

INTRODUCTION

A property tax exemption is available to qualifying disabled veterans and their surviving spouses. For those who qualify, 50% of the first \$200,000 of actual value of the veteran's primary residence is exempted from taxation. The state reimburses the county treasurer for the lost revenue.

ELIGIBILITY REQUIREMENTS

Qualifying Disabled Veteran:

To qualify, a disabled veteran must meet each of the following requirements:

- Served active duty in U.S. armed forces.
- Was honorably discharged.
- Sustained a service-connected disability rated by the U.S. Department of Veterans Affairs as 100% permanent and total. Disabilities rated less than 100% and VA employability awards do not meet the eligibility requirements.

Ownership Requirement:

The veteran must be the owner of record of the property and must have been so since January 1 of the year of application. If the veteran's spouse owns the property, the veteran may meet ownership requirements if the couple was married as of January 1 and both occupied the property as their primary residence since January 1.

If the property is owned by a trust, corporate partnership, or other legal entity, the veteran will meet the ownership requirement if each of the following items is true:

- The veteran or spouse is a maker of the trust or a principal of the legal entity.
- The property was transferred solely for estate planning purposes.
- The veteran or spouse would otherwise be the owner of record.

Occupancy Requirement:

The veteran must occupy the property as his or her primary residence and must have done so since January 1 of the year of application. A primary residence is the place at which a person's habitation is fixed.

If the veteran is confined to a hospital, nursing home or assisted living facility, the property will be considered his or her primary residence if it is occupied by a spouse or financial dependent or if it is unoccupied.

If the veteran owns a multiple dwelling unit property, exemption will only be granted to the unit occupied by the veteran as his or her primary residence.

Surviving Spouse Requirement:

If a qualifying veteran has an exemption and passes away, his or her surviving spouse may apply to keep the same exemption. The property must be owner occupied and used as the primary residence of the surviving spouse of a qualifying disabled veteran who previously received the exemption.

APPLICATION PROCESS

There are two applications for the exemption. The first is for a qualifying disabled veteran, and it is returned to the Colorado Department of Military and Veterans Affairs (DMVA). The second is for the surviving spouse of a qualifying veteran, and it is returned directly to the county assessor of the county in which the property is located.

Applications are available from the Colorado Department of Military and Veterans Affairs (DMVA) <http://vets.dmva.state.co.us:8000> or the Division of Property Taxation website at www.dola.colorado.gov/dpt.

Completed **veteran applications must be postmarked or delivered to the DMVA by July 1** of the year exemption is requested.

Completed **surviving spouse applications must be postmarked or delivered to the county assessor of the county in which the property is located by July 1** of the year exemption is requested.

Late applications may be accepted through September 1 if the applicant can show good cause for missing the July 1 deadline.

Applications are confidential unless required for evidence in a legal proceeding or an administrative hearing. In no event will Social Security numbers be divulged.

Review by the DMVA:

The Division of Military and Veterans Affairs determines whether an applicant meets the "qualifying disabled veteran" eligibility requirements and sends a determination notice to the applicant. Their determination is final and cannot be appealed.

Review by the County Assessor:

If the applicant meets the "qualifying disabled veteran" requirements, the DMVA then forwards the approved application to the assessor of the county in which the property is located for further review.

The county assessor then determines if the applicant meets property ownership and occupancy requirements. If so, the assessor adds the exemption to the property record. Once an exemption application is filed and approved, the exemption remains in effect until a disqualifying event occurs.

Surviving spouse applications are sent by the applicant directly to the county assessor where the property is located. The county assessor determines whether or not the applicant meets the requirements to be considered "the surviving spouse of a qualifying disabled veteran who previously received an exemption."

If a county assessor determines that the ownership, occupancy, and/or surviving spouse requirements are **not** met, he or she sends a letter to the applicant explaining the reason(s) for denial and providing instructions for appealing the decision to the county board of equalization. No later than September 15, the applicant may request a hearing before the county board. The hearing must be held between September 1 and October 1. The decision of the county board is final and cannot be appealed.

Review by the Property Tax Administrator:
The Property Tax Administrator (PTA) analyzes annual reports from each county to determine if any applicant has filed applications for the senior citizen and/or the disabled veteran exemption on more than one property in Colorado.

No later than November 1, the PTA denies the exemption to any applicant who claimed multiple exemptions. Applicants who are denied exemption by the PTA may file a written protest no later than November 15. If the protest is denied, the Property Tax Administrator provides a written statement of the basis for the denial to the applicant and the county assessor.

