



City & County of Denver

Senior Property Tax Exemption in Colorado—Long Form

Long Form Qualifications

If any of the following statements is true, you may qualify for the exemption; but you must use the long application form. The deadline for applying with this form is **July 15**.

- **Surviving Spouse Option:** As the surviving spouse of an individual who previously qualified, each of the following statements is true:
 - ◆ Your husband/wife was at least 65 years old on January 1 of the year he or she passed away.
 - ◆ Your husband/wife occupied the property as his or her primary residence for at least 10 consecutive years prior to January 1 of the year he or she passed away.
 - ◆ You currently occupy the property as your primary residence and you did so with your spouse prior to his or her death.
- **Exceptions to Ownership & Occupancy Requirements:**
 - ◆ **If Spouse is Owner of Record:**
 - Applicant applying as qualifying senior - The ownership requirement may be satisfied if your spouse is the owner of record and occupies the property with you as his or her primary residence. Your spouse and/or you must have owned the property for 10 consecutive years prior to January 1, and your spouse must have lived in the home with you during the time that he or she was listed on the deed as the owner. As the qualifying senior, you must still meet the age and 10-year occupancy requirements.
 - Applicant as surviving spouse of senior who previously qualified - The ownership requirement of your spouse may have been satisfied if you were the owner of record for all or a portion of the 10-year ownership time-frame when your spouse was alive. As the owner of record, you occupied the property with your spouse as your primary residence.

OR

- ◆ **If Property is Owned by Trust, Corporate Partnership or Legal Entity:** The ownership requirement may be satisfied if your property is owned by a trust, a corporate partnership, or other legal entity solely for estate planning purposes. You and/or your spouse must be the maker of the trust or a principal of the corporate partnership or legal entity. If the property was not owned by the trust, corporate partnership or legal entity, it would be owned by you and/or your spouse.

OR

- ◆ **If Confined to Healthcare Facility:** The occupancy requirement may be satisfied even though occupancy has been interrupted by confinement of the applicant or spouse in a nursing home, hospital or assisted living facility. While confined to the health care facility, the property was/is unoccupied, or it was/is occupied only by the spouse of the person confined or by a financial dependent.

OR

- ◆ **If Prior Residence was Condemned:** The ownership and occupancy requirements may be satisfied if the reason for not meeting the 10 year time frame is due to the condemnation of the prior residence by a governmental entity in an eminent domain proceeding. Had that not occurred, you would still live in the prior residence, and you would meet the 10 year ownership and occupancy requirements for that property, or you would qualify as a surviving spouse for that property. Since condemnation, you have not owned and occupied any residence other than the current residence.

Long Form Instructions

1. Please provide your name, social security number and date of birth. (Your spouse should be identified in section 7, even if he or she also qualifies.)
2. List the property's street address and its schedule or parcel number. (The schedule or parcel number may be found on either your tax bill or Notice of Valuation.)
3. List the city or town, zip code of the property, and the telephone number where you can be reached.
4. List your mailing address here if different than your property address. (If your mailing address is not located in the same community, please attach an explanation.)
5. **Age and Occupancy Requirements:** Either #5A, #5B, or one of the two statements in #5C must be true to qualify.
5A - For Qualifying Seniors:
 - If the statement is true, check the box marked "True", and proceed to section #6.

- If the statement is not true, you may qualify if you fall within one of the two exceptions in #5C, the occupancy exceptions.

5B - For Surviving Spouse of Senior who Previously Qualified:

- If all the statements are true, check the box marked "True", and proceed to section #6.
- If statements made in a) or b) are not true, you do not qualify as the surviving spouse of an individual who previously qualified.
- If statement c), d), or e) is not true, you may qualify if you fall within one of the two exceptions in #5C, the occupancy exceptions.

5C - Exceptions to Occupancy Requirements: Colorado statutes, 39-3-202(2)(b) and 39-3-203(6)(a), C.R.S., provide two 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.

If either statement #5A or #5B would be true if one of the above situations had not occurred, check the appropriate box in #5C.

- 1) If confined to a hospital, nursing home or assisted living facility, check #1 and proceed to section #6. You must also provide the information requested in section #8.
- 2) If prior home was condemned, check #2, attach documentation of the eminent domain proceeding, and proceed to section #6. You must also provide the information requested in section #9.

