LONG FORM: PROPERTY TAX EXEMPTION FOR SENIORS

CONFIDENTIAL

15-DPT-AR
SE-001-01/17 DO NOT MODIFY LANGUAGE OF APPLICATION

Cynthia Braddock
Boulder County Assessor
P.O. Box 471,
Boulder, CO 80306-0471
www.bouldercountyassessor.org
Phone: (303) 441-3530
Fax: (303) 441-4996

1. Identification of Applicant and Property

Applicant's First Name, Middle Initial and Last Name		Social Security No.	Date of Birth
Property Address (number & street name)		Account Number (example: R0123456)	
City or Town	State **CO**	Zip Code	Telephone Number
Mailing Address (if different than property address)			Check Box if Ownership is Held in a Life Estate. ☐

2. Age and Occupancy Requirements *(One of the following statements must be true.)*

2A. As of January 1 of this year, I am 65 years old, I occupy the property listed above as my primary residence, and I have occupied it as my primary residence for at least 10 consecutive years prior to January 1 of this year.
☐ **True**

2B. I am the surviving spouse of an individual who previously qualified for the exemption. Each of the following statements is true:

a) My spouse passed away after December 31, 2001; and
b) My spouse was at least 65 years old on January 1 of the year he or she passed away; and
c) My spouse occupied the property as his or her primary residence for at least 10 consecutive years prior to January 1 of the year in which he or she passed away; and
d) I occupied the property with my spouse as our primary residence; and
e) I currently occupy the property as my primary residence; and
f) I have not remarried.

If each of statements a) through f) is true, check here: ☐ **True**

Date of birth of spouse who previously qualified

2C. If not for the fact that either I or my spouse was confined to a health care facility, or our prior residence was condemned in an eminent domain proceeding, or our prior residence was destroyed or otherwise rendered uninhabitable by a natural disaster, one of the statements above would be true.

If any of these circumstances apply, you must check box 2A or 2B here, ☐ **Statement 2A would be true**
and complete *section 5, 6 or 7 (as applicable) on the back of this form.* ☐ **Statement 2B would be true**

3. Ownership Requirement *(One of the following statements must be true.)*

3A. The owner of record for the property described above is either a) me, b) my spouse, or c) both of us. The property has been owned by one or both of us for at least 10 consecutive years prior to January 1 of this year. During periods when the property was owned by my spouse and not by me, my spouse and I were married and my spouse occupied the property as his or her primary residence. ☐ **True**

3B. Statement 3A would be true if not for the fact that ownership has been transferred to a trust, corporate partnership or other legal entity solely for estate planning purposes, or my/our prior residence was condemned in an eminent domain proceeding, or was destroyed or otherwise rendered uninhabitable by a natural disaster.
(If 3B is true, complete section 6, 7, 8 or 9 on the back of this form.) ☐ **True**

4. List each additional person who occupies the property as his or her primary residence.

4A. Person who also occupies property as primary residence	Spouse ☐ **Yes** ☐ **No**	Social Security Number
4B. Person who also occupies property as primary residence		Social Security Number
4B. Person who also occupies property as primary residence		Social Security Number

5. Complete this section if applicant or spouse was/is confined to a nursing home, hospital, or assisted living facility.

5A. Name of Confined Individual	5B. Location	5C. Dates Confined

5D. During confinement, the property was occupied by either a) the spouse of the person confined, b) a financial dependent, or c) the property remained unoccupied. ☐ **True**

6. Complete this section if prior residence was condemned in an eminent domain proceeding.

6A. Street address of condemned property	6B. Dates of ownership of condemned property from: to:
6C. Dates property was occupied as primary residence from: to:	6D. Approximate date of condemnation

6E. Since the condemnation of my prior residence, I have not owned and occupied any property as my primary residence other than the property for which I am applying for exemption. ☐ **True**

6F. If condemnation of the prior residence had not occurred, the condemned property would still be my primary residence. ☐ **True**

7. Complete this section if prior residence was destroyed or otherwise rendered uninhabitable by a natural disaster.

7A. Street address of destroyed property	7B. Dates of ownership of destroyed property from: to:
7C. Dates property was occupied as primary residence from: to:	7D. Date property was destroyed by natural disaster

