

DUE DATE APRIL 15, 2026  
FOR ASSESSMENT YEAR BEGINNING JANUARY 1, 2026

### 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 \$56,000 or less.

**If you are unsure as to whether the total actual value of your personal property per county exceeds \$56,000, 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 must be listed on this schedule.

**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 June 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 F. Complete the form, sign it, and return it to the county assessor.**
- B. **RENEWABLE ENERGY SYSTEM DESCRIPTION:** Provide information about the renewable energy system including the type of renewable energy, the nameplate capacity in AC, original installed cost, date first placed into service, and battery storage capacity (if applicable). Attach a copy of the Power Purchase Agreement or Net Metering Agreement if this is your first time filing.
- C. **LISTING OF OTHER PERSONAL PROPERTY:** List all other personal property at this location excluding property used directly in the generation of the renewable energy (e.g. solar panels, wind turbines, inverters, etc.).
- D. **INCOME AND GENERATION INFORMATION (FOR SOLAR PROPERTIES ONLY):** Provide the requested income and generation information. This section is only applicable to solar energy facilities value pursuant to § 39-5-104.7(2)(b), C.R.S. If you are unsure whether your solar energy property qualifies, contact your local county assessor.
- E. **COMMUNITY SOLAR GARDENS:** Indicate whether your property meets the statutory definition of a community solar garden. If yes, include subscriber information and the percentage attributable to residential, governmental, and tax exempt subscribers.
- F. **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>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#	<i>Assessment Date</i> 1/1/2026	<i>Due Date</i> 4/15/2026
			<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, 2026</b>	
<input type="checkbox"/> Check here if there are no changes from last year's declaration schedule information. If so, go directly to Section F. Complete the form, sign it, and return the form to the county assessor.				

**B. RENEWABLE ENERGY SYSTEM DESCRIPTION**

Type of Renewable Energy (solar, wind, biomass, hydroelectric, geothermal)	Nameplate Capacity (in AC)	Original Installed Cost	Date First Placed into Service	Battery Storage Capacity (if applicable)

IS THIS PROPERTY SUBJECT TO A POWER PURCHASE AGREEMENT (PPA) OR NET METERING AGREEMENT?  Yes  No

If yes, please attach a copy of the PPA or Net Metering Agreement if this is your first time filing a DS 058 for this property. Include any amendments or addenda. Pursuant to § 39-5-120, C.R.S., the declaration schedule and all attachments are confidential documents.

**C. LISTING OF OTHER REAL OR PERSONAL PROPERTY:**

Please list all other real or personal property at this location excluding property used directly in the generation of the renewable energy (e.g. solar panels, wind turbines, inverters, fencing, etc.). This includes vehicle charging stations. Attach additional pages if necessary.

Item Description	Amount	Original Installed Cost	Date Acquired	Date First Placed into Service

**D. INCOME AND GENERATION INFORMATION (FOR SOLAR ENERGY PROPERTIES ONLY)**

Pursuant to § 39-5-104.7(2)(b), C.R.S., solar energy property that would qualify as a solar energy facility as defined in § 39-4-101(3.5), C.R.S., but generates and delivers less than 2 MW of energy, must be valued using the same procedures used to determine the actual value of a solar energy facility in §39-4-102(1.5), C.R.S. **These procedures do not apply to solar energy properties where the energy is consumed onsite.** If you are unsure whether the property qualifies for these valuation procedures, contact your local county assessor. In order to apply the modified income approach required by statute, the following information is required:

Plant Capacity (kW in AC )		kW
Rated/Expected Net Capacity Factor		%
kWh Generated for the Prior Year		kWh
Actual Net Capacity Factor for the Prior Year		%
Energy Price		\$/kWh
Energy Price Escalation Factor		%
Metered Energy at Point of Delivery (POD)		kWh
Gross Revenue at the POD Interconnection Meter		
Prior Year Mill Levy (2025)		% or decimals

**E. COMMUNITY SOLAR GARDENS:**

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? \_\_\_\_\_ %

**F. 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, 2026.  
A SEPARATE DS-058 IS REQUIRED FOR EACH RENEWABLE ENERGY SYSTEM.**