

STATE OF COLORADO
ANNUAL STATEMENT OF PROPERTY REPORT
2009 GENERAL INSTRUCTIONS

Annually, the Colorado Division of Property Taxation is required to determine, as of the last day of December of each year, the actual value of each "Public Utility" company within the State of Colorado. C.R.S. § 39-4-101 (3) (a) states:

"Public Utility" means, for the property tax years commencing on or after January 1, 1987, every sole proprietorship, firm, limited liability company, partnership, association, company or corporation and the trustees or receivers thereof, whether elected or appointed, which does business in this state as a railroad company, airline company, electric company, rural electric company, telephone company, telegraph company, gas company, gas pipeline carrier company, domestic water company selling at retail except nonprofit domestic water companies, pipeline company, coal slurry pipeline, or private car line company.

Who Must File?

All "Public Utility" companies defined in § 39-4-101 (3)(a):

Airlines: *National (includes Majors), Regional, & Cargo*
Domestic Water Companies Selling at Retail:
Electrics: *Major, Independent Power Producers, & Rural*
Pipelines: *Distribution, Fluid, & Transmission*
Private Carlines
Railroads: *Majors, Short-lines, & Tourist*
Telephones: *Fixed-Based, Mobile, Resellers, VOIP, & Rural*

How Do I file?

Forms are located on our website at:

http://www.dola.state.co.us/dpt/state_assessed/index.htm

When Do I Need to File?

Annual Reports of Property (ASOP's) **MUST BE POSTMARKED** on or before:

April 1, 2009, to:

Colorado Department of Local Affairs
DIVISION OF PROPERTY TAXATION
1313 Sherman Street, Rm. 419
Denver, CO 80203
Attn: State Assessed Properties

ASOP's in excel format files can be e-mailed back, but a hard copy of the first page, with a signature, is required. The late filing penalty is \$100 per day, to a maximum of \$3,000. The penalty cannot be waived.

Filing False or Fraudulent Statements

Willful providing a false or fraudulent statements is perjury and "upon conviction, shall be punished as otherwise provided by law by such a crime."

May I Request an Extension?

Yes, extension requests may be granted to **Thursday, April 23, 2009**. Extension requests **MUST be postmarked by April 1, 2009**. It is the taxpayer's responsibility to confirm receipt of the extension request at or prior to the April 1, 2009, deadline. **Extension requests received after April 1, 2009, will not be granted.**

Extension requests MUST be in writing and may be mailed, faxed, or e-mailed.

Can My Report Be E-mailed?

Yes, but signatures are required on page 1 of annual statement of property for it to be **VALID**. Mail the signature page separately or forward via email in PDF format.

General Information

Complete the Annual Statement of Property to the best of your knowledge for the year ending December 31, 2008. Also, include a copy of your audited income statement and balance sheet as of December 31, 2008.

Please type or use black or blue ink. Round all entries to the nearest dollar.

Explain any unusual special entries, adjustments, material changes from the prior year or discrepancies in your financial data and records on page 2, or in a separate attached document. Also, please highlight or asterisk (*) the number on the ASOP for reference.

Who Do I contact if I have Questions?

MANAGER

Curt Settle (303) 866.2698

Curt.settle@state.co.us

INDUSTRIES

Airlines

Fixed-Based Telephone

Independent Power Producers

Major Electrics

Mobile Telephone

Pipelines

Railroads

Resellers

Rural Electrics
and Rural Telephone

Private Carlines

Water Companies Selling At Retail

STAFF

Mark Walker (303) 866-2824

markd.walker@state.co.us

Deb Myer (303) 866-2682

deb.myer@state.co.us

Important Dates for 2009:

Calendar Year: ASOP MUST reflect books and records of the company for 12 months ending **December 31, 2008**.

Filing Deadline: **April 1, 2009**.

Maximum Extension Deadline:
April 23, 2009.

* Excel format files can be e-mailed to us (exact replica of our forms), but a hard copy return of at least the first page, with a signature, is required. ASOPs that are not completed in our format are not accepted. The late filing penalty is \$100 per day, to a maximum of \$3,000 per return.

Date	Calendar
Feb 2	Annual Statement of Property (ASOP) are posted on the website or mailed.
March 31	Preliminary Capitalization Rates posted on the website and notice sent to taxpayers.
April 1	ASOPs are due to the Division of Property Taxation (DPT) by April 1 . An extension to April 23 may be granted with written or e-mailed request prior to April 1.*
April 23	Extension ASOPs are due to the Division from companies which received written approval for its extension by the DPT. *
June 8	Courtesy Notice of Value (NOV) sent to state assessed companies.
June	Informal meetings scheduled through June 25, 2009.
July 1	July NOV sent to state assessed companies and counties.
July 15	Last day for state assessed companies and counties to file for protest.
July 1-27	Formal Protest Hearings.
July 31	Final NOV sent to state assessed companies and counties.
August 31	Last day to file with the Board of Assessment Appeals (BAA).