



Bill Ritter, Jr.  
Governor

Colorado Department of Local Affairs  
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Executive Director

DIVISION OF PROPERTY TAXATION  
JoAnn Groff  
Property Tax Administrator

BULLETIN NO. 36

TO: County Assessors  
FROM: JoAnn Groff  
Property Tax Administrator  
DATE: September 16, 2009

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**THE BULLETIN IS AVAILABLE ON OUR WEBSITE**  
Website address: <http://dola.colorado.gov/dpt>

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
9/16/09	Senior Citizen and Disabled Veteran Exemptions Data	Review with staff. File in Chapter 3, ARL Volume 2.





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### MEMORANDUM

Senate Bill 09-276 removed the funding for the senior citizen exemption for tax year 2009, payable in 2010. The bill did not affect the funding for the disabled veteran exemption. Although the senior citizen exemption will not be funded for this year, the Division's responsibility to review that data and the disabled veteran's data remains.

Pursuant to § 39-3-207(1), C.R.S., assessors are required to submit a report to the Property Tax Administrator listing the properties that have been granted the senior citizen and disabled veteran exemptions. The statutory deadline for submitting the report is October 10. To assist us in this time-intensive process, we respectfully request that assessors upload their data by **October 1**.

The primary website for uploading data is [https://dola.colorado.gov/she\\_submissions/main](https://dola.colorado.gov/she_submissions/main). If you encounter difficulties with the primary website, you may use the secondary website at [https://156.108.28.187/she\\_submissions/main](https://156.108.28.187/she_submissions/main). Initially, the secondary site will generate a certificate error message. Ignore the error message and continue into the site. Because the data contains confidential information, such as social security numbers, **DO NOT SUBMIT IT VIA E-MAIL**.

Information regarding the content and format of the assessor's report is shown in ARL Volume 2, Chapter 3, pages 3.48 through 3.52. In an effort to eliminate as many data reporting errors as possible, please note the following:

- With the removal of funding for the senior citizen exemption for tax year 2009, the Exempt\_Actual\_Value and Taxes\_Exempted fields should be blank or \$0 for properties that were granted the senior citizen exemption. The "taxable actual value" field should be completed with the full actual value of the properties.



- As funding for the disabled veteran exemption was **not** eliminated, the actual value exempted and taxes exempted should be entered into the Exempt\_Actual\_Value and Taxes\_Exempted fields.
- The exemption totals in the County\_Total file must balance to the sum of the exemptions listed in the Property file.
- The name and social security numbers of the applicant and each occupant must be listed pursuant to § 39-3-207(1)(a)(III), C.R.S. See ARL Volume 2, page 12.39 for details.
- For each property, the applicant must be identified with the appropriate applicant flag. The “Y” flag indicates that the occupant is the applicant and the “N” flag indicates that the occupant is not the applicant. Note: The applicant is the qualifying senior, the surviving spouse, or the disabled veteran. A trust cannot be the applicant.
- For each property, the exemption type must be identified with the appropriate flag. The “S” flag indicates the senior citizen exemption, the “V” flag indicates the disabled veteran exemption, and the “B” flag indicates that the individual qualifies for both the senior citizen and disabled veteran exemptions.
- Whenever the residence is comprised of a primary and one or more secondary parcels/schedules, the secondary parcel or schedule numbers must be identified in the Associated\_Secondary\_Properties field of the primary record and separated by a comma. The parcel/schedule numbers in the Associated\_Secondary\_Properties field must match the parcel/schedule numbers in the Property\_Number field of the associated records.

Your attention to detail and timely submissions are greatly appreciated. If you have any questions or require any assistance, please contact Reneé Bridges at (303) 866-2130, Greg Schroeder at (303) 866-2681, or Penny Lowenthal at (303) 866-2135.