ASSESSOR'S REFERENCE LIBRARY

VOLUME 2, ADMINISTRATIVE AND ASSESSMENT PROCEDURES

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CHAPTER 1
ASSESSOR'S DUTIES AND RELATIONSHIPS

ASSESSOR'S DUTIES

The county assessors are responsible for the management and operation of the assessor's office. Their goal is to produce the tax warrant with fair and equalized property values. The county assessor's office must be located at the county courthouse or at a location in the county seat provided by the board of county commissioners. The assessor may keep one or more offices outside of the county seat, in addition to the office located in the county seat. The additional location may be kept only if the board of county commissioners makes office space or funding available, § 30-10-803, C.R.S.

DISCOVER - LIST - CLASSIFY - VALUE

The major duties of an assessor can be categorized as discovering, listing, classifying, and valuing all taxable real and personal property and all property granted exemption by the Division of Property Taxation that is located within the county on the assessment date. These categories are often referred to as the assessment function, § 39-5-101, C.R.S.

Some property in the county such as state assessed properties are valued and apportioned to each county by the Division of Property Taxation (Division), article 4 of title 39, C.R.S. Also refer to **Chapter 11, State Assessed Property**. Other property is classified by the assessor or the Division as exempt, article 3 of title 39, C.R.S. Also refer to **Chapter 10, Exemptions**.

The discovery of property is accomplished by examining the records of the county clerk and recorder; physically reviewing all property; examining building permits; and reviewing those listings of business firms contained in telephone books, business journals, and other source documents.

The listing phase of the assessment function includes describing and identifying the physical location of property. Listing also includes the maintenance and updating of records linking properties to respective owners so that a current assessment file is created.

Classification consists of determining the correct class for all property located in the county according to its use on the assessment date. The proper classification will have a bearing on both the method used to value the property and the assessment rate applied. Classification is also important when properties are compared in both the appeals and the valuation processes. Refer to **Chapter 7, Abstract, Certification, and Tax Warrant**, for detailed information on property classes.

Property is valued by the assessor following valuation criteria as stipulated by statute and by using manuals, appraisal procedures, and instructions issued by the Property Tax Administrator. The valuation phase of the assessment function includes notifying the taxpayer of the value and the administrative remedies that must be followed if the taxpayer disagrees with the assessor's valuation.

CERTIFICATION OF APPRAISERS

All county real property appraisal staff are required to be Colorado registered, licensed, or certified appraisers, § 12-61-706(5)(a), C.R.S. The requirements, examination, and licensing are under the administration and supervision of the Colorado Board of Real Estate Appraisers (www.dora.state.co.us/real-estate/appraiserlicensing.htm). Appraisal staff members have two years from the date of hire to become registered, licensed, or certified. For more information, refer to **Addendum 1-D, Certification of Real Estate Appraisers**.

TAXPAYERS' REMEDIES

Notices of value and protest forms are mailed to property owners annually, § 20, art. X, COLO. CONST. and § 39-5-121, C.R.S. Assessors review real and personal property protests during the months of May and June. The assessor must respond to the property owner's protest in writing. Refer to **Chapter 5, Taxpayer Administrative Remedies,** for more information on taxpayers' remedies.

ABSTRACT OF ASSESSMENT

The assessor prepares an Abstract of Assessment report (a summary of assessed value by class and subclass of property) which is for official use by the State Board of Equalization and the Division. A portion of the statutory language is provided below.

> **Abstract of Assessment.**
> (1)(a) Upon conclusion of hearings by the county board of equalization, as provided in article 8 of this title, the assessor shall complete the assessment roll of all taxable property within the assessors county, and, no later than August 25 in each year or no later than November 21 in each year in any county that has made an election pursuant to section 39-5-122.7, the assessor shall prepare therefrom three copies of the abstract of assessment and in person, and not by deputy, shall subscribe his or her name, under oath, to the following statement, which shall be a part of such abstract: "I, _____, the assessor of _____ county, Colorado, do solemnly swear that in the assessment roll of such county I have listed and valued all taxable property located therein and that such property has been assessed for the current year in the manner prescribed by law and that the foregoing abstract of assessment is a true and correct compilation of each schedule. ……"
>
> **§ 39-5-123, C.R.S.**

The abstract serves many other purposes. It contains the aggregate valuation for assessment of all property by class and subclass. The data is the basis for the certification of values to the various taxing entities. The abstract data collected from each county is used in studies, such as the residential assessment rate study and the Annual Report to the Governor and the General Assembly.

Other groups, including the Colorado Legislature and the general public, use the information for a variety of purposes. The abstract values, with changes, serve as the basis of the next year's tax warrant. Additional information on the abstract can be found in **Chapter 7, Abstract, Certification, and Tax Warrant**.

ADDENDUM 1-A, LIST OF ASSESSORS

Telephone numbers, office addresses, e-mail addresses, and website addresses are available on the Colorado Assessors' Association website at http://www.e-caa.com/. A hardcopy is available upon request.

No.	County	Name	No.	County	Name
1	Adams	Gilbert Reyes	32	Kit Carson	Abbey Mullis
2	Alamosa	Sandra Hostetter	33	Lake	Howard Tritz
3	Arapahoe	Corbin Sakdol	34	La Plata	Craig Larson
4	Archuleta	Keren Prior	35	Larimer	Steve Miller
5	Baca	Gayla Thompson	36	Las Animas	Dan Espinoza
6	Bent	Guy Wagner	37	Lincoln	Estelle Thaller
7	Boulder	Jerry Roberts	38	Logan	Peggy Michaels
80	Broomfield	John Storb (Acting)	39	Mesa	Barbara Brewer
8	Chaffee	Joann Boyd	40	Mineral	Wendy Leggitt
9	Cheyenne	Ambie Cullens	41	Moffat	Suzanne Brinks
10	Clear Creek	Diane Settle	42	Montezuma	Mark Vanderpool
11	Conejos	Naomi Keys	43	Montrose	Brad Hughes
12	Costilla	Thomas Aragon	44	Morgan	Robert Wooldridge
13	Crowley	Warren Davis	45	Otero	Ken Hood
14	Custer	J.D. Henrich	46	Ouray	Susie Mayfield
15	Delta	Cheryl Goad	47	Park	Dave Wissel
16	Denver	Paul Jacobs	48	Phillips	Doug Kamery
17	Dolores	Berna Ernst	49	Pitkin	Tom Isaac
18	Douglas	Teri Cox	50	Prowers	Andrew (Andy) Wyatt
19	Eagle	Mark Chapin	51	Pueblo	Frank Beltran
20	Elbert	P.J. Trostel	52	Rio Blanco	Renae Neilson
21	El Paso	Mark Lowderman	53	Rio Grande	T. Joe Dominguez
22	Fremont	Stacy Seifert	54	Routt	Mike Kerrigan
23	Garfield	John Gorman	55	Saguache	Jacqueline Stephens
24	Gilpin	Anne Schafer	56	San Juan	Judith Zimmerman
25	Grand	Tom Weydert	57	San Miguel	Peggy Kanter
26	Gunnison	Kristy McFarland	58	Sedgwick	Robert Johnson
27	Hinsdale	Amy Wilcox	59	Summit	Beverly Breakstone
28	Huerfano	Louise Sandoval	60	Teller	Tom King
29	Jackson	Kerry Moran	61	Washington	Larry Griese
30	Jefferson	Jim Everson	62	Weld	Chris Woodruff
31	Kiowa	Penny Baker	63	Yuma	Cindy Taylor

