

# Application for Wildfire Rebuild Exemption Certificate Instructions

## General Instructions

Qualified homeowners are allowed to claim a refund with respect to certain state and local sales and use taxes that have been or will be paid to repair or rebuild a qualified residential structure. A qualified residential structure is a residential structure that was damaged or destroyed by a wildfire that was declared a disaster emergency by the Governor on or after January 1, 2020, but before January 1, 2023. A qualified homeowner is a homeowner that is rebuilding or repairing a qualified residential structure (or who has employed a contractor for that work) that the homeowner owned at the time of the declared wildfire disaster. However, a refund is allowed only if the replacement cost of the qualified residential structure exceeds the homeowner's coverage under any insurance policy associated with the structure.

Before filing a claim for refund, a qualified homeowner must first obtain a building permit from the local government with jurisdiction to issue the building permit for the residential structure(s). However, you do not need to obtain a new building permit if you were already issued one. If you no longer have a copy of a previously issued building permit, the local government can help you acquire one.

The homeowner must apply to the local government for the certificate on this application form DR 0992. The local government will review the application and if approved will issue the certificate to the qualified homeowner.

A refund may be claimed as soon as the building permit, the certificate, and any other required documentation are issued and available. The claim for refund must be filed no later than June 30, 2028.

For more information, refer to section 39-26-734, C.R.S. (added by HB23-1240).

## Step 1 - Homeowner

Obtain a building permit to repair or rebuild the residential structure affected by wildfire for which a disaster declaration was issued by Governor Jared Polis.

The following disaster declarations qualify:

- D 2020 143: July 2020 - Elephant Butte, Jefferson County
- D 2020 171: July 2020 - Pine Gulch, Mesa and Garfield Counties
- D 2020 187: August 2020 - Grizzly Creek and Red Canyon, Garfield/Eagle Counties/I-70
- D 2020 197: August 2020 - Lewstone, Larimer County
- D 2020 204: August 2020 - East Fork, Las Animas County
- D 2020 208: August 2020 - Cameron Peak, Larimer County
- D 2020 233: September 2020 - Mullen, Jackson County
- D 2020 252: October 2020 - East Troublesome, Grand and Larimer Counties
- D 2020 253: October 2020 - Calwood, Boulder County
- D 2020 254: October 2020 - Lefthand, Boulder County
- D 2021 123: June 2021 - Muddy Slide, Routt County
- D 2022 004: December 2021 - Marshall Fire, Boulder
- D 2022 019: April 2022 - Bent's Fort and Fort Lyons, Otero and Bent Counties
- D 2022 024: May 2022 - High Park, Teller County
- D 2022 025: May 2022 - Ute Pass, La Plata County
- D 2022 030: May 2022 - Menkhaven, Conejos County

You do not need to obtain a new building permit if you were already issued one. If you no longer have a copy of a previously issued building permit, the local government can help you acquire one.

## Step 2 - Homeowner

Complete and file this DR 0992 application to apply for a Wildfire Rebuild Exemption Certificate from the local government that issued the building permit in step 1.

### Line-by-line instructions for this DR 0992 application

#### **Section 1. Homeowner Information**

Enter the name and social security number (SSN) or individual taxpayer identification number (ITIN) of the homeowner. If you prefer, you may truncate the SSN or ITIN, providing only the last four digits. List only one name even if there is more than one qualified homeowner. Enter the current mailing address, email address, and phone number for the qualified homeowner. Listing the email address is optional, but it is often the best way for the local government to contact its customers.

#### **Section 2. Primary Contractor Information**

If the homeowner has hired a contractor to rebuild or repair the structure, list the name, address, email address, and phone number of the primary contractor per the building permit records. Listing the Contractor email address is optional, but it is often the best way for the local government to contact its customers. Generally, the contractor's name will be a legal or trade name (d/b/a) unless the contractor is a sole proprietor.

#### **Section 3. Building Permit Information and Additional Addresses**

List the address for each residential structure being rebuilt or repaired and list the building permit number associated with each structure. List each building permit on a separate line.

