



## Jerry Roberts

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[www.boulderassessor.org](http://www.boulderassessor.org)



Member  
International Association  
Of Assessing Officers

DS-060-09

Dear Business Owner:

Enclosed is the 2009 declaration schedule to be filed with the Boulder County Assessor's Office. By law, all owners of taxable business personal property must file a declaration with the Assessor's Office **every year**, whether or not there are additions or deletions. If an additional copy of the declaration is needed, please contact us.

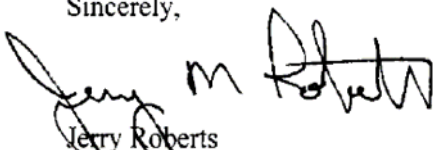
The declaration **must be received or postmarked by April 15, 2009**. An extension may be requested in writing, accompanied by a check or money order. The fees are \$20 for 10-calendar days, or \$40 for 20-calendar days. If the declaration or extension is not received by April 15<sup>th</sup>, a late filing penalty of \$50 or 15 percent of the taxes due, whichever is less, will be applied. If a filing is not received, the assessor will determine a valuation based upon the BEST INFORMATION AVAILABLE, (BIA value), *and a penalty of up to 25 percent of the assessed value of the undeclared omitted property may be added.*

**All businesses** in the State of Colorado are required to file a personal property declaration on the furniture, fixtures and equipment used in the operation of the business. This is an ad valorem tax and not a sales and use tax. For a more detailed description of personal property, please refer to Section D on the back of this page. Business personal property is assessed on the 1<sup>st</sup> of January following the year in which the property was acquired and first put into use. Personal property values are not prorated.

We ask that you **itemize** your equipment cost, and provide complete descriptions of the equipment and year acquired, or if it is more convenient, a copy of your Federal depreciation schedule may be attached. You can submit your listing on-line: [http://www.boulderassessor.org/](http://www.boulderassessor.org) or you can send your listing in a excel format to: [sknight@bouldercounty.org](mailto:sknight@bouldercounty.org). Phone: 303-441-3548.

The Assessor's primary responsibility is to accurately and equitable value all taxable property. Thank you for taking the time to read the instructions before completing the declaration schedule. Please contact a Personal Property Appraiser at the number above if you have questions.

Sincerely,

  
Jerry Roberts  
Boulder County Assessor

NOW YOU CAN FILE ON-LINE! [HTTP://WWW.BOULDERASSESSOR.ORG](http://WWW.BOULDERASSESSOR.ORG)

MINIMUM REQUIREMENTS TO FILE ON-LINE, (PREFERRED FORMAT-EXCEL SPREADSHEET): ACCOUNT NUMBER, CURRENT PHYSICAL LOCATION AND MAILING ADDRESS, ITEM DESCRIPTION, ACQUIRED DATE, ORIGINAL COST, AND LEASED ITEMS

