15-DPT-EX
FORM 901-A
REV. 01/13

STATE OF COLORADO
DIVISION OF PROPERTY TAXATION
DEPARTMENT OF LOCAL AFFAIRS
**PHONE: 303-866-2686**
TDD: 303-866-5300

**Division of Property Taxation use ONLY**

APP. #_____
FILE #_____
COUNTY_____
:

# APPLICATION FOR EXEMPTION OF PROPERTY OWNED AND USED FOR STRICTLY CHARITABLE OR SCHOOL 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 $7,000 or less, 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 religious purposes cannot be made on this form, but must be made on the religious purposes 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.dola.colorado.gov/dpt/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. Owner name and mailing address:** | **2. Name and address of contact person:** |
|---|---|
| _____<br>_____<br>_____<br>_____<br>Daytime Phone: | _____<br>_____<br>_____<br>Email:_____<br>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). Please attach a list.

**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 (Use attachments as needed for complete directions):**

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

**7. Name of owner of real or personal property for which exemption is being requested (If different from #1, please attach an explanation):**

| **8. A. Date property was acquired (As on deed or title.):** | **B. Date use of property for charitable/school purpose began:** | **C. Date construction or renovation began, prior to use for charitable/ school purpose, if applicable:** |
|---|---|---|
| (mo/day/yr) _____/_____/_____ | (mo/day/yr) _____/_____/_____ | (mo/day/yr) _____/_____/_____ |

**9. Current values:**

Land: [$_____] Buildings and other improvements: [$_____] Personal property: [$_____]

**10. Owner/applicant is:**

- ☐ Colorado not-for-profit corporation
- ☐ Out of state not-for-profit corporation (State of incorporation_____) Is this organization registered to do business in Colorado? ☐ Yes ☐ No
- ☐ Unincorporated, non-profit association
- ☐ Partnership (Can only be granted exemption pursuant to 39-3-112 (3)(c)(II), (III) or (IV).)
- ☐ Trust
- ☐ For-profit Corporation (STOP--Exemption cannot be granted to property owned by a for-profit corporation.)
- ☐ Individual (STOP--Exemption cannot be granted to property owned by an individual.)
- ☐ Other (describe):_____

**11. General information (to be completed by all applicants):**

A. Please attach copies of all of the owner's organizational rules or documents (including Articles of Incorporation, Bylaws, Partnership Agreement, Constitution, etc.) NOTE: If the owner of the property is a Department of the United States government, and the applicant is the lessee of the property, please attach copies of the lessee's organizational rules or documents. If you are certain that you have previously filed these documents with our office, and if no changes have been made since that time, you do not need to re-file them.

B. Please attach your organization's financial statements, including balance sheet and operating statement, as of the end of your last fiscal year.

C. Please attach any recent annual report compiled by your organization and/or any published brochures explaining your organization and its activities.

D. Explain the purpose and activities of your organization (in your own words, not those of the organizational papers):

_____

_____

_____

E. Describe, in detail, all uses of the subject property *(NOTE: Unused property CANNOT be granted exemption):*

_____

_____

_____

**12. History:**

A. Has your organization applied for property tax exemption in Colorado before? ☐ Yes ☐ No
If "Yes", in what county?_____ Previous File No:_____
What was the name the application was filed under?_____

B. Name of the prior owner of the subject property:_____

***WITH REGARD TO THE REMAINDER OF THIS APPLICATION FORM:***

- ***ALL APPLICANTS MUST COMPLETE SECTIONS 13, 25 & 26, AND AT LEAST ONE OTHER SECTION, AS DETERMINED IN SECTION 13.***
- ***IF THE PROPERTY WAS USED BY ANYONE OTHER THAN THE OWNER, YOU MUST COMPLETE SECTION 25. YOU SHOULD INCLUDE USES BY INDIVIDUAL MEMBERS, IF THE USE WAS NOT SPONSORED BY YOUR ORGANIZATION (E.G. PRIVATE PARTIES, WEDDING RECEPTIONS, ETC.).***

**13. Property is being used for:**

Check all applicable uses and complete all corresponding sections. If the use of the property does not fit one of the first eight specific categories listed below and the use is non-residential, select #9. ("Residential" means average occupancy exceeds 90 days.)

