

SENIOR PROPERTY TAX EXEMPTION

In 2000, Colorado voters amended the state Constitution with the adoption of Section 3.5 of Article X. The amendment, and subsequent statutory language, created a senior property tax exemption for two groups of people: a) qualifying seniors & b) 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 in which he/she qualifies; 2) the qualifying senior must be the owner of record, and must have been the owner of record for at least ten consecutive years prior to January 1; 3) the qualifying senior must occupy the property as his/her primary residence, and must have done so 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 property is exempted. The state will pay the exempted property tax. The exemption is effective January 1, 2002, on property taxes billed in 2003. If you own multiple residences, only one can be designated as your primary residence.

For the purpose of the exemption, “**primary residence**” is synonymous with “residence” as defined for voter registration purposes in Title 1, Article 1, Section 104(43), of the Colorado Revised Statutes. The statute is quoted as follows: “*Residence*’ means the principal or primary home or place of abode of a person, as set forth in section 1-2-102.” Pertinent sections of 1-2-102(1), C.R.S. include the following:

(a) (I) The residence of a person is the principal or primary home or place of abode of a person. A principal or primary home or place of abode is that home or place in which a person’s habitation is fixed and to which that person, whenever absent, has the present intention of returning after a departure or absence, regardless of the duration of the absence. A residence is a permanent building or part of a building and may include a house, condominium, apartment, room in a house, or mobile home. No vacant lot or business address shall be considered a residence.

(b) In determining what is the principal or primary place of abode of a person, the following circumstances relating to the person shall be taken into account: Business pursuits, employment, income sources, residence for income or other tax purposes, age, marital status, residence of parents, spouse, and children, if any, leaseholds, situs of personal and real property, existence of any other residences and the amount of time spent at each residence, and motor vehicle registration.

(c) The residence given for voting purposes shall be the same as the residence given for motor vehicle registration and for state income tax purposes.

The attached “Long Form” is one of two application forms created for the exemption. The “Long Form” is intended for individuals applying under the **surviving spouse** option and for applicants applying as the qualifying senior who fall within certain **exceptions** to the occupancy and ownership requirements. The exceptions are: 1) the ownership is in the spouse’s name, who also occupies the property; 2) the ownership has been transferred to or purchased by a trust, corporate partnership or other legal entity solely for estate planning purposes; 3) the qualifying senior, spouse, or surviving spouse was or is confined to a nursing home, hospital or assisted living facility; or 4) the prior residence was condemned in an eminent domain proceeding by a governmental entity.

If you are 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.** Your county assessor has a brochure containing additional information about the exemption.

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

LONG FORM INSTRUCTIONS

1. Please provide your name, social security number and date of birth. (Your spouse should be identified in section 7, even if he or she also qualifies.)
2. List the property’s street address and its schedule or parcel number.
3. List the city or town, zip code of the property, and the telephone number where you can be reached.
4. List your mailing address here if different than your property address. (If your mailing address is not located in the same community, please attach an explanation.)
5. **AGE AND OCCUPANCY REQUIREMENTS:** Either #5A, #5B, or one of the two statements in #5C must be true to qualify.

5A – For Qualifying Seniors:

- * If the statement is true, check the box marked “True,” and proceed to section #6.
- * If the statement is not true, you may qualify if you fall within one of the two exceptions in #5C, the occupancy exceptions.

5B – For Surviving Spouse of Senior who Previously Qualified:

- * If the statement is true, check the box marked “True,” and proceed to section #6.

- * If statements made in a) or b) are not true, you do not qualify as “the surviving spouse of an individual who previously qualified.”
- * If statement c), d), or e) is not true, you may qualify if you fall within one of the two exceptions in #5C, the occupancy exceptions.

5C – Exceptions to Occupancy Requirements: Colorado statutes, 39-3-202(2)(b) and 39-3-203(6)(a), C.R.S., provide two 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.

If either statement #5A or #5B would be true if one of the above situations had not occurred, check the appropriate box in #5C.

- 1) If confined to a hospital, nursing home or assisted living facility, check #1 and proceed to section #6. You must also provide the information requested in section #8.
- 2) If prior home was condemned, check #2, attach documentation of the eminent domain proceeding, and proceed to section #6. You must also provide the information requested in section #9.