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ADDENDUM 1-B, ASSESSORS' DISTRICTS FOR 2007

DISTRICT I
Chairperson: Peggy Michaels, Logan
Secretary: Cindy Taylor, Yuma

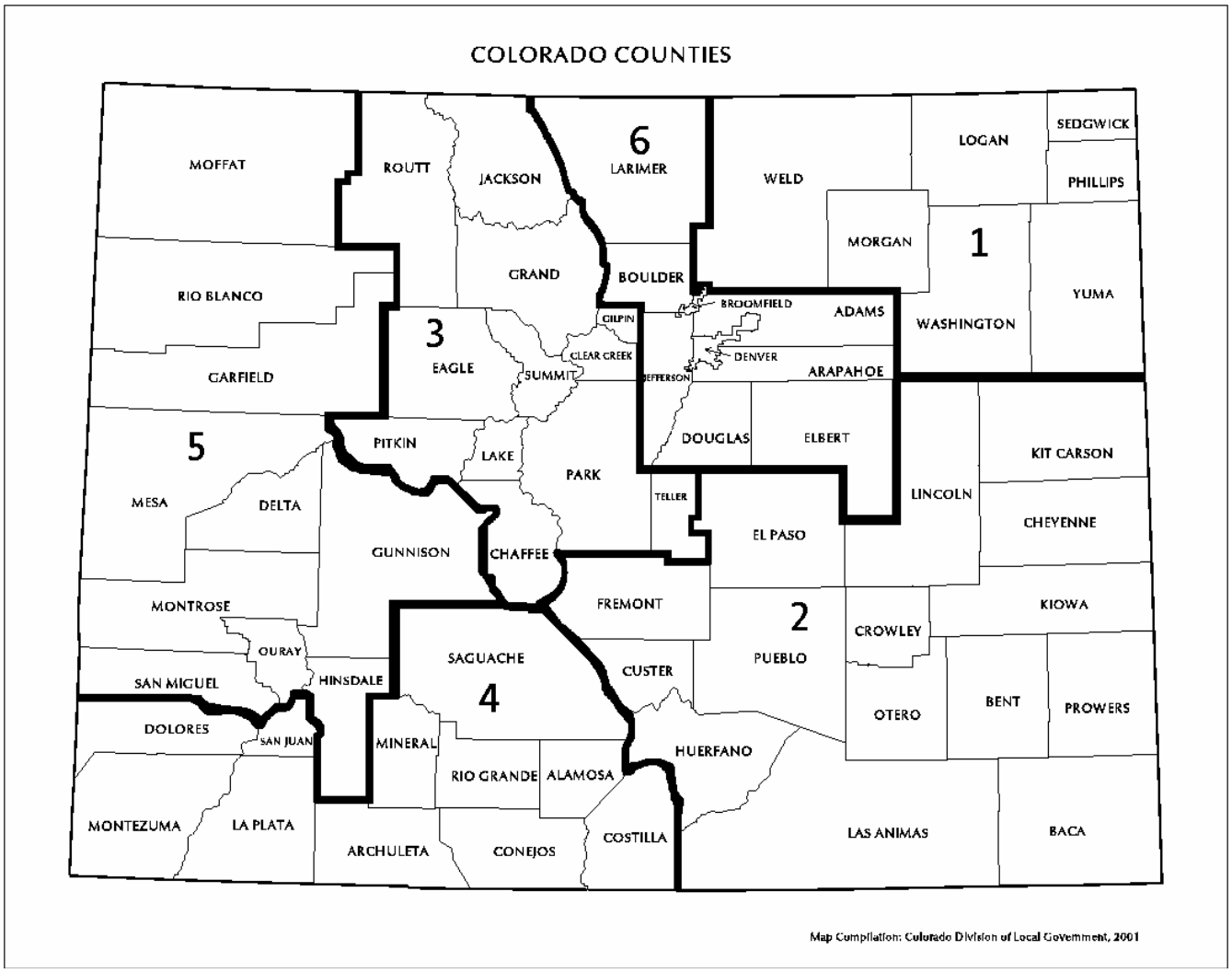
DISTRICT II
Chairperson: Ken Hood, Otero
Vice Chairperson: Guy Wagner, Bent
Secretary: Gayla Thompson, Baca

DISTRICT III
Chairperson: Anne Schafer, Gilpin
Secretary: Diane Settle, Clear Creek

DISTRICT IV
Co-Chairperson: Craig Larson, La Plata
Co-Chairperson: Joe Dominguez, Rio Grande
Secretary: Sandra Hostetter, Alamosa

DISTRICT V
Chairperson: Brad Hughes, Montrose
Secretary/Treasurer:
Suzanne Brinks, Moffat

DISTRICT VI
Co-Chairperson: Vacant
Co-Chairperson: Gilbert Reyes, Adams
Secretary: Teri Cox, Douglas



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Name	Type	Form	Retention
Public disclosure mill levy calculation (law enforcement authorities)	County	N/A	6+
Tax roll	County	N/A	permanent
State Assessed and Exempt Properties			
Final notice of valuation and county apportionment	N/A	N/A	6+
Application for exemption	DPT	901-A	6+
School\religion	DPT	901-B	6+
General correspondence related to exempt properties	N/A	900	6+
General			
Division bulletins and yearly recap	DPT	N/A	until superseded
Movable equipment certification of ad valorem taxation	DPT	301	current year only
Out of state owners' list	County	N/A	1+
Sheep owners and license fee list (county predatory animal control)	County	N/A	1+
Ownership Records			
Address change requests	County	N/A	1+
Aerial photographs	County	N/A	until superseded
Block and plat books	County	N/A	permanent
Index to ownership of mining claims	County	N/A	permanent
Index to ownership of wells	County	N/A	1+
Parcel identification maps	County	N/A	until superseded
Real property cadastral card	DPT	RCO50	6+
Equity list report	SBLC	N/A	6+
Senior Citizen Property Tax and Disabled Veteran Exemption Documents			
Applications	County	Long & Short	destroy 6+ after year exemption is removed

