE TOTAL AMOUNT OF REAL PROPERTY TAXES THAT A PERSON MAY DEFER UNDER THIS SUBSECTION (1)(c) FOR ALL YEARS SHALL NOT EXCEED TEN THOUSAND DOLLARS. IF A TAXPAYER'S SURVIVING SPOUSE ELECTS TO CONTINUE DEFERRAL UNDER SECTION 39-3.5-112 (1.5)(a), THE SAME TOTAL LIMIT APPLIES TO THE TAXPAYER AND THE SURVIVING SPOUSE.

(III) A PERSON WHO PREVIOUSLY DEFERRED REAL PROPERTY TAXES AS A PERSON CALLED INTO MILITARY SERVICE BUT IS NO LONGER ELIGIBLE FOR A NEW DEFERRAL ON THAT BASIS MAY DEFER ADDITIONAL REAL PROPERTY TAXES UNDER THIS SUBSECTION (1)(c).

(2) When a taxpayer who is sixty-five years of age or older, or who is a person called into military service, OR WHO IS OTHERWISE ELIGIBLE UNDER SUBSECTION (1)(c) OF THIS SECTION files a valid claim for deferral under subsection (1) of this section, it shall have the effect of:

(a) Deferring the payment of his THE TAXPAYER'S real property taxes OR IN THE CASE OF A PERSON WHO IS OTHERWISE ELIGIBLE, A PORTION OF THE TAXPAYER'S REAL PROPERTY TAXES, for the calendar year previous to the year in which the claim is filed;

(2.5) (a) A person called into military service may defer only the real property taxes payable in a year in which the person is a person called into military service. A person who is no longer a person called into military service may file a valid claim in a subsequent year to continue the PRIOR ALLOWABLE deferral of taxes, payable in a year in which the person was a person called into military service.
(b) A PERSON WHO DEFERS A PORTION OF REAL PROPERTY TAXES UNDER SUBSECTION (1)(c) OF THIS SECTION MAY FILE A VALID CLAIM IN A SUBSEQUENT YEAR TO CONTINUE THE PRIOR ALLOWABLE DEFERRAL OF TAXES.

SECTION 7. In Colorado Revised Statutes, 39-3.5-103, amend (1) introductory portion, (1)(d.5)(I) introductory portion, and (1)(d.5)(I)(B) as follows:

39-3.5-103. Property entitled to deferral. (1) In order to qualify for real property tax deferral under this article ARTICLE 3.5, the property shall meet all of the following requirements at the time the claim is filed and so long thereafter as payment is deferred:

(d.5) (I) On or after January 1, 2006, Either of the following applies to the property:

(B) The owner of the property is a person called into military service OR A PERSON ELIGIBLE FOR DEFERRAL UNDER SECTION 39-3.5-102 (1)(c), and the total value of all liens of mortgages and deeds of trust on the property, excluding any mortgage or deed of trust that the holder has agreed, on a form designated by the state treasurer, to subordinate to the lien of the state for deferred taxes, is less than or equal to ninety percent of the actual value of the property, as determined by the county assessor.

SECTION 8. In Colorado Revised Statutes, 39-3.5-112, amend (1.5)(a) introductory portion and (1.5)(a)(I) as follows:

39-3.5-112. Election by spouse to continue tax deferral. (1.5) (a) Notwithstanding the provisions of section 39-3.5-110 (1)(a), when a taxpayer who claimed a tax deferral pursuant to this article ARTICLE 3.5 dies, the loan for deferred real property taxes, including accrued interest, shall not become payable if:
(I) The taxpayer was a person called into military service OR WAS A PERSON ELIGIBLE FOR DEFERRAL UNDER SECTION 39-3.5-102 (1)(c);

SECTION 9. In Colorado Revised Statutes, add 39-3.5-120 as follows:

