



Property Tax Relief Program Updates

Community Planning and Housing Committee
February 3rd, 2026

Agenda

- Purpose
- Background
- Potential Changes
- Budget
- Timeline
- Discussion

Purpose

To provide an update since the program was transferred from Denver Human Services (DHS) to the Department of Housing Stability (HOST) in 2025

To discuss proposed ordinance changes and budget needs

Background

The Denver Property Tax Relief Program provides a partial refund of property taxes paid, or the equivalent in rent, to qualifying Denver residents.

- Eligible applicants receive a payment of at least \$372
- Average refund in 2024-2025 program year was \$1,148
- Average refund to date 2025-2026 program year is \$1,153

Background

Other Existing State Property Tax Relief Programs:

- Property Tax Exemption for Senior Citizens (65+)
 - 50 percent of the first \$200,000 of actual value of the qualified applicant's primary residence is exempted
 - Property must be owner-occupied for 10 consecutive years
- Property Tax Deferral Program
 - Allows senior citizens, active military, and those who exceed the 4% tax growth cap to access an interest-bearing loan to defer partial payment of property tax so long as they keep enrolling and remain eligible

** These are separate programs run by the state, but residents can apply for any or all*

DHS Background

Reasons applicants have been denied:

- Incomplete application
- Address was already claimed
- Address outside of Denver
- Applicant's AMI is above eligibility threshold
- Applicant already received the rebate

	Applications Received*	Rebates Paid
2020	3,099	2,505
2021	3,260	2,586
2022	3,700	2,952
2023	3,912	3,194
2024	4355	3336**

