



PROGRAM GUIDELINES

Property Tax Relief Program

**City and County of Denver
Department of Housing Stability (HOST)**

Program Overview

The Property Tax Relief Program provides a partial refund of property taxes paid, or the equivalent in rent, to qualifying Denver residents. The program is retroactive to the previous year's tax year and accepts applications from May 1st until April 30th. For example, starting May 1st, 2026, the program will begin accepting applications for the 2025 tax year until April 30th, 2027. Applicants may receive technical assistance completing their application including language interpretation and translation services.

Eligibility Requirements:

Homeowners:

- Eligible homeowners must demonstrate that they own/owned their home during the entire previous calendar year and that their home is located within the City and County of Denver; and
- Paid their previous year's property taxes in full including other accrued interest, fees, fines, or liens associated with their property; and
- Had an annual household income equal to or less than sixty percent (80%) of the Denver Area Median Income (AMI) in 2025 according to their household size and meet at least one of the following requirements:
 - Homeowner was 62 years of age or older during the entire previous calendar year
 - Homeowner had a disability during the entire previous calendar year (for this program, a person is disabled if they were unable to engage in any substantial gainful activity by reason of any physical or mental impairment, determined within a reasonable degree of medical certainty, and who receives a public benefit payment from the Social Security Administration, the State of Colorado, or Denver Human Services (DHS)).
 - Homeowner resided with a dependent minor child in an eligible dwelling unit during the entire previous calendar year
 - Homeowner is a surviving spouse

Renters:

- Eligible renters must demonstrate that they lived in the unit for which assistance is being requested during the entire previous calendar year and that the unit is located within the City and County of Denver; and
- Paid their rent in full during the entire previous calendar year including other accrued fines or fees associated with their rental unit; and
- Had an annual household income equal to or less than thirty percent (30%) of the Area Median Income (AMI) in 2025 according to their household size and meets at least one of the following requirements:
 - Renter was 62 years of age or older during the entire previous calendar year
 - Renter had a disability during the entire previous calendar year (for this program, a person is disabled if they were unable to engage in any substantial gainful activity by reason of any physical or mental impairment, determined within a reasonable degree of medical certainty, and who receives a public benefit payment from the Social Security Administration, the State of Colorado, or Denver Human Services (DHS)).

Documentation Requirements: Applicant must provide at least one document for each category below. Any information and/or documentation that is required to determine eligibility that cannot be located within the department's permissible resources will be requested in writing from the applicant.

1. Proof of Income (for each person 18 years of age and older) can include, but is not limited to:
 - a. Employment Wages / Pay stubs (Pay stubs, bank statements, most recent tax return filing, W2)
 - b. Self-employment wages (Profit & Loss Statement, 1099)
 - c. Spousal maintenance/alimony
 - d. Rental income payments
 - e. Old Age Pension (OAP)
 - f. Aid to the Needy Disabled (AND)
 - g. Pension or annuity benefits
 - h. Veteran benefits
 - i. Taxable and nontaxable interest
 - j. Dividends from savings or interest
 - k. Worker's compensation payments
 - l. Unemployment compensation payments
2. Evidence of Ownership (homeowners) can include, but is not limited to:
 - a. Denver property record
 - b. Deed of Trust
 - c. Property tax receipt or bill
 - d. Other documents including mortgage statements, proof of homeowner's insurance, or Ownership Name and Encumbrance Report
3. Evidence of property taxes paid can include, but is not limited to:
 - a. Documentation from Denver Property Taxation and Assessment System
 - b. Property Tax Payment Receipt
 - c. Documentation demonstrating debit or other financial transaction as proof of payment
4. Evidence of rent paid (renters) can include, but is not limited to:
 - a. Rental statement of ledger from landlord or property owner
 - b. Attestation from landlord or property owner
5. Photo Identification (Primary Applicant Only)
 - a. Valid driver's license or photo identification card issued from any U.S. State or Territory; or
 - b. U.S. military or military dependent identification card; or
 - c. U.S. Coast Guard Merchant Mariner card; or
 - d. Native American Tribal Document; or
 - e. Document issued by any instrumentality of government (U.S. or foreign); or
 - f. Document issued by an educational institution (U.S. or foreign); or
 - g. Other photo ID that includes photo and name
6. Verification of Disability
 - a. Documentation that the applicant qualifies for payment of full disability benefits under a bonafide public or private plan, OR
 - b. A written opinion from an acceptable medical source, [as defined by the Social Security Administration](#).
7. Evidence of a spouse/partner death in the previous calendar year includes a copy of the death certificate.

