

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, a 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 this exemption and/or the disabled veteran 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 on any January 1 since 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 and 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.

County Assessor's Review:

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 board of equalization. The hearing must be held between September 1 and October 1.

The decision of the county board may not be appealed.

Property Tax Administrator’s Review:

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
Reorder: m7 business systems
(303) 777-1277
15-DPT-AR PUB B6 (01/10)

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

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

**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