

**COLORADO DEPARTMENT OF LOCAL AFFAIRS  
DIVISION OF PROPERTY TAXATION  
EXEMPT PROPERTIES SECTION**

**RULES AND REGULATIONS  
FOR EXEMPT PROPERTIES  
AND ADDITIONAL DEFINITIONS  
REVISED APRIL 2011  
8 CCR 1304-2**

**(PORTIONS PERTAINING TO RELIGIOUS EXEMPTIONS ONLY)**

**LEGAL AUTHORITY**

These rules are promulgated under the authority of 39-2-117 (7), C.R.S. The Property Tax Administrator has the authority to administer laws regarding property taxation under Article X, Section 15 (2) of the Colorado Constitution.

**PURPOSE AND BASIS**

The purpose of these rules is to set forth the procedures and guidelines used by the division of property taxation in determining eligibility for exemption from ad valorem taxation for property owned and used solely and exclusively for religious purposes, schools, and strictly charitable purposes as provided in 39-3-106 to 39-3-116, C.R.S.

**RULES/REGULATIONS**

For review of these rules and regulations, it is suggested that you read the General Procedures section, and the section(s) dealing with the specific statute under which you are applying. If the property is used by anyone other than the owner, it is also recommended that Section V be read. Review the following table and read all applicable sections.

Religious Purposes—(39-3-106 & 106.5)—Read Sections I, II & V

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## **I. GENERAL PROCEDURES**

The following rules apply to all organizations, properties, and categories of exemption, unless otherwise stated.

### **A. DEFINITIONS**

1. "Administrator" - As defined in Title 39, Article 1, Colorado Revised Statutes.
2. "Agent" means one who is authorized to act for another. For the purposes of these rules, the agent is the person authorized by the owner to handle questions regarding the application for exemption, any annual reports, or any other related questions.
3. "Annual assessment date" - As defined in Title 39, Article 1, Colorado Revised Statutes.
4. "Annual Report" means the annual exempt property report issued by the division of property taxation to be completed and filed with the correct fee by the exempt property owner for the purpose of determining if exemption from general property taxation can be maintained.
5. "Applicant" means an owner that has formally requested an exemption from general property taxation on a form prescribed and furnished by the administrator, and that request is still pending final resolution.
6. "Application" means the form provided by the division of property taxation which must be completed and filed with the proper fee by the owner in order to apply for exemption from general property taxation.
7. "Burden of proof" means the obligation of a party to establish by a preponderance of the evidence the matter asserted.
8. "Date of filing of annual report" means the date authenticated by the United States Postal Service according to 39-1-120, C.R.S., or, if the annual report is sent to or filed at an office other than the division of property taxation and no such authentication date is present, it shall be recorded as filed on the date that it is date-stamped by the division of property taxation. For reports filed electronically, the date of filing shall be as determined by 24-71.3-115, C.R.S.
9. "Date the owner acquired such property" means the date in which legal or equitable title vested in the owner as evidenced by a deed, bill of sale, contract for sale or any other documentation of conveyance. An option contract must be irrevocably exercised to serve as sufficient evidence of title.
10. "Determination" means the official document issued by the division of property taxation, and signed by the administrator, which states the official and final findings in determining the status of the property considered for exemption by the division of property taxation.
11. "Division" - As defined in Title 39, Article 2, Colorado Revised Statutes.
12. "Exempt property owner" means the owner of property that has formally been granted an exemption from general property taxation by the division of property taxation under 39-3-106 through 39-3-116, C.R.S., and has maintained such exemption pursuant to 39-2-117, C.R.S.
13. "Exempt property report" means annual report as defined in these regulations.
14. "Forfeiture of any right to claim exemption" means that the owner failed to meet the annual statutory filing requirements set forth in 39-2-117, C.R.S., and that the division is required to notify the county assessor to return the property to the tax roll for the year in question. The owner may seek exemption of such property for that tax year by following the application procedures of 39-2-117(1)(a), C.R.S., for initial

exemption of property, subject to the limitations set out in Rule I. B. 33, or by petitioning the State Board of Equalization for a waiver of the filing deadline pursuant to 39-9-109, C.R.S.

