

Colorado Senior Property Tax Exemption

In 2000, voters amended the Colorado Constitution with the adoption of Section 3.5 of Article X. The amendment, and subsequent legislation, created a property tax exemption for two groups of people: a) qualifying seniors, and 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, and the exemption affects 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) (1) 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.

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. The “Long Form” must be used by 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.

Exceptions to the occupancy and ownership requirements are as follows: 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 or his/her spouse was or is confined to a health care facility; 4) the prior residence was condemned in an eminent domain proceeding.

The **Surviving spouse** of an individual who previously qualified is someone that was married to a senior who met each of the application requirements on January 1 of 2002, or on any January 1 that occurred after that date. A surviving spouse must occupy the property as his or her primary residence, and must have done so with his or her spouse. Qualifications for the surviving spouse option are listed to the right under “Long Form Qualifications.”

The application deadline for either form is **July 15**, of the year for which you are seeking exemption. The exemption must be applied for only 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 containing additional information about the exemption.

Short Form Qualifications

The attached Short Form should be used by applicants who meet each of the following requirements. The application deadline 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.)
- **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 any of the following statements is true, you may still qualify for the exemption; but you must use the long application form. The Long Form can be obtained by calling your County Assessor at the phone number listed on this brochure. The deadline for applying with this form is also **July 15**.

- **Surviving Spouse Option:** As the surviving spouse of an individual who previously qualified, each of the following statements is true: A) Your husband/wife was at least 65 years old on January 1 of the year he or she passed away. B) Your husband/wife occupied the property as his or her primary residence for at least 10 consecutive years prior to January 1 of the year he or she passed away. C) You currently occupy the property as your primary residence and you did so with your spouse prior to his or her death.
- **Exceptions to Ownership & Occupancy Requirements:**

* *If Spouse is Owner of Record:* Applicant applying as qualifying senior – The ownership requirement may be satisfied if your spouse is the owner of record and occupies the property with you as his or her primary residence. Your spouse and/or you must have owned the property for 10 consecutive years prior to January 1. Your spouse must have occupied the property with you throughout the portion of the 10-year ownership time frame in which he or she was owner of record. As the qualifying senior, you must still meet the age and 10-year occupancy requirements.

Applicant as surviving spouse of senior who previously qualified – The ownership requirement of your spouse may have been satisfied if you were the owner of record for all or a portion of the 10-year ownership time-frame when your spouse was alive. As the owner of record, you occupied the property with your spouse as your primary residence.

or

- * *If Property is Owned by Trust, Corporate Partnership or Legal Entity:* The ownership requirement may be satisfied if your property is owned by a trust, a corporate partnership, or other legal entity solely for estate planning purposes. You and/or your spouse must be the maker of the trust or a principal of the corporate partnership or legal entity. If the property was not owned by the trust, corporate partnership or legal entity, it would be owned by you and/or your spouse.

or

- * *If Confined to Healthcare Facility:* The occupancy requirement may be satisfied even though occupancy has been interrupted by confinement of the applicant or spouse in a nursing home, hospital or assisted living facility. While confined to the health care facility, the property was/is unoccupied, or it was/is occupied only by the spouse of the person confined or by a financial dependent.

or

- * *If Prior Residence was Condemned:* The ownership and occupancy requirements may be satisfied if the reason for not meeting the 10-year time frame is due to the condemnation of the prior residence by a governmental entity in an eminent domain proceeding. Had that not occurred, you would still live in the prior residence, and you would meet the 10-year ownership and occupancy requirements for that property, or you would qualify as a surviving spouse for that property. Since condemnation, you have not owned and occupied any residence other than the current residence.

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

SHORT 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 Number	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, Occupancy, and Ownership Requirements

Each question must be answered "True" to qualify using this form. If any question is false, please review the "Long Form Qualifications," on the back of this form, to see if you still qualify.

As of January 1 of this year, I am at least 65 years old. (If I am applying in late 2001 for the 2002 tax year, I will be at least 65 on January 1, 2002.) True False

I am the owner of record for the property described above, and I have been the owner of record for at least 10 consecutive years prior to January 1 of this year. (I either own the property myself, or I own it jointly, or as a tenant in common with another owner(s).) 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

6. Each additional person who occupies the property as his/her primary residence must be listed here. (Attach an additional sheet if necessary.)

Person who also occupies property as primary residence	Spouse <input type="checkbox"/> Yes <input type="checkbox"/> No	Social Security Number
Person who also occupies property as primary residence		Social Security Number
Person who also occupies property as primary residence		Social Security Number

7. 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 changes in ownership or occupancy of the property within 60 days of when the change occurs.

Please mail form to your county assessor by July 15.

Short Form Instructions

Please provide your name, social security number and date of birth. (Your spouse should be identified in section 6, even if he or she also qualifies.)

- * Identify the property address and its schedule or parcel number.
- * List the city or town, zip code of the property, and the telephone number where you can be reached.
- * List your mailing address here if different from your property address. (If your mailing address is not located in the same community, please attach an explanation.)
- * Age, Occupancy, and Ownership - In order to use the Short Form, all three questions in this section must be answered "True". If any questions are "False", please review the Long Form Qualifications to see if you still qualify.
- * Each additional person who occupies the property, as his or her primary residence must be listed here, along with his or her social security number. The form will be kept confidential. If your husband or wife occupies the property, he or she must be listed on the first line and identified as your spouse. If more than three additional people occupy the property, you can attach an additional sheet with their names and social security numbers.
- * 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 or 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 that person.

Detach Here

**SENIOR PROPERTY TAX
 EXEMPTION
 IN
 COLORADO**

SHORT FORM



Amy J. Williams, 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
 Website:

<http://pioneer.yampa.com/asp/assessor/>

If you have any questions, please contact your County Assessor's Office at the phone number listed on this brochure.