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 http://www.dola.state.co.us/dpt/forms/index.htm.

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, 7465 E. 1st Avenue, Suite C, Denver, CO 80230. Their telephone number is (303) 343-1268. Applications may also be obtained online at www.dmva.state.co.us/page/va/prop_tax or at http://www.dola.colorado.gov/dpt/forms/index.htm.

Office of the Assessor
Corbin Sakdol, Assessor
5334 South Prince Street
Littleton, Colorado 80120-1136
Phone: 303-795-4600 | Fax: 303-797-1295
www.co.arapahoe.co.us

ARAPAHOE COUNTY
COLORADO'S FIRST

Information Prepared by:
Division of Property Taxation Department of Local Affairs State of Colorado (01/12)

Rebates, Exemptions & Deferrals for

$ Senior Citizens, Persons with Disabilities and Active Military Members of the National Guard or Reserves

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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.dola.colorado.gov/dpt.

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. The qualifications, application form (Form 104PTC) and instructions for completing the application are available online at
www.revenue.state.co.us/fyi/html/generl07.html

Applications are also available at the following Colorado Service Centers:

Colorado Springs Regional Service Center
2447 N. Union Boulevard
Colorado Springs, CO 80909
(719) 592-0225[1]

Denver Service Center
1375 Sherman Street
Denver, CO 80261
(303) 238-7378

Fort Collins Regional Service Center
1121 W. Prospect Rd., Bldg. D
Fort Collins, CO 80526
(970) 282-7950[1]

Grand Junction Service Center
222 S. 6th St., Room 208
Grand Junction, CO 81501
(970) 243-0664[1]

Pueblo Service Center
827 W. 4th Street, Suite A
Pueblo, CO 81004
(719) 542-2681[1]

1 Lines are in service from January 1 through April 15.

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

Political subdivisions, such as counties, cities, towns, school districts and special districts, 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.

Political subdivisions that participate in the work-off program must provide program information to all taxpayers living within the boundaries of the political subdivision.

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 10 years. Limited exceptions to the ownership and occupancy requirements are detailed in the qualifications section of the application.