

INTRODUCTION

Senior property tax exemption is available to senior citizens and surviving spouses. Senior citizens are those who are 65 years of age or older at the time of application. The State of Colorado's budget allows, 50 percent of the first \$200,000 of actual value of qualified applicant's primary residence is exempt.

For the purpose of exemption, a primary residence is placed with an individual or jointly to vote.

An applicant or married couple may apply for exemption on only one property. Married couples and individual spouses apply for exemption and/or the abiding veteran exemption on multiple properties will be denied exemption on any property. An individual who is legally married, and who owns more than one piece of real property, all be denied to occupy the same primary residence and may claim no more than one exemption.

Each applicant own multiple dwelling unit in which applicant occupies one unit, an exemption will be allowed only with respect to dwelling unit that applicant occupies as either primary residence.

No more than one exemption per taxpayer shall be allowed or a residential property, vacant or mortgaged own-occupied or jointly or both senior exemption and the abiding veteran exemption.

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

ELIGIBILITY REQUIREMENTS

Basic Requirements of a Qualifying Senior Citizen:

- A qualifying senior citizen is a person who meets each of the following requirements:
 - applicant is at least 65 years old on January 1 of the year in which applied; and
 - applicant or individual property owner record and a owned property or at least 10 consecutive years prior to January 1; and
 - applicant occupies property as either primary residence, and a donor or at least 10 consecutive years prior to January 1.

Basic Requirements of the Surviving Spouse of an eligible Senior Citizen:

- surviving spouse is an eligible senior citizen as a person who meets all of the following requirements:
 - surviving spouse is legally married to a senior citizen who met the age, occupancy, and ownership requirements on any January 1 including January 1, 2002; and
 - surviving spouse is not remarried; and
 - surviving spouse occupies the residential property with eligible senior citizen as either primary residence and until occupancy terminates.

Exceptions to the Basic Requirements:

- An applicant may still qualify if the owner is deceased and/or occupancy requirement cannot be met or any of the following reasons:
 - title to property is held in a trust, corporate partnership or other legal entity solely for estate planning purposes. Making a trust must be a qualifying senior or individual.
 - qualifying senior, spouse, or surviving spouse is/was confined to a hospital, nursing home, or a residential facility.
 - prior owner was condemned by a governmental entity in an eminent domain proceeding, or was sold to use an entity on that action.
 - prior owner was destroyed or otherwise rendered uninhabitable by a natural disaster.

APPLICATION PROCESS

There are two application forms for senior property tax exemption. Short Form is for applicant who meets basic eligibility requirements. Long Form is for surviving spouse eligible senior and applicant who may qualify under the exception to the basic requirements. Both forms are available from the county auditor's office.

Completed application should be submitted to the auditor on or before July 15 of the year or vice exemption requirement. If application is not filed by July 15, the applicant must accept late application through August 15, but late applicant

will not have appeal right or an application filed after July 15.

Completed application are confidential unless required or disclosed in a legal proceeding or administrative hearing. In no event will Social Security number 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 ownership or occupancy of the property must be reported within 60 days of occurrence.

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

County Assessor's Review:

Senior property tax exemption will only be granted to those who meet the qualification and are timely filed an application.

If the applicant is deceased or July 15 and the exemption is denied, the applicant may appeal by August 1. No later than August 15, the applicant may file an appeal and request a hearing before the county board of equalization. Hearing must be held by August 1 and September 1. Final decision of the county board may not be appealed.

Property Tax Assessor's Review:

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

Not later than November 1, the Property Tax Assessor denies the exemption of any applicant claiming multiple exemptions. Applicants denied the exemption may file written protest with the PTA no later than November 15. If the protest is denied, the PTA provides written statement of the basis for the denial.

Applicants have the right to appeal the Property Tax Assessor'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 (303) 864-7777 or contact your county assessor.

PREPARED BY:

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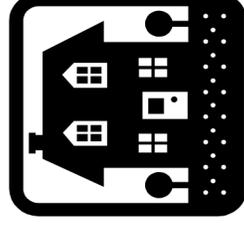
OFFICE OF THE COUNTY ASSESSOR

Adams County.....	(720) 523-6038
Alamosa County.....	(719) 589-6365
Archuleta County.....	(303) 795-4600
Archuleta County.....	(970) 264-8310
Bent County.....	(719) 523-4332
Bent County.....	(719) 456-2010
Boulder County.....	(303) 441-3530
Broomfield County.....	(303) 464-5819
Chaffee County.....	(719) 539-4016
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Crowley County.....	(719) 267-5229
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Delta County.....	(970) 874-2120
Denver County.....	(720) 913-4162
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Gunnison County.....	(970) 725-3060
Gunnison County.....	(970) 641-1085
Hinsdale County.....	(970) 944-2225
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Kiowa County.....	(719) 438-5521

OFFICE OF THE COUNTY ASSESSOR

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Larimer County.....	(970) 498-7050
Larimer County.....	(719) 846-2295
Lincoln County.....	(719) 743-2358
Logan County.....	(970) 522-2797
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Montezuma County.....	(970) 565-3428
Montrose County.....	(970) 249-3753
Morgan County.....	(970) 542-3512
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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) 583-6597
Rio Blanco County.....	(970) 878-9410
Rio Grande County.....	(719) 657-3326
Routt County.....	(970) 870-5544
Saguache County.....	(719) 655-2521
Sandwich County.....	(970) 387-5632
Sandwich County.....	(970) 728-3174
Sedgewick County.....	(970) 474-2531
Summit County.....	(970) 453-3480
Teller County.....	(719) 689-2941
Washington County.....	(970) 345-6662
Weld County.....	(970) 400-3650
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 cdola.colorado.gov/property-taxation.