

## **NOTICE OF PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS AND DISABLED VETERANS**

A property tax exemption is available to senior citizens, qualifying disabled veterans, the surviving spouses of Gold Star veterans and the surviving spouses of senior citizens or disabled veterans who were previously granted the exemption. For those who qualify, 50 percent of the first \$200,000 in actual value of their primary residence is exempted. The state pays the exempted portion of the property tax. Once approved, the exemption remains in effect for future years, and the applicant need not reapply. The General Assembly may eliminate the funding for the Senior Citizen Exemption or Disabled Veteran Exemption at their discretion in any year that the budget does not allow for the reimbursement.

Application requirements are as follows:

### **SENIOR CITIZEN EXEMPTION**

The exemption is available to applicants who: a) are at least 65 years of age as of January 1 of the year of application, b) owned their home for at least 10 consecutive years as of January 1, and c) occupy it as their primary residence and have done so for at least 10 consecutive years as of January 1. Limited exceptions to the ownership and occupancy requirements are detailed in the qualifications section of the application. The exemption is also available to surviving spouses of senior citizens who previously met the requirements. **The application deadline for 2023 is July 15.** The application form will be available from the website of the Colorado Division of Property Taxation at <https://cdola.colorado.gov/property-taxation> or the county assessor of the county in which the property is located. The application must be submitted by mail or dropped off to the county assessor at the following address:

**County name:** Larimer County  
**Address:** 200 W Oak Street, P.O. Box 860, Fort Collins, CO 80522  
**Telephone number:** (970)-498-7050

### **DISABLED VETERAN EXEMPTION**

The exemption is available to applicants who: a) sustained a service-connected disability while serving on active duty in the Armed Forces of the United States, b) were honorably discharged, and c) were rated by the federal Department of Veterans Affairs as one hundred percent permanent disability through disability retirement benefits. Disabilities rated at less than one hundred percent and VA unemployability awards do not meet the requirement. The applicant must have owned and occupied the home as his or her primary residence since January 1 of the year of application; however, limited exceptions to the ownership and occupancy requirements are detailed in the eligibility requirements section of the application. **The application deadline is July 1.** Applications will be available from the Colorado Department of Military and Veterans Affairs, from the website of the Colorado Division of Property Taxation at <https://cdola.colorado.gov/property-taxation> or the county assessor of the county in which the property is located. **Completed applications must be submitted to the Colorado Department of Military and Veterans Affairs at the address listed below.**

### **DISABLED VETERAN SURVIVING SPOUSE EXEMPTION**

The exemption is available to surviving spouses of disabled veterans who had the disabled veteran exemption and who passed away prior to January 1 of the current year. The property must be owner occupied and used as the primary residence of an owner-occupier who is the surviving spouse of a qualifying disabled veteran. The application deadline **is July 1.** Applications will be available from the Colorado Department of Military and Veterans Affairs, from the website of the Colorado Division of Property Taxation at <https://cdola.colorado.gov/property-taxation> or the county assessor of the county in which the property is located. Completed applications must be submitted to the Colorado Department of Military and Veterans Affairs at the address listed below.

### **DISABLED VETERAN GOLD STAR SPOUSES**

Beginning in January 2023, this exemption is available to surviving spouses of "Gold Star" Veterans. The property must be owner occupied and used as the primary residence of an owner-occupier who is the surviving spouse of a qualifying Gold Star Veteran. The application deadline **is July 1.** In early January 2023 applications will be available from the Colorado Department of Military and Veterans Affairs, from the website of the Colorado Division of Property Taxation at <https://cdola.colorado.gov/property-taxation> or the county assessor of the county in which the property is located. Completed applications must be submitted to the Colorado Department of Military and Veterans Affairs at the address listed below.

Colorado Department of Military and Veterans Affairs  
Division of Veterans Affairs  
155 Van Gordon St., Suite 201  
Lakewood, CO 80228  
Phone: 303-914-5832 Fax: 303-914-5835  
[vets.colorado.gov](https://vets.colorado.gov)