

**DUE DATE APRIL 15, 2021**  
**FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2021**

### General Information

*(Declaration Schedules and Attachments Are Confidential And Private Documents By Law.)*

For these instructions, please refer to the following statutes: §§ 39-3-102, 39-3-118.5, 39-3-119.5, 39-5-104.5, 39-5-104.7, 39-5-107, 39-5-108, 39-5-108.5, 39-5-110, 39-5-113 through 117, 39-5-120, and 39-21-113(7), C.R.S.

In accordance with § 39-3-119.5, C.R.S., you are not required to file this declaration if the total actual value of your personal property per county is \$7,900 or less.

**If you are unsure as to whether the total actual value of your personal property per county exceeds \$7,900, please contact the county assessor.**

**WHO FILES A DECLARATION SCHEDULE?** The owner (legal titleholder) of taxable renewable energy property, their agent, and those in possession and/or control of the taxable renewable energy property as of January 1 must file a declaration schedule. All renewable energy property, such as a business/organization's: ■ Generation Equipment (Solar Panels, Wind Turbines, etc...) ■ Inverters ■ Transmission Lines ■ Battery Storage, not otherwise exempt by law, must be listed on this schedule.

**IS YOUR BUSINESS NEW? ARE YOU A NEW OWNER?** If you answer "yes" to either question, or you have never filed with the county assessor and you own taxable personal property, you are required to provide a complete detailed listing of all machinery, equipment, and other personal property. Please include: ■ Item ID Number ■ Property Description ■ Model Number ■ Year Acquired ■ Original Installed Cost to You.

**PRORATION OF PERSONAL PROPERTY VALUE IS GENERALLY NOT ALLOWED.**

As of January 1, 1996, the only proration of personal property value allowed is for Works of Art loaned to and used for charitable purposes by an exempt organization. If other taxable personal property was located in Colorado on the assessment date, it is taxable for the entire assessment year, providing that, if it was newly acquired, it was put into use as of the assessment date (January 1). If it was not located in the state on the assessment date, or if it was newly acquired, but was not put into use as of the assessment date, it cannot be taxed until the next assessment year. Except for works of art, personal property that is exempt on the assessment date retains its exempt status for the entire assessment year. These requirements do not affect the proration of real property.

**WHEN DO YOU FILE?** This form must be received by the county assessor by the April 15 deadline EVERY YEAR.

**HOW DO YOU FILE FOR AN EXTENSION?** You may extend the deadline if, by April 15, the assessor receives your written request AND \$20 for a 10-day extension, or \$40 for a 20-day extension. This extension applies to all personal property schedules (single or multiple) which a person is required to file in the county.

**WHAT HAPPENS IF YOU FAIL TO FILE?** The late filing penalty is \$50 or 15% of the taxes due, whichever is less. If you fail to file a schedule, the assessor shall determine a valuation based upon the BEST INFORMATION AVAILABLE and shall add a penalty of up to 25% of assessed value for any omitted property discovered and valued later.

**NOTE: Failure to properly file a declaration schedule may prevent you from receiving an abatement per Colorado case law. Property Tax Adm'r v. Production Geophysical, 860 P.2d 514 (Colo. 1993)**

**WHY IS THE DECLARATION FORM IMPORTANT?** Assessors use this information to help calculate the property's actual value. This value is based on the property's use and condition as of January 1 of each assessment year.

**WHAT HAPPENS AFTER YOU SUBMIT THIS FORM?**

- The assessor may request more information or conduct a physical inventory of your personal property at your business location.
- Notices of Valuation are mailed on July 15 to the address listed on this schedule.

