

PROPERTY TAX/RENT/HEAT REBATE

Full-year Colorado residents who are 65 years of age or older, surviving spouses who are 58 years of age or older, or persons with disabilities may qualify for the Property Tax/Rent/Heat Rebate.

The Property Tax/Rent/Heat Rebate program is administered by the Department of Revenue. The qualifications, application form (Form 104PTC) and instructions for completing the application are available online at

www.revenue.state.co.us/fyi/html/gener107.html

Applications are also available at the following Colorado Service Centers:

Colorado Springs Regional Service Center
4420 Austin Bluffs Parkway
Colorado Springs, CO 80918
(719) 592-0225¹

Denver Service Center
1375 Sherman Street
Denver, CO 80261
(303) 238-7378

Fort Collins Regional Service Center
1121 W. Prospect Rd., Bldg. D
Fort Collins, CO 80526¹
(970) 282-7950

Grand Junction Service Center
222 S. 6th St., Room 208
Grand Junction, CO 81501
(970) 243-0664¹

Pueblo Service Center
310 E. Abriendo Ave. Suite A4
Pueblo, CO 81004
(719) 542-2681¹

PROPERTY TAX DEFERRAL

Colorado residents who are 65 years of age or older or in active military service may defer (postpone) the payment of property taxes on their residences. All property taxes for prior years must have been paid prior to making application for the deferral. The residence may be a single-family home, a townhome, a condominium unit, or a manufactured home.

Under this program, the State Treasurer loans funds to pay the claimant's property taxes. The property taxes are paid by the State Treasurer to the county treasurer. The loan, which begins accruing interest on May 1, is logged as a lien against the property. Repayment does not have to be made until the claimant dies; the property is sold or the title is transferred; the owner moves for reasons other than poor health; the owner rents or receives income from the property; the location of the tax-deferred manufactured home changes; or the mortgage, deferred taxes, and accrued interest exceed market value.

Applications are available from and should be submitted to your local county treasurer between January 1 and April 1. Application must be made annually to obtain a current deferral.

PROPERTY TAX WORK-OFF PROGRAM

Taxing entities, such as counties, cities, towns, school districts and special districts may offer a property tax work-off program for Colorado citizens who are 60 years of age or older or who are physically or developmentally disabled. The property on which the taxes are due must be the taxpayer's primary residence.

Participating entities must make information regarding the tax work-off program available to all taxpayers living within the boundaries of the taxing entity.

For additional information on this program, contact your county assessor's office.

SENIOR PROPERTY TAX EXEMPTION

A property tax exemption is available to senior citizens and the surviving spouses of seniors who previously qualified. The program exempts from taxation 50 percent of the first \$200,000 of actual value of residential property. The exemption is available to individuals who are 65 years of age or older on January 1 and who have owned and occupied the property as their primary residence for 10 years. Limited exceptions to the ownership and occupancy requirements are detailed in the qualifications section of the application.

Application forms are available from and must be submitted to the county assessor by July 15 of the year for which the exemption is requested. Application forms are also available online at www.dola.colorado.gov/dpt/forms/index

DISABLED VETERAN EXEMPTION

This exemption is available to applicants who sustained a service-connected disability while serving on active duty in the U.S. Armed Forces, were honorably discharged, and were rated by the U.S. Department of Veterans Affairs as 100% "permanent and total" disabled. VA unemployability awards do not meet the requirement for determining an applicant's eligibility. The applicant must have owned and occupied the home as his or her primary residence since January 1 of the year of application; however, limited exceptions to the ownership and occupancy requirements are detailed in the eligibility requirements section of the application.

Applications must be submitted to the Division of Veterans Affairs by July 1. Applications are available from the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs, 7465 E. 1st Avenue, Suite C, Denver, CO 80230. Their telephone number is (303) 343-1268. Applications may also be obtained online at www.dmva.state.co.us/page/va/prop_tax or at www.dola.colorado.gov/dpt/forms/index.

¹ Lines are in service from January 1 through April 15.