7E. If the destruction of the prior residence had not occurred, the destroyed property would still be my primary residence. ☐ **True**

8. Complete this section if property is owned by a trust or an individual as trustee.

8A. Name of Trust	8B. Maker(s) of Trust
8C. Trustee(s)	8D. Beneficiary
8D. Beneficiary	8D. Beneficiary (attach additional sheets if necessary)

8E. The property was transferred to the above-named trust solely for estate planning purposes. Had the property not been transferred, I and/or my spouse would be the owner(s) of record. ☐ **True**

9. Complete this section if property is owned by a corporate partnership or other legal entity.

9A. Name of Corporate Partnership or Legal Entity	9B. Name of Principal
9B. Name of Principal	9B. Name of Principal (attach additional sheets if necessary)

9C. The property was transferred to the above-named partnership or entity solely for estate planning purposes. Had the property not been transferred, I and/or my spouse would be the owner(s) of record. ☐ **True**

10. Affidavit and Signature

I declare, under <u>penalty of perjury</u> in the second degree (§ 18-8-503, C.R.S.), that the information provided on this form and on any attachments is correct.

Signature:_____ Date:_____

Signer is: ☐ Applicant ☐ Spouse ☐ Guardian* ☐ Conservator* ☐ Attorney-in-fact*

* Authorization in the form of a court order or power of attorney is required and must be attached to this application.

Other Contact (relative, representative, etc.):_____Telephone Number:_____

You must inform the County Assessor of a change in property ownership or occupancy within 60 days of such change.

Mail, FAX, or deliver this form to your County Assessor by **July 15.** We recommend you **obtain a receipt** when delivering in person, or mailing by **certified mail.** You may also call the Assessor to verify the application was received.

SENIOR PROPERTY TAX HOMESTEAD EXEMPTION

A property tax exemption is available to qualifying senior citizens and the surviving spouses of seniors who previously qualified. The three basic requirements are: 1) the qualifying senior must be at least 65 years old on January 1 of the year of application; 2) he or she must be the owner of record and must have been the owner of record for at least ten consecutive years prior to January 1; and 3) the senior must occupy the property as his or her primary residence, and must have occupied it for at least ten consecutive years prior to January 1.

For those who qualify, 50 percent of the first $200,000 of actual value of the applicant's primary residence is exempt. The state will reimburse the county treasurer for the lost revenue.

An applicant or married couple can only apply for exemption **on only one property**, and that property must be his or her primary residence. Married couples and individuals who apply for exemption on multiple properties will be denied the exemption on each property.

For the purpose of the exemption, "**primary residence**" is the place at which a person's habitation is fixed A person can have only one primary residence at a time. If the applicant is registered to vote, the address used for voter registration is considered the primary residence. If the applicant is not registered to vote, the address listed on automobile registrations, income tax returns, or other legal documents may be considered evidence of the place of primary residency.

The property must be classified as residential by the county assessor. For multiple dwelling unit properties, exemption will only be granted to the unit occupied by the applicant as his or her primary residence.

The attached Long Form is one of two applications created for the exemption. The Long Form is used by individuals applying under the **surviving spouse** option and those who fall within certain **exceptions** to the occupancy and ownership requirements.

These exceptions are: 1) ownership was transferred to or purchased by a trust, corporate partnership or other entity solely for estate planning purposes; 2) the qualifying senior, spouse, or surviving spouse was or is confined to a nursing home, hospital or assisted living facility; 3) the prior residence was condemned in an eminent domain proceeding by a governmental entity; or 4) the prior residence was destroyed or otherwise rendered uninhabitable by a natural disaster.

If applying as a surviving spouse, or if any of the above exceptions is true, you must use the Long Form. The completed form must be submitted to the county assessor's office no later than **July 15.** If not filed by July 15, the assessor must accept late applications through August 15. However, applicants who file after July 15 will not have appeal rights. **You only need to apply for the exemption once and it remains in effect for subsequent years, as long as the property ownership and occupancy do not change.** Your county assessor has a brochure with additional information.

