



Bill Ritter, Jr.
Governor

Colorado Department of Local Affairs
Susan E. Kirkpatrick
Executive Director

DIVISION OF PROPERTY TAXATION
JoAnn Groff
Property Tax Administrator

BULLETIN NO. 47

TO: County Assessors
FROM: JoAnn Groff
Property Tax Administrator
DATE: December 30, 2008

THE BULLETIN IS AVAILABLE ON OUR WEBSITE
New website address: <http://dola.colorado.gov>

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
12/30/08	Senior Citizen and Disabled Veteran Exemptions Notification	Staff Responsible for Senior Citizen and Disabled Veteran Exemptions
12/30/08	2008 Bulletins Recap	File in ARL Volume 2.





Bill Ritter, Jr.
Governor

Colorado Department of Local Affairs

Susan E. Kirkpatrick
Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Senior Citizen and Disabled Veteran Exemptions Notification

DATE: December 30, 2008 (Resubmitted)

DISTRIBUTION Staff Responsible for Senior Citizen and Disabled Veteran Exemptions

MEMORANDUM

The e-mail address for the Division of Property Taxation was incorrect in the last memorandum. Please see the attached updated insert.

If you have questions regarding the exemption language, please contact Renee Bridges or Greg Schroeder at 303-866-2371, or renee.bridges@state.co.us or greg.schroeder@state.co.us.



The following insert language must be printed verbatim except that it can be customized by including the assessor's address and telephone number. Other changes must be submitted to the Division for approval.

PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS AND DISABLED VETERANS

A property tax exemption is available to senior citizens, surviving spouses of senior citizens, and disabled veterans. 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 should not reapply. Application requirements are as follows.

SENIOR 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 years as of January 1, and c) occupied it as their primary residence for at least 10 years as of January 1. Limited exceptions to the ownership and occupancy requirements are detailed in the qualifications section of the application. The senior citizen exemption is also available to surviving spouses of senior citizens who met the requirements on any January 1 after 2001. The application deadline is **July 15**. The application form is available from and must be submitted to the county assessor at the following address:

County name
Address
Telephone number
e-mail address

DISABLED VETERAN 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 and total" disabled. VA unemployability 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. The application deadline is **July 1**. Application forms are available from the Division of Veterans Affairs at the address and telephone number shown below and from the website of the Colorado Division of Property Taxation at www.dola.colorado.gov/dpt/forms/index.htm. Completed applications must be submitted to the Colorado Division of Veterans Affairs at the following address:

Colorado Department of Military and Veterans Affairs
Division of Veterans Affairs
7465 E. 1st Avenue, Suite C
Denver, Colorado 80230
Telephone: 303-343-1268 Fax: 303-343-7238
www.dmva.state.co.us/page/va/prop_tax



Bill Ritter, Jr.
Governor

Colorado Department of Local Affairs

Susan E. Kirkpatrick
Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: 2008 Bulletins Recap

DATE: December 30, 2008

DISTRIBUTION: File in ARL Volume 2.

MEMORANDUM

Each year the Division of Property Taxation publishes a bulletins recap, which is a summary of all bulletin cover sheets published during that year.

Ideally, the actual bulletin items have been filed according to their individual distribution instructions and the 2008 cover sheets have been filed in ARL Volume 2. These cover sheets should now be removed, discarded and replaced with the attached 2008 Bulletins Recap. The Recap, thereby, becomes the guide to locating any information that the Division has sent to you during 2008.

