

Division of Property Taxation use ONLY

APP. #	_____
FILE #	_____
COUNTY	_____

**APPLICATION FOR EXEMPTION OF PROPERTY OWNED AND USED FOR RELIGIOUS PURPOSES**

A separate application must be filed for each separate parcel of real property, as shown on county assessor's records, or each separate tax area in which personal property is located. If you are applying for exemption of personal property only (furniture, equipment, etc.) and the county assessor's records show the property on that schedule has an actual value of \$5,500 or less (\$4,000 for 2010), you may not need to file this application. Contact the county assessor's office to determine whether your personal property qualifies for exemption pursuant to C.R.S. 39-3-119.5.

Application for exemption of property owned and used for schools or strictly charitable purposes cannot be made on this form, but must be made on the school/strictly charitable application form prescribed by the Division of Property Taxation. Call our office to request a copy of that form, or go to the Division of Property Taxation website at <http://www.dpla.colorado.gov/dpl/exemptions/index.htm> to find that form. Rules and statutes pertaining to exemptions are also available from our office or our website, and they may help you complete your application.

The original application and any attachments must be mailed or delivered along with the application fee to the county assessor of the county wherein the property is located. The application fee is \$175. Make checks payable to Colorado Department of Local Affairs. 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. Keep a copy of the application for your records.

Attach additional sheets as needed and number them with the corresponding section and question number.

**1. Property owner's name and mailing address:**

**2. Name and telephone number of contact person:**

_____	_____
_____	_____
_____	_____
Daytime Phone	Daytime phone

**3. Type of property (Check one or both):**

- REAL (Land, buildings, mobile homes, leasehold improvements). PLEASE COMPLETE SECTION 4.  
 PERSONAL (Furniture, equipment, and other movable items not affixed to land or buildings).

**4. Legal description of REAL property, as it appears on assessment records or deed (Use attachments as needed):**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**5. Street address/location of real or personal property:**

\_\_\_\_\_  
 \_\_\_\_\_

**6. County in which property is located:**

\_\_\_\_\_

**7. Name of owner of real or personal property for which exemption is being requested (If property is owned by an individual, exemption cannot be granted.):**

\_\_\_\_\_

<b>8.A. Date property was acquired (As on deed or title.):</b>	<b>B. Date use of property for religious purpose began:</b>	<b>C. Date construction or renovation began, prior to use for religious purposes, if applicable:</b>
(mo/day/yr) ____/____/____	(mo/day/yr) ____/____/____	(mo/day/yr) ____/____/____

**9. Declaration of owner's religious mission and purposes:**

Provide a declaration of your religious mission and purposes, either by stating it here, or by attaching a copy. This should be a written document detailing the ministries commissioned by your organization for the purpose of propagating its faith or carrying on humanitarian work. This is NOT the same as an explanation of the uses of the property. YOUR APPLICATION WILL NOT BE ACCEPTED WITHOUT THIS WRITTEN DECLARATION

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**NOTE:** Questions 10, 11, and 12 ask you to designate each use of the property as either in furtherance of your organization's religious mission (10); NOT part of your mission, but qualifying for exemption as used for school, strictly charitable, or religious purposes (11); or not claimed as an exempt use (12). Each use should be listed under only one category and the uses listed in 10, 11, and 12 combined should include ALL uses of the property. If the property has large areas which have no buildings or improvements, be sure to describe the uses of these areas as well.

**10. Uses in furtherance of owner's religious mission:**

List all uses of this particular property during the past twelve months (or that portion of the past twelve months that you've owned the property), which were considered to be in furtherance of the organization's religious mission or purposes, including uses by the owner. Please list only actual, not potential, uses. This list must contain both the name of each user and a brief description of the usage of this particular property. Use attachments as needed. (NOTE: If property is NOT used, exemption CANNOT be granted. Property must either have sufficient actual physical use, or must have at least one actual physical use per twelve month period and sufficient continuing 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. See Rules II.B.11 and II.B.12 for details.)

NAME OF USER	BRIEF DESCRIPTION OF USAGE

**11. Uses for non-profit religious, charitable, or school purposes NOT in furtherance of owner's religious mission:**

List all uses of this particular property, during the past twelve months (or that portion of the past twelve months that you've owned the property), which you believe to be for non-profit religious purposes, non-profit school purposes or for non-profit, strictly charitable purposes, *but not claimed as part of the owner's religious mission*. This list must contain both the name of each user and a brief description of the usage. Use attachments as needed.

If there were no uses under this category, please check here.

NAME OF USER	BRIEF DESCRIPTION OF USAGE

**12. Uses for non-exempt purposes:**

List all non-qualifying uses of this particular property during the past twelve months (or that portion of the past twelve months that you've owned the property). This list must include:

- A. All uses which were not part of the owner's religious mission/purposes, *and* uses where the user/usage didn't qualify as using the property for religious, school, or strictly charitable purposes; and
- B. All uses which were for for-profit purposes, or by for-profit users.

This list should contain both the name of each user and a brief description of the usage. Use attachments as needed.

If there were no uses under this category, please check here.

NAME OF USER	BRIEF DESCRIPTION OF USAGE

**13. Gross income from unrelated trade or business:**

State the gross income derived by the owner from any use of the property for an unrelated trade or business, as determined pursuant to sections 511 to 513 of the Internal Revenue Code, during the past twelve months, or that portion of the past twelve months that the property was owned by your organization.

If the owner did not receive any such income from this property during this period, please state "NONE". [\$ \_\_\_\_\_ ]

**14. Gross rental income from non-exempt uses:**

State the gross rental income received by the owner for the use of the property for nonqualifying purposes during the past twelve months, or for that portion of the past twelve months that the property was owned by your organization. This should only include gross rental income received from all uses listed in Number 12 above.