- ☐ **1. School** -- (39-3-107) -- Complete Section 14
- ☐ **2. Licensed Health Care Facility** -- (39-3-108(1)(b)) -- Complete Section 15
- ☐ **3. Domestic Water Company** -- (39-3-108(1)(c)) -- Complete Section 16
- ☐ **4. Amateur Sports Organization** -- (39-3-108(1.3)) -- Complete Section 17
- ☐ **5. Community Corrections Facility** -- (39-3-108.5) -- Complete Section 18
- ☐ **6. Child Care Center** -- (39-3-110) -- Complete Section 19
- ☐ **7. Fraternal or Veterans Organization** -- (39-3-111) -- Complete Section 20
- ☐ **8. Health Care Services -- Used by Doctor** -- (39-3-111.5) -- Complete Section 21
- ☐ **9. Charitable Purposes: Non-Residential** -- (39-3-108(1)(a)) - Complete Section 22
- ☐ **10. Charitable Purposes: Residential** -- (39-3-109, 112, 112.5, & 113) - Complete Section 23
- ☐ **11. Charitable Purposes: Housing Provider for Future Low-Income Buyers** -- (39-3-113.5) - Complete Section 24
- ☐ **12. Used by Anyone Other Than Owner** -- (39-3-116) -- Complete Section 25

**14. Property used for a school:**

(If your organization operates a kindergarten in connection with an elementary school system of less than six grades, or a preschool or day care, you must also complete Section 19.)

A. Check the category/categories which describe your school:
☐ Pre-elementary ☐ Elementary ☐ Secondary ☐ Post-secondary ☐ Vocational ☐ Collegiate
☐ Other (Explain)_____

B. How does your curriculum compare to that of a public school?_____

C. Is daily attendance required? ☐ Yes ☐ No If "No", what is the school's policy on attendance?_____
_____

D. What is the length of your school year? _____

E. What is the school's enrollment? (List number of students in each category.)
Full time students_____ Boarding students_____ Part time students_____ Day students _____

F. Is this school accredited? ☐ Yes ☐ No If "Yes", by whom?_____

G. Please provide a copy of your catalog, or other documentation describing your curriculum.

**15. Property used for a licensed health care facility:**

A. Attach a copy of the license issued by the Colorado Department of Public Health & Environment for the subject property.

B. State the gross income derived by the owner from any unrelated trade or business activities (as defined in sections 511 through 513 of the "Internal Revenue Code of 1986," as amended), at the subject property during the most recent fiscal year: $_____

C. If you listed an amount under B, state the total gross revenues derived from the operation of this property: [$_____]

**16. Property used for a domestic water company:**

A. Describe all improvements on the property:_____
_____

B. List the Section(s), Township, and Range in which your buried water lines are located:_____
_____
_____

**17. Property used for an amateur sports organization -- nonresidential:**

A. Is this organization organized and operated exclusively to foster local, statewide, national or international amateur sports competition, and also organized and operated primarily to support and develop amateur athletes for national or international competition in sports? ☐ Yes ☐ No If "Yes", please provide documentation (e.g. copies of brochures, referrals to stated purposes in Articles of Incorporation, etc.).

B. Describe how one may be eligible for membership in your organization:_____

**18. Property used as a Community Corrections Facility:**

A. Attach proof of exemption from Federal income tax as determined by the Internal Revenue Service.

B. With which governmental agencies does your organization contract? _____
_____

C. Do you provide residential accommodations? ☐ Yes ☐ No

D. Explain how your organization provides programs and services to aid offenders in obtaining and holding regular employment, in enrolling in and maintaining academic courses, in participating in vocational training programs, in utilizing the resources of the community in meeting their personal and family needs and providing treatment, and in participating in whatever specialized programs exist within the community. _____
_____

**19. Property used for a child care center:**

A. Is this facility licensed by the Colorado Department of Human Services? ☐ Yes ☐ No If "Yes", please attach a copy of the license.