If the homeowner owns more than three residential structures, or was issued more than three building permits, use an additional sheet for any additional addresses and building permits.

#### **Section 4. Declared Wildfire Disaster**

Mark the box indicating which declared wildfire disaster the qualified residential structures were damaged or destroyed in. Select only one box.

#### **Section 5. Certification of Ownership**

Carefully read the certification statement and mark the Yes box only if you were the owner of the residential structure at the time it was damaged or destroyed by the declared wildfire disaster and that you are either rebuilding or repairing the structures.

#### **Section 6. Certification of Cost Exceeding Insurance Coverage**

Carefully read the certification statement and mark the Yes box only if the repair or replacement cost for each residential structure exceeds the coverage under any homeowner's insurance policy associated with the residential structure.

#### **Section 7. Qualified Homeowner Signature**

Sign and date the form only if you are the homeowner described in Section 1, or if you are duly authorized to act on that person's behalf, and you can declare that the application is true and correct to the best of your knowledge and belief. If you are signing this form on behalf of the homeowner, you must file form DR 0145, power of attorney, with this application.

You should retain a copy of this application (DR 0992) and provide the original to the local government from which you obtained the building permit for the qualified residential structures.

## Step 3 - Local Government

Upon receipt of a completed form DR 0992 application from a homeowner, an authorized official from the local government that has issued a building permit to the homeowner (or the homeowner's contractor) for an area affected by a declared wildfire disaster must complete a Wildfire Rebuild Exemption Certificate (DR 0993) as specified in the instructions attached to that form.

## Step 4 - Homeowner

To claim your refund, complete section 6, Wildfire Refund Claim, of form DR 0993 that the local government issued to you. For further instructions see the "Instructions for Homeowners" section on page 2 of form DR 0993. The claim for refund in section 6 of DR 0993 must be filed no later than June 30, 2028.

# Application for Wildfire Rebuild Exemption Certificate

Submit this form to the applicable local government

<b>1. Homeowner Information</b>				
Name			SSN or ITIN (may be last four digits)	
Mailing Address				
City			State	ZIP Code
Phone Number		Email Address (Optional)		
<b>2. Primary Contractor Information (if applicable)</b>				
Name				
Contractor's Mailing Address			City	State ZIP Code
Contractor's Phone Number		Contractor's Email Address (Optional)		
<b>3. Building Permit Information and Additional Addresses (if applicable)</b>				
Address	City	County	ZIP Code	Building Permit Number
Address	City	County	ZIP Code	Building Permit Number
Address	City	County	ZIP Code	Building Permit Number
<b>4. Declared Wildfire Disaster</b>				
<input type="checkbox"/> Elephant Butte <input type="checkbox"/> Pine Gulch <input type="checkbox"/> Grizzly Creek and Red Canyon <input type="checkbox"/> Lewstone <input type="checkbox"/> East Fork <input type="checkbox"/> Cameron Peak <input type="checkbox"/> Mullen <input type="checkbox"/> East Troublesome <input type="checkbox"/> Lefthand <input type="checkbox"/> Muddy Slide <input type="checkbox"/> Marshall <input type="checkbox"/> Bent's Fort and Fort Lyons <input type="checkbox"/> Calwood <input type="checkbox"/> High Park <input type="checkbox"/> Ute Pass <input type="checkbox"/> Menkhaven				
<b>5. Certification of Ownership</b>				
I certify that the above-listed structures were residential structures that I am rebuilding or repairing, or have rebuilt or repaired, and I was the owner of the above-listed residential structures at the time they were damaged or destroyed by the declared wildfire disaster.				<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>6. Certification of Cost Exceeding Insurance Coverage</b>				
I certify that the repair or replacement cost for each of the above-listed residential structures exceeds my coverage under any homeowner's insurance policy associated with the above-listed structures.				<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>7. Qualified Homeowner Signature</b>				
I declare that I am the homeowner named above, or that I am duly authorized to act on that person's behalf, and this application is true and correct to the best of my knowledge and beliefs.				
Signature			Signature Date (MM/DD/YYYY)	