APPRAISAL DOCUMENTS

Name	Type	Form	Retention
Personal Property			
Correspondence related to appraisal of personal property	N/A	N/A	6+
Declaration Schedules:			
All personal property	DPT	DS 056	6+
Coal	DPT	DS 618	6+
Earth or stone	DPT	DS 648	6+
Oil and gas	DPT	DS 658	6+
Producing mines	DPT	DS 628	6+
Residential	DPT	DS 155	6+
Works of art	DPT	DS 050	6+
Rotary drill rig log and apportionments	County	N/A	6+
Mobile equipment apportionment list	County	N/A	6+
Personal property appraisal record	DPT	AR 290	6+
Taxpayer extension request	County	N/A	1+
Real Property			
Appraisal Records:			
Agricultural	DPT	AR 400 and AR 400A	6+
Coal	DPT	AR 611	6+
Commercial	DPT	AR 210	6+
Commercial service station	DPT	AR 216	6+
Earth or stone products	DPT	AR 614	6+
Manufactured home	DPT	AR 102	6+
Residential property	DPT	AR 101	6+
Supplemental property	DPT	AR 211 and AR 211A	6+

- Concerning annexation orders:

  Process any annexation orders that were filed in previous year. (Refer to ***Boundary Changes for Taxing Entities*** in **Chapter 3, Specific Assessment Procedures**.)

  Notify computer operator of new tax areas as necessary.

  Verify proper coding of annexed properties on assessment records and computer tables.

- Change abstract classification code on parcels that had a use change after January 1 of the previous year. This includes any previously vacant parcels that were improved in the preceding year or any improved parcels that had the improvements removed in the previous year.

- Concerning possessory interests:

  Add new possessory interests.

  Remove any possessory interests where the leases have expired.

- Concerning senior citizen and disabled veteran exemptions:

  Remove any exemptions where ownership or occupancy changes were made in previous year. (Refer to ***Revocations*** in **Chapter 3, Specific Assessment Procedures.**)

  Correct any errors found after tax warrant produced. (Refer to ***Changes Made After Tax Warrant*** in **Chapter 3, Specific Assessment Procedures.**)

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Appraisal Team Tasks

Real Property

- Begin gathering information concerning taxable possessory interests. The information should include leases or permits involving private users of real or personal property otherwise exempt from property taxation. See **ARL Volume 3, LAND VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation,** for additional information.

- Develop local cost and market data for CAMA systems.

- Begin review of neighborhood/economic area delineations.

- Review structures that were partially complete on the previous assessment date.

- Reclassify and revalue properties that changed use in the previous year.

- Begin analysis of current replacement cost new tables.

- Collect questionnaires for income and expense data.

- Review areas and/or subclasses displaying sales ratio statistics out of compliance with state board statistic standards and revalue by April 1.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Personal Property

- Remove personal property that moved out of the state during the previous year.

- Remove accounts of businesses that closed and liquidated or converted the personal property to personal effects during the previous year.

- Remove accounts of personal property that were destroyed in the previous year.

- Begin field inspection of new businesses according to county plan.

- Examine newspapers, telephone directories, sales tax applications, building permits, utility connections, etc. to discover new personal property accounts.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

FEBRUARY

DATE	TASK	C.R.S. REFERENCE
	There are no statutory deadlines in February.	
	All fees collected are turned in to the treasurer.	§ 30-1-112

NON-STATUTORY WORK

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

- Concerning forms:

  Estimate number of Notice of Valuation/Protest and Notice of Determination forms needed. Determine if forms will be developed in-house or purchased from a vendor.

  Return Division form questionnaire, communicating whether the county will purchase forms from a vendor listed on the questionnaire.

  Submit Notice of Valuation/Protest and Notice of Determination forms developed in-house to the Division for approval. (Refer to **Chapter 9, Form Standards**, for mandatory language.)

- Remit to the treasurer all fees collected to date, including an itemized statement of the fees. Reconcile the statement with the assessor's collection register.

Administrative Team Tasks

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Appraisal Team Tasks

Real Property

- Input new neighborhood coding.
- Verify sales coding for sales occurring within the data-gathering period is complete. Input sales coding as required.
- Calculate and review preliminary sales ratio statistics.
- Review data for income approach.
- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Personal Property

- Process returned Personal Property Declaration Schedules. (Refer to ***Processing Personal Property Declarations***, **Chapter 3, Specific Assessment Procedures**.)
- Perform a physical audit of best information available and suspect accounts according to work schedule, if included in the county plan.
- Perform market analyses as appropriate.
- Prepare analyses to use for best information available appraisals.
- Continue field inspections of new businesses.
- Refer to ***Daily Duties – Non-Statutory Deadlines***.

MARCH

DATE	TASK	C.R.S. REFERENCE
1	Colorado Forest Service reports forested parcels eligible for agricultural classification and those parcels that no longer qualify due to noncompliance with their forest management plan.	§ 39-1-102(4.4)
15	From non-operating interest reports, oil and gas producers determine actual net taxable revenues received at well head.	§ 39-7-101(1.5)
20	Land developers must return vacant land questionnaires.	§ 39-1-103(14)(d)
	All fees collected are turned in to the treasurer.	§ 30-1-112

FORESTED AGRICULTURAL LAND - CLASSIFICATION

Management Team Tasks

Review the report from the Colorado State Forest Service that lists those parcels in the county that are currently under a forest management plan and are eligible for agricultural classification. Reclassify those parcels on the list that no longer qualify for the agricultural classification because of noncompliance with their forest management plans. The Forest Service provides the assessor with the listing of such parcels in the county by March 1 of each year.

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

Administration Team Tasks

- Change the classification of parcels designated as agricultural forest land in the previous year that do not appear on the current year's forest service list. Assign the proper classification code according to the current use of the parcel.

- Change the classification of parcels appearing on the forest service list for the first time. **NOTE:** The forest service can verify the acreage within each parcel under the forest management plan.

Appraisal Team Tasks

Real Property

- Determine the appropriate valuation method for each parcel changing status because of the new forest service list. (Refer to **ARL Volume 3**, **LAND VALUATION MANUAL**, **Chapter 5, Valuation of Agricultural Land**, for specific procedures.)

VACANT LAND QUESTIONNAIRES DUE

Management Team Tasks

The vacant land questionnaires mailed to land developers must be completed and returned no later than March 20.