cas



BULLETINS RECAP

<u>No.</u>	<u>Date</u>	<u>Subject</u>	<u>Distribution</u>
1	1/2/08	2007 Bulletins Recap	File in ARL Volume 2
1	1/2/08	Route County Requests for Proposal 2009 Biannual Reappraisal of Commercial & Industrial Property Classes located in Routt County, Colorado	All interested personnel.
1	1/2/08	Recent Rule Changes From the Colorado Board of Real Estate Appraisers	Review with licensed appraisal staff.
1	1/2/08	2008 Media Releases	Review with appropriate staff. Release to media. File in Public Relations File.
2	1/3/08	2008 Vacant/Subdivision Land Questionnaire	Circulate to Land Appraisal Staff. File in ARL Volume 3, Chapter 4.
2	1/4/08	2008 Natural Resource Rates, Prices, and Factors 2008 Oil and Gas Netback BBB Bond Rate 2008 Netback Expense Report Form (NERF/SIRF) 2008 NERF Spreadsheet Instructions	Review with Natural Resources Appraisal Staff. File in ARL Volume 3, Chapter 6.
2	1/9/08	State Assessment of Small Solar Photovoltaic Electrical Generation Projects – Request for information from county assessors	Colorado County Assessors Review with appraisal staff. Respond to the Division by February 1, 2008.
2	1/9/08	Administration 100-Introduction to Assessment	Review with interested personnel. Return registration form to Division. File in Education File.
2	1/9/08	Administration 932-Severed Minerals	Review with interested personnel. Return registration form to Division. File in Education File.

2	1/9/08	DPT Education Update	Review with interested personnel. Return registration form and payment to Division. File in Education File.
2	1/9/08	Appraisal 607: National USPAP Update Course	Review with interested personnel. Return registration form and payment to Division. File in Education File.
3	1/16/08	2007 Legislation SB 07-045, SB 07-090, SB 07-145, SB 07-157 HB 07-1024, HB 07-1088, HB 07-1106, HB 07-1142, HB 07-1168, HB 07-1177, HB 07-1187, HB 07-1251, HB 07-1333, HB 07-1350, HB 07-1362	Review with staff. File in 2007 Legislation File.
3	1/16/08	El Paso County Position Opening	Review with staff. File in General Correspondence File.
3	1/16/08	Appraisal 201: Personal Property	Review with interested personnel. Return registration form to Division. File in Education File.
3	1/16/08	Appraisal 230: Golf Course Appraisal	Review with interested personnel. Return registration form to Division. File in Education File.
3	1/16/08	Appraisal 801: Basic Appraisal Principles	Review with interested personnel. Return registration form to Division. File in Education File.
3	1/16/08	Appraisal 607: National USPAP Update Course	Review with interested personnel. Return registration form to Division. File in Education File.
3	1/16/08	Appraisal 515: Possessory Interest	Review with interested personnel. Return registration form to Division. File in Education File.
4	1/23/08	San Miguel County Position Opening	Review with staff. File in General Correspondence File.

4	1/23/08	Manual Change Approvals	Review with interested personnel. File in the General Correspondence File.
4	1/23/08	Appraisal Licensing Issues Workshop	County Appraisers
4	1/23/08	2008 Oil and Gas Pipeline Capitalization Rates, 2008 BBB Bond Rate, 2008 Cost Trending Factors and Percent Good Tables	File in ARL Volume 5.
4	1/23/08	2008 Level of Adjustment Factors for Pipelines and Petroleum Personal Property	All Oil & Gas Personal Property Appraisers
4	1/23/08	2008 Drilling Rig Valuation Depth Schedule	Review with Oil and Gas Personal Property Appraisers. File in ARL Volume 5, Chapter 7.
5	1/30/08	Recent Rule Changes from the Colorado Board of Real Estate Appraisers	Review with licensed appraisal staff.
5	1/30/08	Approval of Notices of Valuation, Protest Forms, Notices of Determination	Review date changes with staff. Complete attached form and return to Division along with any forms produced in-house by March 17, 2008.
5	1/30/08	Administration 932 – Severed Minerals	Review with interested personnel. Return registration form to Division. File in Education File.
5	1/30/08	Appraisal 201: Personal Property New class added	Review with interested personnel. Return registration form to Division. File in Education File.
6	2/5/08	Division of Property Taxation Position Opening	Review with staff. File in General Correspondence File.
6	2/6/08	Senior Citizen and Disabled Veteran Exemptions – Annual Notices and Revocations	Staff Responsible for Notices of Valuation and Senior Citizen and Disabled Veteran Exemptions

