

## NOTICE OF PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS AND DISABLED VETERANS

A property tax exemption is available to senior citizens, surviving spouses of senior citizens, and disabled veterans. For those who qualify, 50 percent of the first \$200,000 in actual value of their primary residence is exempted. The state pays the exempted portion of the property tax. Once approved, the exemption remains in effect for future years, and the applicant should not reapply. NOTE: the General Assembly may eliminate the funding for the Senior Citizen Exemption or Disabled Veteran Exemption in any year in which the budget does not allow for the reimbursement. Application requirements are as follows:

**SENIOR CITIZEN EXEMPTION** The exemption is available to applicants who: a) are at least 65 years of age as of January 1 of the year of application, b) owned their home for at least 10 years as of January 1, and c) occupied it as their primary residence for at least 10 years as of January 1. Limited exceptions to the ownership and occupancy requirements are detailed in the qualifications section of the application. The senior citizen exemption is also available to surviving spouses of senior citizens who met the requirements on any January 1 after 2001. The application deadline for 2014 is July 15. The application form is available from and must be submitted to the county Assessor at the following address:

*Custer County Assessor  
PO Box 518  
205 S. 6<sup>th</sup> Street  
Westcliffe, CO 81252  
719-783-2218  
custerassessor@centurytel.net*

**DISABLED VETERAN EXEMPTION** The exemption is available to applicants who: a) sustained a service-connected disability while serving on active duty in the Armed Forces of the United States, b) were honorably discharged, and c) were rated by the United States Department of Veterans Affairs as one hundred percent "permanent and total" disabled. VA unemployability awards do not meet the requirement for determining an applicant's eligibility. The applicant must have owned and occupied the home as his or her primary residence since January 1 of the year of application; however, limited exceptions to the ownership and occupancy requirements are detailed in the eligibility requirements section of the application. The application deadline for 2014 is July 1. Application forms are available from the Division of Veterans Affairs at the address and telephone number shown below and from the website of the Colorado Division of Property Taxation at [www.dola.colorado.gov](http://www.dola.colorado.gov). Completed applications must be submitted to the Colorado Division of Veterans Affairs at the following address:

*Colorado Department of Military and Veterans Affairs  
Division of Veterans Affairs  
1355 S. Colorado Blvd., Bldg C, Suite 113  
Denver, Colorado 80222  
Telephone: 303-284-6077 Fax: 303-284-3163  
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