15. "General taxation" means the requisite property taxes for all purposes required by law that are generally assessed, but does not include any type of special assessment levied against a specific owner.
16. "Improvements" - As defined in Title 39, Article 1, Colorado Revised Statutes.
17. "Legal description" means a description which unquestionably and uniquely identifies the property, as found on the assessment record or deed of title. The description may be abbreviated but must be sufficient to identify the property.
18. "Notice of Revocation" means the official document issued by the division of property taxation, and signed by the administrator, which states the official and final findings in revoking the exempt status of property previously considered exempt by the division of property taxation.
19. "Perjury in the second degree" - As defined in the Colorado Criminal Code.
20. "Person" - As defined in Title 39, Article 1, Colorado Revised Statutes.
21. "Personal property" - As defined in Title 39, Article 1, Colorado Revised Statutes.
22. "Property" - As defined in Title 39, Article 1, Colorado Revised Statutes.
23. "Real property" - As defined in Title 39, Article 1, Colorado Revised Statutes.
24. "Tax area" means a geographic location where a specified group of taxing entities creates a uniform tax rate.
25. "Tentative Determination" means the official document issued by the division of property taxation, and signed by the administrator, which states the initial findings in determining the status of the property considered for exemption by the division of property taxation. The applicant may question a tentative determination in a public hearing pursuant to 39-2-117 (5), C.R.S. before the issuance of a final determination.
26. "Tentative Revocation" means the official document issued by the division of property taxation, and signed by the administrator, which states the initial findings in determining the change in status of property originally considered exempt by the division of property taxation. The applicant may question a tentative revocation in a public hearing pursuant to 39-2-117 (5), C.R.S. before the issuance of a final revocation.
27. "User" means the person, as defined in Rule I.A.20., primarily responsible for the content of the activity for which that portion of the property is being used. Any person in attendance at that use is not a "user", but is merely a participant.
28. "Year in which application is made" means the year authenticated by the United States Postal Service according to 39-1-120, C.R.S., or if no such record is present, the date that is date-stamped on the application by either the assessor or division of property taxation.

## **B. GENERAL PROVISIONS**

1. The owner has the burden of proof to establish a right to an exemption.
2. Only the owner of the property or an agent of an owner, as defined in rule I.A.2., may apply for exemption. For the purposes of 39-3-112.5, C.R.S., a nonprofit organization leasing property from the United States in order to house single individuals or families who are homeless will be considered an agent of the United States.

3. An application for initial exemption is one in which the owner seeks to have a currently taxable property declared exempt. If property which had been exempt is currently taxable because of:
  - (a) change of ownership;
  - (b) forfeiture of exemption not otherwise remedied by petition to the State Board of Equalization pursuant to 39-9-109, C.R.S.;
  - (c) revocation of exemption;
  - (d) transfer of title to a parent or subordinate organization;
  - (e) a period of disuse; or
  - (f) any other reason;

an initial exemption must be sought for that taxable portion.

When a property is partially exempt, and the owner is seeking exemption for the taxable portion, the owner must file an application for initial exemption.

3.1. Refunds on application fees will not be made after that application has been assigned to a Division of Property Taxation examiner for review.

4. A separate application, and separate filing fee, must be filed for each parcel of real property. A parcel of real property is limited to either the assessor's legal description or the parcel identification number.
  - 4.1. Property acquired by the surviving corporation as the result of the merger of two or more corporations shall be subject to all application requirements. The surviving corporation would not be required to file new applications for properties held in the name of, and exempted to, the surviving corporation directly prior to the merger.
5. When an owner applies for more than one parcel of real property on a single application contrary to Rule I.B.4., the division will:
  - (a) designate the parcel which will be considered under that application;
  - (b) notify the owner of the need for additional applications and filing fees to cover the remainder of the property; and
  - (c) notify the owner of possible consolidation of parcels.
6. For applications filed after June 1 of each year, the applicant is responsible for notifying the county treasurer in writing of the pending application to prevent the property from being sold at the tax sale.
7. An application is pending when the form, provided by the division of property taxation, needed to apply for exemption has been completed and filed together with the proper fee by the owner. When an application is pending, taxes for the time period beginning January 1 of the year prior to the year the application was filed, during ownership by the applicant, are not due and payable until a final determination has been issued by the division of property taxation. Such property shall not be listed for the tax sale, and no penalty interest will be charged on any portion of the exemption which is denied. Any taxes due on any valuation assessed prior to the year preceding the year of application are still payable as the property is not eligible for exemption for that time period.

