

# PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSES OF VETERANS WITH A DISABILITY OVERVIEW

For qualifying surviving spouses of veterans with a disability, 50 percent of the first \$200,000 of actual value of the surviving spouse's primary residence is exempted. The state will reimburse the county treasurer for the lost revenue. Owners of multiple residences may only designate one property as their primary residence.

## ELIGIBILITY REQUIREMENTS:

The applicant must be the owner-occupier of the property.

The applicant must be the surviving spouse of a veteran who passed away prior to January 1 of the current year and has not remarried.

The veteran to whom the applicant was married must have applied for and been granted the veteran with a disability property tax exemption as provided by § 39-3-203(1.5)(a), C.R.S., prior to his or her death.

## **Property Requirements - §§ 39-3-202(2) and (3) and 203(1.5) to (5), C.R.S:**

- **Ownership** – The surviving spouse must own the property and must have been an owner of record since January 1 of the current year. The surviving spouse's ownership can be limited to a fractional, joint, or life estate interest.

### *Exceptions:*

If the property is owned by a trust, corporate partnership, or other legal entity, the surviving spouse will meet the ownership requirement if each of the following is true: 1) the previously qualified veteran or surviving spouse is a maker of the trust or a principal of the corporate partnership or legal entity, 2) the property was transferred solely for estate planning purposes, and 3) the spouse would otherwise be the owner of record.

- **Occupancy** – The surviving spouse must occupy the property as his or her primary residence and must have done so since January 1. A primary residence is the place at which a person's habitation is fixed. A person can have only one primary residence at any time.

If the surviving spouse is registered to vote, the address used for voter registration is considered their primary residence.

If they are not registered to vote, the

address listed on automobile registrations, income tax returns, or other legal documents may be considered as evidence of the of primary residency.

If the surviving spouse is confined to a hospital, nursing home or assisted living facility, the property can be considered their primary residence if it is occupied by a financial dependent or if it is unoccupied.

- **Residential Property** – The property must be classified by the county assessor as residential.
- **Multiple Dwelling Units** – If the surviving spouse owns a multiple dwelling unit property, the exemption will only be granted to the unit occupied as their primary residence.

## MAKING APPLICATION:

Complete the attached application and mail or deliver it to the county assessor's office. Completed applications must be postmarked or delivered no later than **July 1** of the year for which the exemption is requested. To ensure that the application is timely filed, all information requested on the application must be submitted by **July 1**.

The county assessor will determine whether the requirements are met. If they are, the assessor will place the exemption on your property and it will remain in place for future years until a change in the status of your property or changes to your eligibility criteria requires that the exemption be removed.

If one or more of the requirements are not met, the assessor will mail you a letter explaining the reason(s) for denial, and provide you with instructions for appealing the assessor's decision to the county board of equalization.

Under no circumstances shall an exemption be allowed for property taxes assessed during any tax year prior to the year in which the surviving spouse first files an exemption application. No more than one exemption per tax year shall be allowed for a residential property, even if one or more of the owner-occupiers qualify for both the senior exemption and the veteran with a disability exemption.

If an individual or married couple applies for either or both the senior and disabled veteran exemptions on more than one property, the exemptions will be denied on each property.

Applications can be obtained from the web site of the

Colorado Division of Property Taxation at: <https://dpt.colorado.gov/forms-index> or from your county assessor's office.

## APPLICATION INSTRUCTIONS

1. **IDENTIFICATION:** Identify the surviving spouse of the veteran with a disability and the property in this section.
  - o The applicant's Social Security number is required. For an explanation, please review 5 below.
  - o Life estate – 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. **QUALIFYING SURVIVING SPOUSE STATUS:** To qualify, all statements must be true and you must be the surviving spouse of a veteran with a disability and have not remarried. The qualifying veteran passed away before January 1<sup>st</sup> of the current year. My spouse qualified for and received the veterans with a disability property tax exemption prior to their death.
3. **OWNERSHIP REQUIREMENT:** To qualify, either statement 3A or 3B must be true. If 3B is true, you must complete either section 6 or 7 on the back of the form. The ownership requirement is discussed under ELIGIBILITY REQUIREMENTS in the Overview.

If you qualify for both the veteran with a disability exemption and the senior citizen property tax exemption, you may apply for and claim only one of the exemptions.
4. **OCCUPANCY REQUIREMENT:** To qualify, either statement 4A or 4B must be true. If 4B is true, you must complete section 8 on the back of the application form. (The occupancy requirement is discussed under ELIGIBILITY REQUIREMENTS in the Overview.
5. **NAME AND SOCIAL SECURITY NUMBER OF EACH ADDITIONAL OCCUPANT:** Pursuant to § 39-3-205(2)(a)(III), C.R.S., the name and Social Security number of each individual who occupies the property must be listed on the application. The information is needed to ensure that no one receives the exemption on more than one property. The statute requires that the information be kept confidential.

**5A – Other Individuals:**

  - o List all other individuals, including children, who occupy the property as their primary residence.
  - o If more than three people occupy the property, attach an additional sheet listing the names and Social Security numbers for each.
6. **PROPERTY OWNED BY A TRUST:** If question 3B is true, you must complete either section 6 or section 7.

**6A** – Provide the name of the trust.  
**6B** – Provide the name of the maker of the trust.  
The maker is the person who created the trust.  
**6C** – Provide the name of the trustee.  
**6D** – Provide the name of each beneficiary of the trust.  
Attach an additional sheet if necessary.  
**6E** – To qualify for exemption, this statement must be true.
7. **PROPERTY OWNED BY A CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY:** If question 3B is true, you must complete either section 7 or section 6.

**7A** – Provide the name of the corporate partnership or other legal entity.  
**7B** – Provide the name of each principal of the corporate partnership or legal entity. Attach an additional sheet if necessary.  
**7C** – To qualify for exemption, this statement must be true.
8. **CONFINEMENT TO A HEALTH CARE FACILITY:**

Complete this section only if question 4B is true.

**8A** – Provide the name of the qualifying surviving spouse.  
**8B** – State the location and dates of confinement.  
**8C** – To qualify for exemption, this 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/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.

*Submit your application no later than **July 1**, to the county assessor's office in the county in which the property is located.*

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