B. Is tuition assistance available to the financially needy, or do you charge based on the ability to pay?
☐ N/A -- No fees charged ☐ Yes ☐ No. If "Yes", complete the following, for your latest fiscal year:

* Gross revenues of your center: $_____
* Amount of tuition received: $_____
* Amount of waived or reduced fees for the financially needy: $_____
* Attach a copy of your sliding fee scale, if applicable.
* How do people find out that such aid is available? _____
_____
* How do you determine who is eligible? _____
_____

C. Attach a list of the center's staff, their job titles, and their salaries.

D. Attach a list of fees charged for each type of service offered.

**20. Property used for a fraternal or veteran's organization:**

A. Is this a branch, lodge, or chapter of a national or state wide organization? ☐ Yes ☐ No If "No", please complete Section 22.

B. Is the property owner a holding company for a branch, lodge, or chapter? ☐ Yes ☐ No If "Yes", please provide copies of the Articles of Incorporation, bylaws, and financial statements for the post or lodge, in addition to those provided for the owner.

**21. Property used for health care services -- occupied by a physician or dentist:**

A. Is property occupied or used by one or more physicians or dentists, licensed to practice in Colorado? ☐ Yes ☐ No.

B. Are the health care services offered at this facility available to all patients who request such services, and are there provisions for fee waivers or reductions for the financially needy? ☐ N/A -- No fees charged ☐ Yes ☐ No.
If "Yes", explain such provisions in detail (use attachment if necessary) including:

* How do you determine who is eligible?_____
_____
* How much aid was given during your last fiscal year? $_____
* How do people find out such aid is available?_____
_____

C. Provide a statement from the Board of County Commissioners, certifying that there is a need for the provision of such health care services at this location.

**22. Property used for strictly charitable purposes -- nonresidential:**

1. Please explain in detail why you think your organization is charitable, and provide any available documentation. Receipt of 501(c) status from the I.R.S. cannot be equated with eligibility for property tax exemption. Your explanation should discuss the charitable activities of your organization, especially as they relate to the subject property:_____
_____
_____
2. Who benefits from the efforts of your organization?_____
_____
3. Is there a policy for waiving/reducing the fees for your services? ☐ N/A -- No Fees Charged ☐ Yes ☐ No. If "Yes", explain the policy in detail (use attachment if necessary), including but not limited to:
   * How do you determine who is eligible?_____
   * How much aid was given during your last fiscal year? $_____
   * How do people find out such aid is available?_____

**23. Property used for strictly charitable purposes -- residential:**

(If the average length of stay by the occupants of the subject property is LESS THAN 90 DAYS, please complete **Section 22** *rather than* Section 23.) Check all applicable uses, then complete the required questions below, as indicated.

☐ Property is occupied by students attending an exempt school. (39-3-109 (1)(a)) --***Complete Question (a) on next page.***

☐ Property is used as an integral part of a church, hospital, licensed health care facility, or organization whose property is otherwise exempt, and is ***not leased or rented*** at any time. (39-3-109 (1)) -- ***Complete Question (a) on next page.***

☐ Property is occupied by persons receiving care or treatment from the owning hospital, licensed health care facility, or institution for physical or mental disabilities, and, who, in order to receive such care or treatment, are required to be domiciled within the subject facility. (39-3-109 (1)(b)) -- ***Complete Question (a) on next page.***

☐ Property is occupied as an orphanage. (39-3-112 (3)(a)(I)) -- ***Complete Question (a) on next page.***