8. If any real property lies in more than one county, and the owner seeks exemption for the entire property, the owner must file a separate application for the portion of the property located in each county.
9. A single application may cover personal property in more than one location within a given tax area. Multiple locations for personal property in a given tax area may also be covered by a single annual report.
11. When an application is filed seeking exemption under one statute, and the property does not qualify under that statute, the division will consider whether said property qualifies for exemption under a different statute. The particular requirements for exemption under each statute will be applied independently.
12. If, upon review of an application, the administrator determines the property does not qualify for exemption, the administrator shall send to the owner of said property, by certified mail, a tentative determination, notifying the owner that the property does not qualify for exemption. The administrator shall also advise the owner of the right to a public hearing and other appeal rights.
14. During a public hearing, the examiner will explain the facts gathered, the reason for recommending denial, and an explanation of the changes needed. The owner will then be allowed to provide documents, witnesses or any other information as to why the owner feels the tentative determination/revocation is incorrect.

One week prior to the hearing, the owner must provide three copies of all written documents presented.

16. When subsequent to a public hearing held in compliance with C.R.S. 39-2-117 (5) an applicant makes all changes necessary in order to comply with a statute, exemption shall be granted effective as of the date all of the changes were made. Should the evidence produced at the hearing show that no changes need be made, the effective date of any exemption granted shall be determined as is consistent with the law and these rules.
18. Upon receiving evidence from the County Assessor that multiple parcels have been consolidated into one parcel with a unique parcel identification number and/or legal description, the division will thereafter treat the consolidated parcel as a single parcel of property.

Any parcels consolidated by the county assessor may be considered on a single application if the owner notifies the division on the application that he intends to consolidate parcels and evidence of consolidation is presented to the division prior to the issuance of a determination on the application.

Multiple parcels may be considered as a single parcel if the county assessor would consolidate them but for a difference in taxable status.

19. Any owner of exempt personal property must notify the administrator within forty-five days when any such property is moved.
  - (a) When the property is moved within the county, the administrator will notify that county.
  - (b) When the exempt property is moved from one county to another and the new location of the property is not exempt, the administrator shall review the exemption to the appropriate extent and issue a new determination based on whether the personal property continues to be owned and used for exempt purposes. A new application for initial exemption need not be filed.
  - (c) When exempt property is moved from one exempt location to another exempt location, it need only be indicated on the subsequent annual reports.

When the owner fails to notify the administrator within the prescribed time limit, the administrator may require the owner to file a new application for the property to be exempt.

- 20. Any owner of exempt personal property that will begin operating in an additional location, must file a new application for exemption for the property at that new location. Should the exemption be granted, the owner may request that the division consolidate this exemption with other exemptions in the same tax area for annual reporting purposes.
- 24. Unless otherwise indicated by a preponderance of the evidence, when a portion of a building is exempted and a portion remains taxable, the land under said building will be exempt and taxable in the same proportion as the building.
- 25. If, upon review of the annual report, the administrator determines the property no longer qualifies for exemption, the administrator shall send to the owner of said property, by certified mail, a tentative revocation, notifying the owner that the property no longer qualifies for exemption. The administrator shall also advise the owner of the right to a public hearing and other appeal rights.
- 27. Calculating Adjusted Hours - Total number of hours during the previous calendar year for which property was used for purposes other than the purposes specified in 39-3-106 to 39-3-113, C.R.S., may be adjusted for partial usage. This adjustment may be made for calculations dealing with 39-3-106.5, C.R.S. and 39-2-117(1)(b)(II), 3(a)(1), and 3(b)(II), C.R.S.

