



Assistance. Advocacy. Answers on Aging.



AAC members = 22
Quorum = 12

To deliver, fund, and advocate for services that promote well-being, independence, and dignity for older adults, people living with disabilities, family and informal caregivers, and veterans in Boulder County.

BOULDER COUNTY AREA AGENCY ON AGING ADVISORY COUNCIL (AAC)

MINUTES: Sept. 3, 2021
Virtual Meeting

AAC Members Present: Sara Beery, Dena Boutwell, Cindy Brekke, Judith Brush, Pamela Christensen, Patrick “Pat” Egan, Charles Erdrich, Jeffrey “Jeff” Foster, Emelita Gagne, Amelia Groves, Judy Mares-Dixon, Diana Mapes, Rose Miller, Dave Pinkow, Christina O’Toole, Jeanine Tarrant, Ellen Taxman, Erin Watson, Carren Williams, Hope Yasbin Engel, Arlene Zortman

Staff Present: Carol Cross, Candice Long, Lindsay Parsons, Carlene Okiyama

Excused: Karla Garcia-Velez

Guests: Mark Ruzzin, Rich Mauro, Cindy Braddock

Welcome and Comments from the Chair – Dena Boutwell:

Dena Boutwell discussed COVID-19 and the impact it’s having on the older age population, along with housing issues and solutions which is a main focal point as a council this year.

- Key Focal Points: Stay at home and social distancing mandates
- Effects of social isolation among older adults may be more pronounced and have major dire consequences vs. other ages.
- More isolated and lonelier in general. No longer in workforce, live alone, fewer social connections. Family may be more dispersed.
- Social isolation and loneliness, economic insecurity, difficulty accessing health care services, and racial inequities.
- Not all feel lonely, vary - social isolation does not lead to loneliness.
- Effects on physical and mental health are being seen: Social isolation and loneliness can have negative effects on physical health; Reference study from 2018 which found being socially connected greatly reduces risk for premature mortality, while being socially unconnected greatly increases risk. Study also found that being socially isolated increases risk for depression, cognitive decline and dementia, and directly influence medication and treatment blood pressure, immune functioning, and inflammation. Ability to conduct daily activities.

- AARP Study: Effects of COVID isolation may be more acute in long-term care facilities – loneliness, abandonment, despair, and fear among residents and toll on physical and neurological health are pushing Pandemic’s death toll higher. Residents are not able to have social interactions that they did pre-pandemic and staff are unable to provide the social support needed.
- Restrictions were easing, but now going back, hence Lindsay’s [first chat is link for new mask mandate for Boulder County](#).
- Since pandemic, services have had to pivot and adapt their services to online/virtual. Some have done well while others have struggled.
- Study found only 38% of older adults feel comfortable using the internet, only half have access to broadband. Regardless of struggles, community organizations remain best sources for help for older adults.
- As we continue through pandemic keep above mentioned resources in forefront as we work on AAC. Also, important to stay connected and advocate for this as we approach greater restrictions again.
- September is National Senior Center Month! They have provided lots of support, meals, offering classes virtually, COVID-19 guidance, and vaccine education to community. Played huge role in addressing social isolation. “Business as usual” may not look like what it did pre-pandemic.
- Big thank you for all who are working & volunteering at Senior Centers! And if you visit a senior center find a way to appreciate them how you see fit.
- Housing Article: [Where Home Blends with Community](#)
- Social Isolation Data: <https://ncoa.org/>

Public Comments and Correspondence:

None.

Additions to the Agenda:

None.

Approve August Minutes:

Dena Boutwell prompted for a motion to approve the August minutes. Patrick “Pat” Egan motioned to approve the August minutes. Carren Williams seconded the motion. The AAC motion passed unanimously.

Senior Homestead Property Tax Exemption in Boulder County – Cynthia Braddock, Boulder County Assessor:

Discussed Administration and Utilization of Exemption.
Senior Homestead Exemption & Disabled Veteran’s Exemption

Senior Homestead Exemption:

- Amendment to Constitution in 2000 created Senior Homestead Tax Exemption = Article X, Section 3.5, which states 50% of first \$200,000 of actual property value will be refunded by state every year.

