



**MESSAGE FROM MARSHA**  
**House District 19, State Representative**

**Seniors and Qualifying Military Property Tax Deferral Program**

Dear Seniors and Military Property Owners,

I would like to wrap up this series of articles on property taxes and programs available to qualifying seniors and military families who own and reside in a home in Colorado. The Property Tax Deferral Program on a homestead, as defined in the Colorado Statutes 39-3.5-102, allows for a person who is sixty-five years of age or older, OR who is a person called into active military service, to file for a “deferral” of their homestead property taxes.

This Property Tax Deferral Program is completely different than the Senior and Military Tax Exemption Programs that I wrote about in the previous columns. This program allows a homeowner to defer the taxes due to the county treasurer and then pay those taxes at a later time. This would be considered a “loan” to the property owners for the amount of taxes due on the property. As with any other type of loan, this loan would need to be paid off when the property is sold, when the property is no longer the residence of the taxpayer who claimed the deferral, or if the taxpayer no longer meets the requirements of the program.

In order to qualify for the deferral, the owner of the property must be 65 years of age or older, OR be a person called into active duty military service on January 1<sup>st</sup> of the year which the claim to defer the property tax is made. The application for the claim must be filed with the El Paso County Treasurer’s office after January 1<sup>st</sup> and before April 1<sup>st</sup> of each year in which the taxpayer wishes to claim the deferral. The application is processed and then forwarded on to the State Treasurer’s office for approval. Once approved, the State Treasurer makes the loan from funds in the Elderly Property Tax Deferral Program account directly to the County Treasurer.

Here are some of the qualifications for the real property tax deferral;

- Property must be the homestead of the taxpayer claiming the deferral.
- Taxpayer claiming the deferral must by himself or jointly own the home.
- Property must not be income-producing.
- Owner of property is 65 years of age or older, OR owner of property is called to active duty.
- All real property taxes for prior years must be paid.

In order to process an application;

- Contact El Paso County Treasurer’s office at 719-520-6666 for application.
- Describe the property.
- List mortgages and deeds of trusts which constitute liens on the property.
- List the actual value of the property based upon the most recent appraisal by the county assessor.
- Additional information as required on the application.

I, along with all the citizens of this great State, appreciate your sacrifices and loyalty to our country and communities and hope this program will assist those who may need this additional help. Please feel free to call me at 719-238-5600 or email me at [MarshaLooper@hughes.net](mailto:MarshaLooper@hughes.net) if you have any questions or comments regarding this exemption.

Respectfully,

Marsha Looper,  
State Representative  
House District 19