- Monitor completion of tasks detailed for the Appraisal Team, review the status of each task and reassign or redefine priorities as necessary.

Appraisal Team Tasks

Real Property

- Review questionnaires to determine present worth calculations, check for completeness, contact developer if necessary.

- Correlate documentation for land actual values.

- Calculate present worth for vacant land where applicable. (Refer to **ARL Volume 3**, **LAND VALUATION MANUAL**, **Chapter 4, Valuation of Vacant Land Present Worth**, for specific procedures.)

NON-STATUTORY WORK

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Write public notice of personal property filing deadline and attendant penalties for late filing and failure to fully disclose. Distribute to media for early April release.
- Remit to the treasurer all fees collected to date, including an itemized statement of the fees. Reconcile the statement with the assessor's collection register.
- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Administration Team Tasks

- Complete processing of annexations.
- Review exempt report from the Division to ensure correct abstract codes are used.
- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Appraisal Team Tasks

Real Property

- Through analysis, determine if neighborhood and economic area boundaries need to be redefined.
- Finish analyses for market adjustments, depreciation levels, and code transactions accordingly.
- Finalize recommended cost valuation data, market data, and income approach data.
- Run test valuations and statistical analyses on sold properties for areas to be revalued in current year.
- Verify that sold properties and previous year's partially completed new construction/remodeling are physically inspected by the end of the month.
- Review test valuations, adjust valuation tables as necessary, and set final land values.
- Determine absorption rates for vacant land after receiving completed questionnaires and performing analysis. (Refer to **ARL Volume 3**, **LAND VALUATION MANUAL**, **Chapter 4, Valuation of Vacant Land Present Worth**.)
- Complete input of coded sales data.
- Input new land values.
- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Personal Property

- Process returned Personal Property Declaration Schedules. (Refer to ***Personal Property Issues and Processing Declarations*** in **Chapter 3, Specific Assessment Procedures.)**

- Perform a physical audit of best information available and suspect accounts according to work schedule, if included in the county plan.

- Perform market analyses as appropriate.

- Prepare analyses to use for best information available appraisals.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

APRIL

DATE	TASK	C.R.S. REFERENCE
1	Treasurer submits senior citizen and disabled veteran exemptions report to state treasurer for reimbursement of property taxes.	§ 39-3-207(3)
15	Taxpayers return personal property schedules to assessor, including works of art display statement, drilling rig valuations, and all producing natural resources property.	§ 39-5-108 § 39-5-113.5 § 39-5-116(1) § 39-6-111.5 § 39-7-101
After 15	Best information assessments are made and penalties for failing to file or filing late are imposed.	§ 39-5-116
Before end of month	Public notice is given of dates, times, and place that assessor will sit to hear protests of valuations for current year (May 1 deadline).	§ 39-5-122(1)
	All fees collected are turned in to the treasurer.	§ 30-1-112

PERSONAL PROPERTY DECLARATION SCHEDULES DUE

The Personal Property Declaration Schedules distributed to taxpayers in January must be completed and returned by April 15. Taxpayers may file a written request for an extension of 10 days or 20 days. (Refer to **ARL Volume 5**, **PERSONAL PROPERTY VALUATION MANUAL,** for pertinent laws and procedures.)

NOTE: Natural resources property includes oil and gas leaseholds and lands, producing mines, earth and stone, and coal.

Management Team Tasks

- Monitor completion of tasks detailed for the Appraisal Team, review the status of each task and reassign or redefine priorities as necessary.

Appraisal Team Tasks

Personal Property

- Continue processing Personal Property Declarations Schedules. (Refer to ***Processing Declarations*** in **Chapter 3, Specific Assessment Procedures**.)
- Apportion value of drilling rigs according to operator log.
- Attach envelopes to declarations postmarked after April 15, or the appropriate extension date.
- Process requests for filing extensions.
- Flag accounts that incurred the late filing penalty.
- Notify owners that may incur a nondisclosure penalty.
- Review personal property audits.
- Spot check personal property processing and calculations.
- Compare values with market analysis by property type.
- Flag accounts that reflect an actual value of $2,500 or less. **NOTE**: This personal property is exempt. The account should be reviewed each year.

PERSONAL PROPERTY BIA ASSESSMENTS

Personal property owners failing to return a Personal Property Declaration Schedule or file an extension by April 15 are subject to a best information available assessment.

Management Team Tasks

- Monitor completion of tasks detailed for the Appraisal Team, review the status of each task and reassign or redefine priorities as necessary.
- Review best information available assessments for documentation and validity of value.

Appraisal Team Tasks

Personal Property

- Review personal property analyses by business type and assign best information assessments to accounts failing to file.
- Flag best information available accounts for the late filing penalty.
- Flag accounts for failure to fully disclose as appropriate.
- List best information available accounts for audit and report to board of county commissioners (BOCC) in July.

PERSONAL PROPERTY LATE FILING PENALTIES

Taxpayers who failed to timely file a Personal Property Declaration Schedule are subject to a late filing penalty. The penalty amount is $50 or 15% of the tax due on the assessed value of the personal property, whichever is less. The penalty amount for oil and gas leaseholds is $100 for each calendar day the statement is delinquent, not to exceed $3,000 in any calendar year.

Management Team Tasks

- Monitor completion of tasks detailed for the Appraisal Team, review the status of each task and reassign or redefine priorities as necessary.

- Review documentation on accounts flagged for late filing penalty.

Appraisal Team Tasks

Personal Property

- Flag accounts filed after April 15, or after extension expiration, for the late filing penalty.

PROTEST HEARINGS – PUBLIC NOTICE

The assessor is required to give public notification that real and personal property protest hearings will be held. This notice should appear in at least one issue of a local newspaper, or if there is no such newspaper, the notice shall be conspicuously posted in the offices of the assessor, the treasurer, the clerk and recorder, and in at least two other public places in the county seat. Because this is a notice required by statute, it is recommended that proof of publication be retained.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.

Administration Team Tasks

- Distribute public notices of protest hearings on real and personal property to media, requesting proof of publication.

- File proof of publications in public notice file.

NON-STATUTORY WORK

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

- Review final recommended cost valuation data, market analyses, and income approach data.

- Develop plan and work flow for handling taxpayer protests. Establish key deadlines for final value determinations and printing Notices of Determination for real and personal property.

