

**2018**  
**ROUTT COUNTY BOARD OF EQUALIZATION**  
**Senior Citizen Property Tax Exemption Appeal**  
**Hearing Date: September 4, 2018**

**Account#:** R0420508      **PIN#:** 173500058

**Owner of Record:** George Howard Wegner

**Legal Desc:** Lot 58 Whitewood Subd –Aspen highlands (21530 Whitewood Dr W)

**Senior Citizen Property Tax Exemption:** “The senior citizen property tax exemption is available to senior citizens and the surviving spouses of senior citizens. The state reimburses the local governments for the loss in revenue. When the State of Colorado budget allows, 50% of the first \$200,000 of actual value of the qualified applicant’s primary residence is exempted.” “The qualifying senior: is 65 years old as of January 1 in the year he/she applies; the applicant or his/her spouse is the owner of record and has owned the property for at least 10 years prior to January 1; and the applicant occupies the property as his/her primary residence and has done so for at least 10 consecutive years prior to January 1.” (*Division of Property Taxation 2018 Brochure*)

**Appeal Summary:** The applicant claims this is his primary residence and is deserving of exemption.

**Discussion:** Assessor will bring initial application packet. Petitioner submitted an old application form from 2002 which was altered and not signed, and by doing so invalidates the application causing a denial for that reason alone. Also the mailing address on account (CA) does not match address on application.

**Assessor’s Recommendation:** Petitioner does not meet the criteria of occupying the property as his primary residence for the 10 years as required by statute. The house remains in an inhabitable condition of incomplete construction, not beyond “rough” stage of construction – equates to less than 50% complete. Therefore it is the Assessor’s recommendation that the appeal be denied.

Gary Peterson, Routt County Assessor