6. **OWNERSHIP REQUIREMENTS:** Either #6A or #6B must be a true statement to qualify.

6A – Title to the Property Held in Qualifying Senior’s Name, or Spouse’s Name, or Both:

- * The applicant or the applicant’s spouse must be the owner of record.
- * For any period in which the spouse is or was the owner of record and the applicant was not the owner of record, the spouse must have occupied the property as his or her primary residence with the applicant.
- * Title can be held individually, as joint tenants, or as tenants in common.
- * A life estate is acceptable.
- * If the statement in #6A is true, check the box marked “True” and proceed to section #7.

NOTE:

- * Two individuals who are legally married, but who own more than one piece of residential real property, shall be deemed to occupy the same primary residence and may claim no more than one exemption.
- * The full amount of the exemption shall be allowed even if any person who does not satisfy the requirements is also an owner of record.

6B – Title to Property Held in a Trust, Corporate Partnership or Other Legal Entity: Colorado statute, 39-3-202(2)(a), C.R.S., provides an exception to the ownership requirement for individuals who have transferred ownership of their residence to a trust, or a corporate partnership or other legal entity solely for estate planning purposes.

- * If the ownership has been transferred to or purchased by a trust, check the box marked “True,” and proceed to section #7. You must also provide the information requested in section #10. **To qualify, the maker of the trust must be the qualifying senior or spouse.**
- * If the ownership has been transferred to or has been purchased by a corporate partnership or other legal entity, check the box marked “True,” and proceed to section #7. You must also provide the information requested in section #11. **To qualify, the qualifying senior or spouse must be a principal of the corporate partnership or legal entity.**

7. **NAME AND SOCIAL SECURITY NUMBER OF EACH ADDITIONAL OCCUPANT:** Colorado statute, 39-3-205(2)(a)(III), C.R.S., requires that each individual who also occupies the property be listed on the application form. The social security number must be included. The name must be listed to ensure that no one receives the exemption on more than one property. The statute requires that the information be kept confidential.

7A – The Spouse’s Name:

- * If your spouse occupies the property with you, provide his/her name, 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, and check the box marked “No.”

7B – Other Individuals:

- * List all other individuals, including children, who occupy the property as their primary residence.
- * If more than three additional people occupy the property, attach an additional sheet of paper listing the names and social security numbers.
- * Proceed to section #12 unless question(s) 8-11 apply.

8. **CONFINEMENT TO A HEALTH CARE FACILITY:** Information required from section #5C.

- 8A – Provide the name of the person confined.
- 8B – State the location and the time-frame of confinement.
- 8C – To qualify for the exemption, the statement must be true.

9. **CONDEMNATION BY EMINENT DOMAIN:** Information required from section #5C.

- 9A – Provide the street address of the condemned property.
- 9B – Provide the dates of ownership of the condemned property.
- 9C – Provide the dates the condemned property was occupied as the primary residence.
- 9D – Provide the date the property was condemned.
- 9E – You cannot have owned another property in between the condemnation and the ownership of your current property. If you did own another property, you do not qualify for the exemption.
- 9F – To qualify for the exemption, the statement must be true. *(You must attach documentation verifying the transfer. This may include the sales contract, condemnation order and correspondence from the governmental entity.)*

10. **PROPERTY OWNED BY A TRUST:** Information required from section #6B.

- 10A – Provide the name of the trust.
- 10B – Provide the name of the maker of the trust. The maker is the person who created the trust.
- 10C – Provide the name of the trustee.
- 10D – Provide the name of each beneficiary of the trust. Attach an additional sheet of paper if necessary.
- 10E – To qualify for the exemption, the statement must be true.

11. **PROPERTY OWNED BY A CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY:** Information required from section #6B.

- 11A – Provide the name of the corporate partnership or legal entity.
- 11B – Provide the name of each principal of the corporate partnership or legal entity. Attach an additional sheet of paper if necessary.
- 11C – To qualify for the exemption, the statement must be true.

12. **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 his/her authority 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 the contact person.