*Includes duplicate applications

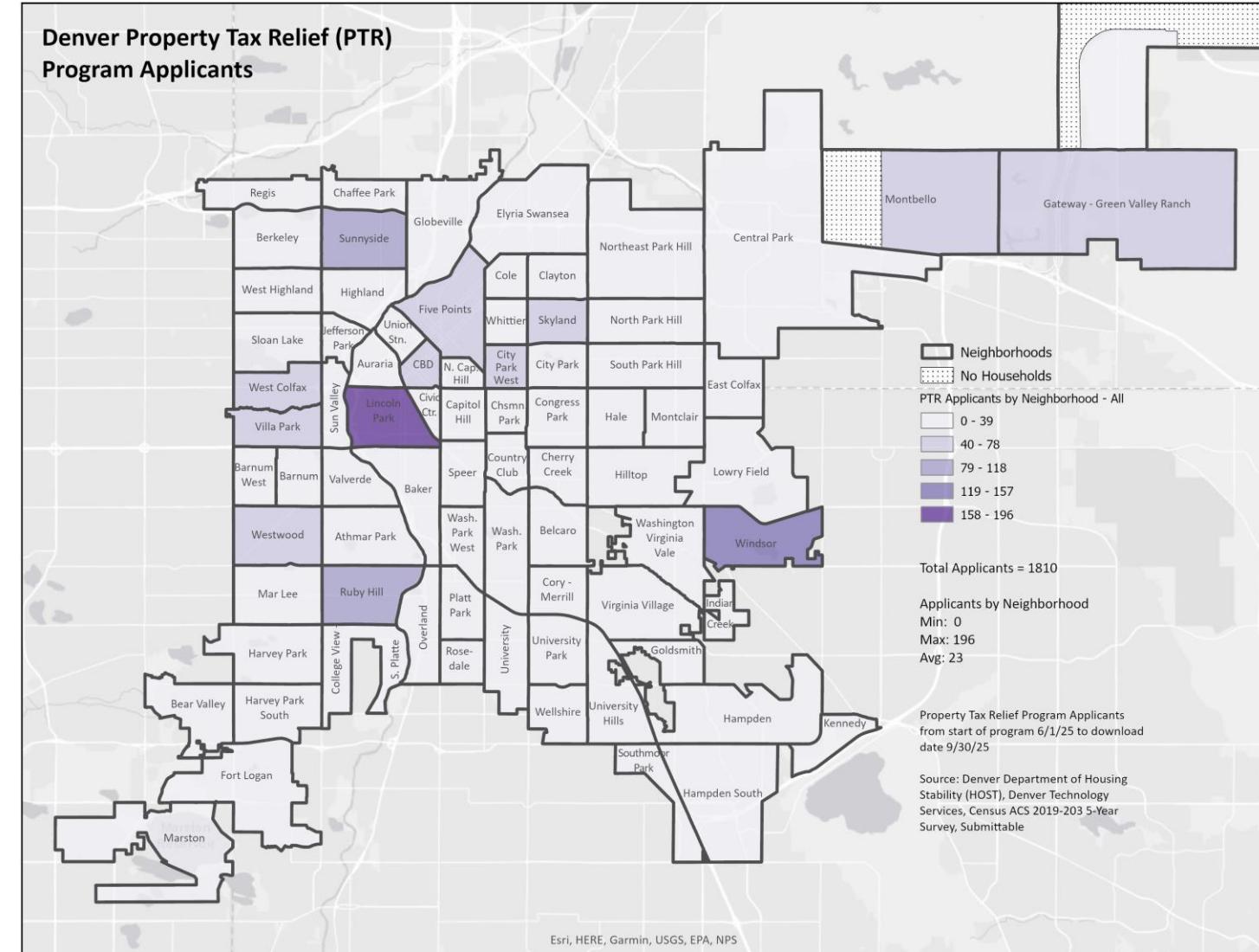
**Some payments still pending

Background – 2025 to date

- HOST launched the new online application on May 1, 2025
 - Have received 3,193 applications May-December (application open until April 30, 2026)
 - 1,467 have been processed and approved
- Contracted with two local non-profit providers following a competitive procurement process
- Conducted several outreach events to assist residents with applying
- Nonprofit providers offer call centers to assist with applying over the phone or in-person
- HOST/DHS staff returning calls from residents who call the city's property tax refund number to support the transition

Applicants by Neighborhood

6/1/25-9/30/25



Previous Eligibility Standard

	Groups	Financial eligibility
Who does the program serve?	Homeowners with disabilities	<= 60% of Area Median Income for the household's size. AMI is calculated by HOST.
	Homeowners 65+	
	Homeowners with children	
	Renters with disabilities	<= 25% of AMI for single renters, <=30% of AMI for two renters (renters' combined income must be <= 30%).
	Renters 65+	
What are other key program features?	<ul style="list-style-type: none">Property taxes must be paid in full for the tax year, for all participants. This also means people aren't eligible if they live in properties exempt from local property taxes.Social Security benefits aren't counted as income for the purpose of eligibility, but the state's Adult Financial program benefits are.Program Years run from May 1 through April 30. Applications and benefits relate to the calendar year preceding the May 1 date. For example, applications received from May 1, 2023 - April 30, 2024 relate to calendar year 2022. This set of applications and benefits is referred to as 'Program Year 2022'.	

Proposed Changes to Eligibility Criteria

	Groups	Financial Eligibility
Who does the program serve? Changes in red	Homeowners with disabilities	<=80% Area Median Income (AMI) for the household's size.
	Homeowners 62+	
	Homeowners with children	
	Homeowners who are a surviving spouse (non remarried)	
	Renters with disabilities*	<=30% Area Median Income (AMI) for the household's size.
	Renters 62+*	

*On or before April 30th, 2030, renters to be phased out of the program

Beneficiary Breakdowns

Beneficiary breakdown by demographics for 2023 Program Year (DHS):

- 60% renters; 40% homeowners
- Most 65+, with disability as second highest category

Beneficiary breakdown by demographics for 2025 Program Year to date (HOST):

- 62% renters; 38% homeowners (approved to date)
- 59% renters; 41% homeowners (total applications – may include duplicates)
- Most 65+, with disability as second highest category

Estimated Need for 2025-2026

Program has a \$4.9 million budget allocation for Fiscal Year 2026:

- Based on HOST projections, this should be sufficient to meet the needs of the program for calendar year 2026.

Timeline

- Budget process
- Budget and Policy Committee November 10th, 2025
- Councilmember Briefings
- Community Planning and Housing Committee February 3rd, 2026
- Council Process
- Implement ordinance changes into application and program operations

Questions & Discussion

Appendix – Property Tax Relief Contracts

Provider	Time Added	New Contract Term	Amount Added	New Contract Total	Number of Households to be Served in 2026
Brothers Redevelopment	12 months	5/1/2025- 12/31/2026	\$2,450,000	\$3,650,000	1,629
Community Economic Defense Project	12 months	5/1/2025- 12/31/2026	\$2,450,000	\$3,650,000	1,478

