RULE 1
DENVER PROPERTY TAX RELIEF
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Section 1. Definitions

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

b. A “household member” is any person who is part of a household sharing a single dwelling unit, excluding any person over the age of 18 who does not contribute to household expenses.

c. A “taxable residential property” is any residential dwelling unit not exempt from tax, including taxable residential real property.

d. “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:
   i. Gifts
   ii. Prior year Elderly and Disabled Refund program benefits
   iii. Prior year Denver Property Tax Relief program benefits
   iv. State and federal income tax refunds
   v. Non-cash benefits, Including Medicaid and the Supplemental Nutrition Assistance Program (SNAP)
   vi. Child support
   vii. Temporary Assistance for Needy Families (TANF) benefits
   viii. Low-Income Energy Assistance (LEAP)
   ix. Education monies not used for household, living, or food expenses
   x. Social Security Administration benefits
   xi. Dependent Income

e. “Area Median Income (AMI)” is the current Denver Area Median Income published by the federal Housing and Urban Development (HUD) agency prior to the start of the present program year (which is May 1 each year) for this rebate program.

f. “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:
   i. 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
   ii. the lessee applicant’s annual rent paid in the preceding year was less than the base amount.

g. “Maximum Rebate Amount” for the program for tenants and lessees is one thousand ($1000.00) dollars. “Maximum Rebate Amount” for the program for homeowners is eighteen hundred ($1800.00) dollars.

h. “Filed” for purpose of an application for this program will mean when the program physically stamps the application with a date and time so the application can be processed. Applications
can be received prior to May 1 of the current program year but will not be filed prior to May 1 of the current program year.

Section 2. Income and eligibility verification

a. Upon receipt of an application for a program rebate, departmental staff will utilize permissible resources to verify income and residency for all applications received.

b. 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.

c. Applications are accepted and processed in the order received and completed (incomplete applications will be held for processing until completion by the applicant), limited by ordinance to a single application for each taxable residential property.

d. Submission of an application does not reserve or guarantee any program funds for that application as applicants will only receive program funds, if any are available, upon completion of their application.

e. If an application is not completed 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.

f. Applicants whose applications are not completed before program funds are exhausted for the current program year will not receive payment of any program funds, pursuant to the provisions of section 5 of this rule, regardless of when the application was received.

g. For purposes of determining eligibility, all household members must be listed on the application to determine household size.

Section 3. Disability verification

a. In determining whether an applicant is eligible for a Program rebate under the disability qualification, the following verification sources are acceptable:

i. Documentation that the applicant qualifies for payment of full disability benefits under a bona fide public or private plan, or

ii. A written opinion from an acceptable medical source, as defined by the Social Security Administration.

b. Self-declaration, or affidavits, will not be accepted as verification in determining whether an applicant is disabled for purposes of determining eligibility for a rebate under this Program.

Section 4. Applications

a. The program is not designed to be an entitlement.

b. Once the appropriated funds have been fully expended no further applications will receive a rebate payment, even if they are in process with the program.

c. Applications will be processed in the order of receipt until completed.
i. The program will prepare and make available to all applicants the official application form to be used by all applicants.

ii. All information requested on the application form must be submitted and failure to submit information may render an application incomplete.

iii. Applications that are awaiting any department requested documents required to verify eligibility are not complete.

iv. If an application is determined by the program to be incomplete, applicants will be notified of the deficiency(ies) by either telephone, email, or US mail, or any combination thereof as determined appropriate by the program director/manager.

v. Verification documents for pending applications will be processed in the order they are received.

vi. Only one application will be completed and eligible to receive a rebate to the extent funds are available, for each single dwelling unit.

d. In lieu of submitting an application, the department shall be authorized to accept an attestation, on a form the department approves, from a recipient that received Denver Property Tax Relief rebate in the immediately prior program year, through which the applicant would only be required to report any changes in applicant’s circumstances.

Section 5. Computation of Rebate

a. Once eligibility for the application has been determined, the Rebate is computed on a prorated basis according to application type:

i. Tenant/lessee who is a person 65 years of age or older or a person with disability, or

ii. Homeowner who is a person 65 years of age or older or a person with disability, or

iii. Homeowner households with one or more dependent minor children

b. 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, rounded to the nearest whole dollar.

Section 6. Records Retention

a. Records means all documents, files, and recorded information created by any Denver Human Services personnel while acting within the course and scope of their duties pertaining to the program.

b. All records related to the program will be retained and destroyed in accordance with the General Records Retention Schedule of the City and County of Denver. Destruction of electronic records will utilize a method that ensures the electronic records are completely destroyed and not retrievable from any storage media.

Section 7. Grievance procedure

a. Only an applicant, or their legal representative, has standing to file a grievance under this procedure.

b. If an applicant wishes to file a grievance related to their submission of an application for
participation in this program, the following procedures will apply:

i. Grievances will only be considered regarding a dispute with
   a) the program’s requirement of documentation, or
   b) the program’s determination of eligibility, or
   c) the program’s determination of whether an application is complete.

ii. For a grievance to be considered, the applicant must file a written request for grievance
    with the Denver Property Tax Relief program at 1200 Federal Blvd., Denver, CO 80204.

iii. The written request will include a brief factual description of what happened giving rise
     to the grievance and a request for the resolution sought.

iv. 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.

v. The investigation and information gathering process will be completed in no less than 21 days.

vi. A written final resolution will be provided to the applicant no less than 30 days following
    receipt of the applicant’s written grievance request.