6	2/6/08	Administration 952- Processing State Assessed Values	Review with interested personnel. Return registration form to Division. File in Education File.
6	2/6/08	Administration 945-Abatements	Review with interested personnel. Return registration form to Division. File in Education File.
6	2/6/08	Appraisal 451: Oil and Gas Equipment Valuation	Review with interested personnel. Return registration form to Division. File in Education File.
7	2/13/08	Division of Property Taxation Position Opening	Review with staff. File in General Correspondence File.
7	2/13/08	Appraisal Licensing Issues workshop	County Appraisers
7	2/13/08	Administration 932-Severed Minerals	Review with interested personnel. Return registration form to Division. File in Education File.
7	2/13/08	Appraisal 802: Basic Appraisal Procedures	Review with interested personnel. Return registration form to Division. File in Education File.
8	2/20/08	CBREA audit of appraisers who received their appraisal license using mass appraisal experience credit	All appraisers
8	2/20/08	Appraisal 451: Oil and Gas Equipment Valuation	Review with interested personnel. Return registration form to Division. File in Education File.
8	2/20/08	Appraisal 607: National USPAP Update Course	Review with interested personnel. Return registration form and payment to Division. File in Education File.

8	2/20/08	Appraisal 615: National USPAP Course	Review with interested personnel. Return registration form to Division. File in Education File.
9	2/21/08	3U Telecom, Inc. (TX575)-2007 Valuation Error	All public utility appraisers
9	2/27/08	Appraisal 802: Basic Appraisal Procedures Cancelled – not enough students)	Review with interested personnel. Return registration form to Division. File in Education File.
9	2/27/08	Jefferson County Position Opening	Review with staff. File in General Correspondence File.
10	3/5/08	Address Changes for Returned Tax Bills	State Assessed Appraisers
11	3/12/08	Administration 933-Basic Title Conveyance	Review with interested personnel. Return registration form to Division. File in Education File.
11	3/12/08	Administration 701-Assessor's Role in Listing Property	Review with interested personnel. Return registration form to Division. File in Education File.
12	3/18/08	Workshop for CBREA audit of appraisers who received their appraisal license using mass appraisal experience credit	All interested appraisers
12	3/18/08	San Miguel County Position Openings	Review with staff. File in General Correspondence File.
12	3/19/08	2008 Important Personal Property Changes: Reminder	Review with Personal Property and other interested staff. File in the county personal property file.
12	3/19/08	Approval of real and personal property NOVs, NODs and Protest Forms Notification of alternate protest and appeal procedure	Complete attached form and return to the Division along with any forms produced in-house.

12	3/19/08	Administration 934 – Manufactured Homes Both location postponed in anticipation of the passage of HR 1260	Review with interested personnel. Return registration form to Division. File in Education File.
12	3/19/08	Appraisal 510: Sales Confirmation	Review with interested personnel. Return registration form to Division. File in Education File.
12	3/19/08	Appraisal 607: National USPAP Update Course	Review with interested personnel. Return registration form and payment to Division. File in Education File.
13	3/26/08	Workshop for CBREA audit of appraisers who received their appraisal license using mass appraisal experience credit	All appraisal personnel
13	3/25/08	2008 Possessory Interest Valuation Rates	Circulate to Appraisal Staff as appropriate. File in ARL Volume 3, Chapter 7.
14	4/11/08	Certification of Values to Taxing Entities	Circulate to Administrative Staff As Appropriate. File in ARL, Volume 2, Chapter 7.
15	4/23/08	March 2008 Replacement Pages for ARL Volume 3	County Appraisers
16	4/25/08	Application for Exemption	Review with interested personnel.
16	5/1/08	Arapahoe County Position Opening	Review with staff. File in General Correspondence File.
17	5/7//08	Valero Case Court Order and Update	Review with Personal Property And Other Interested Staff. File In Personal Property File.
18	5/14/08	House Bill 08-1260; Concerning the Regulation of Manufactured Homes	Review with staff responsible for Manufactured Homes
18	5/14/08	Out-of State Ownership List – Due June 1, 2008	Review with staff. File Chapter 3, ARL Volume 2