U.S. citizenship is NOT a requirement for eligibility, nor disclosure of immigration status.



Definitions:

Application: a verified request from an applicant on a department approved form for assistance payments under this article, which can include electronic forms, that includes a statement the information on the application is accurate and truthful under penalty of perjury.

Applicant: the individual property owner occupant or tenant occupant of an eligible dwelling unit submitting an application or the legal representative of an eligible property owner or tenant if that person is incompetent.

Area Median Income (AMI): the median income of the city in which the eligible dwelling unit is located in relation to family size, as published annually by the United States Department of Housing and Urban Development.

Assistance Payment: a payment of money from the city to an applicant upon approval of the applicant's application.

Base Rebate Amount: the base rebate amount for this program for all claims is three hundred seventy-two (\$372) dollars, but may be amended to a lower amount for applications where:

- a. The owner applicant's dwelling unit had total taxes paid in the preceding year that were less than the base amount after exemptions or benefits from other programs, or
- b. The lessee applicant's annual rent paid in the preceding year was less than the base amount

Eligible Dwelling Unit: an owner or tenant occupied residential dwelling located on real property situated within the city, that is not expressly exempted from taxation by law. Eligible dwelling unit includes, without limitation, a single-family residence, a condominium unit, an apartment unit, a mobile home, or other owned or leased dwelling place. Eligible dwelling unit does not include nursing homes which are required to be licensed under the general laws of the state. The term "mobile home" shall have the meaning given by general law in the statutes of the state.

Homeowner: a natural person who is a taxpayer by reason of ownership of taxable residential real property that contains a dwelling unit as shown by the records filed in or maintained by the city assessor or the office of the clerk and recorder.

Household: includes all persons residing as a family or social unit at a single dwelling unit, excluding any persons over age 18 who do not contribute to household expenses.

Household Member: any person who is part of a household sharing a single dwelling unit, excluding any person over age 18 who does not contribute to household expenses. For purposes of determining eligibility, all household members must be listed on the application to determine household size.

Income: in determining financial eligibility, whether for the renter or owner rebate calculation, all financial income resources of the household members will be considered as "income," except:

- a. Gifts
- b. Prior year Elderly and Disabled Refund Program benefits
- c. Prior year Denver Property Tax Relief Program benefits
- d. State and Federal Income Tax Returns



- e. Medicaid
- f. Supplemental Nutrition Assistance Program (SNAP)
- g. Child Support/Dependent Income
- h. Temporary Assistance for Needy Families (TANF)
- i. Low-Income Energy Assistance (LEAP)
- j. Education assistance not used for household living and food expenses
- k. Social Security Disability Insurance (SSDI)
- l. Supplemental Security Income (SSI)
- m. Social Security Retirement Benefits

Maximum Rebate Amount: the maximum rebate amount for tenants and lessees is one thousand (\$1,000.00) dollars and for homeowners, eighteen hundred (\$1,800.00) dollars.

Person with a Disability: a person who is unable to engage in any substantial gainful activity by reason of any physical or mental impairment which can be determined within a reasonable degree of medical certainty and regardless of age, was so disabled during the entire taxable year to a degree sufficient to qualify for the payment of full benefits under any bona fide plan of a public or private organization based solely upon such disability.

Surviving Spouse: a person whose spouse has died, who has not remarried, and is the sole adult resident of an eligible dwelling unit.

Taxable Residential Real Property: any residential dwelling unit not exempt from tax, including taxable residential real property.

Taxpayer: a natural person who is obligated to pay and has paid all applicable taxes levied and assessed by law for taxable residential real property located in the city.

Tenant, Renter, or Lessee: a natural person who paid rent for the exclusive right to occupy a dwelling unit as part of a bona fide tenancy or lease agreement with the owner or owner's authorized agent.

Application Processing, Rebate Computation, and Payment:

Applications are accepted and processed in the order received and completed, limited by ordinance to a single application for each taxable residential property. Submission of an application does not reserve or guarantee any program funds. Once appropriated funds have been fully expended, no further applications will receive a rebate payment, even if they are in process with the program.

