

# SHORT FORM: PROPERTY TAX EXEMPTION FOR SENIORS

**CONFIDENTIAL**

Rio Grande County Assessor's Office  
925 6<sup>th</sup> St. Room 105  
Del Norte, CO 81132  
719-657-3326

**1: Identification of Applicant and Property**

Applicant's First Name, Middle Initial, and Last Name		Social Security Number	Date of Birth
Property Address (number & street name)		Schedule or Parcel Number	
City or Town	State CO	Zip Code	Telephone Number
Mailing Address (if different from property address)			Check box if ownership is held in a life estate. <input type="checkbox"/>

**2: Age, Occupancy, and Ownership Requirements**

**Each question must be answered "True" to qualify using this form.**

As of January 1 of this year, I am at least 65 years old.  True  False

The owner of record for the property described above is either a) me, b) my spouse, or c) both of us. The property has been owned by one or both of us for at least **10 consecutive years** prior to January 1 of this year. During periods when the property was owned by my spouse and not by me, my spouse and I were married, and my spouse occupied the property as his or her primary residence.  True  False

I occupy the property described above as my primary residence, and I have done so for at least **10 consecutive years** prior to January 1 of this year.  True  False

**3: Each additional person who occupies the property as his or her primary residence must be listed here. (Attach an additional sheet if necessary.)**

3A. Person who also occupies property as primary residence	Spouse <input type="checkbox"/> Yes <input type="checkbox"/> No	Social Security Number
3B.1 Person who also occupies property as primary residence		Social Security Number
3B.2 Person who also occupies property as primary residence		Social Security Number

**4: Affidavit and Signature**

**I declare, under penalty of perjury in the second degree (§ 18-8-503, C.R.S.), that the information I provided on this form and on any attachments is correct.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Signer is:  Applicant  Spouse  Guardian\*  Conservator\*  Attorney-in-fact\*

\* Authorization in the form of a court order or power of attorney is required.

Other Contact: \_\_\_\_\_ Telephone Number: \_\_\_\_\_  
(relative, personal representative, etc.)

**The assessor must be informed of any change in ownership or occupancy of the property within 60 days of when the change occurs.**

Mail or deliver this form to your county assessor by **July 15**. We recommend you **obtain a receipt** when delivering the form in person, or mail the form by **certified mail**. You may also call the assessor prior to July 15 to ensure that it was received.

# PROPERTY TAX EXEMPTION FOR QUALIFYING DISABLED VETERANS OVERVIEW

In 2006, Colorado voters amended section 3.5 of article X of the Colorado Constitution. The amendment and subsequent legislation expanded the senior property tax exemption to include "qualifying disabled veterans."

For disabled veterans who qualify, 50 percent of the first \$200,000 of actual value of the veteran's primary residence is exempted. The state will reimburse the county treasurer for the lost revenue. Owners of multiple residences may only designate one property as their primary residence.

## ELIGIBILITY REQUIREMENTS:

A "qualifying disabled veteran" is a person who meets each of the following requirements - § 39-3-202(3.5), C.R.S.

- A one hundred percent permanent disability through disability retirement benefits pursuant to a law or regulation administered by the department, the United States department of homeland security, or the department of the Army, Navy, or Air Force.
- The veteran 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 their injury during a period in which they were called to active duty.
- The veteran was honorably discharged.
- The federal Department of Veterans Affairs has rated the veteran's service-connected disability as 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.

**Property Requirements • §§ 39-3-202(2) and (3) and 203(1.5) to (5), C.R.S:**

- Ownership - The veteran must own the property and must have been an owner of record since January 1 of the current year. The veteran's ownership can be limited to an individual, joint, or life estate interest.

### *Exceptions:*

If the veteran's spouse is an owner and the veteran is not, the veteran can meet the ownership requirement if the couple was married on or before January 1 and both have occupied the property as their primary residence since January 1.

If the property is owned by a trust, corporate partnership, or other legal entity. The veteran will meet the ownership requirement if each of the following is true: 1) the veteran or spouse is a maker of the trust or a principal of the corporate partnership or legal entity, 2) the property was transferred solely for estate planning purposes, and 3) The veteran or spouse would otherwise be the owner of record.

- Occupancy - The veteran must occupy the property as his or her primary residence and must have done so since January 1. A primary residence is the place at which a person's habitation is fixed and to which that person, when absent, has the intention of returning. A person can have only one primary residence at any time.

If the veteran is registered to vote. The address used for voter registration is considered the veteran's primary residence. If the veteran is not registered to vote, the

address listed on automobile registrations, income tax returns, or other legal documents may be considered as evidence of the veteran's place of primary residency.

If the veteran is confined to a hospital, nursing home or assisted living facility, the property can be considered the veteran's primary residence if it is occupied by a spouse or a financial dependent or if it is unoccupied.

- Residential Property - The property must be classified by The county assessor as residential.
- Multiple Dwelling Units - If the veteran owns a multiple dwelling unit property, exemption will only be granted to the unit occupied by the veteran as his or her primary residence.

## MAKING APPLICATION:

Complete the attached application and mail or deliver it to the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs (Division), at the address listed in the instructions. Completed applications must be postmarked or delivered no later than **July 1** of the year for which the exemption is requested. To ensure that the application is timely filed. All information requested on the application. Including a copy of your VA award letter, must be submitted by **July 1**.

The Division of Veteran Affairs will make a determination on your status as a "qualifying disabled veteran" and mail you a determination. If approved, the Division will forward your approved application to your county assessor for further review.

The county assessor will determine whether the property requirements are met. If they are. The assessor will place the exemption on your property and it will remain in place for future years until a change in the status of your property requires that the exemption be removed.

If one or more of the property requirements are not met. The assessor will mail you a letter explaining the reason(s) for denial. And provide you with instructions for appealing the assessor's decision to the county board of equalization. Denials issued by the Division on an applicant's status as a "qualifying disabled veteran" cannot be appealed to the county board of equalization.

Under no circumstances shall an exemption be allowed for property taxes assessed during any tax year prior to the year in which the veteran first files an exemption application. 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.

If an individual or married couple applies for either or both the senior and disabled veteran exemptions on more than one property, the exemptions will be denied on each property.

Applications can be obtained from the Division's web site, <https://vets.colorado.gov> and from the web site of the Colorado Division of Property Taxation at

<https://cdola.colorado.gov/property-taxation-forms>