- Instruct team members in protest procedures and make assignments.
- Review control totals reports; verify that new valuations are within expected range.
- Arrange for postage for Real and Personal Property Notices of Valuation.
- Coordinate scheduling for Notice of Valuation processing with data processing.
- Review property tax brochures to determine if the most current brochures are in stock, order additional brochures for use during protest period. Contact the Division regarding updates to the brochures.
- Remit to the treasurer all fees collected to date, including an itemized statement of the fees. Reconcile the statement with the assessor's collection register.
- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Administration Team Tasks

- Certify to the treasurer Real Property Transfer Declaration (TD-1000) penalties for the first quarter of the current year. The purpose of certifying the information to the treasurer prior to producing the tax warrant is to provide the treasurer with unpaid penalty information in case the property sells.
- Prepare to review the updated list of equities in state land for processing accounts on the list. The list is provided by State Board of Land Commissioners no later than May 1. Contact post office on timing estimate, workload, and post office requirements for mailing Notices of Valuation.
- Arrange for postage for Real and Personal Property Notices of Valuation.
- Prepare copies of protest recording documents such as master log, protest forms, agency assignment forms, appraisal and telephone contact logs.
- Prior to merging appraisal and administrative systems:

  Verify that new construction and remodeling changes have been input.

  Verify that address changes are current.

  Verify that property transfers are current.

  Verify that final value entries are completed by appraisers.
- Return property records or place "out cards" in file.
- Concerning generating Real Property Notices of Valuation:

  Coordinate scheduling for Notice of Valuation processing with data processing.

  Run and review Notice of Valuation preview report for errors.

  Run Notices of Valuation, sort, and prepare for mailing.

Run control totals on new valuations.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Appraisal Team Tasks

Real Property

- Review test valuations and statistical analyses for each area to be revalued in current year.
- Verify oil and gas production by comparing the Colorado Oil & Gas Conservation Commission web site information to the production declared by the taxpayer.
- Review adjustments to valuation tables and final statistical analyses.
- Prepare sales data by neighborhood or analysis area showing major property characteristics for public review during protest period.
- Prepare and list income data in non-confidential format.
- Assemble and copy other valuation data used in current year such as documentation for location adjustments, gross rent multipliers, capitalization rates, and market adjustments for time and depreciation.
- Organize appraisal area, return property records, or place "out cards" in the file.
- Make adjustments to valuation tables as necessary and run final statistical analyses.
- Refer to ***Daily Duties – Statutory Deadlines***.

Personal Property

- Continue processing Personal Property Declaration Schedules. (Refer to ***Processing Declarations,*** in **Chapter 3, Specific Assessment Procedures**.)
- Perform a physical audit of best information available and suspect accounts according to work schedule, if included in the county plan.
- Perform market analyses as appropriate.
- Prepare analyses to use for best information available appraisal.
- Flag accounts that reflect an actual value of $2,500 or less. NOTE: This personal property is exempt. The account should be reviewed each year.
- Refer to ***Daily Duties – Non-Statutory Deadlines***.

MAY

DATE	TASK	C.R.S. REFERENCE
1	Deadline for special districts to make inclusions or exclusions.	§ 39-1-110(1.5), (1.8)
1	Last day for assessor to give public notice of protest hearings.	§ 39-5-122(1)
1	Notices of Valuation for real property are mailed (except oil and gas and producing/non-producing mines.)	§ 39-5-121(1) § 20, art. X, COLO. CONST.
First work day after NOVs are mailed	Protests of value and classification for real property begin.	§ 39-5-122(1)
1	Assessor makes request to county commissioners to use alternate protest and appeal procedure. County shall notify BAA and district court.	§ 39-5-122.7
1	Assessor mails senior citizen exemption notice to residential real property owners. NOTE: In 2008, notice of both the senior citizen and the disabled veteran exemptions will be mailed to real property owners.	§ 39-3-204
1	Deadline for State Board of Land Commissioners to furnish to the assessor a list of equities owned or acquired in state lands.	§ 36-1-132
	All fees collected are turned in to the treasurer.	§ 30-1-112

SPECIAL DISTRICTS – FILING DEADLINE

Title 32 special districts that are making boundary changes without an election must file the required documents with the clerk and recorder in order for the change to be effective for the current assessment year.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

Administration Team Tasks

- Review documents for proper filing by deadline.
- Process the inclusion or exclusion. (Refer to ***Boundary Changes for Taxing Entities,*** in **Chapter 3, Specific Assessment Procedures**, for processing guidelines.)

- Make changes to parcel maps as necessary. (Refer to ***Mapping Processes and Boundary Changes for Taxing Entities***, in **Chapter 3, Specific Assessment Procedures,** for mapping guidelines.)

Appraisal Team Tasks

Real Property

- Update neighborhood and economic area narratives to account for new services to properties included into special districts.

REAL PROPERTY NOVS – MAILING DEADLINE

No later than May 1 of each year, the assessor must mail an approved Notice of Valuation and Protest form to each taxpayer, except oil and gas, producing and nonproducing mines.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.

- Ensure that Real Property Notices of Valuation are postmarked no later than May 1.

Administration Team Tasks

- Complete processing of Notices of Valuation and mail.

PROTEST PERIOD – USE OF ALTERNATE PROCEDURE

The governing body of a county may, at the request of the assessor, elect to use an alternate protest and appeals procedure for real and personal property. If implemented, the county shall notify the BAA and district court. The alternate procedure moves several deadlines in the appeals process, which results in an additional 60 days for assessor responses to protests, § 39-5-122.7(1), C.R.S.

Management Team Tasks

- Submit request for alternate protest and appeals procedure to the county commissioners.

PROTEST PERIOD FOR REAL PROPERTY BEGINS

Property owners have the right to file an objection and protest concerning the valuation or classification of their real property as set by the assessor. Protests may be made to the assessor in person or in writing beginning on the first working day after Notices of Valuation are mailed. Protests must be postmarked or delivered in-person no later than June 1.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

- Hear taxpayer protests on the valuation of real property, or review and make final decisions on recommendations of appraisal team on each protest.

- Monitor administrative recording of protests and contacts.

- Make assignments for physical inspections as needed.

Administration Team Tasks

- Greet the public, give general information on the protest process, and log inquiries and protests.

- Log telephone calls as an inquiry and give general information.

Appraisal Team Tasks

Real Property

- Hear taxpayer protests and/or review mailed protests as scheduled, prepare documentation, and make recommendations for adjustment/denial.

- Review documentation on protests that were mailed to the assessor, request more information, and/or make decisions on recommendations of Appraisal Team.

- Make physical inspections as required and report findings and recommendations for adjustment/denial.

- Input corrections to property characteristics file.

- Log adjustments and denials and make changes to assessment roll.