**INSTRUCTIONS FOR COMPLETING THE LESSOR'S PERSONAL PROPERTY  
DECLARATION SCHEDULE DS 060**

- A. NAME AND MAILING ADDRESS:** Write any corrections to the preprinted name/address information. If you are not the current business owner, please list the name and address of the new owner in the appropriate box. Also, list the date that the property was sold to the new owner.
- BUSINESS NAME AND PHYSICAL LOCATION OF THE PERSONAL PROPERTY:** If not preprinted, provide the: ■ Business Name ■ Actual Physical Location of the Personal Property ■ Change In Physical Location, If Applicable ■ Additional Property Location Changes, If Applicable ■ List of Locations Where Other Personal Property Is Owned.
- B. BUSINESS:** Provide your business start-up date and the primary product or service that you provide.
- C. BUSINESS STATUS:** Check the appropriate boxes for your property status and indicate the date of any change in property's location from the prior year. **The assessor may select your business for an audit whether or not you file a declaration schedule.**
- D. LEASED, LOANED, OR RENTED PROPERTY:** Answer questions concerning manufactured property by checking the appropriate box. **IF YOU ARE A MANUFACTURER, PLEASE COMPLETE THIS SECTION AND ALSO READ SECTION F on the reverse side of this form.** Do not list licensed vehicles, mobile equipment with SMM license plates, rental decals, or Z-tabs. All other personal property leased, rented, or loaned by you must be listed on this form. Property rented 30 days at a time or less, returned by the renter at his option and where the sales or use tax is actually collected before finally being sold is considered to be exempt merchandise inventory; it should NOT be reported. Leased, loaned, or rented property must be identified as follows: ■ Name and Address of the User ■ Property Description Including Model and Serial Number ■ Lease Term (From-To) ■ Actual Monthly Rent ■ Year Acquired ■ Sales Price or Original Installed Cost ■ The Month and Year Each Item was First Placed into Service or is Scheduled to be Placed into Service.
- Sales Price or Original Installed Cost** is defined as the amount that was paid for the personal property when new, inclusive of ■ Sales/Use Tax ■ Freight and ■ Installation Charges. If the item was purchased used, include its Cost to You along with Sales/Use Tax, Freight, and Installation Charges. The data above must be furnished for each item of personal property being leased, loaned, or rented.
- If purchase or maintenance options are included in the leases, check this box and provide details on a separate sheet(s), if necessary. If refurbishments, upgrades, or other changes to existing equipment have been made, check this box and provide details on a separate sheet(s), if necessary.
- “CONSUMABLE” PERSONAL PROPERTY EXEMPT FROM TAXATION:**
- Pursuant to § 39-3-119, C.R.S., personal property classified as “consumable” as defined in ARL Volume 5, Chapter 7, is exempt from taxation and should **NOT** be listed on this declaration. “Consumable” personal property is defined as any asset having a life of one (1) year or less regardless of cost, and any asset with a life longer than one year that has an acquisition cost or fair market value of \$250 or less at the time of acquisition. The \$250 limitation applies to personal property that is fully assembled and ready for use and includes all installation costs, sales taxes, and freight expenses.
- E. DISPOSITION OF PROPERTY FOR CONTRACTS TERMINATED DURING PREVIOUS YEAR:** Complete this section by providing information on the location of property for which leases were terminated in the previous year. You may use the form provided or attach a complete listing. This information **MUST BE REPORTED.**
- F. MANUFACTURER/LESSORS:** Please read the statements included in this section. Items that were leased during the previous calendar year, but have been returned to the manufacturer for scrapping, substantial reconditioning, renovating, or remanufacturing must be reported to the assessor for the assessment year following the year in which the items were put back into service.
- G. LESSORS OF MOTOR VEHICLES OR MOBILE MACHINERY OR EQUIPMENT:** If you are a lessor of motor vehicles or mobile machinery or equipment, please provide a list of the items here. Check the box(es) if the listed mobile equipment is licensed or Z-tabbed. Attach a separate list if necessary.
- H. ANSWER ALL OF THE QUESTIONS AND PROVIDE SEPARATE LISTINGS IF APPLICABLE.**
- I. RENEWABLE ENERGY PERSONAL PROPERTY:** Check the appropriate boxes regarding renewable energy property under your ownership in Colorado.
- J. DECLARATION AND SIGNATURE:** Print name of owner, name of person signing, phone number, and e-mail address. Then sign, date, and return this form to assessor by **April 15<sup>th</sup>**. § 39-5-107, C.R.S.

