

## LATE FILING FEE WAIVER REQUEST

Division of Property Taxation **Rule I.B.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.

---

### INSTRUCTIONS

If you believe that you can show good cause (see above) for the failure to file your report(s) by the April 15 deadline, you may complete the Request For Waiver Of Late Filing Penalty For Annual Exempt Property Report (use [link below](#) to access the document).

- In order to request a full or partial waiver of the late filing fee, you must fully complete the form. If you fail to include any of the requested information, it may result in your request being denied.
- Once you have completed the form, print it out and send it to the following address:

Division of Property Taxation  
1313 Sherman St. #419  
Denver, CO 80203

- The Request must be submitted **along with your Exempt Property Report(s), and the full \$250 late filing fee for each report.** Your request will not be considered until the report and fee are filed. This is necessary to assure that your exemption is not forfeited while the issue is being considered. If the Property Tax Administrator determines that a full or partial waiver is in order, a refund in the appropriate amount will be issued.

[Request For Waiver Of Late Filing Penalty For Annual Exempt Property Report](#)

State of Colorado  
 Division of Property Taxation  
 Department of Local Affairs

1313 Sherman St., Room 419  
 Denver CO 80203  
 Phone: 303-864-7780  
 TDD: 303-864-7758

REQUEST FOR WAIVER OF LATE FILING FEE  
 FOR ANNUAL EXEMPT PROPERTY REPORT

**Please complete the following sections carefully. Please be sure to complete every item**

PROPERTY OWNER INFORMATION:	DPT FILE NUMBER(S).
Owner Name: _____	<i>The File Number is on your Exempt Property Report(s).</i>
Contact Person: _____	_____
Mailing Address: _____	_____ <i>File No</i> _____ <i>Rpt No.</i>
City, State, Zip: _____	_____ <i>File No</i> _____ <i>Rpt No.</i>
Phone: _____	_____ <i>File No</i> _____ <i>Rpt No.</i>
Email: _____	_____ <i>File No</i> _____ <i>Rpt No.</i>

**YEAR(S) IN QUESTION**

For schools and charitable organizations, this will always be the current year. For religious organizations, verify whether it is the current year and/or the prior year. \_\_\_\_\_

**EXPLANATION FOR THE FAILURE TO FILE THE REPORT IN A TIMELY MANNER:**

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

*You may attach additional pages as necessary. The Request must be submitted **along with your Exempt Property Report(s), and the full \$250 late filing fee for each report.** A refund will be issued if your request is approved.*

**For DPT USE ONLY. Do not write in this section.**

\_\_\_\_\_ Upon consideration of this request, the Property Tax Administrator finds that good cause has been shown for the failure to timely file the Exempt Property Report(s), and rules that a refund in the amount of \$ \_\_\_\_\_ is in order. A warrant for the refund will be issued within 4-8 weeks.

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

\_\_\_\_\_ Upon consideration of this request, the Property Tax Administrator finds that good cause has NOT been shown for the failure to timely file the Exempt Property Report(s), and the request is therefore denied.

**DATED:** \_\_\_\_\_

\_\_\_\_\_  
 JOANN GROFF  
 PROPERTY TAX ADMINISTRATOR