

A different way to fund Colorado

October 2026

~~income tax~~

\$0

~~sales tax~~

\$0

~~tax on buildings~~

\$0

instead

one fee
on land

your bill = square feet you own

x 0.0000107

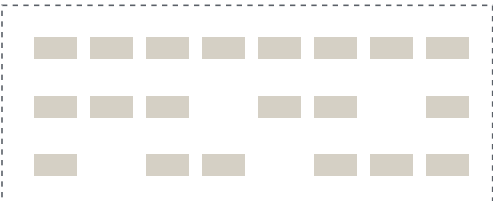
x (people per square mile)^{1.4}

The square footage comes off your deed and the density comes from the ten-year Census, so there is nothing in here for the state to adjust.

That raises about \$40.9 billion a year, about what Colorado's state and local governments collect in taxes now. If you don't own land you don't pay anything.

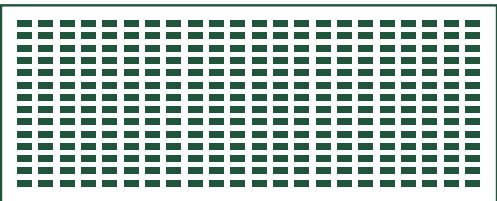
TWO LOTS, TWO BLOCKS APART

Parking lot 1.2 acres



0 homes

Apartments 1.2 acres



350 homes

NOW



PROPOSED



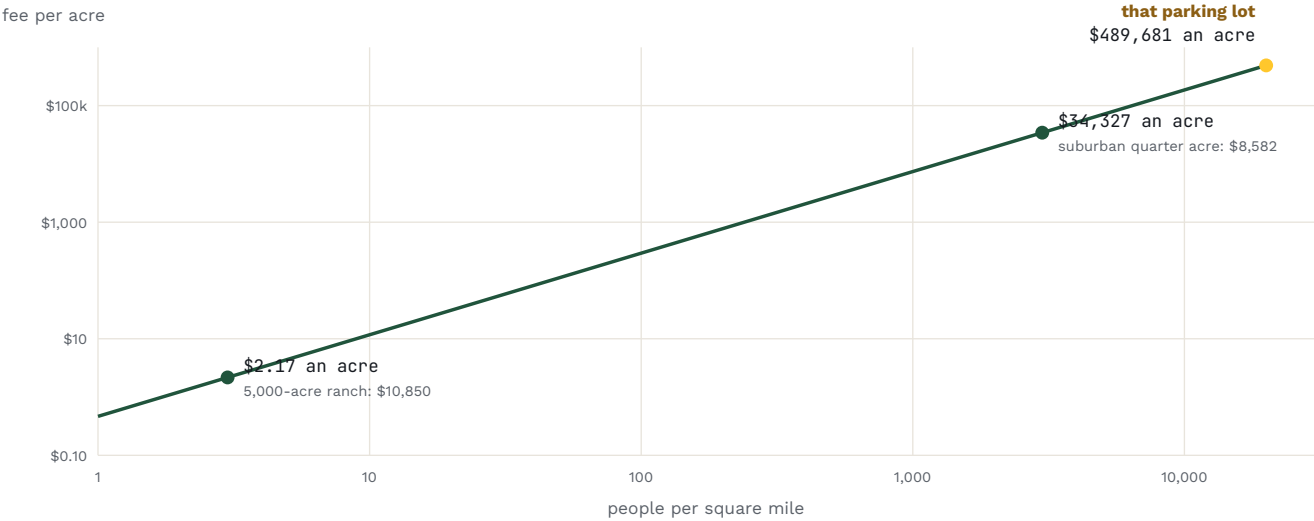
2.2x more, for housing 350 families



which is why the lot gets built on or sold

Both lots are the same size and sit two blocks apart. The gap in the bill is there because we tax the building rather than the ground under it.

ONE CURVE, WHOLE STATE



Both axes are log scale. There are no zones for anyone to draw.

A ranch pays \$2.17 an acre, so the pressure lands on empty ground downtown.

NOTHING TO LOBBY FOR

NOW: TWENTY PLACES A DECISION CAN BE CHANGED

income brackets	deductions	credits	depreciation	apportionment	nexus rules
assessed value	property class	appeals	ag use valuation	homestead	senior exemption
nonprofit status	TIF districts	enterprise zones	abatements	opportunity zones	sales tax exemptions
audit discretion	mill levy setting				

PROPOSED: TWO

0.0000107

the constant

1.4

the exponent

Change either one and it changes for every landowner at the same time.

Because no parcel has a rate of its own, there is nothing for a lobbyist to go after on behalf of one owner.

You could work out your own bill on a calculator, or your neighbor's, which is not true of an assessed value or an income tax return.

SET ONCE A DECADE

Density comes from the latest ten-year Census, census tract by census tract. It changes only when a new Census comes out, so every owner can plan ten years ahead.

A tract with no residents, such as Denver International Airport, uses the density of the tracts that touch it, so no ground is left out.

GONE

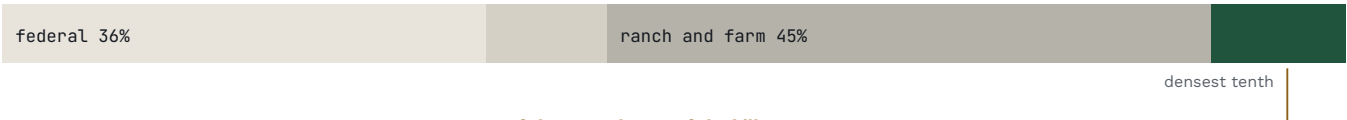


The other half of this is a ban on exemptions written into the constitution, including for government land. Estonia's land tax already reaches land the state owns.

Exemptions are how property taxes get hollowed out over time. More than a quarter of New York's property value is already exempt, the state comptroller found.

WHO PAYS

THE GROUND



10% of the ground, 99% of the bill

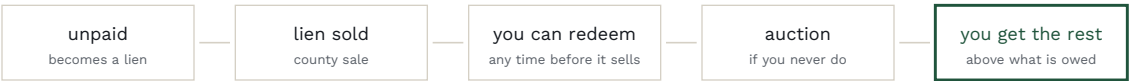
THE BILL



The densest tenth of Colorado's land would carry 99% of the bill (this model's result, 2020 Census tracts). Federal land is in neither bar.

Roughly a third of Colorado households rent, and none of them would owe anything at all.

IF YOU DO NOT PAY



The state does not take the land. It forces a sale, collects what it is owed, and the rest goes back to whoever owned it.

Colorado already does this. The process was rebuilt in House Bill 24-1056 after the Supreme Court decided Tyler v. Hennepin County.

LOOK UP ANY COLORADO ADDRESS coloradoai.us/one-tax/

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Colorado Division of Property Taxation 54th Annual Report. Legislative Council Staff, June 2026. Congressional Research Service. USDA Census of Agriculture 2022. New York State Comptroller, Property Tax Exemptions in New York State, 2013. Parcel values from Hoskins and Teater, Colorado Commission on Property Tax, January 2024. U.S. Census Bureau, 2020 Redistricting Data, census tracts. Colorado Governor's Office of Information Technology, public address and parcel records.