- Criteria for Applying: 65+ by Jan 1. Owned and lived in home continuously as primary residence for last 10 years prior to Jan 1.
- Two forms that need to be completed – short (for property in individual’s name) and long form (LLC, Surviving spouse, in nursing home, loss of property due to natural disaster, loss of property due to condemnation in an eminent domain proceeding).
- Application deadlines: Form available in Jan. Form due by July 15 or Aug. 15.
- Exemption only good for one home.
- More info: <https://www.bouldercounty.org/property-and-land/assessor/senior-exemption/>

Disabled Veteran’s Exemption:

- No age requirement. Does follow when change homes. Veterans apply <https://vets.colorado.gov/services/housing#property-tax>
- Application Deadlines: Form avail Jan. 1. Form due by July 1. Must be qualified by CO Dept. of Military and Veterans Affairs. Must be primary residence and occupy residence on Jan. 1 the year of application.

State of Colorado Policy Updates– Mark Ruzzin, Boulder County Commissioners’ Office and Dr. Cog Policy and Legislative point person – Rich Mauro:

SUPPORT EQUITABLE AND FLEXIBLE APPLICATION OF THE COLORADO SENIOR HOMESTEAD EXEMPTION In 2000 Colorado voters approved Referendum A, a constitutional amendment which created the Senior Homestead Property Tax Exemption. This property tax exemption is available to taxpayers aged 65 or older who have occupied their home as a primary residence for at least 10 years and exempts 50 percent of the first \$200,000 of the home's actual value from property taxation. The constitutional amendment provides the General Assembly with authority to adjust the \$200,000 value to which the exemption applies, and also requires the state to reimburse local governments for any property tax loss resulting from the exemption.

While the goal of the senior homestead exemption is laudable, 20 years after its adoption, analysis of the program suggests that with changes to how it is implemented, it could better achieve the goal of helping older adults age in place. In particular, Boulder County supports strategies that will increase equity and access to the senior homestead exemption. Means testing of qualification for the exemption would help ensure that the exemption is being received by older Coloradans who are truly in need. Portability is another strategy supported by Boulder County: Allowing older adults to “port” the exemption to a new home, say if they are down-sizing for health-related reasons from a multi-story home to a single-story home, would support the broad goal of helping older Coloradans age in place.

While acknowledging that changes to the senior homestead exemption beyond the current authority granted to the General Assembly will require voter approval, Boulder County believes that fine tuning the exemption program to ensure it is serving older Coloradans in need is a cause that is worth the effort. exemption to a new home, say if they are down-sizing for health-related reasons from a multi-story home to a single-story home, would support the broad goal of helping older Coloradans age in place.

- Modifying the exemption is a “heavy lift” because it must go through the vote of people and not the general assembly. Puts constraint on efforts and initiatives amending the exemption.
- Need to modernize the exemption with components like portability.
- Conversations among legislature and policymakers is cost to state tends to rise. Functioning of formula is not best way for policy and budgeting. Cost of program to state is going to be \$150 million. Growing pretty much every year.
- The assessment rate is what’s used to determine rate of exemption.
- Formula to stabilize amount – if going to do so and cut funding then the amount being cut needs to go into services for aging adults.
- Is it better to give someone a set amount like 500-600 year/ or increase services?

Legislative items to consider in 2022:

- Loan repayment for certain medical specialties.
- Caregiving issues and support for family caregivers.
- Transportation issues and how get better funded and coordinated. Medicaid forms of transportation and AAA, a lot of trips being funded are for dialysis treatments – how can we better fund/coordinate?
- Addressing long-term funding and sustainability in AAA