18	5/14/08	House Bill 08-1248, Concerning Joint Tenancy in Real Property	Review with Title Conveyance Clerks and Other Interested Staff.
19	5/21/08	Administration 917 – Abstract of Assessment/ Certification of Values	Review with interested personnel. Return registration form to Division. File in Education File.
19	5/21/08	Administration 953 – Processing State Assessed Values	Review with interested personnel. Return registration form to Division. File in Education File.
19	5/21/08	Arapahoe County Position Openings	Review with staff. File in General Correspondence File.
19	5/21/08	Archuleta County Position Opening	Review with staff. File in General Correspondence File.
20	5/28/08	HB08-1225: \$2,500 Personal Property Exemption Changes	Review with Personal Property and Other Interested Staff. File in Personal Property File.
21	6/4/08	Continuing Appraisal Education	All appraisal staff
22	6/11/08	Inter-Tel NetSolutions (TX865) 2007 Abatement	All state assessed appraisers.
22	6/11/08	Corrected 2008 Personal Property Taxpayer Remedies Media Release	Review with appropriate staff. Release to media between June 10 and July 7, 2008. File in Public Relations file.
22	6/11/08	HB08-1368: Renewable Energy Property Assessment	Review with Personal Property and Other Interested Staff. File in Personal Property File.
23	6/19/08	Appraisal 801: Basic Appraisal Principles Postponed	Review with interested personnel. File in Education File.
23	6/25/08	Implementation of HR 08-1260; Manufactured Homes Workshop	Staff responsible for Manufactured Homes
24	7/2/08	Administration 704 – 48 th Annual Law Seminar	Review with interested personnel. File in Education File.

24	7/2/08	Time Trending and/or Valuation Performance Analysis Assistance for the 2009 Reappraisal	Review with appraisal staff. File this memorandum in the 2009 Reappraisal File.
24	7/2/08	ASA Course Interest Survey	Review with interested personnel. File in the Education File.
24	7/2/08	2009 Declaration Forms – Input for Revisions Meeting	Review with Personal Property Staff. If interested, contact Ken Beazer with number of expected participants. File in Personal Property file.
24	7/2/08	2008 Personal Property Forum	Review with Personal Property Appraisers. Respond if interested in attending the forum. File in General Correspondence File.
25	7/16/08	ASA Course Interest Survey Reminder	Review with interested personnel. File in Education File.
25	7/15/08	Renewable Energy Property Assessment	Review with Personal Property and other interested staff. File in Personal Property File.
26	7/23/2008	Division of Property Taxation Position Opening	Review with staff. File in General Correspondence File.
26	7/23/08	Ski List and Gondola Economic Life Information Request	Review with Personal Property Staff. File in the county personal property file.
27	7/30/08	Mesa County Position Opening	Review with staff. File in General Correspondence File.
28	8/13/08	Staff applying for an appraisal license	Mass appraisal experience log

28	8/13/08	Private Carline apportionment change for Public Service Company of Colorado (PC231)	State Assessed appraisers
28	8/12/08	Appraisal 451: Oil and Gas Equipment Valuation	Review with interested personnel. Return registration form to Division. File in Education File.
28	8/12/08	Appraisal 452: Oil and Gas Pipeline Valuation	Review with interested personnel. Return registration form to Division. File in Education File.
28	8/12/08	Appraisal 607: National USPAP Update Course	Review with interested personnel. Return registration form to Division. File in Education File.
28	8/12/08	Appraisal 615: National USPAP Course	Review with interested personnel. Return registration form to Division. File in Education File.
28	8/12/08	Appraisal 510: Sales Confirmation	Review with interested personnel. Return registration form to Division. File in Education File.
28	8/13/08	Administration 702-Assessor's Role in Local	Review with interested personnel. Return registration form to Division. File in Education File.
28	8/13/08	Administration 927-Advanced Title Conveyance	Review with interested personnel. Return registration form to Division. File in Education File.