**STATE OF COLORADO  
CONFIDENTIAL  
LESSOR PERSONAL PROPERTY  
DECLARATION SCHEDULE**  
(Confidential Data)

**Assessment Date      Due Date**  
**January 1, 2009      April 15, 2009**

15 DPT-AS Form DS-060 95-09

PLEASE READ INSTRUCTIONS ATTACHED  
BEFORE PROCEEDING.  
SIGN AND RETURN COPY TO ADDRESS ABOVE  
**IF NO ADDITIONS OR DELETIONS CHECK HERE**

**2009**

<b>DO NOT USE - FOR ASSESSORS ONLY</b>	
RECEIVED	
COMPLETED	
LATE FILING PENALTY APPLIES	YES <input type="checkbox"/> NO <input type="checkbox"/>

PIN NUMBER	T.A. CODE	B.A. CODE	SCHEDULE/ACCT. NUMBER	PAGE NO.
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<b>A. NAME AND MAILING ADDRESS (INDICATE ANY CHANGES OR CORRECTIONS)</b>	<b>B. BUSINESS: Start-Up Date (at this location)</b>
	Product or Service Provided

**BUSINESS NAME AND PHYSICAL LOCATION OF THE PERSONAL PROPERTY AS OF JANUARY 1, 2009**

**C. BUSINESS STATUS** (Please Check the appropriate boxes **ONLY**).

**NOT CURRENT BUSINESS OWNER.** If you are not the current business owner, check here and provide the name and address of the new owner. \_\_\_\_\_ Date Sold \_\_\_\_\_

**NEW BUSINESS/ORGANIZATION.** You must give a complete itemized listing of all personal property. Use the first part of Section D and attach separate sheet(s) if needed.  
The assessor may select your business for an audit whether or not you file a declaration schedule.

**EXISTING BUSINESS /ORGANIZATION.** Indicate any additions and/or deletions to your listing in Section D.

**NEW OWNER OF PREVIOUSLY EXISTING BUSINESS/ORGANIZATION.** You must give a complete itemized listing of all personal property acquired in a business purchase. Include additions made prior to Jan 1.

**AS OF JANUARY 1, DID YOUR BUSINESS CEASE OPERATIONS?**  YES  NO If yes, please complete below:

Personal Property Sold  Personal Property Stored Date Sold/Stored \_\_\_\_\_ If sold, Selling Price of Furnishings, Assets, and Equipment Only \$ \_\_\_\_\_

If Sold, Name and Contact Information of New Owner of the Personal Property: \_\_\_\_\_ Phone Number ( ) \_\_\_\_\_

**NOTE:** If sold to more than one new owner, please attach a listing of the new owners.

**PROPERTY CHANGED LOCATION TO** \_\_\_\_\_ ON (DATE) \_\_\_\_\_

**D. FOR ALL LESSORS OF PERSONAL PROPERTY: Additions and Deletions** Do not list licensed vehicles, mobile equipment with SMM license plates, rental decals, or Z-tabs.  
LOCATION AND DESCRIPTION OF PROPERTY (COMPLETE THE FOLLOWING SECTION OR ATTACH A LIST).

**IF NO ADDITIONS, check here;** otherwise, list all personal property acquired prior to January 1. Attach separate sheet(s) if needed.

**NOTE:** Include ALL expensed Assets with a Life of Greater Than 1 Year, Fully Depreciated Assets Still in Use, and Stored Assets.

Name and Address of User	Complete Description Including Model/Serial Number	Lease Term (From-To)	Monthly Rent	Year Acquired	Sales Price or Original Installed Cost	Month & Year First Placed Into Service
1						
2						
3						

**IF NO DELETIONS, check here;** otherwise, list all personal property sold, traded, or discarded prior to January 1. Attach separate sheet(s) if needed.

Name and Address of User	Complete Description Including Model/Serial Number	Lease Term (From-To)	Monthly Rent	Year Acquired	Sales Price or Original Installed Cost	Month & Year First Placed Into Service
1						
2						
3						

Purchase or maintenance options are included in the total monthly rent shown above. (If checked, attach details on a separate sheet)

**ITEMIZED LISTING IS BASED ON PRIOR YEARS RETURN. PLEASE REVIEW AND CORRECT**

**PLEASE COMPLETE AND SIGN THE REVERSE SIDE AND RETURN TO THE ASSESSOR ON OR BEFORE APRIL 15, 2009**