IN ORDER TO PROCESS THE APPLICATION, THE COUNTY ASSESSOR MAY REQUEST ADDITIONAL INFORMATION.

Disabled Veteran Exemption

In 2006, voters amended Colorado's Constitution to extend the senior exemption to disabled veterans. In 2014, Colorado's legislature expanded this exemption to the surviving spouse of a disabled veteran who previously received the exemption. Qualifying veterans are those who have a 100 percent permanent disability rating from the federal Department of Veterans Affairs through disability retirement benefits, from a service-connected disability, who have owned and occupied the property as their primary residence since January 1.

Disabled veterans exemption applications are available from the Colorado Department of Military and Veterans Affairs, 1355 S. Colorado Blvd., Bldg. C Suite 113, Denver CO 80222. Call 303-284-6077 or visit their website at www.colorado.gov/vets for more information. Both the veteran and the surviving spouse forms are available from the Division of Property Taxation at www.dola.colorado.gov/dpt by clicking the "Forms" link. The filing deadline is **July 1**. The Division of Property Taxation can be reached at 303-864-7777.

An individual or married couple is only entitled to one exemption, either senior citizen or disabled veteran, and only on one property. If an individual or married couple applies for exemptions on more than one property, the exemptions will be denied on each property.

LONG FORM INSTRUCTIONS

Note: For questions 1 and 4, Colorado law requires the name and **social security number** of each individual who occupies the property as a primary residence to be listed on the application. This information is used to ensure that no applicant is granted exemption on multiple properties. Statute requires the information be kept confidential. See §§ 39-3-205(2)(a)(I) and (III), and 8-2-128(2) C.R.S.

1. **IDENTIFICATION OF APPLICANT AND PROPERTY:** Identify the qualifying senior or surviving spouse and property. It is permissible for ownership to be held in a life estate. If ownership is held in a life estate, check the life estate box.

2. **AGE AND OCCUPANCY REQUIREMENTS:** Either 2A, 2B, or one of the two statements in 2C must be true to qualify.

2A – For Qualifying Seniors:

- If the statement is true, check the box marked "True," and proceed to section 3.
- If the statement is not true, you may qualify under one of the two exceptions in 2C, the occupancy exceptions.

2B – For a Surviving Spouse of Senior who Previously Qualified:

- If all these statements are true, check the "True" box, enter the birth date, and proceed to section 3.
- If statements a), b) or f) are not true, you do not qualify as a surviving spouse.
- If statement c), d), or e) is not true, you may qualify if you fall within one of the three exceptions in 2C.

2C – Exceptions to Occupancy Requirements: Colorado statutes, §§ 39-3-202(2)(b) and 203(6)(a), C.R.S., provide three exceptions to the 10-year occupancy requirement.

- The qualifying senior or surviving spouse is/was confined to a hospital, nursing home, or assisted living facility.
- The prior home was condemned in an eminent domain proceeding by a governmental entity, or the home was sold to the governmental entity due to a threat of an eminent domain proceeding.
- The prior home was destroyed by a natural disaster.

If either statement 2A or 2B would be true if one of the above situations had not occurred, check the appropriate box in 2C and proceed to section 3. You must also provide the information requested in sections 5, 6 or 7 as appropriate.

3. **OWNERSHIP REQUIREMENTS:** Either 3A or 3B must be a true statement to qualify.

3A – Title to the Property Held in Qualifying Senior's Name, or Spouse's Name, or Both:

- Applicant or applicant's spouse must be the record owner.
- For any period in which the spouse is or was the record owner and the applicant was not, the spouse and applicant must have been married and both must have occupied the property as his or her primary residence.
- Title can be held individually, as joint tenants, or as tenants in common.
- A life estate is acceptable.
- If the statement in 3A is true, check the box marked "True" and proceed to section 4.

NOTE:

- Individuals who are married but own more than one residential property are considered to occupy the same primary residence and may claim only one exemption.
- The exemption is allowed even if a person who does not satisfy the requirements is also an owner of record.