28	8/13/08	Administration 100-Introduction to Assessment	Review with interested personnel. Return registration form to Division. File in Education File.
29	8/20/08	ATA Airlines (AL006)	Review with State Assessed Staff and County Treasurer
29	8/20/08	ASA Course Survey Results and Registration Information	Review with interested personnel. File in the Education File.
29	8/20/08	48 th Annual Law Seminar	Review with staff and other interested county personnel. File in Education File.
30	8/27/08	48 th Annual Law Seminar Continuing Education	Review with staff and other interested county personnel. File in Education File.
30	8/27/08	Appraisal 451: Oil and Gas Equipment Valuation	Review with interested personnel. Return registration form to Division. File in Education File.
30	8/27/08	Appraisal 452: Oil and Gas Pipeline Valuation	Review with interested personnel. Return registration form to Division. File in Education File.
30	8/27/08	Appraisal 607: National USPAP Update Course	Review with interested personnel. Return registration form to Division. File in Education File.
30	8/27/08	Appraisal 615: National USPAP Course	Review with interested personnel. Return registration form to Division. File in Education File.

31	9/9/08	Appraisal 607: National USPAP Update Course	Review with interested personnel. Return registration form and payment to Division. File in Education File.
31	9/10/08	ASA Course and Registration Information	Review with interested personnel. File in the Education File.
32	9/17/08	48 th Annual Law Seminar Continuing Education	Review with staff and other interested county personnel. File in Education File.
32	9/17/08	Updated ASA Course and Registration Information	Review with interested personnel. File in the Education File.
32	9/17/08	ASC Audit of Colorado Appraisal Licensing Procedures	Review with interested personnel. File in the Education File.
33	9/23/08	Address Change	State Assessed Staff
33	9/23/08	Data Submission of Senior and Disabled Veteran Exemptions	Staff Responsible for Senior and Disabled Veteran Exemptions
33	9/23/08	Updated Declaration Schedule Forms	Personal Property Appraisers
33	9/24/08	Appraisal 615: National USPAP Course	Review with interested personnel. Return registration form to Division. File in Education File.
34	10/1/08	Omitted Property Assessment 2007 Tucson Electric Power Company (PC909)	State Assessed Appraisers
34	10/1/08	Appraisal 410: Ag Land and rural Structure Valuation Class	Review with interested personnel. Return registration Form to Division. File in Education File.
34	10/1/08	Time Trending and/or Valuation Performance Analysis Assistance for the 2009 Reappraisal	Review with appraisal staff. File this memorandum in The 2009 Reappraisal File.

34	10/1/08	EchoStar Case Clarification	Review with personal property Staff. File this memorandum In the County Personal Property File.
35	10/8/08	48 th Annual Law Seminar Agenda	Review with staff and other Interested county
35	10/8/08	Updates to ARL Volumes 3 and 5	Review with interested Personnel.
35	10/8/08	Arapahoe County Position Opening	Review with staff. File in General Correspondence File.
36	10/10/08	Auditor's Property Assessment Study Reports	All interested personnel
36	10/15/08	Qwest Corporation (TL393) – 2006 Abatement	All state assessed personnel
36	10/15/08	Appraisal 010: Valuation of Vacant Land Present Worth	Review with interested personnel. Return registration form to Division. File in Education File.
37	10/23/08	USPAP Update Class	All interested personnel
38	10/24/08	2009 Vacant Land Present Worth	All interested personnel
38	10/29/08	Montrose County Position Opening	Review with staff. File in General Correspondence File.
38	10/29/08	Jefferson County Position Opening	Review with staff. File in General Correspondence File.
38	10/29/08	Administration 942-Assessment Math	Review with interested Personnel. Return registration Form to Division. File in Education File.
38	10/29/08	2009 Residential Rate Study-Sales Data Request	Assessor and interested staff.
39	10/29/08	Montrose County Position Opening	Review with staff. File in General Correspondence File.

