

NOTICE OF RIGHTS AND RESPONSIBILITIES

RIGHT TO APPEAL

C.R.S. 39-2-117 (5) (b) provides, " An appeal from any decision of the administrator may be taken by the board of county commissioners of the county wherein such property is located, or by any owner of taxable property in such county, or by the owner of the property for which exemption is claimed if exemption has been denied or revoked in full or in part. Any such appeal shall be taken to the board of assessment appeals pursuant to the provisions of section 39-2-125 no later than thirty days following the decision of the administrator."

Forms and instructions for making such appeal may be obtained from the Board of Assessment Appeals, Department of Local Affairs, 1313 Sherman Street Room 315, Denver, CO 80203. Phone (303) 864-7710. Website: <http://dola.colorado.gov/baa>

RESPONSIBILITIES OF THE EXEMPT PROPERTY OWNER

Owners of property granted exemption by this office must do the following to maintain their property's exemption:

- I. Notify this office within thirty days of any change of mailing address, ownership or usage of the property. Property transferred by deed will be returned to the tax rolls as of the date of the deed. If a substantial change in the use of the property occurs, it is possible that the new usage might not qualify the property for exemption. If we believe that the new usage would negatively affect your exemption, this immediate notification may allow your organization to make the changes necessary in time to avoid the loss of exemption.
- II. If your property has been granted exemption under the religious purposes statute, it is the owner's responsibility to ensure that the subject property either has sufficient actual use, OR has at least one actual use per calendar year AND sufficient continuing indicators of intent in order to retain exemption. (See Rules II.B.11 and 12 for specifics.) Failure to sufficiently use a property may result in loss of tax exemption.
- III. Each year following the year in which exemption is granted, owners of such exempt property must file an annual Exempt Property Report on or before April 15. These reports are supplied by the Division of Property Taxation early each year. The Division of Property Taxation takes no responsibility for reports not filed in a timely manner for any reason. It is the responsibility of the exempt property owner to see that these reports are completed and returned to the Division of Property Taxation annually by April 15, and with the appropriate filing fees. Contact this office if your reports are not received in time for completion by the April 15 deadline each year.

On all future correspondence regarding this property, the owner should refer to the file number shown on this determination.

EXEMPTION OF PERSONAL PROPERTY

- ⇒ Unless otherwise noted on the face of this determination, any personal property owned by the named entity and located on this property is granted/denied exemption in the same percentage as the real property.
- ⇒ Leased personal property is not included.
- ⇒ Pursuant to C.R.S. 39-5-104.5, personal property taxes are assessable to the person or entity which owns that property as of January 1. Additionally, C.R.S. 39-3-130 (1)(a)(II) prohibits the proration of personal property taxes for any portion of a year. Therefore, if the effective date of this decision is anything other than January 1, the date given will affect any real property (land and buildings) described on the face of this form. However, the change will not be effective for any personal property (furniture, equipment, or other movable items) until the following January 1. Thus, for exemptions granted mid-year, any personal property involved will remain taxable until January 1 of the following year. For revocations effective mid-year, any personal property involved will remain exempt until January 1 of the following year.

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