Applicants have the right to appeal the Property Tax Administrator's decision to the Board of Assessment Appeals within 30 days from the date the decision was mailed, § 39-2-125(1)(b), C.R.S.

Under no circumstances shall an exemption be allowed for property taxes assessed during any tax year prior to the year in which the veteran first files an exemption application.

No more than one exemption per tax year shall be allowed for a residential property, even if one or more of the owner-occupiers qualify for both the senior exemption and the disabled veteran exemption. Any applicant who attempts to claim exemption on more than one property, knowingly provides false information on an exemption application, or fails to provide notice to the county assessor of any change in the ownership or occupancy of a property within 60 days of such occurrence will be subject to the penalties prescribed by law.

ADDITIONAL INFORMATION

For additional information regarding the disabled veteran property tax exemption, contact the Colorado Division of Property Taxation at (303) 864-7777, your county assessor, or the Colorado Department of Military and Veterans Affairs.

Colorado Dept. of Military & Veterans Affairs
 Division of Veterans Affairs
 1355 S. Colorado Blvd., Bldg. C, Suite 113
 Denver, Colorado 80222
 Telephone: (303) 284-6077
<http://vets.dmva.state.co.us:8000>

OFFICES OF COUNTY ASSESSORS

Adams County.....	(720) 523-6038
Alamosa County.....	(719) 589-6365
Arapahoe County.....	(303) 795-4600
Archuleta County.....	(970) 264-8310
Baca County.....	(719) 523-4332
Bent County.....	(719) 456-2010
Boulder County.....	(303) 441-3530
Broomfield County.....	(303) 464-5819
Chaffee County.....	(719) 539-4016
Cheyenne County.....	(719) 767-5664
Clear Creek County.....	(303) 679-2322
Conejos County.....	(719) 376-5585
Costilla County.....	(719) 937-7670
Crowley County.....	(719) 267-5229
Custer County.....	(719) 783-2218
Delta County.....	(970) 874-2120
Denver County.....	(720) 913-4162
Dolores County.....	(970) 677-2385
Douglas County.....	(303) 660-7450
Eagle County.....	(970) 328-8640
Elbert County.....	(303) 621-3101
El Paso County.....	(719) 520-6600
Fremont County.....	(719) 276-7310
Garfield County.....	(970) 945-9134
Gilpin County.....	(303) 582-5451
Grand County.....	(970) 725-3060
Gunnison County.....	(970) 641-1085
Hinsdale County.....	(970) 944-2224
Huerfano County.....	(719) 738-1191
Jackson County.....	(970) 723-4751
Jefferson County.....	(303) 271-8600
Kiowa County.....	(719) 438-5521
Kit Carson County.....	(719) 346-8946
Lake County.....	(719) 486-4110
La Plata County.....	(970) 382-6221
Larimer County.....	(970) 498-7050

OFFICES OF COUNTY ASSESSORS

Las Animas County.....	(719) 846-2295
Lincoln County.....	(719) 743-2358
Logan County.....	(970) 522-2797
Mesa County.....	(970) 244-1610
Mineral County.....	(719) 658-2669
Moffat County.....	(970) 824-9102
Montezuma County.....	(970) 565-3428
Montrose County.....	(970) 249-3753
Morgan County.....	(970) 542-3512
Otero County.....	(719) 383-3010
Ouray County.....	(970) 325-4371
Park County.....	(719) 836-4331
Phillips County.....	(970) 854-3151
Pitkin County.....	(970) 920-5160
Prowers County.....	(719) 336-8000
Pueblo County.....	(719) 583-6597
Rio Blanco County.....	(970) 878-9410
Rio Grande County.....	(719) 657-3326
Routt County.....	(970) 870-5544
Saguache County.....	(719) 655-2521
San Juan County.....	(970) 387-5632
San Miguel County.....	(970) 728-3174
Sedgwick County.....	(970) 474-2531
Summit County.....	(970) 453-3480
Teller County.....	(719) 689-2941
Washington County.....	(970) 345-6662
Weid County.....	(970) 353-3845
Yuma County.....	(970) 332-5032

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 (303) 777-1277

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This brochure was created to provide general information regarding the disabled veteran property tax exemption. For additional information on this topic, as well as specific information on rebates and deferrals for persons with disabilities, please visit www.dola.colorado.gov/dpt.