An applicant or an exempt property owner may adjust the hours used for partial use by applying the following formula:

$$\frac{\text{Hours of use X Square footage of area used}}{\text{Total square footage of building}} = \text{Adjusted Hours}$$

If different areas of space are used by outside users, compute the adjusted hours for each different area used and add the adjusted hours together:

$$\frac{\text{Hours of use in Area A X Sq. footage of A}}{\text{Total square footage of building}} = \text{Adjusted hours for Area A}$$

Repeat this for areas B, C, D, etc. and total the adjusted hours.

Exclusive use of an area by a user must be considered as twenty-four hours of use for each day that the property is so occupied.

- 28. Proportional exemptions for properties reviewed annually under 39-3-109 and 39-3-112, C.R.S. will be figured to two decimal places. All other proportional exemptions will be rounded to the nearest whole percent, with results that come to .5 of a percent or higher being rounded to the higher number.
- 29. Without some qualifying use of a given property, the use of income from that property for religious purposes, schools or strictly charitable purposes is not sufficient to support an exemption. Should there be both qualifying use and income generating non-qualifying use of a given property, the provisions of 39-3-116, 39-3-106.5, and 39-3-108 (3)(a), C.R.S., along with related rules, will be applied.
- 30. Not for profit organizations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to an organization that claims to operate for religious purposes, strictly charitable purposes, or as a school, shall be treated as though they were the group for which they hold title. Transfer of title to a title holding organization from an exempt organization shall be considered a change in ownership for the purposes of Rule I. B. 3.
- 31. For the purposes of 39-3-106.5, C.R.S. a "property" will consist of any single parcel of real property as indicated in the records of the county assessor or considered as a single parcel under Rule I. B. 18.; or any amount of personal property located in a single tax area.

32. An owner of exempt property who has failed to file an annual report as required in §39-2-117(3), C.R.S., by the April 15 deadline may request a waiver of all or part of the late filing fee. Such request shall be in writing and shall include an explanation for the failure to file the report in a timely manner.

If good cause is shown for the failure to timely file the annual report, the Administrator, in her sole discretion, may waive all or a portion of the late filing fee.

In determining whether good cause is shown, the Administrator may consider all relevant factors, including, but not limited to:

- (a) Whether the party acted in the manner that a reasonably prudent individual would have acted under the same or similar circumstances;
- (b) Whether the failure to file on time resulted from circumstances that would cause a reasonably careful person to neglect a duty;
- (c) Whether there was administrative error on the part of the Division;
- (d) Whether there were factors outside the control of the party that prevented timely action or interfered with the opportunity to act, and;
- (e) Whether the party was physically unable to act.

It is the responsibility of the owner to obtain the annual report form. If the form is not received by March 15 the owner should contact the Division to request any necessary duplicate forms.

Good cause cannot be established by a party's failure to keep the Division directly informed of the party's current mailing address.

33. An exemption shall be effective when all requirements are met but in no case shall an exemption be effective prior to January 1 of the year preceding the year in which application was made.

For an application for exemption on property that had been exempt but for which the exemption was lost due to the failure to file the annual report required by C.R.S. 39-2-117(3), the exemption will be effective no earlier than the date upon which the application was filed.

This rule shall not be construed to limit a property owner's remedies under C.R.S. 39-9-109, or any other statute.

## **II. RELIGIOUS PURPOSES**

The following rules apply to all organizations/properties exempted/applying for exemption as owned and used for religious purposes.

### **A. DEFINITIONS**

- 1. "Declaration" means a written document embodying or displaying a positive, explicit, or formal statement.
- 2. "Gross rental income", for the purposes of 39-3-106.5 (1) and (1.5), 39-2-117 (1)(b)(II), and 39-2-117 (3)(b)(II)(A), C.R.S., means any and all income received by the owner for the use of the property from persons whose activities:

(a) do not fall within the religious mission of the owner and are not for religious purposes, strictly charitable purposes, or schools; or

(b) are for strictly charitable purposes or schools but the agreement between the owner and the user does not meet the requirements of 39-3-116 (2)(c), C.R.S.

