

INTRODUCTION

In 2006, Colorado voters approved Referendum E, amending section 3.5 of article X of the Colorado Constitution. The amendment and subsequent legislation expanded the senior property tax exemption to include “qualifying disabled veterans.”

For disabled veterans who qualify, 50% of the first \$200,000 of actual value of the veteran’s primary residence is exempt from property taxation. The state reimburses the local governments for the lost revenue.

ELIGIBILITY REQUIREMENTS

Qualifying Disabled Veteran:

A qualifying disabled veteran is a person who meets each of the following requirements:

- An individual who served on active duty in the U.S. armed forces.
- An individual who was honorably discharged.
- An individual who sustained a service-connected disability that has been rated by the U.S. Department of Veterans Affairs as 100% “permanent and total.” VA unemployability awards do not meet the requirement for determining an applicant’s eligibility.

Ownership Requirement:

The veteran must own the property and must have been an owner of record since January 1 of the year of application. However, if the veteran’s spouse owns the property, the veteran may meet the ownership requirement if the couple was

married on or before January 1 and both have occupied the property as their primary residence since January 1.

If the property is owned by a trust, corporate partnership, or other legal entity, the veteran will meet the ownership requirement if each of the following items is true:

- The veteran or spouse is a maker of the trust or a principal of the corporate partnership or legal entity.
- The property was transferred solely for estate planning purposes.
- The veteran or spouse would otherwise be the owner of record.

Occupancy Requirement:

The veteran must occupy the property as his or her primary residence and must have done so since January 1 of the year of application. 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.

If the veteran is confined to a hospital, nursing home or assisted living facility, the property will be considered the veteran’s primary residence if it is occupied by a spouse or a financial dependent or if the property is unoccupied.

If the veteran owns a multiple dwelling unit property, the exemption will only be granted to the unit occupied by the veteran as his or her primary residence.

APPLICATION PROCESS

Applications for the disabled veteran property tax exemption are available from the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs at www.dmva.state.co.us/page/va/prop_tax or the Division of Property Taxation’s website at <http://www.dola.state.co.us/dpt/forms/index.htm>.

Completed applications must be postmarked or delivered to the Division of Veterans Affairs by **July 1** of the year in which the exemption is requested. Late applications may be accepted through September 1 if the applicant can show good cause for missing the July 1 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.

Review by the Division of Veterans Affairs:

The Division of Veterans Affairs determines if an applicant meets the eligibility requirements of a “qualifying disabled veteran” and sends notice of that determination to the applicant.

If the applicant meets the “qualifying disabled veteran” eligibility requirements, the Division of Veterans Affairs forwards the approved application to the appropriate county assessor for further review.

The Division of Veterans Affairs’ determination on whether or not an applicant meets the “qualifying disabled veteran” eligibility requirements is final and cannot be appealed.

Review by the County Assessor:

The county assessor determines if the property ownership and occupancy requirements are met. If the property qualifies, the assessor places the exemption on the property. Once an exemption application is filed and approved, the exemption remains in effect until a disqualifying event occurs.

If the property requirements are not met, the assessor sends a letter to the applicant explaining the reasons(s) for denial and providing instructions for appealing the assessor’s decision to the county board of equalization. No later than September 15, the applicant may request a hearing before the county board. The hearing must be held between September 1 and October 1. The decision of the county board 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 applicant has filed applications for the senior citizen and/or the disabled veteran exemption on more than one property located 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 to the applicant and the county assessor.

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

Under no circumstances shall an exemption be allowed for property taxes assessed during any tax year prior to the year in which the veteran first files an exemption application.

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.

ADDITIONAL INFORMATION

For additional information regarding the disabled veteran property tax exemption, contact the Colorado Division of Property Taxation at (303) 866-2371, your county assessor, or the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs.

Colorado Dept. of Military & Veterans Affairs
 Division of Veterans Affairs
 7465 E. 1st Avenue, Suite C
 Denver, Colorado 80230
 Phone: (303) 343-1268
www.dmva.state.co.us/page/va/prop_tax

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
Kit Carson County.....	(719) 346-8946
Lake County.....	(719) 486-0413
La Plata County.....	(970) 382-6221
Larimer County.....	(970) 498-7050

OFFICE OF THE COUNTY ASSESSOR

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

PREPARED BY:

Division of Property Taxation
 Department of Local Affairs
 State of Colorado
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 (303) 777-1277
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**PROPERTY TAX
 EXEMPTION FOR
 DISABLED VETERANS
 IN
 COLORADO**



This brochure was created to provide general information regarding the disabled veteran property tax exemption. For additional information on this topic, as well as specific information on rebates and deferrals for persons with disabilities, please visit www.dola.colorado.gov/dpt.