



# ELBERT COUNTY

## OFFICE OF THE ASSESSOR

### Susan Murphy

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## ***PROPERTY TAX EXEMPTION FOR QUALIFYING DISABLED VETERANS***

### **NAME AND ADDRESS OF CONTACT:**

Elbert County Assessor  
221 Comanche Street, PO Box 26  
Kiowa, CO 80117  
303-621-3101  
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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:

- ◆ The applicant must be a veteran who sustained a service-connected disability while serving on active duty in the Armed Forces of the United States. This includes members of the National Guard and Reserves who sustained injuries while serving on active duty;
- ◆ The applicant must have been honorably-discharged;
- ◆ The federal Department of Veterans Affairs has rated the applicant's service-connected disability as a one hundred percent permanent disability through disability retirement benefits pursuant to a law or regulation administered by the department, the U.S. Department of Homeland Security, or the Department of the Army, Navy, or AirForce.
- ◆ The applicant must be the owner of record and must have been the owner of record since January 1 of the current year; and
- ◆ The applicant must have occupied the property as his/her primary residence since January 1 of the current year.
- ◆ In many cases, an eligible surviving spouse of a previously qualified disabled veteran may continue to receive the exemption by submitting a disabled veteran surviving spouse form to the assessor's office.

### **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 disabled veteran 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 previously qualified veteran who met the requirements through the Colorado Division of Veterans Affairs.

**How to Apply** - To apply, you must file a completed application with the Colorado Division of Veterans Affairs by July 1. The Division of Veterans Affairs may accept late applications until August 2 if the applicant can show good cause for missing the July 1 deadline. The surviving spouse of a prequalified veteran must apply directly to the assessor's office no later than July 1. If you would like to receive an application form or a brochure that explains the disabled veteran exemption in greater detail, or if you have any questions regarding the exemption, please call the assessor's office at **303-621-3101**