SENIOR CITIZEN EXEMPTION – MAIL NOTICE

Assessors must annually mail a notice to each owner of residential property explaining the existence of the senior citizen exemption. The notice must be mailed no later than May 1 of each year. The notice may be mailed with the tax bill, with the notice of valuation, or as a separate mailing, § 39-3-204, C.R.S. Notification may be provided in one of three formats: 1) the notification insert language, 2) the Short Form, or 3) the brochure. The potential advantages to each format are as follows:

- Insert – the least expensive notice to print and mail

- Short Form – likely to reduce the number of calls by people requesting a form and its use should result in the earlier return of many applications

- Brochure - places the most comprehensive description of the senior citizen exemption in the hands of each residential owner

(Refer to **Chapter 9, Form Standards**, for the current insert language or to http://www.dola.state.co.us/PropertyTax/Forms/formsIntro.htm for the current Short Form and Brochure.)

NOTE: In 2008, notice of both the senior citizen and the disabled veteran exemptions will be mailed to real property owners.

Management Team Tasks

- Discuss program with staff to ensure qualifications and deadlines are understood.

- Monitor completion of tasks detailed for the Administrative Team, review the status of each task and reassign or redefine priorities as necessary.

Administrative Team Tasks

- Run ownership report for all residential real property.
- Obtain current Insert language, Short Form, or Brochure for the senior citizen exemption.
- Depending on your choice of the notice format and mailing options, work with appropriate staff in the treasurer's office or assessor's office to ensure that notices are mailed.
- Process the notices for mailing.

EQUITIES IN STATE LAND

Statute requires that all equities in state land be subject to taxation. No later than May 1 of each year, the director of State Board of Land Commissioners provides a list containing the equities owned in state land to each county assessor.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

Administration Team Tasks

- Review the equity list distributed by the State Board of Land Commissioners, and send the list fee to the Land Commission. If the list is not received by May 1, contact the State Board of Land Commissioners at 303-866-3454, 1313 Sherman Street, Room 620, Denver, CO 80203.
- Calculate the value based on the reported equity for each account for the current year and flag accounts for review next year. (Refer to **Chapter 3, Specific Assessment Procedures and ARL Volume 3, LAND VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation**.)
- Make a notation of the current equity value on the appraisal record and update the value on the computer system. (Refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation**.)

NON-STATUTORY WORK

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Review work-flow plan for handling taxpayer protests. Establish key deadlines for final value determinations and printing Notices of Determination for personal property.
- Monitor progress of personal property declaration processing to ensure completion by June 10.

- Coordinate scheduling for Personal Property Notice of Valuation and Notice of Determination processing with data processing.

- Begin coordination process with the county commissioners for the appeals period. Remind them of time-frames and make arrangements for arbitrators, hearing officers, etc. Review statutes concerning arbitrator qualifications.

- Remit to the treasurer all fees collected to date, including an itemized statement of the fees. Reconcile the statement with the assessor's collection register.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Administration Team Tasks

- Prepare out-of-state ownership list for Department of Revenue by the end of the month. The report deadline is June 1.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Appraisal Team Tasks

Real Property

- Continue to inspect protested properties and hear protests as assigned.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Personal Property

- Finish processing Personal Property Declaration Schedules.

- Perform a physical audit of best information available and suspect accounts according to work schedule, if included in the county plan.

- Perform market analyses as appropriate.

- Prepare analyses to use for best information available appraisals.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

JUNE

DATE	TASK	C.R.S. REFERENCE
1	Out-of-state ownership list to Department of Revenue.	§ 39-5-102(3)
1	Last day for taxpayer to mail or deliver protest on real property (except producing mines and oil and gas).	§ 39-5-121(1) § 39-5-122(1), (2)
1	Protest hearings on real property conclude.	§ 39-5-122(1), (4)
15	Apportionment of drill rig value to owner and each county affected.	§ 39-5-113.3

15	Notices of value for personal property, drilling rig valuations, and all producing natural resources property.	§ 39-5-121(1.5) § 39-6-111.5 § 39-7-102.5
15	Protest begins on value of personal property, drilling rig valuations, and all producing natural resources property.	§ 39-5-122(1) § 39-6-111.5 § 39-7-102.5
30	Taxpayer mails protest for personal property, drilling rig valuations, and all producing natural resources property.	§ 39-5-121(1.5)
Last work day	Notices of Determination are mailed on real property protests (except oil and gas). (For counties using the alternate protest and appeals procedure, the deadline is the last working day in August.)	§ 39-5-122(2) § 39-5-122.7
	All fees collected are turned in to the treasurer.	§ 30-1-112

OUT-OF-STATE OWNERSHIP LISTING

The assessor must produce and deliver a list of the names and addresses of all nonresidents of the state who own real or personal property within the county.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of tasks and reassign or redefine priorities as necessary.

Administration Team Tasks

- Prepare and mail out-of-state ownership list to Department of Revenue. (Refer to ***Out-Of-State Ownership List*** in **Chapter 3, Specific Assessment Procedures**.)

PROTEST PERIOD – LAST DAY FOR REAL PROPERTY PROTEST

Valuation and classification protests must be postmarked or delivered in-person with the assessor no later than June 1.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Review letters to property owners who did not timely mail their protests.
- Review and make final decisions on recommendations of Appraisal Team on each protest.
- Make assignments for physical inspections as needed.

Administration Team Tasks

- Date stamp real property protests that are delivered after June 1.
- Staple postmarked envelopes to protest letters that are postmarked after June 1.
- Explain in person or write letters to real property owners who did not timely file their in person protest that they will not receive a Notice of Determination from the assessor. Information on filing an abatement petition after receipt of the tax bill should be given. **NOTE:** Using a Notice of Determination in this situation reopens the taxpayers' appeal rights.

Appraisal Team Tasks

Real Property

- Continue to inspect properties under protest and make adjustment/denial and valuation recommendations.
- Log adjustments and denials and make changes to assessment roll.

DRILLING RIG VALUE APPORTIONMENT

The assessor of the county of original assessment determines the value of the drilling rig, apportions the value using the drilling rig log submitted by the owner, and mails a copy of the drilling log and the value apportionment to each Colorado county assessor affected. A copy of the value apportionment is mailed to the rig owner.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

Administration Team Tasks

- Apportion the value of the rig according to the drilling rig log, if county of original assessment.
- Mail value apportionment and copy of the drilling log to each Colorado county affected.
- Enter the apportioned value for your county on the assessment roll.

Appraisal Team Tasks

- Determine the value of the drilling rig, if county of original assessment.

PERSONAL PROPERTY – MAILING DEADLINE

No later than June 15, the assessor must mail an approved Notice of Valuation and Protest Form to each taxpayer, including producing natural resources property. The notice of valuation for personal property on oil and gas leaseholds and lands is sent to the operator who filed the declaration schedule, § 39-5-121(1.5)(b), C.R.S.