3. "Religious mission" means a ministry commissioned by a church or some other religious organization for the purpose of propagating its faith or carrying on humanitarian work.

## **B. GENERAL PROVISIONS**

1. The declaration must include the owner's religious mission and purposes and a list of all uses of the property which are in furtherance of the owner's religious mission. When filing an application, that list shall include the name of each user, as defined in Rule I.A.27., including the owner, and a brief description of the use(s) by each user during the previous twelve months or that portion of the twelve-month period for which such property was owned by the owner making application.

When filing a declaration with an annual report, that list shall include the name of each user, as defined in Rule I.A.27., including the owner, and a brief description of the use(s) by each user during the previous calendar year, or that portion of the previous calendar year for which such property was owned by the owner filing the annual report.

2. Owners of property exempt as owned and used for religious purposes under 39-3-106, C.R.S., who allow their property to be used by another entity to further the religious mission of the owner or of another religious organization, are not limited to receiving one dollar per year plus an equitable portion of the reasonable expenses from those users.

When such property, exempt under 39-3-106, C.R.S., is used by other entities for schools or for strictly charitable purposes, the owner is limited to receiving one dollar per year plus an equitable portion of reasonable expenses.

3. "Complete list of all uses of the property other than by the owner thereof" shall include the name of each user and a brief description of the use(s) by each user during the previous calendar year. This list should not include those uses which are claimed to be part of the owner's religious mission.

This list shall be divided into two sections. The first section shall include the names and a brief description of each type of use by those users who operate for strictly charitable purposes, for religious purposes that are not part of the owner's religious mission, or as schools.

The second section shall include the names and a brief descriptions of each type of use by those users who do not operate for religious purposes, strictly charitable purposes, or as schools.

4. In determining whether a user can be included as operating for religious purposes, strictly charitable purposes, or as a school, the religious organization shall consider whether that user meets the criteria for exemptions set out in 39-3-106 to 113, C.R.S. and these rules, and whether any agreement between the owner and the user meets the tests set out in 39-3-116, C.R.S. and Rule II. B. 2.

5. Any use for private gain or corporate profit cannot be considered as a qualifying part of an owner's religious mission nor as meeting the test for qualifying use in 39-3-116 (2)(b), C.R.S. All such uses must be included as non-qualifying uses for the purpose of computing incidental use under 39-3-106.5 (1) or (1.5), C.R.S.

6. Calculating Adjusted Hours - See Rule I.B.27.



7. An owner need only account for income from unrelated trades or businesses that are not owned and used for religious purposes, strictly charitable purposes, or as a school when figuring gross income from unrelated trades or businesses for the purposes of 39-3-106.5 (1)(b)(I) or (1.5)(b)(I), C.R.S.
9. An organization exempted under the provisions of 39-3-106 and/or 39-3-106.5 (1) or (1.5), C.R.S., may not file an annual report until all previously due annual reports are filed with the appropriate fee.

An annual report which is not filed with the appropriate fee by July 1, of the year following its issue, shall operate as the forfeiture of any right to claim exemption of previously exempt property from general taxation for the year in which failure to file such annual report first occurred and shall preclude the filing of any annual report for subsequent years.

A separate annual report must be filed for each year in which the owner wishes to maintain an exemption.

11. For properties that are claimed to be owned and used for religious purposes, the Administrator will consider the property to be sufficiently used for religious purposes when either:
  - (a) The owner can demonstrate sufficient actual, physical use of the subject property for religious purposes, or;
  - (b) The owner can demonstrate that the property has been physically used at least once during each twelve month period, or any lesser time period if the applicant has not owned the property for the entire twelve month period, and can document sufficient continuing indicators of intent for the remainder of that year or portion thereof.
12. When an applicant has not shown sufficient actual, physical use of a property to satisfy Rule II. B. 11(a), the Administrator will also consider "indicators of intent". "Indicators of intent" are the owner's off-site activities which establish its specific intent to further use the subject property for religious purposes.