39-3.5-120. Expansion of deferral program - consultation - repeal. (1) THE GOVERNOR’S OFFICE, IN CONSULTATION WITH THE STATE TREASURER, SHALL COMMISSION A STUDY OF THE PROPERTY TAX DEFERRAL PROGRAM CREATED IN THIS ARTICLE 3.5 AND MAKE RECOMMENDATIONS FOR POSSIBLE CHANGES TO THE PROGRAM TO THE GENERAL ASSEMBLY BY JANUARY 1, 2022. THE STUDY SHALL EXPLORE BEST PRACTICES TO STRUCTURE AND ADMINISTER A LOW-INTEREST LOAN PROGRAM TO ASSIST QUALIFYING HOMEOWNERS IN PAYING ANNUAL PROPERTY TAXES ON THEIR PRINCIPAL RESIDENCE. THE STUDY SHALL INCLUDE, BUT NOT BE LIMITED TO, ESTIMATED PARTICIPATION RATES, CASH-FLOW ANALYSIS, ESTIMATED AVERAGE LOAN SIZE, ESTIMATED LOAN DURATION AND WHETHER DURATION SHOULD BE LIMITED, ESTIMATED SECURED DEBT FOR PRIMARY RESIDENCES, INCOME-BASED ELIGIBILITY ALTERNATIVES, A MARKET ANALYSIS FOR THE STATE TO SECURITIZE THE DEBT, AN ESTIMATE OF THE IMPACT AN EXPANDED PROGRAM WILL HAVE ON THE STATE’S ANNUAL BUDGET, AND PROJECTED COSTS OF IMPLEMENTATION, INCLUDING COSTS FOR TECHNOLOGY AND STAFF, FOR THE STATE TREASURER AND COUNTY TREASURERS.

(2) THIS SECTION IS REPEALED, EFFECTIVE JULY 1, 2022.

SECTION 10. In Colorado Revised Statutes, 39-5-121, amend (1)(a)(I); and add (3) as follows:


(1) (a) (I) No later than May 1 in each year, the assessor shall mail to
each person who owns land or improvements a notice setting forth the
valuation of such land or improvements. For agricultural property, the
notice must separately state the actual value of such land or improvements
in the previous year, the actual value in the current year, and the amount
of any adjustment in actual value. For all other property, the notice must
state the total actual value of such land and improvements together in the
previous year, the total actual value in the current year, and the amount
of any adjustment in total actual value. The notice must not state the
valuation for assessment of such land or improvements or combination of
land and improvements. Based upon the classification of such taxable
property, the notice must also set forth either the APPROPRIATE ratio of
valuation for assessment to be applied to said actual value of all taxable
real property other than residential real property prior to the calculation
of property taxes for the current year or the projected ratio of valuation
for assessment to be applied to said actual value of residential real
property prior to the calculation of property taxes for the current year and
that any change or adjustment of the projected ratio of valuation for
assessment for residential real property must not constitute grounds for
the protest or abatement of taxes. With the approval of the board of
county commissioners, the assessor may include in the notice an estimate
of the taxes owed for the current property tax year. If such estimate is
included, the notice must clearly state that the tax amount is merely an
estimate based upon the best available information. The notice must state,
in bold-faced type, that the taxpayer has the right to protest any
adjustment in valuation but not the estimate of taxes if such an estimate
is included in the notice, the classification of the property that determines
the assessment percentage to be applied, and the dates and places at
which the assessor will hear such protest. The notice must also set forth the following: That, to preserve the taxpayer's right to protest, the taxpayer shall notify the assessor either in writing or in person of the taxpayer's objection and protest; that such notice must be delivered, postmarked, or given in person no later than June 1; and that, after such date, the taxpayer's right to object and protest the adjustment in valuation is lost. The notice must be mailed together with a form that, if completed by the taxpayer, allows the taxpayer to explain the basis for the taxpayer's valuation of the property. Such form may be completed by the taxpayer to initiate an appeal of the assessor's valuation. However, in accordance with section 39-5-122 (2), completion of this form does not constitute the exclusive means of appealing the assessor's valuation. For the years that intervene between changes in the level of value, if the difference between the actual value of such land or improvements in the previous year and the actual value of such land or improvements in the intervening year as set forth in such notice constitutes an increase in actual value of more than seventy-five percent, the assessor shall mail together with the notice an explanation of the reasons for such increase in actual value.

(3) (a) On or before March 1, 2022, the administrator shall prepare a description of the property tax classes and subclasses set forth in sections 39-1-104 and 39-1-104.2, the ratio of valuation for assessment for the different classes and subclasses, and the property tax years that the various ratios of valuation for assessment apply. The assessor shall either include the description along with a notice of valuation that is required to be sent in the 2022 calendar year under subsection (1) or (1.5) of this section or make it available on the assessor's
WEBSITE.

(b) This subsection (3) is repealed, effective July 1, 2023.