NOTE: Natural resources property includes oil and gas leaseholds and lands, producing mines, earth and stone, and coal.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Ensure that Notices of Valuation are postmarked no later than June 15.

Administration Team Tasks

- Run and review Notices of Valuation preview report for errors.
- Run control totals on new valuations.
- Print Notices of Valuation, sort, and prepare for mailing by June 15.

Appraisal Team Tasks

Personal Property

- Prepare copies of personal property market analyses for distribution to protesting taxpayers, if applicable.
- Return records and designate meeting areas in preparation for hearings.

PERSONAL PROPERTY PROTEST PERIOD

Beginning on June 15, and continuing until July 5, the assessor sits to hear all objections and protests concerning personal property, drilling rig, and all producing natural resources property.

NOTE: Natural resources property includes oil and gas leaseholds and lands, producing mines, earth and stone, and coal.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Hear taxpayer protests on the valuation of personal property, and review and make final decisions on recommendations of Appraisal Team on each protest.
- Make assignments for physical inspections as needed.

Administration Team Tasks

- Greet the public, give general information on the protest process, and log inquiries and protests.
- Log telephone calls and give general information.
- Date stamp mailed protests as they arrive.

Appraisal Team Tasks

Personal Property

- Make physical inspections as required, record data, and make recommendations for adjustment/denial.

- Hear taxpayer protests and/or review mailed protests as scheduled, prepare documentation, and make recommendations for adjustment/denial.
- Input corrections to property characteristics file.
- Log adjustments and denials and make changes to assessment roll.

PERSONAL PROPERTY PROTEST MAILING DEADLINE

Valuation and classification protests must be postmarked no later than June 15, to be considered timely filed, including producing natural resources property.

NOTE: Natural resources property includes oil and gas leaseholds and lands, producing mines, earth and stone, and coal.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.
- Review letters to property owners who did not timely mail their protests.

Administration Team Tasks

- Staple envelopes to protest letters that are postmarked after June 30.
- Write letters to personal property owners who did not timely mail their protest explaining that they will not receive a Notice of Determination from the assessor. Information on filing an abatement petition after receipt of the tax bill should be included. **NOTE:** Using a Notice of Determination in this situation reopens the taxpayers' appeal rights.

NODS FOR REAL PROPERTY PROTESTS – MAILING DEADLINE

The assessor must complete and mail two copies of an approved Notice of Determination to each taxpayer who filed a protest for real property. If the assessor declines to adjust the property value based on the taxpayer's protest, the reasons for the decision must be included on the notice.

For counties using the alternate protest and appeals procedure, this deadline moves to the last regular working day in August, §§ 39-5-122(2) and 122.7(1), C.R.S.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Ensure Notices of Determination are mailed no later than the last working day of June.
- Prepare summary of real property protests to the assessor for presentation to county board of equalization (CBOE/county board).

Administration Team Tasks

- Arrange for adequate postage to mail Notices of Determination.

Appraisal Team Tasks

Real Property

- Complete physical inspections, make recommendations to management, and input adjustments.

- Complete determinations for real property protests.

- Verify input of adjustments and denials, run Notices of Determination, spot check notices for accuracy and completeness, and prepare for mailing by last working day.

NON-STATUTORY WORK

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

- Review list of appeals to CBOE and make assignments to prepare and present cases on real and personal property.

- Begin preparing report on total real property valuation, real property protests and the action in each case, best information available assessments on personal property, and the assessor's action on each personal property protest.

- Begin gathering data for budget planning, i.e., education requirements of staff, appraiser test and licensing fees, vendor prices, etc. (The Division can provide assistance on the budgeting process.)

- Prepare and present errors/adjustments needing to be made by the CBOE.

- Remit to the treasurer all fees collected to date, including an itemized statement of the fees. Reconcile the statement with the assessor's collection register.

- "…On all properties for which an application for exemption is pending in the office of the Administrator, taxes shall not be due and payable until such determination has been made. Such property shall not be listed for the tax sale, and no delinquent interest will be charged on any portion of the exemption that is denied. …" § 39-2-117(1)(a), C.R.S.

  For exemption applications filed after June 1 of each year, the applicant is responsible for notifying the county treasurer in writing of the pending application to prevent the property from being sold at the tax sale.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Administration Team Tasks

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Appraisal Team Tasks

Real Property

- Prepare cases and presentations to CBOE as assigned.
- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Personal Property

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

JULY

DATE	TASK	C.R.S. REFERENCE
1	New political subdivisions file formation documents with assessor and commissioners.	§ 39-1-110(1)
1	CBOE begins hearing appeals of assessor's value. (For counties using the alternate protest and appeals procedure, the deadline is September 1.)	§ 39-8-104(1)
1	Special districts holding election to make inclusion, file document with county clerk and recorder.	§ 39-1-110(1.5)
1	Applications for disabled veterans exemption are submitted to the Division of Veterans affairs. Applications bearing a postmark of July 1 are considered timely filed. Approved applications are forwarded to Assessor for approval/denial of property requirements. Late applications with good cause might be accepted by the Division of Veterans Affairs up to September 1.	§ 39-3-205(1)(b) § 39-3-206 § 39-3-206(1.5)(a) § 39-3-206(2)(a.7)
1	State assessed valuations sent to assessors. Protests on state assessed values begin.	§ 39-4-107 § 39-4-108(4)
2nd Mon	Report to CBOE total assessed value of real property and list of real property protests. (For counties using the alternate protest and appeals procedure, the deadline is second Monday in September.)	§ 39-8-105(1)
5	Protests on value of personal property and oil and gas production ends.	§ 39-5-122(4)
5	Last day taxpayer can deliver protest on personal property, drilling rig, and all producing natural resources property.	§ 39-5-121(1.5) § 39-5-122
10	Notices of Determination on personal property, drilling rig, and all producing natural resources property.	§ 39-5-122(2)
15	Last day for assessor and BOCC to protest valuations of state assessed property.	§ 39-4-108(1), (2)

15	Last day taxpayer can file real property appeal with CBOE. (For counties using the alternate protest and appeals procedure, the deadline is September 15.)	§ 39-8-106(1)(a)
15	Report to CBOE value of personal property, mobile equipment apportionment, best information assessments, and action on each personal property protest. (For counties using the alternate protest and appeals procedure, the DPT recommends the September 15 deadline.)	§ 39-8-105(2)
15	Residential real property owners mail or deliver senior citizen exemption application to assessor. (Applications bearing a postmark of July 15 are considered timely filed. Late applications with good cause accepted up until September 15.)	§ 39-3-205 § 39-3-206
20	Last day taxpayer can file personal property appeal with CBOE.	§ 39-8-106(1)(a)
	All fees collected are turned in to the treasurer.	§ 30-1-112

DEADLINE FOR NEW POLITICAL SUBDIVISIONS

New political subdivisions wishing to levy in the current assessment year must notify the assessor and the county commissioners that the political subdivision is organized.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

Administration Team Tasks

- Review documents for proper filing by deadline.
- Process the formation documents.
- Make changes to parcel maps as necessary. (Refer to ***Mapping Processes*** and ***Boundary Changes for Taxing Entities***, in **Chapter 3, Specific Assessment Procedures**, for mapping guidelines.)