Indicators of intent will be determined by asking questions which include, but are not limited to:

- (a) How was the property acquired?
- (b) How long has this organization owned the property?
- (c) Has the owner been actively involved in dealing with local government bodies in the pursuit of planning, zoning or other permit issues?
- (d) Has the owner set up a special fund to finance the project, and is it actively soliciting money for that fund?
- (e) Has the owner been working with financial institutions and/or working on the sale of bonds?
- (f) Has the owner set up a committee or other structure to plan and implement the plan of the use of the property, and is the committee actively dealing with that issue?
- (g) Is the owner actively seeking any necessary clearances from denominational or synodical bodies?
- (h) Has the owner employed architects or contractors in preparation for actual construction work on the property?
- (i) Have anticipated starting and completion dates been set for any improvement projects?
- (j) What is the size of the owning organization and what is the size of any contemplated project?

- (k) Has the owner had the property listed for sale?
- (l) Has the owner been using the property, or allowing the property to be used, for monetary gain?
- (m) Are there any other unusual or urgent circumstances that need to be considered?

13. In cases where there is not sufficient actual physical use of a property, but there are sufficient continuing indicators of intent to use the property for religious purposes, an exemption for property owned and used for religious purposes will become effective upon the earlier of either:

- (a) the date of the first actual physical use for religious purposes, or
- (b) the date indicators of intent began, so long as the first actual use for religious purposes occurs within one year of that date.

Nothing in this rule shall allow an exemption to become effective prior to the year prior to the one in which application is made.

**V. COMBINATION USE OF PROPERTY**

The following rules apply to property exempted/applying for exemption which is used by anyone other than the owner or property owned by a religious organization which is used outside of its religious mission.

**A. DEFINITIONS**

- 1. "Otherwise exempt from the payment of property taxes", as stated in 39-3-116 (2)(b), C.R.S. means having met all of the requirements for exemption as specified in 39-3-105, or 39-3-127, C.R.S. or being exempt pursuant to Article VI cl. 2 of the Constitution of the United States or Section 4 of the Enabling Act of Colorado.

**B. GENERAL PROVISIONS**

- 1. The "amount received by the owner for the use of such property" shall include all income no matter what it is called. This shall include, but not be limited to, rent, donations, contributions, and gifts received for the use of the property.
- 2. "Reasonable expenses incurred in the operation and maintenance of the property" include, but are not limited to, utilities; custodial services and supplies; costs for routine maintenance, parts and labor; insurance; taxes; and interest on loans involving that particular piece of property.

This does not include depreciation, amounts paid toward the principal of loans, and costs of capital improvements although interest on loans taken out to finance capital improvements may be included.

- 3. An "equitable portion of reasonable expenses incurred in the operation and maintenance of the property" will be determined by considering the amount of time a particular user occupies a portion of the property, and the amount of space used in comparison to the total area of the building, and the reasonable expenses incurred as defined in Rule V. B. 2. Either of the following sets of formulas may be used:

(A)

$$(1) \frac{\text{Hrs of use by a particular user X Sq. Ft. of area used}}{\text{Total sq. ft. of building}} = \text{Adjusted hrs. of usage by particular user}$$

$$(2) \frac{\text{Adjusted hrs. of use by a particular user}}{8760} = \text{Percentage of possible use by that user}$$

$$(3) \text{Percentage of possible use by a user} \times \text{Reasonable expenses} = \text{Equitable portion of expenses}$$

(B)

$$(1) \frac{\text{Hrs of use by a particular user} \times \text{Sq. Ft. of area used}}{\text{Total sq. ft. of building}} = \text{Adjusted hrs. of usage by particular user}$$

$$(2) \frac{\text{Adjusted hrs of use by a particular user}}{\text{Total adjusted hrs. of use by all users}} = \text{Percentage of actual use by that user}$$

$$(3) \text{Percentage of actual use by a user} \times \text{Reasonable expenses} = \text{Equitable portion of expenses}$$

Exclusive use of an area by a user must be considered twenty four hours of use for each day that the property is so occupied.