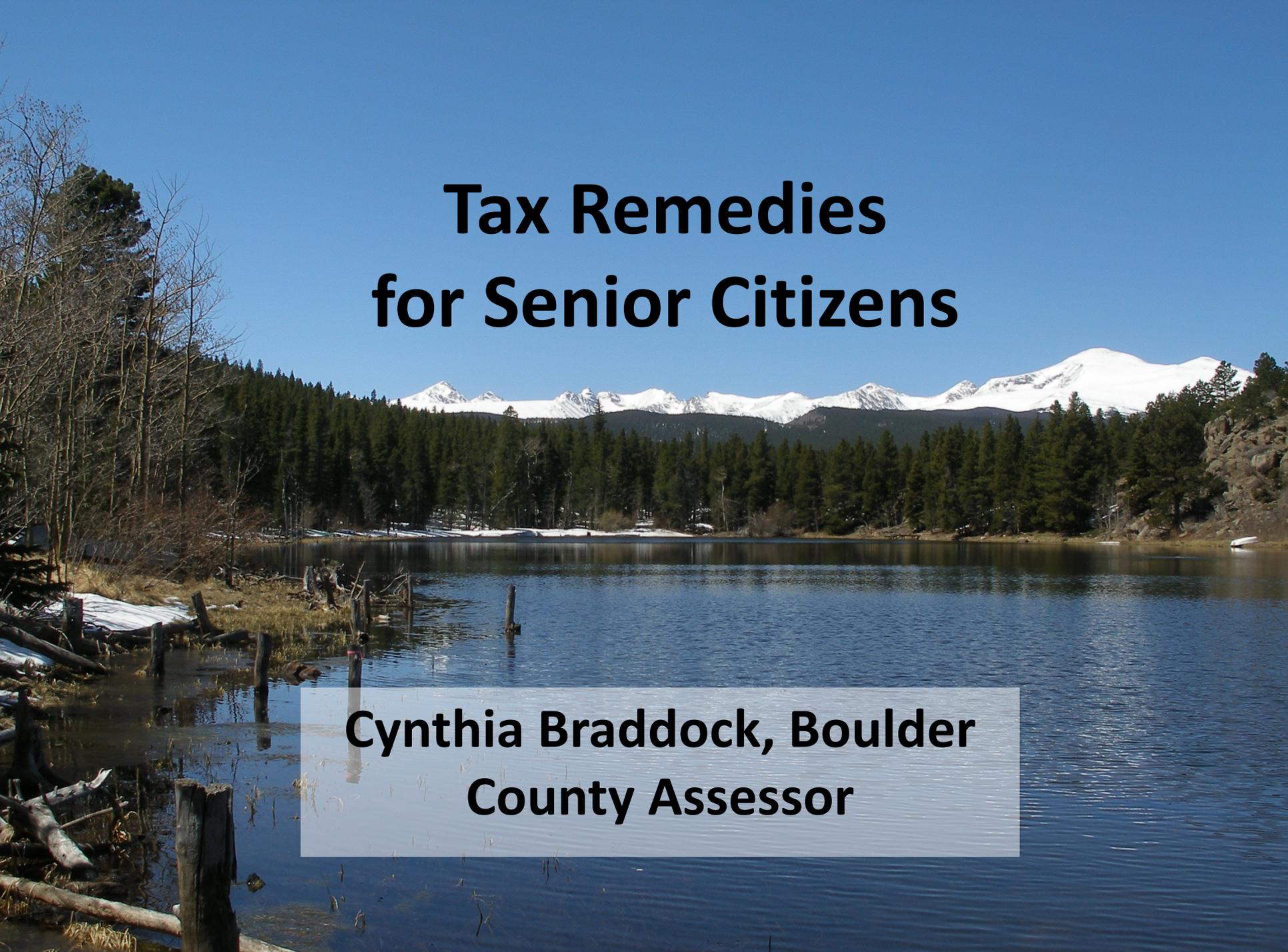
Closing Summary:

Motion to Adjourn: Christina and second by Cindy.

Meeting adjourned at 10:45 a.m.

