



## Jerry Roberts

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Member  
International Association  
Of Assessing Officers

DS-056 61-09

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.*

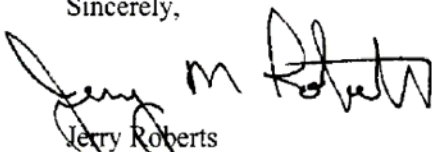
**All businesses** in the State of Colorado are required to file a personal property declaration on the furniture, fixtures and equipment used in the operation of the business. This is an ad valorem tax and not a sales and use tax. For a more detailed description of personal property, please refer to 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.

To avoid **double taxation**, please pay particular attention to Section H regarding leased equipment. *All Personal Property leased, borrowed or rented by you for more than 30 days must be listed under Section H.* If you have no leased equipment, please check the "No" box or write "**None**" in Section H. Please do not include the leased equipment on your listing under Section D.

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.

The Assessor's primary responsibility is to accurately and equitably 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 PERSONAL PROPERTY  
DECLARATION SCHEDULE DS 056**

- 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:** 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, the square footage your business occupies and the primary product or service that you provide.
- C. BUSINESS STATUS:** Check the appropriate boxes for your business status and indicate the date of any change in the 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. ITEMIZED LISTING OF PERSONAL PROPERTY:**  
“Personal property” means everything that is the subject of ownership and that is not included within the term ‘real property’. ‘Personal property’ includes machinery, equipment, and other articles related to a commercial or industrial operation that are either affixed or not affixed to the real property for proper utilization of such articles. . . .” § 39-1-102(11), C.R.S. Regardless of whether property is affixed to a building, it is personal property if it is used for the purpose of a commercial or industrial operation and not for the enhancement of the real property. Do not report licensed vehicles in this section.
- PERSONAL PROPERTY INCLUDES:**
- All Residential Household Furnishings Producing Income
  - Equipment, Furniture, and Machinery Used by These Businesses: Commercial, Industrial, and Natural Resource
  - Taxable Personal Property Used As Part of an Agribusiness, that does not qualify as agricultural, pursuant to, § 39-1-102 (1.6)(a), C.R.S.
  - Expensed Assets With a Life of Greater Than One Year
  - Fully Depreciated Assets Still In Use
  - Assets in Storage that are Subject to IRS Depreciation
  - Leasehold Improvements
- “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.
- IMPORTANT: YOU MUST SUBMIT A COMPLETE PROPERTY LISTING IF YOU HAVE NOT PROVIDED ONE FOR THIS LOCATION.** Do not list merchandise inventory, materials, or supplies. Do list all other personal property acquired by you prior to January 1. If you have given the assessor such a list, you may simply submit additions and deletions each year.
- 1.** List **all** taxable personal property acquired by you prior to January 1, providing: ■ Item ID Number ■ Complete Property Description Including Model Number or Capacity ■ Year Acquired ■ If the Item is New or Used ■ Original Installed Cost to You (Current Owner) ■ The Month and Year Each Item was First Placed into Service or is Scheduled to be Placed into Service. You should separately submit any available market value, rent, or lease information. The Original Installed Cost to You 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.
- 2.** List **all** taxable personal property sold, traded, or scrapped prior to January 1 of the current year. For all items deleted, provide: ■ Item ID Number ■ Property Description Including Model Number or Capacity ■ Year Acquired ■ If the Item is New or Used ■ Original Installed Cost to You (Current Owner).
- E. MOBILE EQUIPMENT:** Complete this section if there is any mobile equipment at this location. Check the box(es) if the listed mobile equipment is licensed or Z-tabbed. Attach a separate list if necessary.
- F. GENERAL LEDGER:** Extract your original installed cost information for all personal property items from your accounting records. You may submit general ledger information in lieu of completing this section.
- G. FULLY DEPRECIATED ASSETS / EXPENSED PERSONAL PROPERTY:** List all personal property assets that have been fully depreciated or expensed, but are still used. Attach a separate list if necessary.
- H. LEASED, LOANED, OR RENTED PROPERTY:** All personal property leased, loaned, or rented to you must be listed in this section. Property rented 30 days at a time or less, returned at the renter's option, and for which sales/use tax is collected before it is finally sold is considered exempt and should **NOT** be reported. You must identify each item of leased, loaned, or rented personal property as follows: ■ Owner's/Lessor's Name, Address, and Telephone Number ■ Property Description Including Model, Serial Number, or Capacity ■ Check New or Used ■ Total Cost of the Lease to You ■ Original Installed Cost ■ Lease Number ■ Lease Term (From-To) ■ Total Amount of Annual Rent. If any of the leased equipment listed is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor. Also, if purchase or maintenance options are included in the lease, check this box and provide details of these options on a separate sheet.
- I. RENEWABLE ENERGY PERSONAL PROPERTY:** Check the appropriate boxes regarding renewable energy property at this location.
- 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 15th. § 39-5-107, C.R.S.



