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. 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.

For the purpose of the exemption, a primary residence is the place at which a person's habitation is fixed.

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

Basic Requirements of a 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.

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

The surviving spouse of an eligible senior citizen is a person who meets all 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 the Basic Requirements:

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

- Title to the property is held in a trust, corporate partnership or other legal entity solely for estate planning purposes. The maker of the trust must be the qualifying senior or his or her spouse.
- The qualifying senior, spouse, or surviving spouse is/was confined to a hospital, nursing home, or assisted living facility.
- The prior home was condemned by a governmental entity in an eminent domain proceeding, or was sold to such an entity on threat such action.
- The prior home was destroyed or otherwise rendered uninhabitable by a natural disaster.

APPLICATION PROCESS

There are two application forms for the senior property tax exemption. The Short Form is for applicants who meet the basic eligibility requirements. The Long Form is for surviving spouses of eligible seniors and for applicants who may qualify under the exceptions to the basic requirements. Both forms are available from the county assessor's office.

Completed applications should be submitted to the assessor on or before **July 15** of the year for which exemption is requested. If the application is not filed by July 15, the assessor must accept late applications through August 15, but late applicants will not have appeal rights for an application filed after July 15.

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

If the applicant filed before July 15 and the exemption is denied, the assessor must mail a statement explaining the reason(s) for the denial by August 1. No later than August 15, the applicant may file an appeal and request a hearing before the county board of equalization. The hearing must be held between August 1 and September 1. The final 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, have claimed an exemption for property that they do not own and occupy as their primary residence, or have claimed an exemption for which they are otherwise ineligible.

No later than November 1, the Property Tax Administrator denies the exemption of any applicants who do not qualify. 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) 864-7777 or contact your county assessor.

PREPARED BY:

Division of Property Taxation
Department of Local Affairs
State of Colorado
15-DPT-AR PUB B6 (01/17)

OFFICE OF THE COUNTY ASSESSOR

Adams County	(720) 523-6038
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) 441-3530
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) 937-7670
Crowley County	(719) 267-5229
Custer County	(719) 783-2218
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Denver County	(720) 913-4162
Dolores County	(970) 677-2385
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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) 725-3060
Gunnison County	(970) 641-1085
Hinsdale County	(970) 944-2224
Huerfano County	(719) 738-1191
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Jefferson County	(303) 271-8600
Kiowa County	(719) 438-5521

OFFICE OF THE COUNTY ASSESSOR

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Larimer County	(970) 498-7050
Las Animas County	(719) 846-2295
Lincoln County	(719) 743-2358
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Ouray County	(970) 325-4371
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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 Exemptions for Senior Citizens in Colorado

ARAPAHOE COUNTY
COLORADO'S FIRST

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This brochure was created to provide general information on the Colorado property tax system. For more information on any one of these topics, please visit our website at www.colorado.gov/dola/property-taxation