**INSTRUCTIONS FOR COMPLETING THE RENEWABLE ENERGY PROPERTY DECLARATION SCHEDULE DS 058**  
**(A SEPARATE DS-058 IS REQUIRED FOR EACH RENEWABLE ENERGY SYSTEM)**

- A. NAME AND MAILING ADDRESS:** Write any corrections to the preprinted name/address information. If you are not the current renewable energy property owner, please list the name and address of the new owner in the appropriate box. Also, list date that the property was sold to the new owner.
- BUSINESS NAME AND PHYSICAL LOCATION:** If not preprinted, provide the: ■ Business Name (where the property is located) ■ Actual Physical Location of the Renewable Energy Property ■ Change in Physical Location, If Applicable. **If there are no changes from the last year's declaration schedule information, check the box and go to Section C. Complete the form, sign it, and return it to the assessor.**
- B. ELECTRICAL GENERATION INFORMATION:** Provide the requested information and any related attachments.  
 List the renewable energy property and provide: ■ If applicable, community solar garden subscriber information ■ Property location and address ■ Complete system description ■ Electric Generation Capacity (kW in AC. If output electric generation capacity rating is in DC then convert to AC capacity rating), and ■ Date first used.
- C. LISTING OF PERSONAL PROPERTY (INCLUDING BATTERY STORAGE):** List all personal property that is related to the renewable energy system including battery storage (exclude personal property used in generation of electricity eg. Solar panels, Inverters, Transmission Lines, etc).
- D. DECLARATION AND SIGNATURE:** Print the personal property owner's Federal Employer Identification Number (FEIN) or Social Security Number (SSN). 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.

<b>Form DS 058-08-20</b> <b>20 DPT AS</b>	<b>State of Colorado</b> <b>DS 058 -Renewable Energy Property</b> <b>Declaration Schedule</b> <b>Confidential</b>	<b>FOR ASSESSOR USE ONLY</b> Received: _____ Late Penalty Completed: _____ <input type="checkbox"/> Y or <input type="checkbox"/> N			
B.A. Code	T.A Code	Schedule/Acct#	<b>Assessment Date</b> <b>1/1/2021</b>	<b>Due Date</b> <b>4/15/2021</b>	<b>RETURN TO COUNTY ASSESSOR</b>  <b>County</b>
<b>A. NAME AND MAILING ADDRESS</b> (Indicate any changes or corrections)			<b>PHYSICAL LOCATION/ADDRESS OF THE RENEWABLE ENERGY PROPERTY AS OF JANUARY 1, 2021</b>		
<input type="checkbox"/> Check Here If There Are No Changes From Last Year's Declaration Schedule Information. If So, Go Directly To Section C. Complete The Form, Sign It, And Return Form To The Assessor.					

**B. ELECTRICAL GENERATION INFORMATION:**

IS THIS RENEWABLE ENERGY SYSTEM A STATUTORILY DEFINED COMMUNITY SOLAR GARDEN UNDER §40-2-127(2)(b)(I)(A), C.R.S.?  Yes  No

IF YES, HOW MANY TOTAL SUBSCRIBERS DOES THE COMMUNITY SOLAR GARDEN HAVE? \_\_\_\_\_

WHAT PERCENTAGE OF THE ELECTRICITY GENERATION CAPACITY (IN AC) IS ATTRIBUTABLE TO GOVERNMENTAL, RESIDENTIAL, OR PROPERTY TAX EXEMPT SUBSCRIBERS? \_\_\_\_\_%

TOTAL NUMBER OF SEPARATE RENEWABLE ENERGY PROPERTIES OWNED IN THIS COUNTY: \_\_\_\_\_  
(IF MORE THAN ONE, A SEPARATE DS-058 MUST BE COMPLETED FOR EACH PROPERTY)

Property Location and Address	Complete System Description	Electric Generation Capacity (As declared in or converted to kW in AC)	Date First Used to Generate Energy

Attach to this form a copy / copies of any Solar Purchase Power / Net Metering Agreement(s), along with any Amendment(s).

**C. LISTING OF PERSONAL PROPERTY (INCLUDING BATTERY STORAGE):**

Item Description	Amount	Original Installed Cost	Date Acquired	Date 1 <sup>st</sup> Placed into Service

**D. 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.R.S.

**PROPERTY OWNER'S FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)/SOCIAL SECURITY NUMBER (SSN) \_\_\_\_\_**

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, 2021.**  
**A SEPARATE DS-058 IS REQUIRED FOR EACH RENEWABLE ENERGY SYSTEM.**