

Which Form Should I Use?

There are two separate forms for filing for the Senior exemption. All those meeting the short form qualifications should file using the short form. However, if you are a surviving spouse, have been confined to a nursing home or your property is owned by a trust, a corporate partnership, or other legal entity solely for estate planning purposes, you may be required to file using the long form. Please read the following qualifications carefully to determine the appropriate form for filing for your exemption.

Short Form Qualifications

The application deadline for the attached Short Form is **July 15**. The form can be used by applicants who meet each of the following requirements.

- **Age Requirement:** You are 65 years old or older as of January 1 of the year for which you are seeking exemption.

- **Ownership Requirement:** You are the current owner of record, and you have owned the property for at least 10 consecutive years prior to January 1 of the tax year for which you are seeking the exemption. (You do not have to be the sole owner of the property. You can own it with your spouse or with someone else. You can also own a life estate in the property.)

If Your Spouse is/was the Owner of Record: For the purpose of the exemption, you are also considered an owner of the property for periods during which your spouse and not you was the owner of record, if, during those periods, your spouse and you were married and your spouse also occupied the property as his or her primary residence.

- **Occupancy Requirement:** You occupy the property as your primary residence, and you have done so for at least 10 consecutive years prior to January 1 of this year.

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Long Form Qualifications

If you qualify based on one or more of the following statements, you must use the long application form. The Long Form can be obtained by calling your county assessor at the telephone number listed on this brochure. The deadline for applying is **July 15**.

- **Surviving Spouse Option:** Did your spouse apply for and receive the exemption on your residence prior to passing away? Could your spouse have received the exemption on your residence had he or she applied? If so, you qualify as the surviving spouse if each of the following statements is true:

- On January 1 of this year, your husband or wife met the age, ownership, and occupancy requirements stated above under "Short Form Qualifications."
- You currently occupy the property as your primary residence, and you did so with your spouse.
- The property has been owned by you and/or your spouse for at least 10 consecutive years prior to January 1 of this year to present.
- If your husband or wife passed away prior to January 1, review the last exception listed below to see if you qualify.

- **Exceptions to Ownership & Occupancy Requirements:**

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 to 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.