

INTRODUCTION

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

QUALIFYING DISABLED VETERAN

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

- Served active duty in U.S. armed forces.
- Was honorably discharged.
- Has established a service-connected disability that has been rated by the federal department of veterans affairs as a one hundred percent permanent disability through disability retirement benefits.

QUALIFYING GOLD STAR SPOUSE

A qualifying Gold Star spouse is defined as:

A spouse of a United States armed service member who died in the line of duty or a veteran whose death resulted from a service-related injury or disease.

SURVIVING SPOUSE REQUIREMENTS

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.

OWNERSHIP REQUIREMENT

The veteran or Gold Star spouse 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 or Gold Star spouse 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 REQUIREMENTS

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

APPLICATION PROCESS

Applications are available from the Colorado Department of Military and Veterans Affairs (DMVA) www.colorado.gov/vets or the Division of Property Taxation website at cdola.colorado.gov/property-taxation.

Completed **veteran and Gold Star spouse applications must be postmarked or delivered to the DMVA by July 1** of the year in which the 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 in which the exemption is requested.

Late applications may be accepted through August 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.

DMVA REVIEW

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

Colorado Dept. of Military & Veterans Affairs
Division of Veterans Affairs
155 Van Gordon St., Suite 201
Lakewood, Colorado 80228
Telephone: (303) 914-5832
vets.colorado.gov

COUNTY ASSESSOR'S REVIEW

If the applicant meets the “qualifying disabled veteran” or “Gold Star spouse” 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 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 August 15, the applicant may request a hearing before the county board. The hearing must be held between August 1 and September 1. The decision of the county board is final and cannot be appealed.

PROPERTY TAX ADMINISTRATOR'S REVIEW

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/Gold Star spouse 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.



2023 PROPERTY TAX EXEMPTION FOR DISABLED VETERANS & GOLD STAR SPOUSES IN COLORADO



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