

## **PROPERTY TAX/RENT/HEAT REBATE**

---

Full-year Colorado residents who are 65 years of age or older, surviving spouses who are 58 years of age or older, or persons with disabilities may qualify for the Property Tax/Rent/Heat Rebate.

The Property Tax/Rent/Heat Rebate program is administered by the Department of Revenue at 303-238 SERV (7378). The qualifications, application form (Form 104PTC) and instructions for completing the application are available online at [www.colorado.gov/pacific/tax/ptc-eligibility](http://www.colorado.gov/pacific/tax/ptc-eligibility).

Applications are also available at the following Colorado Service Centers:

Colorado Springs Regional Service Center  
2447 N. Union Boulevard  
Colorado Springs, CO 80909

Denver Service Center  
1375 Sherman Street  
Denver, CO 80261

Fort Collins Regional Service Center  
3030 S. College Ave.  
Fort Collins, CO 80525

Grand Junction Service Center  
222 S. 6<sup>th</sup> St., Room 208  
Grand Junction, CO 81501

Pueblo Service Center  
827 W. 4<sup>th</sup> Street, Suite A  
Pueblo, CO 81003

Please see [www.colorado.gov/pacific/tax/visit-a-service-center](http://www.colorado.gov/pacific/tax/visit-a-service-center) for service center hours and additional information.

## **PROPERTY TAX DEFERRAL**

---

Colorado residents who are 65 years of age or older and members of the National Guard and Reserves who are called into active military service may defer (postpone) the payment of property taxes on their residences. All property taxes for prior years must have been paid prior to making application for the deferral. The residence may be a single-family home, a townhome, a condominium unit, or a manufactured home.

Under this program, the state treasurer loans funds to pay the claimant's property taxes. The property taxes are paid by the state treasurer to the county treasurer. The loan, which begins accruing interest on May 1, is logged as a lien against the property. Repayment does not have to be made until the claimant dies; the property is sold or the title is transferred; the owner moves for reasons other than poor health; the owner rents or receives income from the property; the location of the tax-deferred manufactured home changes; or the mortgage, deferred taxes, and accrued interest exceed market value.

Applications are available from and should be submitted to your local county treasurer between January 1 and April 1. Application must be made annually to obtain a current deferral.

## **PROPERTY TAX WORK-OFF PROGRAM**

---

Any taxing entity that levies and collects taxes may establish a property tax work-off program for Colorado citizens who are 60 years of age or older, is a first responder with a permanent occupational disability, or who is otherwise a person with a disability. The property on which the taxes are due must be the taxpayer's primary residence.

Taxing authorities that participate in the work-off program must provide program information to all taxpayers living within their boundaries. Contact information for each taxing authority is available from the county treasurer. For additional information see § 39-3.7-101, C.R.S.

## **SENIOR PROPERTY TAX EXEMPTION**

---

A property tax exemption is available to senior citizens and the surviving spouses of seniors who previously qualified. When the State of Colorado's budget allows, 50 percent of the first \$200,000 of actual value of the qualified applicant's primary residence is exempted. The exemption is available to individuals who are 65 years of age or older on January 1 and who have owned and occupied the property as their primary residence for at least 10 consecutive years prior to January 1. Limited exceptions to the ownership and occupancy requirements are detailed in the qualifications section of the application.

Application forms are available from and must be submitted to the county assessor by July 15 of the year for which the exemption is requested. Application forms are also available online at [cdola.colorado.gov/property-taxation](http://cdola.colorado.gov/property-taxation).

## **DISABLED VETERAN EXEMPTION**

---

This exemption is available to applicants who sustained a service-connected disability while serving on active duty in the U.S. Armed Forces, were honorably discharged, and were rated by the federal Department of Veterans Affairs as having a 100% permanent disability. VA un-employability 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.

Applications must be submitted to the Division of Veterans Affairs by July 1. Applications are available from the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs, 155 Van Gordon St. Suite 201, Lakewood, CO 80228. Their telephone number is .(303)914-5832 Applications may also be obtained online at [vets.colorado.gov](http://vets.colorado.gov) or at [cdola.colorado.gov/property-taxation](http://cdola.colorado.gov/property-taxation).