OFFICE OF THE COUNTY ASSESSOR

Adams County.....	(303) 654-6038
Alamosa County.....	(719) 589-6365
Arapahoe County.....	(303) 795-4600
Archuleta County.....	(970) 264-8310
Baca County.....	(719) 523-4332
Bent County.....	(719) 456-2010
Boulder County.....	(303) 441-4830
Broomfield County.....	(303) 464-5819
Chaffee County.....	(719) 539-4016
Cheyenne County.....	(719) 767-5664
Clear Creek County.....	(303) 679-2322
Conejos County.....	(719) 376-5585
Costilla County.....	(719) 672-3642
Crowley County.....	(719) 267-5229
Custer County.....	(719) 783-2218
Delta County.....	(970) 874-2120
Denver County.....	(720) 913-1311
Dolores County.....	(970) 677-2385
Douglas County.....	(303) 660-7450
Eagle County.....	(970) 328-8640
Elbert County.....	(303) 621-3101
El Paso County.....	(719) 520-6600
Fremont County.....	(719) 276-7310
Garfield County.....	(970) 945-9134
Gilpin County.....	(303) 582-5451
Grand County.....	(970) 887-7260
Gunnison County.....	(970) 641-1085
Hinsdale County.....	(970) 944-2224
Huerfano County.....	(719) 738-1191
Jackson County.....	(970) 723-4751
Jefferson County.....	(303) 271-8600
Kiowa County.....	(719) 438-5521

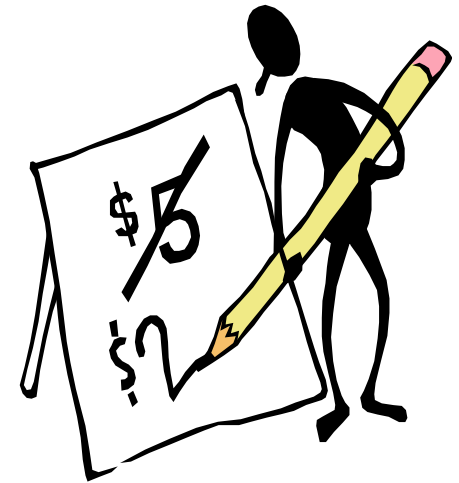
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Division of Property Taxation
Department of Local Affairs
State of Colorado Reorder:
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OFFICE OF THE COUNTY ASSESSOR

Kit Carson County.....	(719) 346-8946
Lake County.....	(719) 486-0413
La Plata County.....	(970) 382-6221
Larimer County.....	(970) 498-7050
Las Animas County.....	(719) 846-2295
Lincoln County.....	(719) 743-2358
Logan County.....	(970) 522-2797
Mesa County.....	(970) 244-1610
Mineral County.....	(719) 658-2669
Moffat County.....	(970) 824-9102
Montezuma County.....	(970) 565-3428
Montrose County.....	(970) 249-3753
Morgan County.....	(970) 542-3512
Otero County.....	(719) 383-3019
Ouray County.....	(970) 325-4371
Park County.....	(719) 836-4331
Phillips County.....	(970) 854-3151
Pitkin County.....	(970) 920-5160
Prowers County.....	(719) 336-8000
Pueblo County.....	(719) 583-6596
Rio Blanco County.....	(970) 878-9410
Rio Grande County.....	(719) 657-3326
Routt County.....	(970) 870-5544
Saguache County.....	(719) 655-2521
San Juan County.....	(970) 387-5632
San Miguel County.....	(970) 728-3174
Sedgwick County.....	(970) 474-2531
Summit County.....	(970) 453-3480
Teller County.....	(719) 689-2941
Washington County.....	(970) 345-6662
Weld County.....	(970) 353-3845
Yuma County.....	(970) 332-5032

**REBATES, EXEMPTIONS, AND
DEFERRALS
FOR
SENIOR CITIZENS,
ACTIVE MILITARY PERSONNEL,
AND
PERSONS WITH DISABILITIES**



This brochure was created to provide general information about the rebates, exemptions, and deferrals programs. For additional information on property taxes in Colorado, please visit our website at www.dola.colorado.gov/dpt.