



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

HB 26-1308: LOT SPLITTING APPROVAL BY SUBJECT JURISDICTIONS

Prime Sponsors:

Rep. Boesenecker; Woodrow
Sen. Amabile; Ball

Fiscal Analyst:

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Bill Outcome: Postponed Indefinitely**Drafting Number:** LLS 26-0047**Version:** Final Fiscal Note**Date:** June 24, 2026

Fiscal note status: The final fiscal note reflects the reengrossed bill. This bill was postponed indefinitely by the Senate Local Government & Housing Committee on April 30, 2026; therefore, the impacts identified in this analysis do not take effect.

Summary Information

Overview. On or after December 31, 2027, subject to an administrative approval process, certain local jurisdictions would have been required to approve the split of an original lot into two new lots under certain conditions.

Types of impacts. The bill was projected to affect the following areas on an ongoing basis:

- Minimal State Workload
- Local Government

Appropriations. No appropriation would have been required.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

On or after December 31, 2027, subject to an administrative approval process, certain local jurisdictions are required to approve the split of an original residential lot into two new lots if:

- the lot split does not create a new lot that is smaller than 1,200 square feet in area;
- if the two lots are unequal in size, the area of the smaller lot is equal to or greater than thirty percent of the area of the original;
- it is feasible for:
 - both of the new lots to be accessed;
 - utility easements to serve both new lots; and
 - for both new lots to meet land survey plat and monument records requirements;
- the original lot was never subject to another lot split; and
- residential use is allowed on the original lot.

The bill exempts certain lots due to water and sewage circumstances, lots in common interest communities created on or before December 31, 2027, or in an airport influence area, and historic properties located outside of a historic district. If the original lot has a lien holder, the subject jurisdiction must receive written consent for the split from the lien holder and be recorded by the county recorder.

A subject jurisdiction is a municipality that has a population of 1,000 or more, and is within a metropolitan planning organization. Subject jurisdictions may apply local regulations and requirements to the lots.

State Expenditures

The Division of Local Government in the Department of Local Affairs will have a workload increase to support local governments in implementing the legislation. This work can be accomplished within existing appropriations.

Local Government

The bill is estimated to impact 67 cities, although some of these cities already allow for lot splitting of residential property. Cities that need to update their land use codes will have an increase in workload to make those changes. Because the requirement is not mandatory until December 31, 2027, it is assumed that local governments will have time to adapt their local codes and that the workload will vary based upon local conditions.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature. It applies to lot splitting on or after December 31, 2027.

State and Local Government Contacts

Counties

Local Affairs

County Clerks

Municipalities

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).