A property tax exemption is available to qualifying senior citizens and the surviving spouses of seniors who previously qualified. The three basic requirements are: 1) the qualifying senior must be at least 65 years old on January 1 of the year of application; 2) he or she must be the owner of record and must have been the owner of record for at least ten consecutive years prior to January 1; and 3) the senior must occupy the property as his or her primary residence, and must have occupied it for at least ten 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 exempt. The state will reimburse the county treasurer for the lost revenue.

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

For the purpose of the exemption, “primary residence” is the place at which a person’s habitation is fixed. 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 legal documents may be considered evidence of the place of primary residency.

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

The attached Long Form is one of two applications created for the exemption. The Long Form is used by individuals applying under the surviving spouse option and those who fall within certain exceptions to the occupancy and ownership requirements.

These exceptions are: 1) ownership was transferred to or purchased by a trust, corporate partnership or other entity solely for estate planning purposes; 2) the qualifying senior, spouse, or surviving 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 governmental entity; or 4) the prior residence was destroyed or otherwise rendered uninhabitable by a natural disaster.

If applying as a surviving spouse, or if any of the above exceptions is true, you must use the Long Form. 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 August 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.

IN ORDER TO PROCESS THE APPLICATION, THE COUNTY ASSESSOR MAY REQUIRE ADDITIONAL INFORMATION.

Veteran with a Disability Exemption
In 2006, voters amended Colorado’s Constitution to extend the senior exemption to disabled veterans. In 2014, Colorado’s legislature expanded this exemption to the surviving spouse of a veteran with a disability who previously received the exemption. In 2022 voters added eligibility for “Goldstar Surviving Spouses” to the program.

Qualifying veterans are those who have a 100 percent permanent disability rating from the federal Department of Veterans Affairs through disability retirement benefits, from a service-connected disability, who have owned and occupied the property as their primary residence since January 1.

Veteran, Gold Star spouse and the surviving spouse forms are available from the Division of Property Taxation at https://dpt.colorado.gov/property-tax-exemption-for-senior-citizens-and-veterans-with-a-disability or from your county assessor. The filing deadline is July 1. The Division of Property Taxation can be reached at 303-864-7777.

An individual or married couple is only entitled to one exemption, either senior citizen or disabled veteran, and only on one property. If an individual or married couple applies for exemptions on more than one property, the exemptions will be denied on each property.

LONG FORM INSTRUCTIONS

Note: For questions 1 and 4, Colorado law requires the name and social security number of each individual who occupies the property as a primary residence to be listed on the application. This information is used to ensure that no applicant is granted exemption on multiple properties. Statute requires the information be kept confidential. See §§ 39-3-205(2)(a)(I) and (III), and 8-2-128(2) C.R.S.

1. IDENTIFICATION OF APPLICANT AND PROPERTY:
   Identify the qualifying senior or surviving spouse and property. It is permissible for ownership to be held in a life estate. If ownership is held in a life estate, check the life estate box.

2. AGE AND OCCUPANCY REQUIREMENTS: Either 2A, 2B, or one of the two statements in 2C must be true to qualify.

2A – For Qualifying Seniors:
   ◦ If the statement is true, check the box marked “True,” and proceed to section 3.
   ◦ If the statement is not true, you may qualify under one of the two exceptions in 2C, the occupancy exceptions.

2B – For a Surviving Spouse of Senior who Previously Qualified:
   ◦ If all these statements are true, check the “True” box, enter the birth date, and proceed to section 3.
   ◦ If statements a), b) or f) are not true, you do not qualify as a surviving spouse.
   ◦ If statement c), d), or e) is not true, you may qualify if you fall within one of the three exceptions in 2C.

2C – Exceptions to Occupancy Requirements: Colorado statutes, §§ 39-3-202(2)(b) and 203(6)(a), C.R.S., provide three exceptions to the 10-year occupancy requirement.
   ◦ The qualifying senior or surviving spouse is/was confined to a hospital, nursing home, or assisted living facility.
   ◦ The prior home was condemned in an eminent domain proceeding by a governmental entity, or the home was sold to the governmental entity due to a threat of an eminent domain proceeding.
   ◦ The prior home was destroyed by a natural disaster.

If either statement 2A or 2B would be true if one of the above situations had not occurred, check the appropriate box in 2C and proceed to section 3. You must also provide the information requested in sections 5, 6 or 7 as appropriate.
3. **OWNERSHIP REQUIREMENTS:** Either 3A or 3B must be a true statement to qualify.

3A – Title to the Property Held in Qualifying Senior’s Name, or Spouse’s Name, or Both:
- Applicant or applicant’s spouse must be the record owner.
- For any period in which the spouse is or was the record owner and the applicant was not, the spouse and applicant must have been married and both must have occupied the property as his or her primary residence.
- Title can be held individually, as joint tenants, or as tenants in common.
- A life estate is acceptable.
- If the statement in 3A is true, check the box marked “True” and proceed to section 4.

