

# LONG FORM: PROPERTY TAX EXEMPTION FOR SENIORS

## CONFIDENTIAL

Mesa County Assessor's Office  
544 Rood Avenue P.O. Box 20,000  
Grand Junction, CO 81502  
(970) 255-7140 Fax:(970) 244-1790

### 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)		Schedule or Parcel Number	
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. <input type="checkbox"/>

### 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, and I occupy the property listed above as my primary residence. 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 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.

**Each one of statements a) through f) is true.**  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, one of the statements above would be true.

1)  Statement #2A would be true  
2)  Statement #2B would be true  
(If #2A or #2B would be true, you must complete either section #5 or section #6 on the back of this form.)

### 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.  True  
(If #3B is true, complete either section #7 or section #8 on the back of this form.)

### 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 <input type="checkbox"/> Yes <input type="checkbox"/> 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. <input type="checkbox"/> 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 condemned property was occupied as primary residence	6D. Approximate date of condemnation
6E. Since condemnation, I have not owned and occupied any property as my primary residence other than the property for which I am applying for exemption. <input type="checkbox"/> True	
6F. If condemnation of the prior residence had not occurred, the condemned property would still be my primary residence. <input type="checkbox"/> True	

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

7A. Name of Trust	
7B. Maker(s) of Trust	7C. Trustee
7D. Beneficiary	7D. Beneficiary
7D. Beneficiary	7D. Beneficiary
7E. The property was transferred to the trust solely for estate planning purposes. Had the property not been transferred, I and/or my spouse would be the owner(s) of record. <input type="checkbox"/> True	

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

8A. Name of Corporate Partnership or Legal Entity	
8B. Name of Principal	8B. Name of Principal
8B. Name of Principal	8B. Name of Principal
8C. The property was transferred to the corporate partnership or legal entity solely for estate planning purposes. Had the property not been transferred, I and/or my spouse would be the owner(s) of record. <input type="checkbox"/> True	

**9. Affidavit and Signature**

I declare, under penalty of perjury 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.

Other Contact: \_\_\_\_\_ Telephone Number: \_\_\_\_\_  
(relative, personal representative, etc.)

**The County Assessor must be informed of any change in ownership or occupancy of the property within 60 days of such occurrence.**

Mail, FAX, or deliver this form to your County Assessor by **July 15**. We recommend you **obtain a receipt** when delivering the form in person, or mail the form by **certified mail**. You may also call the Assessor to ensure that your 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 in which he or she qualifies; 2) the qualifying senior 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 qualifying senior must occupy the property as his or her primary residence, and must have done so 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 exempted. The state will reimburse the county treasurer for the lost revenue. An applicant or married couple can apply for the exemption on only one property. That property must be his or her primary residence. Married couples and individuals who apply for the 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 and to which that person, when absent, has the intention of returning. 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 applicant's 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 as evidence of the applicant's place of primary residency.

The property must be classified by the county assessor as residential. If the applicant owns a multiple dwelling unit property, the 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 application forms created for the exemption. The Long Form is intended for individuals applying under the **surviving spouse** option and for applicants applying as the qualifying senior who fall within certain **exceptions** to the occupancy and ownership requirements.

The exceptions are: 1) the ownership has been transferred to or purchased by a trust, corporate partnership or other legal 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; or 3) the prior residence was condemned in an eminent domain proceeding by a governmental entity

If you are 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**. (The assessor is authorized to accept late applications until September 15 if the applicant can show good cause for missing the July 15 deadline.) Your county assessor has a brochure containing additional information about the exemption.

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

## Disabled Veterans Exemption

In November 2006, voters enacted an amendment to the Colorado Constitution extending the senior exemption benefit to disabled veterans. Qualifying veterans are those who have a 100 percent permanent and total disability rating from the U.S. Department of Veterans Affairs as a result of a service-connected disability and who have owned and occupied the property as their primary residence since January 1.

Application forms are available from the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs, 7465 E. 1st Avenue, Suite C, Denver, CO 80230. Their telephone number is (303) 343-1268. Forms can also be obtained from their web site at [www.dmva.state.co.us/viewpage.php?UGFnZUIEPTU=](http://www.dmva.state.co.us/viewpage.php?UGFnZUIEPTU=) or from the web site of the Colorado Division of Property Taxation at [www.dola.colorado.gov/dpt/forms/index.htm](http://www.dola.colorado.gov/dpt/forms/index.htm). The filing deadline is July 1.

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 every property.

## LONG FORM INSTRUCTIONS

**Note:** For questions #1 and #7 below, Colorado statute, §§ 39-3-205(2)(a)(I) and (III), C.R.S., requires that the name and **social security number** of each individual who occupies the property as his or her primary residence be listed on the application form. The names and social security numbers of the applicant and each occupant are used to ensure that no individual or married couple applies for the exemption on more than one property. The statute requires that the information be kept confidential.

### **1. IDENTIFICATION OF APPLICANT AND PROPERTY:**

Identify the applicant (qualifying senior or surviving spouse) and the property in this section. 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. 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 if you fall within one of the two exceptions in #2C, the occupancy exceptions.

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

- If the statement is true, check the box marked "True," and proceed to section #3.
- If statements a), b) or f) 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 #2C.

### **2C – Exceptions to Occupancy Requirements:** Colorado statutes, §§ 39-3-202(2)(b) and 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 #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 or #6 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:**

- ‡ 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 and the applicant must have been married, and 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 #3A is true, check the box marked “True” and proceed to section #4.

**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.

**3B – 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, corporate partnership or other legal entity solely for estate planning purposes.

- ‡ If the ownership has been transferred to a trust, check the box marked “True,” and proceed to section #4. You must also provide the information requested in section #7.
- ‡ If the ownership has been transferred to a 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.

**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 additional people occupy the property, attach an additional sheet of paper listing their names and social security numbers.
- ‡ Proceed to section #9 unless question(s) 5-8 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. CONDEMNATION 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 cannot have owned and occupied another property between the time of condemnation and the date upon which you owned and occupied your current residence. If you did, you do not qualify for the exemption.
- 6F – 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.)*

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

- 7A – Provide the name of the trust.
- 7B – 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.**
- 7C – Provide the name of the trustee.
- 7D – Provide the name of each beneficiary of the trust. Attach an additional sheet of paper if necessary.
- 7E – To qualify for the exemption, the statement must be true.

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

- 8A – Provide the name of the corporate partnership or legal entity.
- 8B – Provide the name of each principal of the corporate partnership or legal entity. Attach an additional sheet of paper if necessary. **To qualify, the qualifying senior or spouse must be a principal of the corporate partnership or legal entity.**
- 8C – To qualify for the exemption, the statement must be true.

**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 or 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.

**14. 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.**

Mesa County Assessor's Office  
 544 Rood Avenue P.O. Box 20,000  
 Grand Junction, CO 81502  
 Phone: 970-255-7140  
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 Mesa County web site [www.mesacounty.us](http://www.mesacounty.us)