

Qualified Senior Primary Residential Classification

The Qualified Senior Primary Residential Classification is a subclass of residential property that offers a property tax discount similar to the Senior Property Tax Exemption program. The classification is available to qualifying senior citizens and the surviving spouses of seniors who previously qualified for the Senior Property Tax Exemption program.

The basic requirements are: 1) the owner-occupier previously qualified for the property tax exemption for qualifying seniors, but is no longer eligible for the exemption; 2) the owner-occupier must have received the senior property tax exemption for a property tax year commencing on or after January 1, 2020; and 3) the circumstances that qualify the property for the Senior Primary Residential Classification have not changed since the filing of the application; 4) the property is the owner occupied, primary residence of the applicant.

For those who qualify, 50 percent of the first \$200,000 of actual value, or the amount that causes the assessed value to be \$1,000 or greater, of the applicant's primary residence is not taxable. The state will reimburse the county treasurer for the lost revenue.

An applicant or married couple can only apply for the classification **on one property**, and that property must be their primary residence. Married couples and individuals who apply for the classification on multiple properties will be denied the classification on each property. An applicant or married couple who are eligible for the senior citizen property tax exemption are not eligible for the classification program.

For the purpose of the classification, "**primary residence**" is the place at which a person's habitation is fixed. 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 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 evidence of the place of primary residency.

The property must be classified as residential by the county assessor. For multiple dwelling unit properties, the classification will only be granted to the unit occupied by the applicant as their primary residence.

The application was created specifically for this classification. The application is used by individuals applying for the classification and for those individuals that fall within certain **exceptions** to the occupancy and ownership requirements.

These exceptions are: 1) ownership was transferred to or purchased by a trust, corporate partnership or other entity solely for estate planning purposes, or 2) the qualifying senior, spouse, or surviving spouse was/is confined to a nursing home, hospital or assisted living facility.

The completed application must be submitted to the county assessor's office no later than **March 15**. If not filed by March 15, the assessor shall accept late applications through July 15. However, applicants who file after March 15 will not have appeal rights.

You only need to apply for the classification once, unless the circumstance involving your eligibility have changed since your initial application. If you believe that changes to your eligibility have occurred since you filed your application, please contact your County Assessor's office as soon as possible to determine if a new application is required.

In order to process the application, the county assessor may request additional information.

Qualified Senior Primary Residential Classification Instructions

Note: For questions 1 and 4, Colorado law requires the name and **social security number** of each individual who occupies the property as a primary residence to be listed on the application. This information is used to ensure that no applicant is granted the classification on multiple properties. Statute requires the information must be kept confidential.

See §§ 39-1-104.6(5) and 8-2-128(2) C.R.S.

1. IDENTIFICATION OF APPLICANT AND PROPERTY:

Identify the qualifying senior or surviving spouse and property. It is permissible for ownership to be held in a life estate. If ownership is held in a life estate, check the life estate box.

2. AGE AND OCCUPANCY REQUIREMENTS: Either 2A or 2B 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 do not qualify for this classification.

2B – For a Surviving Spouse of Senior who previously qualified:

- If all these statements are true, check the "True" box and proceed to section 3.
- If statements a) through e) are not true, you do not qualify as a surviving spouse.

2C – Location of Previously Approved Senior

Exemption:

- Provide the address where you received the senior citizen property tax exemption in property tax year 2020 or later.
- If you did not receive the senior citizen property tax exemption in property tax year 2020 or later, you do not qualify for the classification.

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:

- Applicant or 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 spouse and applicant must have been married, and both must have occupied the property as their primary residence.
- Title can be held individually, as joint tenants, or as tenants in common.
- The property can be held in a life estate and still be eligible.
- If the statement in 3A is true, check the box marked "True" and proceed to section 4.

NOTE:

- Individuals who are married but own more than one residential property are considered to occupy the same primary residence and may claim only one classification.

3B – Title to Property Held in a Trust, Corporate Partnership or Other Legal Entity:

Colorado law provides an exception to the ownership requirement for those who transfer ownership of their primary residence to a trust, corporate partnership or other legal entity solely for estate planning purposes.

- If ownership has been transferred to a trust, 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 6 or 7 as applicable.

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 their 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 others occupy the property, attach a sheet listing their names and social security numbers.
- Proceed to section 10 unless question(s) 5-9 apply.

5. CONFINEMENT TO A HEALTH CARE FACILITY:

Information required from section 2A.

5A - Provide the name of the person confined.

5B - Provide the location of confinement.

5C - Provide the dates of confinement.

5D - To qualify for the classification, the statement must be true.

6. PROPERTY OWNED BY A TRUST:

Information required from section 3B.

6A - Provide the name of the trust.

6B - 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.

6C - Provide the name of the trustee.

6D - Provide the name of each beneficiary of the trust.

6E - To qualify for the exemption, the statement must be true.

Note: You may attach additional sheets or documentation as needed.

7. PROPERTY OWNED BY A CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY:

Information required from section 3B.

7A - Provide the name of the corporate partnership or legal entity.

7B - Provide the name of each principal of the corporate partnership or legal entity. **To qualify, the qualifying senior or spouse must be a principal of the corporate partnership or entity.**

7C - To qualify for the classification, this statement must be true.

Note: You may attach additional sheets or documentation as needed.

8. 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 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 that person.

Submit your application no later than March 15 to the County Assessor at the address listed below. If you have any questions, please contact the County Assessor.

Delta County

375 W 6th St

(970)874-2120

assessor@deltacountyco.gov