4. For those properties exempted under 39-3-107 to 113, C.R.S., excluding 39-3-108 (1)(b), the exemption will not be affected by occasional, non-continuous, non-qualifying use so long as that use does not exceed the limits set out in 39-3-106.5 (2) C.R.S.

Should occasional, non-continuous, non-qualifying use exceed the stated limits, the percentage of taxable value will be based on the total amount of non-qualifying use.

## **ADDITIONAL DEFINITIONS**

Administrator C.R.S. 39-1-102 "Administrator" means the property tax administrator.

Annual assessment date C.R.S. 39-1-102 Twelve noon on the first day of January of each year is designated as the official assessment date.

Division C.R.S. 39-2-101 This section creates the Division of Property Taxation.

Filing - when deemed to have been made. C.R.S. 39-1-120

(1)(a) Any report, schedule, claim, tax return, statement, or other document required or authorized under articles 1 to 9 of this title to be filed with or any payment made to the state of Colorado or any political subdivision thereof which is transmitted through the United States mails shall be deemed filed with and received by the public officer or agency to which it was addressed on the date shown by the cancellation mark stamped on the envelope or other wrapper containing the document required to be filed.

(b) Any such document which is mailed, but not received by the public officer or agency to which it was addressed, or is received and the cancellation mark is not legible, or is erroneous or omitted shall be deemed to have been filed and received on the date it was mailed if the sender establishes by competent evidence that the document was deposited in the United States mails on or before the date due for filing. In such cases of nonreceipt of a document by the public officer or agency to which it was addressed, the sender shall file a duplicate copy thereof within thirty days after written notification is given to the sender by such public officer of the failure to receive such document.

(2) If any report, schedule, claim, tax return, statement, remittance, or other document is sent by United States registered mail, certified mail, or certificate of mailing, a record authenticated by the United States postal service of such registration, certification, or certificate shall be considered competent evidence that the report, schedule, claim, tax return, statement, remittance, or other document was mailed to the public officer or agency to which it was addressed, and the date of the registration, certification, or certificate shall be deemed to be the postmark date.

(3) If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day.

Not for private gain or corporate profit C.R.S. 39-1-102 (8.5) Not for private gain or corporate profit means the ownership and use of property whereby no person with any connection to the owner thereof shall receive any pecuniary benefit except for reasonable compensation for services rendered and any excess income over expenses derived from the operation or use of the property and all proceeds from the sale of the property of the owner shall be devoted to the furthering of any exempt purpose.

Perjury in the second degree C.R.S. 18-8-503 A person commits perjury in the second degree if, other than in an official proceeding, with an intent to mislead a public servant in the performance of his duty, he makes a materially false statement, which he does not believe to be true, under an oath required or authorized by law. Perjury in the second degree is a class 1 misdemeanor punishable by a minimum of six months imprisonment, or five hundred dollars fine, or both, up to a maximum of eighteen months imprisonment, or five thousand dollars fine, or both.

Person C.R.S. 39-1-102 (9) Person means natural persons, corporations, partnerships, associations, and other legal entities which are or may become taxpayers by reason of the ownership of taxable real or personal property.

Personal property C.R.S. 39-1-102 (11) Personal property means everything which is the subject of ownership and which is not included within the term "real property". Personal property includes machinery, equipment and other articles related to a commercial or industrial operation which are either affixed or not affixed to the real property for proper utilization of such articles.

Property C.R.S. 39-1-102 (13) Property means both real and personal property.

Real Property C.R.S. 39-1-102 (14) Real property means: a) All lands or interests in lands to which title or right of title has been acquired from the government of the United States or from sovereign authority ratified by treaties entered into by the United States, or from the state; b) All mines, quarries, and minerals in and under the land, and all rights and privileges thereunto appertaining; and c) improvements.