Submitted by Candice Long

Next meeting of AAC:
 Friday, Oct. 1, 2020
 9 a.m. – noon
 Location: Zoom



Tax Remedies for Senior Citizens

**Cynthia Braddock, Boulder
County Assessor**

Property Tax Exemptions for Seniors

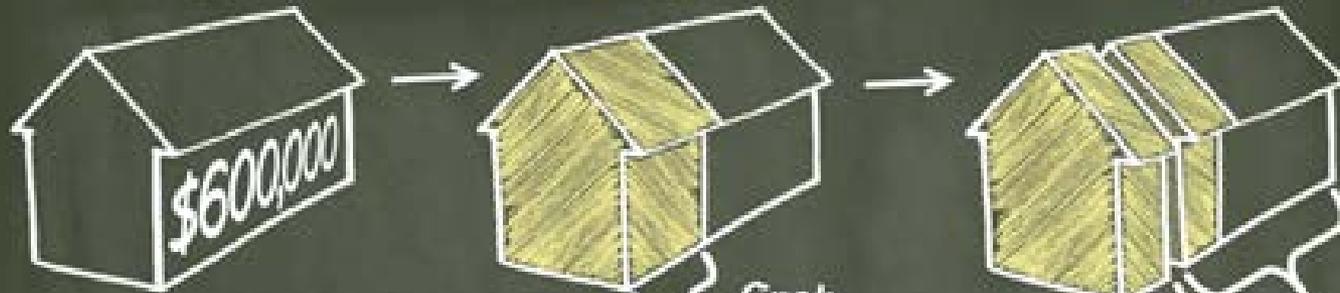
- Senior Homestead Exemption
- Disabled Veteran's Exemption



Article X, Section 3.5

- The Colorado Constitution established a property tax exemption for qualifying senior citizens and surviving spouses of senior citizens who previously qualified.
- Established in the year 2000
 - Not funded twice (2002 and
- 50% of the first \$200,000 of actual value
 - Funded by the State General Fund
 - Can be lowered by the Legislature

Example value over \$200,000

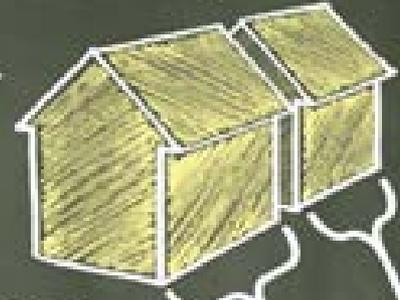
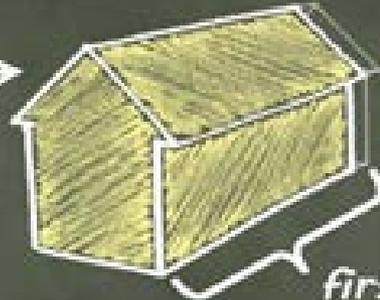


	No Exemption	With Exemption
Example actual value:*	\$600,000	\$500,000
Assessment rate:	x 7.2%	x 7.2%
Assessed value:	\$43,200	\$36,000
Example mill levy:*	85.976	85.976
Property tax:	\$3,714	\$3,095
Amount of exemption:		-\$619

Taxes for half of the first \$200,000 (\$100,000) paid by state

Taxes for \$500,000 paid by owner

Example value under \$200,000



first \$200,000

Taxes for half of \$180,000 (\$90,000) paid by state

Taxes for half of \$180,000 (\$90,000) paid by owner

	No Exemption	With Exemption
Example actual value:*	\$180,000	\$180,000 + 2
Assessment rate:	x 7.2%	x 7.2%
Assessed value:	\$12,960	\$6,480
Example mill levy:*	85.976	85.976
Property tax:	\$1,114	\$557
Amount of exemption:		-\$557



Criteria for Applying

On January 1st of the year you apply:

- 65 years old or older by January 1st?
- Have you owned your home at least 10 years prior to January 1st of the year of application?
- Have you live in your home continuously, as your primary residence, for at least 10 years prior to January 1st of the year of application?

Application Forms

- Short Form
 - Used for properties in a individuals name
- Long Form
 - For properties in a Trust or an LLC
 - If you are a surviving spouse
 - If you are confined to a nursing home or assisted living
 - Loss of property due to natural disaster
 - Loss of property due to condemnation in an eminent domain proceeding

Application Deadlines

- Form available in January
- July 15th yearly
- August 15th yearly – do not have the right of appeal
- Most applications are accepted
- Denials are due to criteria not being met
 - Can appeal denial
 - August 1 – September 1 each year
- Program is audited each year by the State of Colorado Division of Property taxation
 - Access to Vital Statistics Office
 - Check for duplicate applications

