

## NOTICE OF PROPERTY TAX EXEMPTION

### FOR SENIOR CITIZENS, VETERANS WITH A DISABILITY, and GOLD STAR SPOUSES

A property tax exemption is available to senior citizens, qualifying veterans with a disability, the surviving spouses of Gold Star Veterans and the surviving spouses of senior citizens or veterans with a disability who were previously granted the exemption. For those who qualify, 50 percent of the first \$200,000 in actual value of their primary residence is exempted. The state pays the exempted portion of the property tax. **Once approved, the exemption remains in effect for future years, and the applicant need not reapply.**

*The General Assembly may eliminate the funding for the Senior Citizen Exemption or Veteran with a disability Exemption at their discretion in any year that the budget does not allow for the reimbursement.*

Application requirements are as follows:

#### **SENIOR CITIZEN EXEMPTION**

The exemption is available to applicants who: a) are at least 65 years of age as of January 1 of the year of application, b) owned their home for at least 10 consecutive years as of January 1, and c) occupy it as their primary residence and have done so for at least 10 consecutive years as of January 1. Limited exceptions to the ownership and occupancy requirements are detailed in the qualifications section of the application. The exemption is also available to surviving spouses of senior citizens who previously met the requirements. The application deadline **for 2025 is July 15**. The application form is available from and must be submitted to the county assessor at the following address:

**Prowers County Assessor  
301 S. Main Street, Suite 205  
Lamar, CO 81052  
719-336-8000  
assessor@prowerscounty.net**

#### **VETERAN WITH A DISABILITY EXEMPTION**

The exemption is available to applicants who: a) sustained a service-connected disability while serving on active duty in the Armed Forces of the United States, b) were honorably discharged, and c) were rated by the United States Department of Veterans Affairs as one hundred percent permanent disability through disability retirement benefits. Starting in tax year 2025, applicants who do not have a 100% disability rating but have been awarded individual unemployability status as determined by the United States Department of Veterans Affairs are also eligible for the program. In addition to the disability or unemployability qualification, 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. The application deadline **for 2025 is July 1**. Applications are available from the website of the **Colorado Division of Property Taxation** or the county assessor of the county in which the property is located. As of January 1, 2024, Senate Bill 23-036 requires completed applications must be submitted to the county assessor for which county the property is located in.

#### **VETERAN WITH A DISABILITY SURVIVING SPOUSE EXEMPTION**

The exemption is available to surviving spouses of veterans with a disability who had the veteran with a disability exemption and who passed away prior to January 1 of the current year. The property must be owner occupied and used as the primary residence of an owner-occupier who is the surviving spouse of a qualifying veteran with a disability. The application deadline **for 2025 is July 1**. Applications are available from the website of the **Colorado Division of Property Taxation** or the county assessor of the county in which the property is located. Completed applications must be submitted to the county assessor of the county in which the property is located, at the above address.

#### **GOLD STAR SPOUSES**

Beginning in January 2023, this exemption is available to surviving spouses of "Gold Star" Veterans. The property must be owner occupied as of January 1 in the year of the application and used as the primary residence of an owner-occupier who is the surviving spouse of a qualifying Gold Star Veteran. The application deadline **for 2025 is July 1**. Applications will be available from the website of the **Colorado Division of Property Taxation** or the county assessor of the county in which the property is located. Completed applications must be submitted to the county assessor of the county in which the property is located, at the above address.