3B – Title to Property Held in a Trust, Corporate Partnership or Other Legal Entity:

Colorado law provides an exception to the ownership requirement for those who transfer ownership of their primary residence to a trust, corporate partnership or other legal entity solely for estate planning purposes. Colorado law also provides an exception for applicants who would have qualified but for the fact that the applicant's previous residence was condemned by a government entity in an eminent domain proceeding, or was destroyed or rendered uninhabitable by a natural disaster.

- If ownership has been transferred to a trust, corporate partnership, or other legal entity, check the box marked "True," and proceed to section 4. You must also provide the information requested in section 8 or 9 as applicable.
- If the previous residence was condemned by a government entity in an eminent domain proceeding, or was destroyed or otherwise rendered uninhabitable by a natural disaster, check the box marked "True," and proceed to section 4. You must also provide the information requested in section 6 or 7 as applicable.

4. **NAME AND SOCIAL SECURITY NUMBER OF EACH ADDITIONAL OCCUPANT:** These are required items.

4A – The Spouse's Name:

- If your spouse occupies the property with you, provide his or her name and social security number and check the box marked "Yes."
- If you do not have a spouse living with you, list the name and social security number of another occupant, if any, and check the box marked "No."

4B – Other Individuals:

- List all other individuals including children who occupy the property as their primary residence.
- If more than three others occupy the property, attach a sheet listing their names and social security numbers.
- Proceed to section 10 unless question(s) 5-9 apply.

5. **CONFINEMENT TO A HEALTH CARE FACILITY:** Information required from section 2C.

5A - Provide the name of the person confined.
5B - Provide the location of confinement.
5C - Provide the time-frame of confinement.
5D - To qualify for the exemption, the statement must be true.

6. **PROPERTY CONDEMNED BY EMINENT DOMAIN:** Information required from section 2C and 3B.

6A - Provide the street address of the condemned property.
6B - Provide the dates of ownership of the condemned property.
6C - Provide the dates the condemned property was occupied as the primary residence.
6D - Provide the date the property was condemned.
6E - You do not qualify for the exemption if you owned and occupied another property between the date of condemnation and the date you owned and occupied your current residence.
6F - To qualify for the exemption, this statement must be true.

(You must attach documentation of the transfer including the sales contract, condemnation order and correspondence from the governmental entity.)

7. **PROPERTY DESTROYED OR OTHERWISE RENDERED UNINHABITABLE BY NATURAL DISASTER:** Information required from section 2C and 3B.

7A - Provide the street address of the destroyed property.
7B - Provide the dates of ownership of the destroyed property.
7C - Provide the dates the destroyed property was occupied as the primary residence.
7D - Provide the date the property was destroyed.
7E - To qualify for the exemption, the statement must be true.

Note: You may attach additional sheets or documentation as needed.

8. **PROPERTY OWNED BY A TRUST:** Information required from section 3B.

8A - Provide the name of the trust.
8B - Provide the name of the maker or makers of the trust. The maker(s) is the person who established the trust. **To qualify, the maker must be the qualifying senior and/or spouse.**
8C - Provide the name of the trustee.
8D - Provide the name of each beneficiary of the trust.
8E - To qualify for the exemption, the statement must be true.

Note: You may attach additional sheets or documentation as needed.

9. **PROPERTY OWNED BY A CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY:** Information required from section 3B.

9A - Provide the name of the corporate partnership or legal entity.
9B - Provide the name of each principal of the corporate partnership or legal entity. **To qualify, the qualifying senior or spouse must be a principal of the corporate partnership or entity.**
9C - To qualify for the exemption, this statement must be true.

Note: You may attach additional sheets or documentation as needed.

10. **AFFIDAVIT AND SIGNATURE: You must sign and date the form.** If the form is signed on behalf of the applicant by a guardian, conservator, or attorney-in-fact, that person must provide documentation of in the form of a court order or power of attorney. If there is a contact person other than the applicant, please provide the name and telephone number of that person.

Submit your application no later than July 15 to the County Assessor at the address listed below. If you have any questions, please contact the County Assessor.

Cynthia Braddock **Phone: (303) 441-3530**
Boulder County Assessor **Fax: (303) 441-4996**
P.O. Box 471
Boulder, CO 80306-0471
www.bouldercountyassessor.org