Disabled Veteran's Exemption

- Property tax exemption for any U.S. Military veteran who is 100% disabled due to a service-connected disability
- Follows veteran as they change homes
- Contact Colorado Department of Military and Veteran Affairs
- For applications and more information:
 - 970-257-3760
 - <https://vets.colorado.gov/services/housing#property-tax>

Article X, Section 3.5

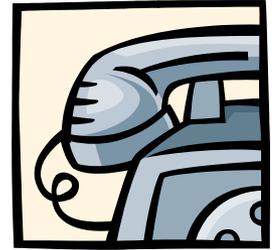
- The Colorado Constitution established a property tax exemption for qualifying senior citizens and surviving spouses of senior citizens who previously qualified.
- Established in the year 2006
- 50% of the first \$200,000 of actual value of primary residence
 - Funded by the State General Fund
 - Can be lowered by the Legislature

Application Deadlines

- Form available January
- Applications due July 1st yearly
- Must be qualified by the Colorado Department of Military and Veterans Affairs
- Must be primary residence January 1 of year of application
- Must occupy the residence January 1 of year of application



Contact us:



Assessor:

By Mail:

P.O. Box 471

Boulder, Colorado 80306-0471

By Phone:

303-441-3530

Website:

<http://www.boulderassessor.org>



Thank you for your time!

Cynthia Braddock, Assessor
cbraddock@bouldercounty.org,
303-441-3530

INTRODUCTION

The senior property tax exemption is available to senior citizens and the surviving spouses of senior citizens. The state reimburses the local governments for the loss in revenue. When the State of Colorado's budget allows, 50 percent of the first \$200,000 of actual value of the qualified applicant's primary residence is exempted.

For the purpose of the exemption, a primary residence is the place where an individual is registered to vote.

An applicant or married couple may apply for the exemption on only one property. Married couples and individuals who apply for this exemption and/or the disabled veteran exemption on multiple properties will be denied the exemption on each property. Two individuals who are legally married, and who own more than one piece of residential real property, shall be deemed to occupy the same primary residence and may claim no more than one exemption.

If an applicant owns multiple-dwelling units in which the applicant occupies one of the units, an exemption will be allowed only with respect to the dwelling unit that the applicant occupies as his or her primary residence.

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.

ELIGIBILITY REQUIREMENTS

Basic Requirements of a Qualifying Senior Citizen:

A qualifying senior citizen is a person who meets each of the following requirements:

- The applicant is at least 65 years old on January 1 of the year in which he/she applies; and
- The applicant or his/her spouse is the property owner of record and has owned the property for at least 10 consecutive years prior to January 1; and
- The applicant occupies the property as his/her primary residence, and has done so for at least 10 consecutive years prior to January 1.

Basic Requirements of the Surviving Spouse of an eligible Senior Citizen:

The surviving spouse of an eligible senior citizen is a person who meets all of the following requirements:

- The surviving spouse was legally married to a senior citizen who met the age, occupancy, and ownership requirements on any January 1 since January 1, 2002; and
- The surviving spouse has not remarried; and
- The surviving spouse occupied the residential property with the eligible senior citizen as his or her primary residence and still occupies the same property.

Exceptions to the Basic Requirements:

An applicant may still qualify if the ownership and/or occupancy requirements cannot be met for any of the following reasons:

- Title to the property is held in a trust, corporate partnership or other legal entity solely for estate planning purposes. The maker of the trust must be the qualifying senior or his or her spouse.
- The qualifying senior, spouse, or surviving spouse is/was confined to a hospital, nursing home, or assisted living facility.
- The prior home was condemned by a governmental entity in an eminent domain proceeding, or was sold to such an entity on threat such action.
- The prior home was destroyed or otherwise rendered uninhabitable by a natural disaster.

APPLICATION PROCESS

There are two application forms for the senior property tax exemption. The Short Form is for applicants who meet the basic eligibility requirements. The Long Form is for surviving spouses of eligible seniors and for applicants who may qualify under the exceptions to the basic requirements. Both forms are available from the county assessor's office.

