



## Application for Exemption of Property Instructions

Before you fill out the application forms, please review this information carefully. **Failure to properly complete and submit your application may result in its rejection, substantial delays or denial of the requested exemption.** We suggest you print these instructions for future reference.

When completing the application, **Ctrl+clicking** on any red form title (e.g. **Form X**) will open up that form in a separate browser window. Each form you open will need to be downloaded to your desktop so that you can save and edit it. Once a form is downloaded to your computer, you will be able to navigate to the next form by following the aforementioned process (**Ctrl+click** on the red form name, download form from the browser window to your desktop, open it in Adobe Reader, and save).

- If you are applying for exemption of personal property (furniture, equipment, etc.) only, you may not need to file this application. If the assessor's records show the total value of all personal property in the county owned by the applicant has an actual value of \$52,000 or less, contact the county assessor's office about exemption pursuant to 39-3-119.5, C.R.S.
- **A separate application and fee is required for each parcel of real property (or for each tax area if for personal property only).** Consult your county assessor if you are unsure as to how many parcels or tax areas are involved.
- **The application(s) must be submitted through your County Assessor.** Unless you have been directed otherwise by the Division of Property Taxation, send the completed, original application(s), all supporting documents and the filing fee(s) to the assessor's office of the county in which the property is located. Keep a copy of the application for your records.
- If the application is filed between June 1 and December 31, you must notify the County Treasurer that the application is pending in order to keep the property from being sold at tax sale for non-payment of the prior year's taxes.
- **We cannot review your request until the \$175.00 filing fee is paid in full.**
  - Securely attach the application fee to the application.
  - **Make your check or money order payable to Colorado Department of Local Affairs. We cannot take cash or credit/debit cards.**
- **Failure to supply complete or accurate information may result in denial of exemption.**
  - **Complete all forms carefully and thoroughly.**
  - Attach additional sheets as needed, and number them with the corresponding section and question numbers.
  - Provide the correct mailing address and phone number on the form.
  - Provide contact information for an individual who can provide further information.
  - Sign and date the application.

- **After the application has been filed:**
  - You will receive a letter from the Division of Property Taxation which will include the assigned application number. Please use that number on all follow-up correspondence.
  - In accordance with law, the Division of Property Taxation may require additional information. If you have any questions regarding a request for information, feel free to call before responding.
- **While the application is pending:**
  - An examiner may need to contact you for additional information.
  - An examiner may perform an inspection of the subject property at any time.
  - Inform the Division of Property Taxation of any change in mailing address or phone number.

**If the Division issues a Tentative Determination denying part or all of the requested exemption:**

- Contact the examiner whose name is on the determination form if you have any questions.
- If you are not satisfied, you may request a public hearing within 30 days of the date of the Tentative Determination.
- If you understand and wish to accept the decision, you may waive your right to a public hearing by signing the waiver form that will be provided.

**Upon the issuance of a Final Determination:**

- You may appeal the Property Tax Administrator's decision to the Board of Assessment Appeals within 30 days of the date of that final determination.

**After any exemption is granted:**

- The Division of Property Taxation will send an Exempt Property Report to you around the first of March of each year following the year in which the determination granting the exemption was issued. You will need to complete and return that Exempt Property Report, along with all required filing fees, by the deadlines specified on the forms to maintain the exemption.
- Keep the Division of Property Taxation informed as to any change in mailing address or telephone number. Failure to do so may result in loss of exemption.
- Promptly report any transfer of ownership of the property.

**If you have any questions regarding property tax exemption statutes:**

- Rules and statutes pertaining to exemptions, and additional information and forms, may be found on the Division of Property Taxation website at: <http://cdola.colorado.gov/property-taxation>.
- The Colorado Revised Statutes should be available at your local library or online at <http://leg.colorado.gov/>
- Contact the Exemptions office at **303-864-7780**, or go to the Division's website.

To begin: **Ctrl+Click** on **FORM A**.

