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 at 303-238 SERV (7378). The qualifications, application form (Form 104PTC) and instructions for completing the application are available online at https://www.colorado.gov/pacific/tax/property-tax-rent-heat-credit-ptc-rebate-file.

Applications are also available at the following Colorado Service Centers:

Colorado Springs Regional Service Center
2447 N. Union Boulevard
Colorado Springs, CO 80909

Denver Service Center
1375 Sherman Street
Denver, CO 80261

Fort Collins Regional Service Center
3030 S. College Ave.
Fort Collins, CO 80525

Grand Junction Service Center
222 S. 6th St., Room 208
Grand Junction, CO 81501

Pueblo Service Center
827 W. 4th Street, Suite A
Pueblo, CO 81003

Please see https://www.colorado.gov/pacific/tax/locations-service-centers for service center hours and additional information.

PROPERTY TAX DEFERRAL

Colorado residents who are 65 years of age or older and members of the National Guard and Reserves who are called into 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

Counties, cities, towns, school districts, special districts, and and other taxing authorities 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.

Taxing authorities that participate in the work-off program must provide program information to all taxpayers living within their boundaries. Every tax bill includes a list of the taxing authorities able to extend a levy on the given property. Contact information for each taxing authority is available from the county treasurer.

SENIOR PROPERTY TAX EXEMPTION

A property tax exemption is available to senior citizens and the surviving spouses of seniors who previously qualified. When the State of Colorado's budget allows, 50 percent of the first $200,000 of actual value of the qualified applicant's primary residence is exempted. 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 at least 10 consecutive years prior to January 1. 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 colorado.gov/dola/property-taxation.

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 un-employability 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, 1355 S. Colorado Blvd. Bldg. C, Suite 113, Denver, CO 80222. Their telephone number is (303) 284-6077. Applications may also be obtained online at www.colorado.gov/vets or at colorado.gov/dola/property-taxation.

ASSESSOR AND TREASURER DIRECTORY

	Assessor	Treasurer
Adams County	(720) 523-6038	(720) 523-6160
Alamosa County	(719) 589-6365	(719) 589-3626
Arapahoe County	(303) 795-4600	(303) 795-4550
Archuleta County	(970) 264-8310	(970) 264-8325
Baca County	(719) 523-4332	(719) 523-4262
Bent County	(719) 456-2010	(719) 456-2211
Boulder County	(303) 441-3530	(303) 441-3520
Broomfield County	(303) 464-5819	(303) 464-5819
Chaffee County	(719) 539-4016	(719) 539-6808
Cheyenne County	(719) 767-5664	(719) 767-5657
Clear Creek County	(303) 679-2322	(303) 679-2353
Conejos County	(719) 376-5585	(719) 376-5919
Costilla County	(719) 937-7670	(719) 672-3342
Crowley County	(719) 267-5229	(719) 267-5227
Custer County	(719) 783-2218	(719) 783-2341
Delta County	(970) 874-2120	(970) 874-2135
Denver County	(720) 913-4162	(720) 913-9300
Dolores County	(970) 677-2385	(970) 677-2386
Douglas County	(303) 660-7450	(303) 660-7455
Eagle County	(970) 328-8640	(970) 328-8860
Elbert County	(303) 621-3101	(303) 621-3120
El Paso County	(719) 520-6600	(719) 520-7900
Fremont County	(719) 276-7310	(719) 276-7380
Garfield County	(970) 945-9134	(970) 945-6382
Gilpin County	(303) 582-5451	(303) 582-5222
Grand County	(970) 725-3060	(970) 725-3061
Gunnison County	(970) 641-1085	(970) 641-2231
Hinsdale County	(970) 944-2224	(970) 944-2223
Huerfano County	(719) 738-1191	(719) 738-1280
Jackson County	(970) 723-4751	(970) 723-4660
Jefferson County	(303) 271-8600	(303) 271-8330
Kiowa County	(719) 438-5521	(719) 438-5831

Prepared by:
Division of Property Taxation
Department of Local Affairs
State of Colorado
303-864-7777
Reorder: m7 business systems
(303) 777-1277

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ASSESSOR AND TREASURER DIRECTORY

	Assessor	Treasurer
Kit Carson County	(719) 346-8946	(719) 346-8434
Lake County	(719) 486-4111	(719) 486-4117
La Plata County	(970) 382-6221	(970) 382-6352
Larimer County	(970) 498-7050	(970) 498-7020
Las Animas County	(719) 846-2295	(719) 846-2981
Lincoln County	(719) 743-2358	(719) 743-2633
Logan County	(970) 522-2797	(970) 522-2462
Mesa County	(970) 244-1610	(970) 244-1824
Mineral County	(719) 658-2669	(719) 658-2325
Moffat County	(970) 824-9102	(970) 824-9111
Montezuma County	(970) 565-3428	(970) 565-7550
Montrose County	(970) 249-3753	(970) 249-3565
Morgan County	(970) 542-3512	(970) 542-3518
Otero County	(719) 383-3010	(719) 383-3030
Ouray County	(970) 325-4371	(970) 325-4487
Park County	(719) 836-4331	(719) 836-4334
Phillips County	(970) 854-3151	(970) 854-2454
Pitkin County	(970) 920-5160	(970) 920-5170
Prowers County	(719) 336-8000	(719) 336-8081
Pueblo County	(719) 583-6597	(719) 583-6015
Rio Blanco County	(970) 878-9410	(970) 878-9660
Rio Grande County	(719) 657-3326	(719) 657-2747
Routt County	(970) 870-5544	(970) 870-5555
Saguache County	(719) 655-2521	(719) 655-2656
San Juan County	(970) 387-5632	(970) 387-5488
San Miguel County	(970) 728-3174	(970) 728-4451
Sedgwick County	(970) 474-2531	(970) 474-3473
Summit County	(970) 453-3480	(970) 453-3440
Teller County	(719) 689-2941	(719) 689-2985
Washington County	(970) 345-6662	(970) 345-6601
Weld County	(970) 353-3845	(970) 353-3845
Yuma County	(970) 332-5032	(970) 332-4965

REBATES, EXEMPTIONS, AND DEFERRALS FOR SENIOR CITIZENS, PERSONS WITH DISABILITIES, AND ACTIVE MEMBERS OF THE NATIONAL GUARD OR RESERVES

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