Completed applications should be submitted to the assessor on or before **July 15** of the year for which exemption is requested. If the application is not filed by July 15, the assessor must accept late applications through August 15, but late applicants

will not have appeal rights for an application filed after July 15.

Completed applications are confidential unless required for evidence in a legal proceeding or administrative hearing. In no event will Social Security numbers be divulged.

Once an exemption application is filed and approved, the exemption remains in effect until a disqualifying event occurs. By law, any change in the ownership or occupancy of the property must be reported within 60 days of such occurrence.

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 of any change in the ownership or occupancy of a property will be subject to the penalties prescribed by law.

County Assessor's Review:

The senior property tax exemption will only be granted to those who meet the qualifications and have timely filed an application.

If the applicant filed before July 15 and the exemption is denied, the assessor must mail a statement explaining the reason(s) for the denial by August 1. No later than August 15, the applicant may file an appeal and request a hearing before the county board of equalization. The hearing must be held between August 1 and September 1. The final decision of the county board may not be appealed.

Property Tax Administrator’s Review:

The Property Tax Administrator (PTA) analyzes annual reports submitted by each county to determine if any applicants have claimed more than one exemption in Colorado.

No later than November 1, the Property Tax Administrator denies the exemption of any applicant claiming multiple exemptions. Applicants denied the exemption may file a written protest with the PTA no later than November 15. If the protest is denied, the PTA provides a written statement of the basis for the denial.

Applicants have the right to appeal the Property Tax Administrator’s decision to the Board of Assessment Appeals within 30 days of the date of the decision, § 39-2-125(1)(b), C.R.S.

ADDITIONAL INFORMATION

For additional information regarding the senior property tax exemption, contact the Colorado Division of Property Taxation at (303) 864-7777 or contact your county assessor.

PREPARED BY:

Division of Property Taxation
Department of Local Affairs
State of Colorado
15-DPT-AR PUB B6 (01/21)

OFFICE OF THE COUNTY ASSESSOR

Adams County.....	(720) 523-6038
Alamosa County.....	(719) 589-6365
Arapahoe County.....	(303) 795-4600
Archuleta County.....	(970) 264-8310
Baca County.....	(719) 523-4332
Bent County.....	(719) 456-2010
Boulder County.....	(303) 441-3530
Broomfield County.....	(303) 464-5819
Chaffee County.....	(719) 539-4016
Cheyenne County.....	(719) 767-5664
Clear Creek County.....	(303) 679-2322
Conejos County.....	(719) 376-5585
Costilla County.....	(719) 937-7670
Crowley County.....	(719) 267-5229
Custer County.....	(719) 783-2218
Delta County.....	(970) 874-2120
Denver County.....	(720) 913-4162
Dolores County.....	(970) 677-2385
Douglas County.....	(303) 660-7450
Eagle County.....	(970) 328-8640
Elbert County.....	(303) 621-3101
El Paso County.....	(719) 520-6600
Fremont County.....	(719) 276-7310
Garfield County.....	(970) 945-9134
Gilpin County.....	(303) 582-5451
Grand County.....	(970) 725-3060
Gunnison County.....	(970) 641-1085
Hinsdale County.....	(970) 944-2225
Huerfano County.....	(719) 738-3000
Jackson County.....	(970) 723-4751
Jefferson County.....	(303) 271-8600
Kiowa County.....	(719) 438-5521

OFFICE OF THE COUNTY ASSESSOR

Kit Carson County.....	(719) 346-8946
Lake County.....	(719) 486-4110
La Plata County.....	(970) 382-6221
Larimer County.....	(970) 498-7050
Las Animas County.....	(719) 846-2295
Lincoln County.....	(719) 743-2358
Logan County.....	(970) 522-2797
Mesa County.....	(970) 244-1610
Mineral County.....	(719) 658-2669
Moffat County.....	(970) 824-9102
Montezuma County.....	(970) 565-3428
Montrose County.....	(970) 249-3753
Morgan County.....	(970) 542-3512
Otero County.....	(719) 383-3010
Ouray County.....	(970) 325-4371
Park County.....	(719) 836-4331
Phillips County.....	(970) 854-3151
Pitkin County.....	(970) 920-5160
Prowers County.....	(719) 336-8000
Pueblo County.....	(719) 583-6597
Rio Blanco County.....	(970) 878-9410
Rio Grande County.....	(719) 657-3326
Routt County.....	(970) 870-5544
Saguache County.....	(719) 655-2521
San Juan County.....	(970) 387-5632
San Miguel County.....	(970) 728-3174
Sedgwick County.....	(970) 474-2531
Summit County.....	(970) 453-3480
Teller County.....	(719) 689-2941
Washington County.....	(970) 345-6662
Weld County.....	(970) 400-3650
Yuma County.....	(970) 332-5032

