



**COLORADO**  
**Department of Local Affairs**  
Division of Property Taxation

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# Property Tax Exemption for Senior Citizens in Colorado

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The senior property tax exemption is available to senior citizens and the surviving spouses of senior citizens. The state reimburses the local governments for the loss in revenue. When the State of Colorado's budget allows, 50 percent of the first \$200,000 of actual value of the qualified applicant's primary residence is exempted.

For the purpose of the exemption, a primary residence is the place where an individual is registered to vote.

An applicant or married couple may apply for the exemption on only one property. Married couples and individuals who apply for this exemption and/or the disabled veteran exemption on multiple properties will be denied the exemption on each property. Two individuals who are legally married, and 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.

If an applicant owns multiple-dwelling units in which the applicant occupies one of the units, an exemption will be allowed only with respect to the dwelling unit that the applicant occupies as his or her primary residence.

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,

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Destroyed by  
Natural Causes  
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- The prior home was condemned by a governmental entity in an eminent domain proceeding, or was sold to such an entity on threat such action.
- The prior home was destroyed or otherwise rendered uninhabitable by a natural disaster.

## Application Process

There are two application forms ([/property-tax-exemption-for-senior-citizens-and-veterans-with-a-disability](#)) for the senior property tax exemption. The Short Form is for applicants who meet the basic eligibility requirements. The Long Form is for surviving spouses of eligible seniors and for applicants who may qualify under the exceptions to the basic requirements. Both forms are available from the county assessor's office.

Completed applications should be submitted to the assessor on or before July 15 of the year for which exemption is requested. If the application is not filed by July 15, the assessor must accept late applications through August 15, but late applicants will not have appeal rights for an application filed after July 15.

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

Once an exemption application is filed and approved, the exemption remains in effect until a disqualifying event occurs. By law, any change in the ownership or occupancy of the property must be reported within 60 days of such occurrence.

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 of any change in the ownership or occupancy of a property will be subject to the penalties prescribed by law.

## County Assessor's Review

Colorado.

No later than November 1, the Property Tax Administrator denies the exemption of any applicant claiming multiple exemptions. Applicants denied the exemption may file a written protest with the PTA no later than November 15. If the protest is denied, the PTA provides a written statement of the basis for the denial.

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

## **Additional Information**

For additional information regarding the senior property tax exemption, contact the Colorado Division of Property Taxation at (303) 864-7777 or contact your county assessor.



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# The Colorado Division of Property Taxation

1313 Sherman St., Room 419  
Denver, CO 80203

Email: [dola\\_dpt\\_frontdesk@state.co.us](mailto:dola_dpt_frontdesk@state.co.us)  
([mailto:dola\\_dpt\\_frontdesk@state.co.us](mailto:dola_dpt_frontdesk@state.co.us))

Phone: 303-864-7777  
Fax: 303-864-7999  
TDD/TTY: 303-864-7758

## Quick Access

[Accessibility Statement](https://cdola.colorado.gov/dola-accessibility-support)

(<https://cdola.colorado.gov/dola-accessibility-support>)

[Rulemaking and Cost-Benefit Analysis Process](https://coprrr.colorado.gov/rulemaking-and-cost-benefit-analysis)

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[Careers at the Department of Local Affairs](https://cdola.colorado.gov/jobs)

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[County Portal Login \(/county-portal-login\)](/county-portal-login)

[Staff Directory \(https://dpt.colorado.gov/staff-and-contact-information\)](https://dpt.colorado.gov/staff-and-contact-information)

[Equity, Diversity, and Inclusion at DOLA \(https://cdola.colorado.gov/EDI\)](https://cdola.colorado.gov/EDI)

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