If the owner did not receive any such income from this property during this period, please state "NONE". [\$ \_\_\_\_\_ ]

**15. Number of hours property was used for non-exempt purposes:**

State the number of hours that this property was used for purposes other than religious purposes, strictly charitable purposes, or schools, during the past twelve months, or that portion of the past twelve months that the property was owned by your organization. This should include the number of hours that the property was used by the groups listed in Number 12 above. Hours may be adjusted for partial use according to the formula listed in Rule I.B.27. If there were no such uses of the property, please state "NONE": [ \_\_\_\_\_ ] HOURS.

**16. Signature and verification:**

*I declare, under penalty of perjury in the second degree, that I have examined this application, including any attachments, and to the best of my knowledge and belief, it is true, correct and complete.*

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

NAME OF SIGNATORY \_\_\_\_\_ TITLE \_\_\_\_\_

**IMPORTANT REMINDERS:**

- 1) Failure to supply complete or accurate information may result in denial. Please review your answers before mailing.
- 2) Be sure to provide information for all portions of the property, including any vacant/unimproved areas.
- 3) A separate application and fee is required for each parcel of real property, or for each tax area for personal property. Consult your assessor if unsure how many parcels/tax areas are involved.
- 4) This application must be submitted through your County Assessor. Failure to do so will result in substantial delays in processing your request.
- 5) *We cannot review your request until the filing fee is paid in full.*

**This Portion to be Completed by the County Assessor**

Please complete each of the following questions with respect to the subject property. Forward the original of the application form and the supporting documents to the Division of Property Taxation, along with the applicant's check. **Make a copy of the application for your files if you wish. You will be notified when a determination is reached.**

- A. Date application was received in your office: \_\_\_\_/\_\_\_\_/\_\_\_\_
- B. Legal description (item #4) or location of personal property (item #5)  is correct  is incorrect.  
If incorrect, please provide correct information: \_\_\_\_\_
- C. Name of owner (item #7)  is correct  is incorrect. If incorrect, state correct name of owner: \_\_\_\_\_
- D. Date deed recorded \_\_\_\_/\_\_\_\_/\_\_\_\_ in book \_\_\_\_\_ page \_\_\_\_\_
- E. State Parcel I.D.: \_\_\_\_\_  
*(If more than one parcel, please identify each parcel by legal description.)*
- F. Tax Area(s): \_\_\_\_\_  
*(If more than one, please identify which locations are in which tax areas.)*
- G. ACTUAL value is: Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Personal \$ \_\_\_\_\_
- H. **PLEASE PROVIDE COPIES OF THE PROPERTY RECORD AND, IF THE REQUEST IS FOR EXEMPTION OF REAL PROPERTY, A PLAT OF THE AREA.**

Date: \_\_\_\_/\_\_\_\_/\_\_\_\_ COUNTY ASSESSOR: \_\_\_\_\_

BY: \_\_\_\_\_ Phone: \_\_\_\_\_

## **STEPS THROUGH THE EXEMPTION PROCESS**

### **When Applying:**

- \* Determine whether you need to file this application form. If you are applying for exemption of personal property only (furniture, equipment, etc.) and the county assessor's records show the property at that address with an actual value of \$5,500 or less (\$4,000 for 2010, you may not need to file this application. Contact the county assessor's office to determine whether your personal property qualifies for exemption pursuant to C.R.S. 39-3-119.5.
- \* Complete all relevant forms carefully and thoroughly.
- \* Sign and date the application.
- \* Send the original and one copy of those forms, including all supporting documents, to the County Assessor's office of the County in which the property is located.
- \* Be sure the application fee of \$175.00 is securely attached to the application. Make checks payable to Colorado Department of Local Affairs.
- \* Be sure the proper mailing address and correct phone number are on the form.
- \* Be sure there is a person listed who we can contact should we need further information.
- \* You will receive a letter from the Division of Property Taxation stating that your application has been received. That letter will include an application number. Please use this number on all follow-up correspondence.
- \* By filing an application for exemption, you are assuming the responsibility to demonstrate clearly that the property qualifies for exemption. The Division may require additional information, in accordance with current laws. 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 drop by at any time.
- \* Inform us of any change in address or phone number.

### **If we issue a Tentative Determination denying part or all of the exemption:**

- \* Contact the examiner whose name is on the form if you have any questions.
- \* If you are not satisfied, you may request a public hearing within 30 days of the Tentative Determination.
- \* If you understand and wish to accept our decision you may waive your right to a public hearing.

### **Upon the issuance of a final Determination:**

- \* You may appeal the Administrator's decision to the Board of Assessment Appeals within 30 days.

### **After any exemption is granted:**

- \* The Division of Property Taxation will send an Exempt Property Report to you in early March of each year after exemption is granted. You must complete and return the Report, along with all required fees, by the deadlines.
- \* Keep us informed as to any change in mailing address or telephone number. Failure to do so may result in loss of exemption.
- \* Notify us promptly of any transfer of ownership of the property.

### **If you have any questions regarding property tax exemptions statutes:**

- \* Review Article X, Section 5 of the Colorado Constitution, and the following Colorado Revised Statutes: 39-3-101 through 39-3-135; 39-1-102; 39-9-109; and 39-2-117. The Colorado Revised Statutes should be available at your local library.
- \* Contact our office at 303-866-2686 or go to our website at [www.dola.colorado.gov/dpt/exemptions](http://www.dola.colorado.gov/dpt/exemptions).