**PROPERTY TAX
EXEMPTION FOR
SENIOR CITIZENS
IN
COLORADO**



This brochure was created to provide general information regarding the senior property tax exemption. For more specific information on this topic, as well as information on rebates and deferrals for senior citizens, please visit cdola.colorado.gov/property-taxation.

PROPERTY TAX EXEMPTION FOR QUALIFYING DISABLED VETERANS

OVERVIEW

In 2006, Colorado voters amended section 3.5 of article X of the Colorado Constitution. The amendment and subsequent legislation expanded the senior property tax exemption to include “qualifying disabled veterans.”

For disabled veterans who qualify, 50 percent of the first \$200,000 of actual value of the veteran’s primary residence is exempted. The state will reimburse the county treasurer for the lost revenue. Owners of multiple residences may only designate one property as their primary residence.

ELIGIBILITY REQUIREMENTS:

A “qualifying disabled veteran” is a person who meets each of the following requirements - § 39-3-202(3.5), C.R.S.

- The veteran 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 their injury during a period in which they were called to active duty.
- The veteran was honorably discharged.
- The federal Department of Veterans Affairs has rated the veteran’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 Air Force.

Property Requirements - §§ 39-3-202(2) and (3) and 203(1.5) to (5), C.R.S:

- Ownership – The veteran must own the property and must have been an owner of record since January 1 of the current year. The veteran’s ownership can be limited to a fractional, joint, or life estate interest.

Exceptions:

If the veteran’s spouse is an owner and the veteran is not, the veteran can meet the ownership requirement if the couple was married on or before January 1 and both have 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 will meet the ownership requirement if each of the following is true: 1) the veteran or spouse is a maker of the trust or a principal of the corporate partnership or legal entity, 2) the property was transferred solely for estate planning purposes, and 3) the veteran or spouse would otherwise be the owner of record.

- Occupancy – The veteran must occupy the property as his or her primary residence and must have done so since January 1. A primary residence is the place at which a person’s habitation is fixed. A person can have only one primary residence at any time.

If the veteran is registered to vote, the address used for voter registration is considered the veteran’s primary residence. If the veteran is not registered to vote, the

address listed on automobile registrations, income tax returns, or other legal documents may be considered as evidence of the veteran’s place of primary residency.

If the veteran is confined to a hospital, nursing home or assisted living facility, the property can be considered the veteran’s primary residence if it is occupied by a spouse or a financial dependent or if it is unoccupied.

- Residential Property – The property must be classified by the county assessor as residential.
- Multiple Dwelling Units – If the veteran owns a multiple dwelling unit property, exemption will only be granted to the unit occupied by the veteran as his or her primary residence.

MAKING APPLICATION:

Complete the attached application and mail, email, fax or deliver it to the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs (Division), at the address listed in the instructions. Completed applications must be postmarked or delivered no later than **July 1** of the year for which the exemption is requested. To ensure that the application is timely filed, all information requested on the application, including a copy of your VA award letter, must be submitted by **July 1**.

The Division will make a determination on your status as a “qualifying disabled veteran” and mail you a determination. If approved, the Division will forward your approved application to your county assessor for further review.

The county assessor will determine whether the property requirements are met. If they are, the assessor will place the exemption on your property and it will remain in place for future years until a change in the status of your property requires that the exemption be removed.

If one or more of the property requirements are not met, the assessor will mail you a letter explaining the reason(s) for denial, and provide you with instructions for appealing the assessor’s decision to the county board of equalization. Denials issued by the Division on an applicant’s status as a “qualifying disabled veteran” cannot be appealed to the county board of equalization.