13. **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.**

Routt County Assessor’s Office
PO Box 773210
Steamboat Springs, CO 80477
Phone: (970) 870-5544
Fax: (970) 870-5461
E-mail: assessor@co.routt.co.us

LONG FORM: PROPERTY TAX EXEMPTION FOR SENIORS
CONFIDENTIAL

Routt County Assessor's Office
 PO Box 773210
 Steamboat Springs, CO 80477
 Phone: (970) 870-5544 Fax: (970) 870-5461

1. Applicant's first name, middle initial and last name	Social Security No.	Date of Birth
2. Property Address (number & street name)	Schedule or parcel number	
3. City or Town	State CO	Zip Code Telephone number
4. Mailing address (if different than property address)		

5. Age and Occupancy Requirements (One of the following statements must be true.)

5A. As of January 1 of this year, I am 65 years old, and I occupy the property listed above as my primary residence. I have occupied it as my primary residence for at least 10 consecutive years prior to January 1 of this year. True

5B. I am the surviving spouse of an individual who previously qualified for the exemption. Each of the following statements is true.
 a) My spouse passed away on or after January 1 of 2002; and
 b) My spouse was at least 65 years old on January 1 of the year he/she passed away; and
 c) My spouse occupied the property as his/her primary residence for at least 10 consecutive years prior to January 1 of the year he/she passed away; and
 d) My spouse occupied the property with me as his/her primary residence; and
 e) I currently occupy the property as my primary residence.
 f) I have not remarried.
Each one of statements a) through f) is true. True

5C. If not for the fact that either I or my spouse was confined to a health care facility, or our prior residence was condemned in an eminent domain proceeding, one of the statements above would be true.
 1) Statement #5A would be true
 2) Statement #5B would be true
(If #5A or #5B would be true, you must complete the appropriate section(s) on the back of this form.)

6. Ownership Requirement (One of the following statements must be true.)

6A. 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. If my spouse is the owner of record, my spouse also occupies the property as his or her primary residence. True

6B. Statement #6A would be true if not for the fact that ownership has been transferred to a trust, corporate partnership or other legal entity solely for estate planning purposes, or my/our prior residence was condemned in an eminent domain proceeding. True
(if 6B. Is true, complete the appropriate section(s) on the back of this form.)

7. List each additional person who occupies the property as his/her primary residence.

7A. Person who also occupies property as primary residence	Spouse ? <input type="checkbox"/> Yes <input type="checkbox"/> No	Social Security No.
7B. Person who also occupies property as primary residence		Social Security No.
7B. Person who also occupies property as primary residence		Social Security No.

8. Complete this section if applicant or spouse was/is confined to a nursing home, hospital, or assisted living facility.

8A. Name of confined individual	8B. Location	Dates confined
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8C. During confinement, the property was occupied by either a) the spouse of the person confined, b) a financial dependent, or c) the property remained unoccupied. True

9. Complete this section if prior residence was condemned in an eminent domain proceeding.

9A. Street address of condemned property	9B. Dates of ownership of condemned property from: _____ to: _____
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9C. Dates condemned property was occupied as primary residence	9D. Approximate date of condemnation
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9E. Since condemnation, I have not owned and occupied any property as my primary residence other than the property for which I am applying for exemption. True

9F. If condemnation of the prior residence had not occurred, the condemned property would still be my primary residence. True

10. Complete this section if property is owned by a trust or an individual as trustee.

10A. Name of Trust _____

10B. Maker of trust	10C. Trustee
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10D. Beneficiary	10D. Beneficiary
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10D. Beneficiary	10D. Beneficiary
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10E. The property was transferred to the trust solely for estate planning purposes. Had the property not been transferred, I and/or my spouse would be the owner(s) of record. True

11. Complete this section if property is owned by a corporate partnership or other legal entity.

11A. Name of Corporate Partnership or Legal Entity _____

11B. Name of Principal	11B. Name of Principal
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11B. Name of Principal	11B. Name of Principal
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11C. The property was transferred to the corporate partnership or legal entity solely for estate planning purposes. Had the property not been transferred, I and/or my spouse would be the owner(s) of record. True

12. 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

If signer is guardian, conservator or attorney-in-fact, you must provide authorization in the form of a court order or power of attorney.

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.
Please mail this form to your county assessor by July 15.