If an application is not complete, the applicant will have until the end of the current program year in which the application was submitted to provide all necessary verification documentation to complete it. If an application is determined by the program to be incomplete, applicants will be notified of the deficiency(ies) by either telephone, e-mail, US mail, or any combination thereof as determined appropriate by the reviewing agency. After 30 days on no-contact with the applicant, their application will be withdrawn. Applicants whose applications are not completed before program funds are exhausted for the current program year will not receive payment of any program funds, regardless of when the application was received.

Approved rebates are subject to program eligibility requirements and the availability of program funds. Once eligibility has been determined, the rebate is computed on a prorated basis



according to application type. The amount of rebate for each application will be calculated as a percentage of eligible income on a sliding scale between the base rebate amount, as amended per application if the property tax or rent paid in the preceding year is less than \$372.00, and maximum rebate amount. Rebate amounts may not exceed a Homeowners' or Renters' actual property taxes or rent paid for the previous calendar year.

Duplication of Benefits: Applicant must disclose any other local, State, and/or federal assistance received for the property/unit at which assistance is being requested. In all instances, duplication of benefits will not be permitted. Potential duplicative benefits include cash payment or financial assistance from a local government agency, housing authority, nonprofit organization, religious organizations, and/or friends or family. Entity(ies) who received payment(s) through other programs as a duplicate benefit will be required to repay these funds to the issuing Agency or the City and County of Denver Department of Housing Stability (HOST).

Providing false statements or information, or the omission of required information, is grounds for denial, termination of housing assistance, denial of future assistance, and may be punishable by law.

Appeals Process: All eligibility determinations, awards, and payments will be communicated to applicants by the reviewing Agency through the online application platform, Submittable.

Ineligible applicants can appeal denied applications by:

- E-mailing propertytaxrelief@denvergov.org
- If needed, written appeals can be mailed to:
Denver Dept. of Housing Stability (HOST) – Property Tax Relief Program
201 W. Colfax Ave, 6th Floor
Denver, CO 80202

Please write '[First Name] [Last Name] Appeal of Property Tax Relief Denial' in the message subject line and include:

- Any relevant documentation to support your request
- Your preferred contact information
- Your address
- The reason(s) for denial
- Why you believe that this determination was made in error, and
- Any additional information and/or relevant documentation to support your request

Applicants must submit an appeal by email or physical mail directly to the program **within 21 calendar days** of their application's eligibility determination. If an applicant fails to file an appeal within the time allotted, said inaction will be deemed as an acceptance of the program's eligibility determination.

The Program will review and address the appeal request **within 30 calendar days** of receipt. Applicants will be notified of the Program's determination, including a brief statement of the reasons for the final decision. The program has the discretion to accept or reject new documentation based upon its relevance to the circumstances of the appeal. Appeals may be



denied or approved in whole or in part after a thorough review of the circumstances, the information already included in an Applicant's file, and relevant new documentation submitted.

If technical assistance is required to complete your appeal request, please contact:

- Colorado Housing Connects (CHC) Hotline: Call/Text 1-844-6632 (Monday-Friday, 8:00am-4:30pm MST) or send the CHC Hotline a message (anytime)
- CARE Center: Call/Text (303) 838-1200 or chat with a representative (Monday-Friday, 8:30am-5:30pm MST)

Grievance Procedure: Grievances will only be considered regarding a dispute with the program's requirement of documentation, the program's determination of eligibility, and/or the program's determination of whether an application is complete. Written requests will include a brief factual description of what happened giving rise to the grievance and a request for the resolution sought. Upon receipt of the written grievance, program staff will begin the process of investigation and gathering of information to assess the grievance and requested resolution.

The investigation and information gathering process will be completed in no less than 21 days. A written final resolution will be provided to the applicant no less than 30 days following receipt of the applicant's written grievance request.

Fair Housing: Program assistance must be provided according to Fair Housing requirements that protect people from discrimination on the basis race, color, religion or creed, national origin, ancestry, age, sex, gender, sexual orientation, gender expression, marital or familial status, military status, or physical or mental disability.

Fraud Protection and Quality Assurance: Partner Agencies may collect additional information/documentation as needed, at their discretion, for program compliance, quality assurance, and/or to protect the City and County of Denver and partner Agencies from fraudulent activity.