



ELBERT COUNTY

OFFICE OF THE ASSESSOR

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CERTIFICATE OF EXCELLENCE IN
ASSESSMENT ADMINISTRATION

PROPERTY TAX EXEMPTION FOR QUALIFYING SENIOR CITIZENS (Media Release)

NAME AND ADDRESS OF CONTACT:

Elbert County Assessor
221 Comanche Street, PO Box 26
Kiowa, CO 80117
303-621-3101
Email: assessor@elbertcounty-co.gov

The Colorado Constitution establishes a property tax exemption for senior citizens and disabled veterans. For those who qualify, 50 percent of the first \$200,000 in actual value of the primary residence is exempted from property tax. The State of Colorado pays the property taxes on the exempted value. Qualifying seniors are urged to submit applications if they have not yet done so.

Basic Qualifications - Generally, each of the following statements must be true to qualify for the senior citizen exemption. The qualifying senior:

- ◆ Must be at least 65 years old on January 1 of the year the application is filed; and
- ◆ Must be the current owner of record, and listed as the owner of record for at least 10 consecutive years prior to January 1; and
- ◆ Must occupy the property as his/her primary residence and must have done so for at least 10 consecutive years prior to January 1.
- ◆ Surviving spouses of previously qualified senior citizens may be able to continue receiving the exemption with a long form application.

Exceptions to Basic Qualifications - The applicant may still qualify if one or more of the following statements are true:

- ◆ Ownership is in the spouse's name, and the spouse also occupies the property.
- ◆ Ownership has been transferred to or purchased by a trust, corporate partnership or other legal entity solely for estate planning purposes.
- ◆ The qualifying senior or his/her spouse was or is confined to a health care facility.
- ◆ The applicant was forced to move when the prior residence was condemned in an eminent domain proceeding.
- ◆ The applicant is the surviving spouse of a senior who met the requirements on January 1, 2002, or on any January 1 thereafter.
- ◆ The qualifying senior citizen's prior residence was destroyed or otherwise rendered uninhabitable by a natural disaster.

How to Apply - To apply, you must complete the appropriate application form and return it to the assessor by July 15. The assessor must accept late applications until August 15. The "Short Form" application may be used by qualifying senior citizens who meet each of the basic qualifications. The "Long Form" application must be used by applicants who satisfy one or more of the exceptions to the basic qualifications. If you would like to receive an application form or a brochure that explains the senior citizen exemption in greater detail, or if you have any questions regarding the exemption, please call the assessor's office at 303-621-3101, Email: assessor@elbertcounty-co.gov, Website: <https://www.elbertcounty-co.gov/274/Senior-Property-Tax-Exemption>