SECTION 11. In Colorado Revised Statutes, 39-1-103, amend (10.5)(b) introductory portion as follows:

39-1-103. Actual value determined - when.

Therefore, notwithstanding any other provision of this article ARTICLE 1, a bed and breakfast shall be assessed as provided in this subsection (10.5). The commercial lodging area of a bed and breakfast shall be assessed at the rate for nonagricultural or nonresidential improvements LODGING PROPERTY. Any part of the bed and breakfast that is not a commercial lodging area shall be considered a residential improvement and assessed accordingly. The actual value of each portion of the bed and breakfast shall be determined by the application of the appropriate approaches to appraisal specified in subsection (5) of this section. The actual value of the land containing a bed and breakfast shall be determined by the application of the appropriate approaches to appraisal specified in subsection (5) of this section. The land containing a bed and breakfast shall be assessed as follows:

SECTION 12. In Colorado Revised Statutes, 39-5-122, amend (2) as follows:

39-5-122. Taxpayer's remedies to correct errors. (2) If any person is of the opinion that his or her property has been valued too high, has been twice valued, or is exempt by law from taxation or that property has been erroneously assessed to such person, he or she may appear before the assessor and object, complete the form mailed with his or her notice of valuation pursuant to section 39-5-121 (1) or (1.5), or file a written letter of objection and protest by mail with the assessor's office.
before the last day specified in the notice, stating in general terms the reason for the objection and protest. Reasons for the objection and protest may include, but shall not be limited to, the installation and operation of surface equipment relating to oil and gas wells on agricultural land. Any change or adjustment of any ratio of valuation for assessment for residential real property pursuant to section 39-1-104.2 shall not constitute grounds for an objection. If the form initiating an appeal or the written letter of objection and protest is filed by mail, it shall be presumed that it was received as of the day it was postmarked. If the form initiating an appeal or the written letter of objection and protest is hand-delivered, the date it was received by the assessor shall be stamped on the form or letter. As stated in the public notice given by the assessor pursuant to subsection (1) of this section, the taxpayer's notification to the assessor of his or her objection and protest to the adjustment in valuation must be delivered, postmarked, or given in person by June 1 in the case of real property. In the case of personal property, the notice must be postmarked or physically delivered by June 30. All such forms and letters received from protesters shall be presumed to be on time unless the assessor can present evidence to show otherwise. The county shall not prescribe the written form of objection and protest to be used. The protester shall have the opportunity on the days specified in the public notice to present his or her objection in writing or protest in person and be heard, whether or not there has been a change in valuation of such property from the previous year and whether or not any change is the result of a determination by the assessor for the current year or by the state board of equalization for the previous year. If the assessor finds any valuation to be erroneous or otherwise improper, the assessor shall correct the error. If the assessor
declines to change any valuation that the assessor has determined, the assessor shall state his or her reasons in writing on the form described in section 39-8-106, shall insert the information otherwise required by the form, and shall mail two copies of the completed form to the person presenting the objection and protest so denied on or before the last regular working day of the assessor in June in the case of real property and on or before July 10 in the case of personal property; except that, if a county has made an election pursuant to section 39-5-122.7 (1), the assessor shall mail the copies on or before August 15 in the case of both real and personal property.

SECTION 13. In Colorado Revised Statutes, 39-10-114, amend (1)(a)(I)(C) as follows:


(1) (a) (I) (C) The change or adjustment of any ratio of valuation for assessment for residential real property pursuant to the provisions of section 39-1-104.2 shall not constitute grounds for abatement of taxes as provided in sub-subparagraph (A) of this subparagraph (I) of this subsection (1)(a)(I)(A) OF THIS SECTION.

SECTION 14. Appropriation. For the 2021-22 state fiscal year, $75,000 is appropriated to the office of the governor for use by the office of state planning and budgeting. This appropriation is from the general fund. To implement this act, the office of state planning and budgeting may use this appropriation for personal services.

SECTION 15. Effective date. (1) Except as otherwise provided in this section, this act takes effect upon passage.

(2) Section 39-1-104.2 (3)(q), Colorado Revised Statutes, as amended in section 3 of this act, takes effect only if, at the November
(3) Section 4 of this act takes effect only if, at the November 2021 statewide election, a majority of voters do not approve a measure concerning property tax reductions or if there is no such measure on the ballot for the election, and, in either case, section 4 takes effect on December 31, 2021.

SECTION 16. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, or safety.