☐ Property is owned by a nonprofit corporation, and is occupied by persons 62 years of age or over, or disabled, and whose incomes are within 150% of the limits for the nearest low-rent public housing operated by a city or county housing authority. (39-3-112 (3)(a)(II)(A)) -- ***Complete Question (a) on next page.***

☐ Property is occupied by single parent families whose incomes are within 150% of the limits for the nearest low-rent public housing operated by a city or county housing authority. (39-3-112 (3)(a)(II)(B)). Facility must meet the definition of "Family Service Facility" as defined in 39-3-112 (1)(b). ***Complete Questions (a), (b) and (i) on next page.***

☐ Property is occupied by homeless or abused persons, whose incomes are within 150% of the limits for the nearest low-rent public housing operated by a city or county housing authority. (39-3-112 (3)(a)(II)(C)). Facility must meet the definition of "Transitional Housing Facility" as defined in 39-3-112 (1)(c). ***Complete Questions (a), (b), (c), and (i) on next page.***

☐ Property is owned by a limited partnership, of which a nonprofit corporation is a general partner, and partnership was formed to obtain, and has been allocated, low income housing credits pursuant to Section 42 of the Internal Revenue Code of 1986. Property is occupied by persons 62 years of age or over, disabled, homeless or abused, and whose incomes are within 150% of the limits for the nearest low-rent public housing operated by a city or county housing authority. (39-3-112 (3)(a)(II)(A) and (3)(c)(II)) -- ***Complete Questions (a), (d) and (g) on next page.***

(Continued on next page)

**23 (continued):**

☐ Property is owned by a limited partnership, of which all of the general and limited partners are nonprofit corporations, and property is occupied by persons 62 years of age or over, disabled, homeless or abused and whose incomes are within 150% of the limits for the nearest low-rent public housing operated by a city or county housing authority. (39-3-112 (3)(a)(II)(A) and (3)(c)(III)) -- ***Complete Questions (a) and (e) on next page.***

☐ Property is owned by a limited partnership, of which each of the general partners is a for-profit corporation. Seventy-five percent or more of the outstanding voting stock is owned by, and seventy-five percent or more of the members of the board of directors are elected by one or more nonprofit corporations. Partnership was formed to obtain, and has been allocated, low income housing credits pursuant to Section 42 of the Internal Revenue Code of 1986. Property is an "elderly or disabled low income residential facility", as defined in 39-3-112 (1)(A.5), and is occupied by persons 62 years of age or over, or disabled, and whose incomes are within 150% of the limits for the nearest low-rent public housing operated by a city or county housing authority. (39-3-112 (3)(a)(II)(A) and (3)(c)(IV)) -- ***Complete Questions (a), (f) and (g) on next page.***

☐ Property is owned by the United States, and is leased to a nonprofit organization for the purpose of housing homeless persons. (39-3-112.5) -- ***Complete Questions (a) and (h) on next page, and attach completed Questionnaire To Determine Homeless Status for all tenants occupying this property for the period under application.***

**Question (a)**
Is the property occupied only by those categories of persons which you have checked on the preceding page?
☐ Yes ☐ No If "No", please indicate who else occupies the property, and explain:_____
_____

**Question (b)**
Does your organization provide counseling in such areas as career development, parenting skills, and financial budgeting? ☐ Yes ☐ No If "Yes", please attach documentation.

**Question (c)**
Is your organization's purpose to facilitate the achievement of independent living by your tenants within a 24 month period? ☐ Yes ☐ No If "Yes", please attach documentation.

**Question (d)**
(I) Please attach the nonprofit general partner's Articles of Incorporation, bylaws, and financial statements.

**Question (e)**
Please attach the Articles of Incorporation, bylaws, and financial statements for all of the general and limited partners.

**Question (f)**
Please attach the Articles of Incorporation, bylaws, and financial statements for all nonprofit corporations which own seventy-five percent of the voting stock of, and elect seventy-five percent or more of the board of directors of, the general partners.