39	10/31/08	Proposed 2009 Oil and Gas Pipeline Capitalization Rates Proposed 2009 BBB Bond Rate Proposed 2009 Cost Trending Factors And Percent Good Tables	Oil & Gas Appraisers
39	10/31/08	2009 Proposed Basic Equipment Lists 2009 Proposed Installed Additional Equipment List 2009 Proposed Stored Equipment List	Circulate to Oil & Gas Personal Property Appraisers
39	10/31/08	Meeting to Review 2009 Proposed Natural Resource Rates and Prices	Natural Resource Appraisers
39	10/31/08	Proposed 2009 Drilling Rig Valuation Depth Schedule	Oil & Gas Appraisers
39	11/4/08	2009 Vacant Land Present Worth	Real Property Appraisers
39	11/5/08	2009 Personal Property Tables and ARL 5 Proposed Changes Review Meeting	Review with interested personnel by no later than 4:00 P.M., Wednesday, November 19, contact the Division and provide comments and/or information on the number of participants from your organization that are planning to participate in the meeting.
39	11/5/08	HB 08-1395 – Property Leased by Governmental Entities for Governmental Purposes	Review with appropriate staff. File in Abstract/Classification and Exempt files.
40	11/12/08	Administration 702-Assessor's Role in Local Government	Review with interested personnel. Return registration form to Division. File in Education File.
41	11/19/08	2008 State Assessed Assessment Changes After August 1, 2008	To the person who handles State Assessed Properties

41	11/19/08	Appraisal 607: National USPAP Update Course	Review with interested personnel. Return registration form and payment to Division. File in Education File.
42	11/26/08	Administration 702-Assessor's Role in Local Government	Review with interested personnel. Return registration form to Division. File in Education File.
42	11/26/08	Appraisal 607-National USPAP Update Course	Review with interested personnel. Return registration form to Division. File in Education File.
43	12/03/08	Statutory Advisory Committee's December meeting materials now on DPT Website	All interested personnel
43	12/03/08	Appraisal 201-Personal Property	Review with interested personnel. Return registration form to Division. File in Education File.
44	12/10/08	Applications for Property Tax Exemption	All interested personnel.
44	12/10/08	City and County of Denver Position Opening	Review with staff. File in General Correspondence File.
45	12/17/08	2009 ARL Volume 5, SAC Approved Changes	Review with interested personnel. File in Personal Property file.
45	12/17/08	Wildrose Audit – January 2009 Regional Meeting Schedule	Review with staff. File in General Correspondence file.
45	12/17/08	APR 607: National USPAP Update Course <i>(Colorado Springs class deadline extended)</i>	Review with interested personnel. Return registration form to Division. File in Education file.
45	12/17/08	APR 201: Personal Property Workshop	Review with interested personnel. Return registration form to Division. File in Education file.
46	12/22/08	Appraisal Licensing	Appraisal Licensing Rules

46	12/22/08	Mesa County Position Opening	Review with staff. File in General Correspondence File.
46	12/23/08	Senior Citizen and Disabled Veteran Exemptions Notification	Staff Responsible for Senior Citizen and Disabled Veteran Exemptions
47	12/30/08	Senior Citizen and Disabled Veteran Exemptions Notification	Staff Responsible for Senior Citizen and Disabled Veteran Exemptions
47	12/30/08	2008 Bulletins Recap	File in ARL Volume 2