6. Ownership Requirements: Either #6A or #6B must be a true statement to qualify.

6A - Title to the Property Held in Qualifying Senior's Name, or Spouse's Name, or Both:

- The applicant or the applicant's spouse must be the owner of record.
- For any period in which the spouse is or was the owner of record and the applicant was not the owner of record, the spouse must have occupied the property as his or her primary residence with the applicant.
- Title can be held individually, as joint tenants, or as tenants in common.
- A life estate is acceptable.
- If the statement in #6A is true, check the box marked "True" and proceed to section #7.

Note:

- Two individuals who are legally married, but 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.
- The full amount of the exemption shall be allowed even if any person who does not satisfy the requirements is also an owner of record.

6B - Title to Property Held in a Trust, Corporate Partnership or Other Legal Entity: Colorado statute, 39-3-202(2)(a), C.R.S., provides an exception to the ownership requirement for individuals who have transferred ownership of their residence to a trust, or a corporate partnership or other legal entity solely for estate planning purposes.

- If the ownership has been transferred to or purchased by a trust, check the box marked "True", and proceed to section #7. You must also provide the information requested in section #10. **To qualify, the maker of the trust must be the qualifying senior or spouse.**
- If the ownership has been transferred to or has been purchased by a corporate partnership or other legal entity, check the box marked "True", and proceed to section #7. You must also provide the information requested in section #11. **To qualify, the qualifying senior or spouse must be a principal of the corporate partnership or legal entity.**

7. Name and Social Security Number of Each Additional Occupant: Colorado statute, 39-3-205(2)(a)(III), C.R.S., requires that each individual who also occupies the property be listed on the application form. The social security number must be included. The name must be listed to ensure that no one receives the exemption on more than one property. The statute requires that the information be kept confidential.

7A - The Spouse's Name:

- If your spouse occupies the property with you, provide his/her name, 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, and check the box marked "No".

7B - Other Individuals:

- List all other individuals, including children, who occupy the property as their primary residence.
- If more than three additional people occupy the property, attach an additional sheet of paper listing the names and social security numbers.
- Proceed to section #12 unless question(s) 8-11 apply.

8. **Confinement to a Health Care Facility:** Information required from section #5C.
 - 8A - Provide the name of the person confined.
 - 8B - State the location and the time-frame of confinement.
 - 8C - To qualify for the exemption, the statement must be true.
9. **Condemnation by Eminent Domain:** Information required from section #5C.
 - 9A - Provide the street address of the condemned property.
 - 9B - Provide the dates of ownership of the condemned property.
 - 9C - Provide the dates the condemned property was occupied as the primary residence.
 - 9D - Provide the date the property was condemned.
 - 9E - You cannot have owned another property in between the condemnation and the ownership of your current property. If you did own another property, you do not qualify for the exemption.
 - 9F - To qualify for the exemption, the statement must be true.
(You must attach documentation verifying the transfer. This may include the sales contract, condemnation order and correspondence from the governmental entity.)
10. **Property Owned by a Trust:** Information required from section #6B.
 - 10A - Provide the name of the trust.
 - 10B - Provide the name of the maker of the trust. The maker is the person who created the trust.
 - 10C - Provide the name of the trustee.
 - 10D - Provide the name of each beneficiary of the trust. Attach an additional sheet of paper if necessary.
 - 10E - To qualify for the exemption, the statement must be true.
11. **Property Owned by a Corporate Partnership or Other Legal Entity:** Information required from section #6B.
 - 11A - Provide the name of the corporate partnership or legal entity.
 - 11B - Provide the name of each principal of the corporate partnership or legal entity. Attach an additional sheet of paper if necessary.
 - 11C - To qualify for the exemption, the statement must be true.
12. **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.
13. **Submit your application no later than July 15 to the County Assessor at the address listed below.**

City & County of Denver
Assessment Division – Attn: Seniors
201 West Colfax Ave., Department 406
Denver, CO 80202

If you have any questions, please contact the Denver Assessor's Office at 720-913-4000.

We strongly advise you to send your application by Registered or Certified mail so you have proof of a timely filing.