**Question (g)**
(I) If not clearly stated in the Partnership Agreement which you have attached, state the purpose of the partnership:
_____
(II) Attach documentation that the partnership has been allocated low income housing credits pursuant to Section 42 of the Internal Revenue Code of 1986.
(III) Attach a copy of all financial statements of the partnership for the entire "compliance period", as defined by Section 42 (i)(1) of the Internal Revenue Code of 1986.

**Question (h)**
(I) Attach a copy of the nonprofit entity's Articles of Incorporation and bylaws.
(II) Attach a copy of the lease between the agency of the United States and the nonprofit organization.
(III) Attach a copy of the rental agreement between the nonprofit organization and the individuals or families to be housed in such property.
*NOTE: You must provide copies of new rental agreements after each change of tenants, and account for all periods of vacancy between tenants.*

**Question (i)**
(I) Attach documentation that your organization has received exemption under section 501 (c)(3) of the Internal Revenue Code.

**24. Property used by nonprofit housing provider for sale to low-income housing applicants:**

A. Is the property to be developed for sale to low-income applicants who will assist in construction of the housing?
☐ Yes ☐ No ____

B. Please attach a description of the owner's indicators of intent to develop the property for housing to be sold to low-income applicants. Indicators of intent include site planning, governmental approvals, financial planning and/or hiring of contractors/professionals in preparation of actual construction or rehabilitation of the property.

C. Has the owner solicited or accepted applications from low-income applicants for housing on this property?
☐ Yes ☐ No If no, please explain.

**25. Property used by anyone other than the owner:**

In the spaces below, or on an attachment, provide the following information for your most recent fiscal year:

(A) The names of all persons, groups, etc. which have used your property. Include those uses by members of your organization where the member, and not the owner, was primarily responsible for the content of the activity (e.g. a member used the property for an anniversary party). If there were no users, state "NONE."

(B) An estimate of the number of times that each of those persons, groups, etc. used the property.

(C) If the owner received any money from these users (i.e. rental payments, donations, etc.), provide the amount of income which was received from each user. If no income was received from a user, state "NONE".

| NAME OF USER | # OF USES | TOTAL AMOUNT RECEIVED |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

*NOTE: Applicants may be required to provide additional information regarding any use of the property by outside entities.*

**26. Signature and verification (to be completed by all applicants)**

*I declare under the penalty of perjury in the second degree, that I have examined this application, including any accompanying statements and documents, 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 may result in substantial delays.
***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 the following questions with respect to the subject property. Forward the original application form and attachments to the Division of Property Taxation, along with the applicant's check. Retain one copy of the application for your files. You will receive a copy of our final determination.

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 attach 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 ASSESSMENT CARD AND A PLAT OF THE AREA.**

Date: _____/_____/_____ COUNTY ASSESSOR:_____
BY:_____Phone: _____

# STEPS THROUGH THE EXEMPTION PROCESS

**When Applying:**

* Determine whether the owner needs 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 listed at a single address with an actual value of $7,000 or less, 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 sections of the form carefully and thoroughly.

* Sign and date the application.

* Send the original application and one copy, 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 contact person listed in Section 2.

* You will receive a letter from the Division of Property Taxation indicating 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 perform an inspection of the subject property at any time.

* Please inform the Division of any change in mailing address or phone number.

**If the Division issues a Tentative Determination denying part or all of the 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 enclosed waiver form.

**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 to the Division, along with all required filing fees, by the deadlines specified on the forms.

* Keep the Division informed as to any change in mailing address or telephone number. Failure to do so may result in loss of exemption.

* Notify the Division promptly of any transfer of ownership of the property.

**If you have any questions regarding property tax exemption 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; and 39-2-117. The Colorado Revised Statutes should be available at your local library or online at http://www.michie.com/colorado.

* Contact the Exemptions office at 303-866-2686, or go to the Division's website at www.dola.colorado.gov/dpt/exemptions.