## **ASSESSOR AND TREASURER DIRECTORY**

|                    | <u>Assessor</u> | <u>Treasurer</u> |
|--------------------|-----------------|------------------|
| Adams County       | (720) 523-6038  | (720) 523-6160   |
| Alamosa County     | (719) 589-6365  | (719) 589-3626   |
| Arapahoe County    | (303) 795-4600  | (303) 795-4550   |
| Archuleta County   | (970) 264-8310  | (970) 264-8327   |
| Baca County        | (719) 523-4332  | (719) 523-4262   |
| Bent County        | (719) 456-2010  | (719) 456-2211   |
| Boulder County     | (303) 441-3530  | (303) 441-3520   |
| Broomfield County  | (303) 464-5819  | (303) 464-5819   |
| Chaffee County     | (719) 539-4016  | (719) 539-6808   |
| Cheyenne County    | (719) 767-5664  | (719) 767-5657   |
| Clear Creek County | (303) 679-2322  | (303) 679-2353   |
| Conejos County     | (719) 376-5585  | (719) 376-5919   |
| Costilla County    | (719) 937-7670  | (719) 937-7672   |
| Crowley County     | (719) 267-5229  | (719) 267-5232   |
| Custer County      | (719) 783-2218  | (719) 783-2341   |
| Delta County       | (970) 874-2120  | (970) 874-2135   |
| Denver County      | (720) 913-4162  | (720) 913-1311   |
| Dolores County     | (970) 677-2385  | (970) 677-2386   |
| Douglas County     | (303) 660-7450  | (303) 660-7455   |
| Eagle County       | (970) 328-8640  | (970) 328-8860   |
| Elbert County      | (303) 621-3101  | (303) 621-3120   |
| El Paso County     | (719) 520-6600  | (719) 520-7900   |
| Fremont County     | (719) 276-7310  | (719) 276-7380   |
| Garfield County    | (970) 945-9134  | (970) 945-6382   |
| Gilpin County      | (303) 582-5451  | (303) 582-5222   |
| Grand County       | (970) 725-3060  | (970) 725-3061   |
| Gunnison County    | (970) 641-1085  | (970) 641-2231   |
| Hinsdale County    | (970) 944-2225  | (970) 944-2225   |
| Huerfano County    | (719) 738-3000  | (719) 738-3000   |
| Jackson County     | (970) 723-4751  | (970) 723-4220   |
| Jefferson County   | (303) 271-8600  | (303) 271-8330   |
| Kiowa County       | (719) 438-5521  | (719) 438-5831   |

Prepared by:  
Division of Property Taxation  
Department of Local Affairs  
State of Colorado  
303-864-7777

15-DPT-AR PUB B4 (01/22)

## **ASSESSOR AND TREASURER DIRECTORY**

|                   | <u>Assessor</u> | <u>Treasurer</u> |
|-------------------|-----------------|------------------|
| Kit Carson County | (719) 346-8946  | (719) 346-8434   |
| Lake County       | (719) 486-4110  | (719) 486-4117   |
| La Plata County   | (970) 382-6221  | (970) 382-6352   |
| Larimer County    | (970) 498-7050  | (970) 498-7020   |
| Las Animas County | (719) 846-2295  | (719) 846-2981   |
| Lincoln County    | (719) 743-2358  | (719) 743-2633   |
| Logan County      | (970) 522-2797  | (970) 522-2462   |
| Mesa County       | (970) 244-1610  | (970) 244-1824   |
| Mineral County    | (719) 658-2669  | (719) 658-2331   |
| Moffat County     | (970) 824-9102  | (970) 824-9111   |
| Montezuma County  | (970) 565-3428  | (970) 565-7550   |
| Montrose County   | (970) 249-3753  | (970) 249-3565   |
| Morgan County     | (970) 542-3512  | (970) 542-3518   |
| Otero County      | (719) 383-3010  | (719) 383-3030   |
| Ouray County      | (970) 325-4371  | (970) 325-4487   |
| Park County       | (719) 836-4331  | (719) 836-4334   |
| Phillips County   | (970) 854-3151  | (970) 854-2822   |
| Pitkin County     | (970) 920-5160  | (970) 920-5170   |
| Prowers County    | (719) 336-8000  | (719) 336-8081   |
| Pueblo County     | (719) 583-6597  | (719) 583-6015   |
| Rio Blanco County | (970) 878-9410  | (970) 878-9660   |
| Rio Grande County | (719) 657-3326  | (719) 657-2747   |
| Routt County      | (970) 870-5544  | (970) 870-5555   |
| Saguache County   | (719) 655-2521  | (719) 655-2656   |
| San Juan County   | (970) 387-5632  | (970) 387-5488   |
| San Miguel County | (970) 728-3174  | (970) 728-4451   |
| Sedgwick County   | (970) 474-2531  | (970) 474-3473   |
| Summit County     | (970) 453-3480  | (970) 453-3443   |
| Teller County     | (719) 689-2941  | (719) 689-2985   |
| Washington County | (970) 345-6662  | (970) 345-6601   |
| Weld County       | (970) 400-3650  | (970) 353-3845   |
| Yuma County       | (970) 332-5032  | (970) 332-4965   |

# **REBATES, EXEMPTIONS, AND DEFERRALS FOR SENIOR CITIZENS, PERSONS WITH DISABILITIES, AND ACTIVE MEMBERS OF THE NATIONAL GUARD OR RESERVES**



*This brochure was created to provide general information about the rebates, exemptions, and deferral programs. For additional information on property taxes in Colorado, please visit our website at [cdola.colorado.gov/property-taxation](http://cdola.colorado.gov/property-taxation).*