### Colorado Senior Property Tax Exemption

A property tax exemption is available to qualifying senior citizens and the surviving spouses of those who previously qualified. There are three basic requirements to qualify: 1) The qualifying senior must be at least 65 years old on January 1 of the year in which he or she applies; 2) The qualifying senior must be the property owner of record and must have been so for at least 10 consecutive years prior to January 1; and 3) The qualifying senior must occupy the property as his or her primary residence and have done so for at least 10 consecutive years prior to January 1.

For those who qualify, 50 percent of the first $200,000 of actual value of the applicant’s primary residence is exempted. The state will reimburse the county treasurer for the lost revenue.

An applicant or married couple can apply for the exemption on only one property and that property must be his or her primary residence. Married couples and individuals who apply for the exemption on multiple properties will be denied exemption on each property.

For the purpose of the exemption, “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 a time. If the applicant is registered to vote, the address used for voter registration is considered the primary residence. If the applicant is not registered to vote, the address listed on automobile registrations, income tax returns, or other government documents may be considered evidence of the place of primary residence.

The property must be classified by the county assessor as residential. If the applicant owns a multiple dwelling unit property, exemption will only be granted to the unit occupied by the applicant as his or her primary residence.

The social security numbers of the applicant and each additional person who occupies the property as his or her primary residence are required by law, §§ 59-3-205(2)(a)(I) and (III), and 8-2-1362(3), C.R.S. They are used to ensure that no individual or married couple receives the exemption on more than one property.

Two application forms have been created for the exemption. The attached Short Form is intended for qualifying seniors who meet each of the requirements stated above, including those who meet the ownership requirement through ownership by their spouse.

The Long Form must be used by individuals applying under the surviving spouse option and for applicants who fall within certain exceptions to the occupancy and ownership requirements.

### Exceptions to the occupancy and ownership requirements are as follows:

1. Ownership has been transferred to or purchased by a trust, corporate partnership, or other legal entity solely for estate planning purposes.
2. The qualifying senior or his or her spouse was or is confined to a nursing home, hospital or assisted living facility.
3. The prior residence was condemned in an eminent domain proceeding by a government entity.
4. The prior residence was destroyed or otherwise rendered uninhabitable by a natural disaster.

The completed form must be submitted to the county assessor’s office no later than July 15. If not filed by July 15, the assessor must accept late applications through September 15. However, applicants who file after July 15 will not have appeal rights. You only need to apply for the exemption once and it remains in effect for subsequent years, as long as the property ownership and occupancy do not change. Your county assessor has a brochure with additional information.

#### Short Form Qualifications

The attached form can be used by applicants who meet each of the following requirements. The deadline for applying is July 15.

- **Age Requirement:** You are 65 years old or older as of January 1 of the year for which you are seeking exemption.

- **Ownership Requirement:** You are the current owner of record and you have owned the property for at least 10 consecutive years prior to January 1 of the tax year for which you are seeking the exemption. You do not have to be the sole owner of the property. You can own it with your spouse or with someone else. You can also own a life estate in the property.

If Your Spouse is/was the Owner of Record: For the purpose of the exemption, you are also considered an owner of the property for periods during which your spouse was the owner of record, if, during those periods, your spouse and you were married and your spouse also occupied the property as his or her primary residence.

- **Occupancy Requirement:** You occupy the property as your primary residence, and you have done so for at least 10 consecutive years prior to January 1 of this year.

### Long Form Qualifications

If you qualify based on one or more of the following statements, you must use the long application form. The Long Form can be obtained from your county assessor. The deadline for applying is July 15.

- **Surviving Spouse Option:** Did your spouse apply for and receive the exemption on your property prior to passing away? If so, you could qualify as the surviving spouse if:
  - On January 1 of this year, your husband or wife met the age, ownership, and occupancy requirements stated above under “Short Form Qualifications.”
  - You currently occupy the property as your primary residence, and you did so with your spouse.
  - The property has been owned by you and/or your spouse for at least 10 consecutive years prior to January 1 of this year to present.
  - Your husband or wife passed away prior to January 1, review the Surviving Spouse Option to see if you qualify.

### Disabled Veterans Exemption

In 2006, voters amended Colorado’s Constitution to extend the senior exemption to disabled veterans. Qualifying veterans are those who have a 100 percent permanent and total disability rating from the U.S. Department of Veterans Affairs as a result of a service-connected disability, and who have owned and occupied the property as their primary residence since January 1. In 2014, Colorado’s Legislature extended this exemption to the surviving spouse of a disabled veteran who previously received the exemption.

### Applications are due by July 1.

Forms are available online at the Colorado Department of Military and Veterans Affairs, 1355 S. Colorado Blvd., Bldg. C Suite 113, Denver CO 80222. Their telephone number is 303-284-6077. You can also obtain forms from their website or from the Division of Property Taxation at www.dola.colorado.gov/dpt.
**SHORT FORM: PROPERTY TAX EXEMPTION FOR SENIORS**

**CONFIDENTIAL**
15-DTP-AR
SE-003-01/14

### 1. Identification of Applicant and Property

<table>
<thead>
<tr>
<th>Applicant's First Name, Middle Initial, and Last Name</th>
<th>Social Security Number</th>
<th>Date of Birth</th>
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<table>
<thead>
<tr>
<th>Property Address (number &amp; street name)</th>
<th>Schedule or Parcel Number</th>
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</thead>
<tbody>
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</table>

<table>
<thead>
<tr>
<th>City or Town</th>
<th>State</th>
<th>Zip Code</th>
<th>Telephone Number</th>
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<td>CO</td>
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<thead>
<tr>
<th>Mailing Address (if different from property address)</th>
<th>Check box if ownership is held in a life estate</th>
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### 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 55 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.**

<table>
<thead>
<tr>
<th>Person who also occupies property as primary residence</th>
<th>Spouse</th>
<th>Social Security Number</th>
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<tbody>
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<table>
<thead>
<tr>
<th>Person who also occupies property as primary residence</th>
<th>Social Security Number</th>
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### 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:**

**Filler:**

- **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:**

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.

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**SENIOR PROPERTY TAX HOMESTEAD EXEMPTION**

**SHORT FORM**

File no later than July 15

City and County of Broomfield
One DesCombes Drive
Broomfield, CO. 80020
303-464-5819
www.broomfield.org