**NOTE:**
- Individuals who are married but own more than one residential property are considered to occupy the same primary residence and may claim only one exemption.
- The exemption is allowed even if a person who does not satisfy the requirements is also an owner of record.

3B – Title to Property Held in a Trust, Corporate Partnership or Other Legal Entity:
- Colorado law provides an exception to the ownership requirement for those who transfer ownership of their primary residence to a trust, corporate partnership or other legal entity solely for estate planning purposes. Colorado law also provides an exception for applicants who would have qualified but for the fact that the applicant’s previous residence was condemned by a government entity in an eminent domain proceeding, or was destroyed or rendered uninhabitable by a natural disaster.
- If ownership has been transferred to a trust, corporate partnership, or other legal entity, check the box marked “True,” and proceed to section 4. You must also provide the information requested in section 8 or 9 as applicable.
- If the previous residence was condemned by a government entity in an eminent domain proceeding, or was destroyed or otherwise rendered uninhabitable by a natural disaster, check the box marked “True,” and proceed to section 4. You must also provide the information requested in section 6 or 7 as applicable.

4. **NAME AND SOCIAL SECURITY NUMBER OF EACH ADDITIONAL OCCUPANT:** These are required items.

4A – The Spouse’s Name:
- If your spouse occupies the property with you, provide his or her name and social security number and check the box marked “Yes.”
- If you do not have a spouse living with you, list the name and social security number of another occupant, if any, and check the box marked “No.”

4B – Other Individuals:
- List all other individuals including children who occupy the property as their primary residence.
- If more than three others occupy the property, attach a sheet listing their names and social security numbers.
- Proceed to section 10 unless question(s) 5-9 apply.

5. **CONFINEMENT TO A HEALTH CARE FACILITY:**
   - Information required from section 2C.
   - 5A - Provide the name of the person confined.
   - 5B - Provide the location of confinement.
   - 5C - Provide the time-frame of confinement.
   - 5D - To qualify for the exemption, the statement must be true.

6. **PROPERTY CONDEMNED BY EMINENT DOMAIN:**
   - To qualify, the statement must be true.
   - 6A - Provide the street address of the condemned property.
   - 6B - Provide the dates of ownership of the condemned property.
   - 6C - Provide the dates the condemned property was occupied as the primary residence.
   - 6D - Provide the date the property was condemned.
   - 6E - You do not qualify for the exemption if you owned and occupied another property between the date of condemnation and the date you owned and occupied your current residence.
   - 6F - To qualify for the exemption, this statement must be true.
   - (You must attach documentation of the transfer including the sales contract, condemnation order and correspondence from the governmental entity.)

7. **PROPERTY DESTROYED OR OTHERWISE RENDERED UNINHABITABLE BY NATURAL DISASTER:**
   - Information required from section 2C and 3B.
   - 7A - Provide the street address of the destroyed property.
   - 7B - Provide the dates of ownership of the destroyed property.
   - 7C - Provide the dates the destroyed property was occupied as the primary residence.
   - 7D - Provide the date the property was destroyed.
   - 7E - To qualify for the exemption, the statement must be true.
   - Note: You may attach additional sheets or documentation as needed.

8. **PROPERTY OWNED BY A TRUST:**
   - Information required from section 3B.
   - 8A - Provide the name of the trust.
   - 8B - Provide the name of the maker of the trust. The maker(s) is the person who established the trust. **To qualify, the maker must be the qualifying senior and/or spouse.**
   - 8C - Provide the name of the trustee.
   - 8D - Provide the name of each beneficiary of the trust.
   - 8E - To qualify for the exemption, the statement must be true.
   - Note: You may attach additional sheets or documentation as needed.

9. **PROPERTY OWNED BY A CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY:**
   - Information required from section 3B.
   - 9A - Provide the name of the corporate partnership or legal entity.
   - 9B - Provide the name of each principal of the corporate partnership or legal entity. **To qualify, the qualifying senior or spouse must be a principal of the corporate partnership or entity.**
   - 9C - To qualify for the exemption, this statement must be true.
   - Note: You may attach additional sheets or documentation as needed.

10. **AFFIDAVIT AND SIGNATURE:** You must sign and date the form. If the form is signed on behalf of the applicant by a guardian, conservator, or attorney-in-fact, that person must provide documentation of in the form of a court order or power of attorney. If there is a contact person other than the applicant, please provide the name and telephone number of that person.

Submit your application no later than July 15 to the County Assessor at the address listed below. If you have any questions, please contact the County Assessor.