**E. MOBILE EQUIPMENT (Not Leased, Loaned or Rented)**

Check here and complete this section if there is any mobile equipment at this location.

Item ID Number	Description / Model or Capacity	Licensed / Z-Tabbed?	Year Acquired	Check New or Used for Each Item:	Your Installed Cost	Year In Use
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	
		<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	

**F. GENERAL LEDGER (original installed costs only)**

**DO NOT USE FISCAL YEAR BALANCES**  
Do not list mobile equipment with SMM license plates, rental decals, or Z-tabs.

	Furniture	Machinery & Equipment	Capitalized Mobile Equipment	Electronic Office Equipment	Computers	Signs	All Other
BALANCE JAN. 1, 2008							
BALANCE JAN. 1, 2009							

**G. FULLY DEPRECIATED ASSETS / EXPENSED ITEMS:** Attach a separate sheet including the appropriate Federal Forms denoting all fully depreciated assets and expensed items. If you have none, write "None."

Description	Year Acquired	Cost	Description	Year Acquired	Cost
1.		\$	4.		\$
2.		\$	5.		\$
3.		\$	6.		\$

**H. LEASED, LOANED, OR RENTED PROPERTY Declare Property Owned by Others.**

Did you have any leased, loaned, or rented machinery, equipment, furniture, signs, vending machines, etc., at this location on January 1?

Yes  No

If you checked yes, list the items below, showing owner's name, address, and telephone number; property description; etc. If any of the leased equipment listed is capitalized on your books and records, please check the box at the beginning of the line corresponding with the name of the Lessor. If additional room is needed, attach a complete listing of all leased personal property. If you checked no, go to Section I to complete this form.

Owner / Lessor's Name, Address, Telephone Number	Description including Model/ Serial No. or Capacity	New or Used?	Total Cost of Lease	Original Installed Cost	Lease Number	Term (From-To)	Annual \$ Rent
<b>H.1. Personal Property</b>							
<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	\$			\$
<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	\$			\$
<input type="checkbox"/>		<input type="checkbox"/> New <input type="checkbox"/> Used	\$	\$			\$
<b>H.2. Mobile Equipment</b>							
<input type="checkbox"/>		<input type="checkbox"/> Licensed/ Z-Tabbed? <input type="checkbox"/>	<input type="checkbox"/> New <input type="checkbox"/> Used	\$	\$		\$
<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/> New <input type="checkbox"/> Used	\$	\$		\$

If purchase or maintenance options are included in the total annual \$ rent shown above, check here and furnish details.

**I. IS THERE ANY RENEWABLE ENERGY PROPERTY (e.g., solar panels, wind turbines, hydroelectric property) AT THIS LOCATION?**  Yes  No IF YES, THE PROPERTY IS:  Owned  Leased

**J. DECLARATION**

**THIS RETURN IS SUBJECT TO AUDIT**

"I declare, under penalty of perjury in the second degree, that this schedule, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information, and belief sets forth a full and complete list of all taxable personal property owned by me, or in my possession, or under my control, located in this county, Colorado, on the assessment date of this year; that such property has been reasonably described and its value fairly represented; and that no attempt has been made to mislead the assessor as to its age, quality, quantity, or value." § 39-5-107(2), C.F.R.S.

PERSONAL PROPERTY OWNER(S) FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) \_\_\_\_\_

NAME OF OWNER \_\_\_\_\_

PRINT NAME OF PERSON SIGNING \_\_\_\_\_ PHONE NUMBER \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_ FAX NUMBER \_\_\_\_\_

SIGNATURE OF OWNER OR AGENT \_\_\_\_\_ DATE \_\_\_\_\_

Check here if new agent. If new agent, submit a letter of authorization when filing this form.

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