

**PROPERTY TAX EXEMPTION
FOR QUALIFYING SENIOR CITIZENS, VETERANS WITH A
DISABILITY, GOLD STAR VETERAN SPOUSES and
QUALIFIED SENIOR PRIMARY RESIDENTIAL CLASSIFICATION
(Media Release)**

NAME AND ADDRESS OF CONTACT:

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SUGGESTED RELEASE: January 1 through July 1

The Colorado Constitution establishes a property tax exemption for senior citizens, veterans with a disability and gold star veteran spouses. For those who qualify, 50 percent of the first \$200,000 in actual value of the primary residence is exempted from property tax. The State of Colorado pays the property taxes on the exempted value. Qualifying seniors are urged to submit applications if they have not yet done so.

SENIOR CITIZEN EXEMPTION:

Basic Qualifications - Generally, each of the following statements must be true to qualify for the senior citizen exemption. The qualifying senior:

- Must be at least 65 years old on January 1 of the year the application is filed; and
- Must be the current owner of record, and listed as the owner of record for at least 10 consecutive years prior to January 1; and
- Must occupy the property as his/her primary residence, and must have done so for at least 10 consecutive years prior to January 1.
- Surviving spouses of previously qualified senior citizens may be able to continue receiving the exemption with a long form application.

Exceptions to Basic Qualifications - The applicant may still qualify if one or more of the following statements are true:

- Ownership is in the spouse's name, and the spouse also occupies the property;
- Ownership has been transferred to or purchased by a trust, corporate partnership or other legal entity solely for estate planning purposes;
- The qualifying senior or his/her spouse was or is confined to a health care facility;
- The applicant was forced to move when the prior residence was condemned in an eminent domain proceeding;
- The applicant is the surviving spouse of a senior who met the requirements on January 1, 2002, or on any January 1 thereafter.
- The qualifying senior citizen's prior residence was destroyed or otherwise rendered uninhabitable by a natural disaster.

How to Apply - To apply, you must complete the appropriate application form and return it to the assessor by July 15. The assessor must accept late applications until August 17. The "Short Form" application may be used by qualifying senior citizens who meet each of the basic qualifications. The "Long Form" application must be used by applicants who satisfy one or more of the exceptions to the basic qualifications. If you would like to receive an application form or a brochure that explains the senior citizen exemption in greater detail, or if you have any questions regarding the exemption, please call the assessor's office at _____ *(telephone number)*.

VETERAN WITH A DISABILITY EXEMPTION:

Basic Qualifications – Generally, each of the following statements must be true to qualify:

- ◆ The applicant must be a veteran who sustained a service-connected disability while serving on active duty in the Armed Forces of the United States. This includes members of the National Guard and Reserves who sustained injuries while serving on active duty;
- ◆ The applicant must have been honorably-discharged;
- ◆ The United States Department of Veterans Affairs has rated the applicant's service-connected disability as a one hundred percent permanent disability through disability retirement benefits pursuant to a law or regulation administered by the department, the U.S. Department of Homeland Security, or the Department of the Army, Navy, or Air Force. Starting in tax year 2025, applicants who do not have a 100% disability rating but have been awarded individual unemployability status as determined by the United States Department of Veterans Affairs are also eligible for the program.
- ◆ The applicant must be the owner of record and must have been the owner of record since January 1 of the current year; and
- ◆ The applicant must have occupied the property as his/her primary residence since January 1 of the current year.
- ◆ In many cases, an eligible surviving spouse of a previously qualified disabled veteran may continue to receive the exemption by submitting a disabled veteran surviving spouse form to the assessor's office.

Exceptions to Basic Qualifications – The applicant may still qualify if one or more of the following statements are true:

- ◆ Ownership is in the spouse's name, and the spouse also occupies the property;
- ◆ Ownership has been transferred to or purchased by a trust, corporate partnership or other legal entity solely for estate planning purposes;
- ◆ The qualifying veteran with a disability or his/her spouse was or is confined to a health care facility.
- ◆ The applicant was forced to move when the prior residence was condemned in an eminent domain proceeding.
- ◆ The applicant is the surviving spouse of a previously qualified veteran who met the requirements through the Colorado Division of Veterans Affairs.

GOLD STAR VETERAN SPOUSE EXEMPTION:

Basic Qualifications – The applicant may qualify if the following statements are true:

- ◆ The surviving spouse was legally married to a qualifying Gold Star Veteran that has passed away; and
- ◆ Ownership is in the surviving spouse's name and was the primary residence of the surviving spouse as of January 1 in the year of the application; and
- ◆ The surviving spouse cannot have remarried.

How to Apply - To apply, you must complete the appropriate application form and return it to the assessor by July 1. The assessor may accept late applications until August 3 if the applicant can show good cause for missing the July 1 deadline. The surviving spouse of a prequalified veteran must apply directly to the assessor's office no later than July 1. If you would like to receive an application form or a brochure that explains the disabled veteran exemption in greater detail, or if you have any questions regarding the exemption, please call the assessor's office at *(telephone number)*.

QUALIFIED SENIOR PRIMARY RESIDENTIAL CLASSIFICATION:

A qualified senior primary residential property tax classification is available for tax years 2025 and 2026. This allows property owners who moved and lost their senior exemption, or will move in 2025 or 2026, to have it temporarily reinstated for their new primary residence, if they meet certain requirements. For those who qualify, 50 percent of the first \$200,000 in actual value of their primary residence real property is not taxable, unless it causes the assessed value to drop below \$1,000.

Application requirements are as follows

- ◆ The applicant must have previously qualified for, and received, the senior property tax exemption in property tax year 2020 or later, but are not currently receiving it; and
- ◆ The applicant must be the owner of record and must have been the owner of record since January 1 of the current year; and
- ◆ The applicant must have occupied the property as his/her primary residence since January 1 of the current year.

Exceptions to Basic Qualifications - The applicant may still qualify if one or more of the following statements are true:

- ◆ Ownership is in the spouse's name, and the spouse also occupies the property;
- ◆ Ownership has been transferred to or purchased by a trust, corporate partnership or other legal entity solely for estate planning purposes;
- ◆ The qualifying senior or his/her spouse was or is confined to a health care facility;

How to Apply - To apply, you must complete the appropriate application form and return it to the assessor by March 16. The assessor must accept late applications until July 15. If you would like to receive an application form or a brochure that explains this classification in greater detail, or if you have any questions regarding this classification, please call the assessor's office at _____
(telephone number).