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.

If an individual or married couple applies for either or both the senior and disabled veteran exemptions on more than one property, the exemptions will be denied on each property.

Applications can be obtained from the Division’s web site vets.colorado.gov and from the web site of the Colorado Division of Property Taxation at cdola.colorado.gov/property-taxation.

APPLICATION INSTRUCTIONS

1. **IDENTIFICATION:** Identify the disabled veteran and the property in this section.
 - The applicant's Social Security number is required. For an explanation, please review 5 below.
 - Life estate – It is permissible for ownership to be held in a life estate. If ownership is held in a life estate, checking the life estate box will assist the assessor's office in processing your application.
2. **DISABLED VETERAN STATUS:** To qualify, both questions must be true and you must attach a copy of your VA award letter verifying that you have been given a permanent disability rating by the VA.
3. **OWNERSHIP REQUIREMENT:** To qualify, either statement 3A or 3B must be true. If 3B is true, you must complete either section 6 or 7 on the back of the form. The ownership requirement is discussed under ELIGIBILITY REQUIREMENTS in the Overview.
 - Two individuals who are legally married, but who own more than one residential property, shall be deemed to occupy the same primary residence and may claim no more than one exemption. If you and/or your spouse qualify for both the disabled veterans exemption and the senior citizen property tax exemption, you may apply for and claim only one of the exemptions.
4. **OCCUPANCY REQUIREMENT:** To qualify, either statement 4A or 4B must be true. If 4B is true, you must complete section 8 on the back of the application form. (The occupancy requirement is discussed under ELIGIBILITY REQUIREMENTS in the Overview.)
5. **NAME AND SOCIAL SECURITY NUMBER OF EACH ADDITIONAL OCCUPANT:** Pursuant to § 39-3-205(2)(a)(III), C.R.S., the name and Social Security number of each individual who occupies the property must be listed on the application. The information is needed to ensure that no one receives the exemption on more than one property. The statute requires that the information be kept confidential.
 - 5A – The Spouse's Name:**
 - If your spouse occupies the property with you, provide his/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 all other occupants, and check the box marked "No."
 - 5B – Other Individuals:**
 - List all other individuals, including children, who occupy the property as their primary residence.
 - If more than three people occupy the property, attach an additional sheet listing the names and Social Security numbers for each.
6. **PROPERTY OWNED BY A TRUST:** If question 3B is true, you must complete either section 6 or section 7.
 - 6A** – Provide the name of the trust.
 - 6B** – Provide the name of the maker of the trust. The maker is the person who created the trust.
 - 6C** – Provide the name of the trustee.
 - 6D** – Provide the name of each beneficiary of the trust. Attach an additional sheet if necessary.
 - 6E** – To qualify for exemption, this statement must be true.
7. **PROPERTY OWNED BY A CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY:** If question 3B is true, you must complete either section 7 or section 6.
 - 7A** – Provide the name of the corporate partnership or other legal entity.
 - 7B** – Provide the name of each principal of the corporate partnership or legal entity. Attach an additional sheet if necessary.
 - 7C** – To qualify for exemption, this statement must be true.
8. **CONFINEMENT TO A HEALTH CARE FACILITY:** Complete this section only if question 4B is true.
 - 8A** – Provide the name of the qualified disabled veteran.
 - 8B** – State the location and dates of confinement.
 - 8C** – To qualify for exemption, this statement must be true.

NOTE:
If ownership is held in your **spouse's name**, and your spouse is confined to a health care facility, complete section 8 for your spouse.
9. **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 his/her authority 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 the contact person.

*Submit your application no later than **July 1**, to the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs at the address listed below. If you have questions about your status as a "qualifying disabled veteran," please contact the Division of Veterans Affairs. If you have any other questions about this program, please contact the Colorado Division of Property Taxation at 303-864-7777.*

Colorado Department of Military and Veterans
Affairs Division of Veterans Affairs
482 28 Road
Grand Junction, CO 81501
Telephone: 970-257-3760 Fax: 970-245-0782
wros@dmva.state.co.us
vets.colorado.gov