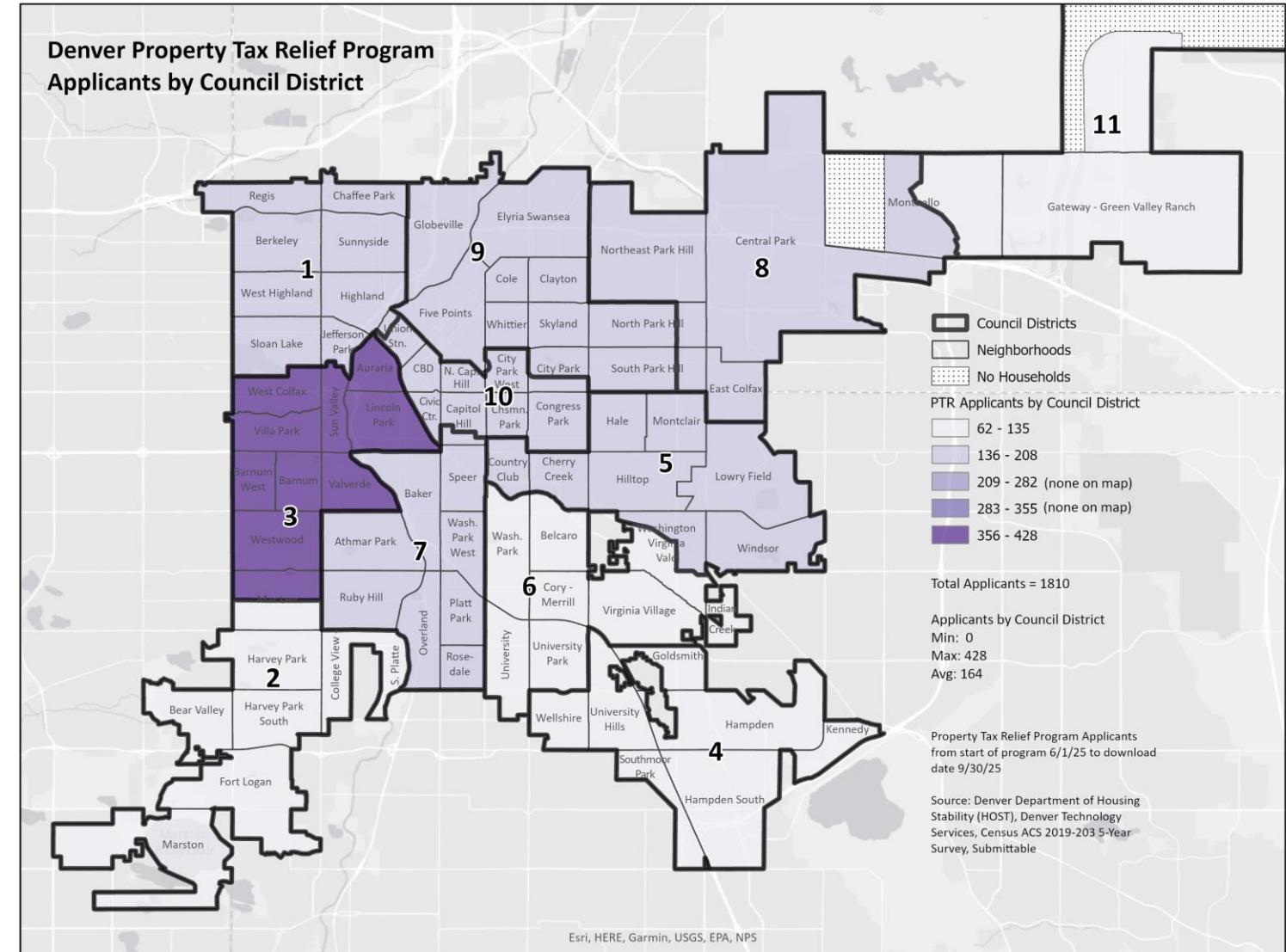
Appendix – Applicant Demographics 12/8/2025

ALL APPLICANTS	
RACE	
White	52%
Black / African American	26%
Other/Multi-racial	11%
Decline to answer	8%
Asian	3%
Native Hawaiian / Pacific Islander	0%
ETHNICITY	
Hispanic or Latino	31%
Not Hispanic or Latino	62%
Decline to answer	7%
AMI LEVELS	
0-10%	89%
11-20%	3%
21-30%	3%
31-40%	2%
41-50%	2%
51-60%	1%
HOUSEHOLD COMPOSITION	
Single Adults	56%
Two or More Adults	4%
Children Present	5%
AGE	
65+	71%
<65	29%
DISABILITY PRESENT	
Yes	34%
No	66%

HOMEOWNERS	
RACE	
White	64%
Black / African American	15%
Other/Multi-racial	11%
Decline to answer	8%
Asian	2%
Native Hawaiian / Pacific Islander	0%
ETHNICITY	
Hispanic or Latino	28%
Not Hispanic or Latino	65%
Decline to answer	7%
AMI LEVELS	
0-10%	75%
11-20%	7%
21-30%	7%
31-40%	4%
41-50%	4%
51-60%	3%
HOUSEHOLD COMPOSITION	
Single Adults	N/A
Two or More Adults	N/A
Children Present	13%
AGE	
65+	80%
<65	20%
DISABILITY PRESENT	
Yes	14%
No	86%

RENTERS	
RACE	
White	44%
Black / African American	33%
Other/Multi-racial	11%
Decline to answer	8%
Asian	4%
Native Hawaiian / Pacific Islander	0%
ETHNICITY	
Hispanic or Latino	33%
Not Hispanic or Latino	60%
Decline to answer	7%
AMI LEVELS	
0-10%	98%
11-20%	1%
21-30%	1%
31-40%	0%
41-50%	0%
51-60%	0%
HOUSEHOLD COMPOSITION	
Single Adults	93%
Two or More Adults	6%
Children Present	0%
AGE	
65+	65%
<65	35%
DISABILITY PRESENT	
Yes	47%
No	53%

Appendix - Applicants by Council District 6/1/25-9/30/25



Appendix – 2025 Denver Area Median Income

80%	72,950	83,400	93,800	104,200	112,550	120,900	<i>Low Income</i>
70%	68,670	78,470	88,270	98,070	105,910	113,750	
65%	62,960	72,080	81,080	91,065	95,655	103,360	
60%	58,860	67,260	75,660	84,060	90,840	97,560	
50%	49,050	56,050	63,050	70,050	75,700	81,300	<i>Very Low</i>
40%	39,240	44,840	50,440	56,040	60,520	65,000	
30%	29,450	33,650	37,850	42,050	45,450	48,800	<i>Extremely Low</i>