

Colorado Department of Revenue
Cost of Living Adjustment of Certain Dollar Amounts for Property of Estates in Probate
Nominal and Indexed Amounts by Year of Death ¹

	2010	2011	2012	2013	2014	2015 ²	2016	2017	2018	2019	2020	2021
§15-11-102, C.R.S.												
No descendant of the decedent survives the decedent, but a parent of the decedent survives the decedent	\$300,000	\$300,000	\$309,000	\$315,000	\$320,000	\$325,000	\$326,000	\$330,000	\$337,000	\$345,000	\$351,000	\$356,000
All the decedent's surviving descendants are also descendants of the surviving spouse and the surviving spouse has one or more surviving descendants who are not descendants of the decedent	\$225,000	\$225,000	\$232,000	\$236,000	\$240,000	\$244,000	\$244,000	\$247,000	\$252,000	\$259,000	\$263,000	\$267,000
One or more of the decedent's surviving descendants are not descendants of the surviving spouse	\$150,000	\$150,000	\$154,000	\$157,000	\$160,000	\$162,000	\$163,000	\$165,000	\$168,000	\$172,000	\$175,000	\$178,000
§15-11-202, C.R.S. (§15-11-201, C.R.S. prior to 2014 legislative session)												
Supplemental elective-share amount	\$50,000	\$50,000	\$51,000	\$52,000	\$53,000	\$54,000	\$54,000	\$55,000	\$56,000	\$57,000	\$58,000	\$59,000
§15-11-403, C.R.S.												
Exempt property, prior to January 1, 2012	\$26,000	\$26,000	\$26,000	\$27,000	\$27,000	\$28,000	\$28,000	\$28,000	\$29,000	\$29,000	\$30,000	\$30,000
Exempt property, on or after January 1, 2012 ³	\$30,000	\$30,000	\$30,000	\$31,000	\$32,000	\$32,000	\$32,000	\$33,000	\$33,000	\$34,000	\$35,000	\$35,000
§15-11-405, C.R.S.												
Lump sum family allowance for exempt property, prior to January 1, 2012	\$24,000	\$24,000	\$24,000	\$25,000	\$25,000	\$26,000	\$26,000	\$26,000	\$26,000	\$27,000	\$28,000	\$28,000
Monthly installment family allowance for exempt property, prior to January 1, 2012	\$2,000	\$2,000	\$2,000	\$2,083	\$2,083	\$2,167	\$2,167	\$2,167	\$2,167	\$2,250	\$2,333	\$2,333
Lump sum family allowance for exempt property, on or after January 1, 2012 ⁴	\$30,000	\$30,000	\$30,000	\$31,000	\$32,000	\$32,000	\$32,000	\$33,000	\$33,000	\$34,000	\$35,000	\$35,000
Monthly installment family allowance for exempt property, on or after January 1, 2012	\$2,500	\$2,500	\$2,500	\$2,583	\$2,667	\$2,667	\$2,667	\$2,750	\$2,750	\$2,833	\$2,917	\$2,917
§15-12-1201, C.R.S.												
Collection of personal property by affidavit	\$60,000	\$60,000	\$61,000	\$63,000	\$64,000	\$64,000	\$64,000	\$66,000	\$66,000	\$68,000	\$70,000	\$70,000

Source: Bureau of Labor Statistics, U.S. Department of Labor

¹ Per §15-10-112, C.R.S., the dollar amounts stated in §15-11-102, §15-11-202, §15-11-403, and §15-11-405 apply to the estate of a decedent who died during or after 2010, but for the estate of a decedent who died after 2011, the dollar amounts must be increased or decreased if the annual average of the consumer price index (CPI) for all urban consumers for the calendar year immediately preceding the year of death exceeds or is less than the CPI for calendar year 2010.

² Figures for the 2015 index were published incorrectly in February 2015. The figures are corrected in the current table.

³ Per §15-11-403(2), C.R.S., after Senate Bill 11-016 took effect in 2011, the cost of living adjustment for the amount allowed for exempt property on or after January 1, 2012 was suspended for one year.

⁴ Per §15-11-405(1)(b), C.R.S., after Senate Bill 11-016 took effect in 2011, the cost of living adjustment for the amount of lump sum family allowance for exempt property, on or after January 1, 2012 was suspended for one year.

Prepared by: Office of Research and Analysis, Colorado Department of Revenue | dor_ora@state.co.us
 Data Extracted: January 22, 2021
 Publish Date: January 2021

For comparative purposes, prior and current 2015 values are published below:

§15-11-102, C.R.S.	2015 Prior	2015 Revised	Difference
No descendant of the decedent survives the decedent, but a parent of the decedent survives the decedent	\$335,000	\$325,000	-\$10,000
All the decedent's surviving descendants are also descendants of the surviving spouse and the surviving spouse has one or more surviving descendants who are not descendants of the decedent	\$251,000	\$244,000	-\$7,000
One or more of the decedent's surviving descendants are not descendants of the surviving spouse	\$167,000	\$162,000	-\$5,000
§15-11-202, C.R.S. (§15-11-201, C.R.S. prior to 2014 legislative session)			
Supplemental elective-share amount	\$55,000	\$54,000	-\$1,000