

INTRODUCTION

The senior property tax exemption is available to senior citizens and the surviving spouses of senior citizens. The state reimburses the local governments for the loss in revenue. For those who qualify, 50 percent of the first \$200,000 of actual value of the applicant's primary residence is exempted.

For the purpose of the exemption, "primary residence" is the place at which a person's habitation is fixed and to which that person, whenever absent, has the intention of returning.

An applicant or married couple may apply for the exemption on only one property. Married couples and individuals who apply for the exemption on multiple properties will be denied the exemption on each property. Two individuals who are legally married, and who own more than one piece of residential real property, shall be deemed to occupy the same primary residence and may claim no more than one exemption.

If an applicant owns multiple-dwelling units in which the applicant occupies one of the units, an exemption will be allowed only with respect to the dwelling unit that the applicant occupies as his or her primary residence.

No more than one exemption per tax year shall be allowed for a residential property, even if one or more of the owner-occupiers qualify for both the senior exemption and the disabled veteran exemption.

Any applicant who attempts to claim exemption on more than one property, knowingly provides false information on an exemption application, or fails to provide notice to the county assessor of any change in the ownership or occupancy of a property within 60 days of such occurrence will be subject to the penalties prescribed by law.

ELIGIBILITY REQUIREMENTS

Qualifying Senior Citizen:

A qualifying senior citizen is a person who meets each of the following requirements:

- The applicant is at least 65 years old on January 1 of the year in which he/she applies; and
- The applicant or his/her spouse is the property owner of record and has owned the property for at least 10 consecutive years prior to January 1; and
- The applicant occupies the property as his/her primary residence, and has done so for at least 10 consecutive years prior to January 1.

Surviving Spouse of Senior Citizen:

The surviving spouse of an eligible senior citizen is a person who meets each of the following requirements:

- The surviving spouse was legally married to a senior citizen who met the age, occupancy, and ownership requirements as of January 1, 2002; and
- The surviving spouse has not remarried; and
- The surviving spouse occupied the residential property with the eligible senior citizen as his or her primary residence and still occupies the same property.

Exceptions to Basic Requirements:

An applicant may still qualify if the preceding ownership and/or occupancy requirements cannot be met due to any of the following reasons:

- Title to the property is held in a trust, a corporate partnership or other legal entity solely for estate planning purposes. The maker of the trust must be the qualifying senior or the spouse of the qualifying senior.
- The qualifying senior, spouse, or surviving spouse is/was confined to a hospital, nursing home, or assisted living facility.
- The prior home was condemned in an eminent domain proceeding by a governmental entity, or it was sold to a governmental entity upon threat of condemnation by eminent domain.

APPLICATION PROCESS

Two application forms exist for the senior property tax exemption. The Short Form is intended for applicants who meet each of the eligibility requirements listed under "Qualifying Senior Citizen." The Long Form is intended for applicants who are surviving spouses of eligible senior citizens or for applicants who may qualify under the exceptions to basic requirements. Both application forms are available from the office of the county assessor.

Completed applications should be submitted to the county assessor on or before **July 15** of the year for which exemption is requested. However, the assessor is authorized to accept late applications until September 15 if the applicant can show good cause for missing the July 15 deadline.

Completed applications are confidential unless required for evidence in a legal proceeding or administrative hearing. In no event will Social Security numbers be divulged.

Once an exemption application is filed and approved, the exemption remains in effect until a disqualifying event occurs. By law, any change in the ownership or occupancy of the property must be reported within 60 days of such occurrence.

Any applicant who attempts to claim exemption on more than one property, knowingly provides false information on an exemption application, or fails to provide notice of any change in the ownership or occupancy of a property will be subject to the penalties prescribed by law.

Review by the County Assessor:

The property tax exemption for senior citizens will only be granted to individuals who meet the qualifications and have timely filed an application.

If the exemption is denied, the assessor must mail a statement explaining the reason(s) for denial by August 15. No later than September 15, the applicant may request a hearing before the county commissioners. The hearing must be held between September 1 and October 1.

The decision of the county commissioners may not be appealed.

Review by the Property Tax Administrator:

The Property Tax Administrator analyzes annual reports submitted by each county to determine if any applicants have claimed more than one exemption in Colorado.

No later than November 1, the Property Tax Administrator denies the exemption of any applicant claiming multiple exemptions. Applicants denied the exemption may file a written protest with the Property Tax Administrator no later than November 15. If the protest is denied, the Property Tax Administrator provides a written statement of the basis for the denial.

Applicants have the right to appeal the Property Tax Administrator’s decision to the Board of Assessment Appeals within 30 days of the date of the decision, § 39-2-125(1)(b), C.R.S.

ADDITIONAL INFORMATION

For additional information regarding the senior property tax exemption, contact the Colorado Division of Property Taxation at (303) 866-2371 or contact your county assessor.

PREPARED BY:

Division of Property Taxation
Department of Local Affairs
State of Colorado
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**PROPERTY TAX
EXEMPTION FOR
SENIOR CITIZENS
IN
COLORADO**



This brochure was created to provide general information regarding the senior property tax exemption. For more specific information on this topic, as well as information on rebates and deferrals for senior citizens, please visit www.dola.colorado.gov/dpt