Appraisal Team Tasks

Real Property

- Update neighborhood and economic area narratives to account for new services to properties included into political subdivisions.

CBOE BEGINS HEARING APPEALS

Taxpayers who disagree with a decision made by the assessor may appeal to the CBOE. The CBOE hears appeals from July 1 through August 5.

For counties using the alternate protest and appeals procedure, this deadline moves to September 1, §§ 39-5-122.7 and 39-8-104(2), C.R.S.

Management Team Tasks

- Monitor completion of tasks detailed for the Appraisal Team, review the status of each task and reassign or redefine priorities as necessary.

- Review list of CBOE appeals and make assignments to prepare and present cases on real and personal property.

Appraisal Team Tasks

- Prepare and present cases to CBOE as assigned.

SPECIAL DISTRICTS' DEADLINE FOR INCLUSION ELECTION

Taxing entities making boundary changes through the election process must file the required documents with the clerk and recorder in order for the change to be effective for the current assessment year.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

Administration Team Tasks

- Review documents for proper filing by deadline.

- Develop new tax area codes as necessary.

- Input new tax area coding as necessary.

- Verify proper tax area coding on assessment records and computer tables.

- Make changes to parcel maps as necessary.

Appraisal Team Tasks

Real Property

- Update neighborhood and economic area narratives to account for services to properties included into special districts.

DISABLED VETERAN EXEMPTION APPLICATION DEADLINE

Disabled veterans must mail or deliver a completed exemption application to the Division of Veterans Affairs by July 1. Only applications that are approved by the Division of Veterans Affairs will be considered for exemption. Late applications with good cause may be accepted by the Division of Veterans Affairs up to September 1.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.

- Train staff on reviewing, approving and denying applications.
- Discuss with staff the procedures for flagging the properties granted the exemption.

Administration Team Tasks

- Begin reviewing approved applications from the Division of Veterans Affairs to verify owner qualifications. Flag the properties that are granted the exemption. Notify owners of properties that do not meet the required qualifications.

STATE ASSESSED NOVS MAILED BY ADMINSTRATOR

The Administrator must advise the assessor and the public utility of the value of state assessed property. The assessor is required to enter the value of the property on the assessment roll.

Management Team Tasks

- Review state assessed company valuations and assigned county apportionment for possible protest before July 15.

LAST DAY TO FILE PROTEST FOR PERSONAL PROPERTY

Valuation protests made in person must be filed with the assessor no later than July 5, including producing natural resources property.

NOTE: Natural resources property includes oil and gas leaseholds and lands, producing mines, earth and stone, and coal.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Review and make final decisions on recommendations of Appraisal Team on each.

Administration Team Tasks

- Log adjustments and denials and make changes to assessment roll.
- Date stamp personal property protests that are hand delivered after July 5.
- Explain to personal property owners who did not timely file their in-person protest that they will not receive a Notice of Determination from the assessor. Information on filing an abatement petition after receipt of the tax bill should be given. **NOTE:** Using a Notice of Determination in this situation reopens the taxpayers' appeal rights.

Appraisal Team Tasks

Personal Property

- Complete valuation recommendations and input changes.

NODS FOR PERSONAL PROPERTY DEADLINE

The assessor must mail two copies of an approved Notice of Determination to owners who filed a protest concerning their value by July 10, including producing natural resources property.

NOTE: Natural resources property includes oil and gas leaseholds and lands, producing mines, earth and stone, and coal.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Ensure Notices of Determination are mailed no later than July 10.
- Prepare summary of personal property protests to the assessor for presentation to CBOE.

Administration Team Tasks

- Arrange for adequate postage to mail Notice of Determination's.
- Verify input of all adjustments and denials, run Notices of Determination, randomly review Notices of Determination for accuracy and completeness, and prepare forms for mailing by July 10.

Appraisal Team Tasks

- Complete protest review, make recommendations, and input changes.

ASSESSOR'S REPORT TO CBOE ON REAL PROPERTY

The assessor must compile and report to the CBOE the assessed value of all taxable real property in the county, a list of real property protests, and the assessor's action in each protest.

For counties using the alternate protest and appeals procedure, this deadline moves to the second Monday in September, §§ 39-5-122.7 and 39-8-105(1), C.R.S.

Management Team Tasks

- Report total valuation of real property in the county and the action on each real property protest to the CBOE on second Monday of July.

ASSESSOR'S REPORT TO CBOE ON PERSONAL PROPERTY

The assessor must compile and report to the CBOE the assessed value of all taxable personal property in the county, movable equipment apportionments, a list of owners who failed to return a Personal Property Declaration Schedule, and the assessor's action in each filed protest. For counties using the alternate protest and appeals procedure, the Division of Property Taxation recommends the report be made the second Monday in September. The deadline for the personal property report required by § 39-8-105(2), C.R.S. was inadvertently not amended.

Management Team Tasks

- Report total valuation of personal property, including mobile equipment apportionments, and best information assessments and the action on each personal property protest to the CBOE by July 15.

STATE ASSESSED PROTEST PERIOD ENDS

County assessors and commissioners may file a protest with the Administrator if they disagree with the assessed value or the apportionment of a value of a public utility.

Management Team Tasks

- Prepare and present protests to Administrator before July 15.

SENIOR CITIZEN EXEMPTION APPLICATION MAILING DEADLINE

Senior citizen exemption applications must be postmarked no later than July 15 to be considered timely filed. If an individual wishes to claim the exemption but has not timely filed an exemption application with the assessor, the individual may request that the assessor waive the application deadline. If waived, the late exemption application must be filed no later than September 15.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.

- Review list of property owners who did not timely file their application. Determine if good cause has been shown for late filers.

- Train staff on reviewing, approving or denying applications.

- Discuss with staff the procedures for flagging property owners that meet the required qualifications.

Administration Team Tasks

- Staple envelopes to application forms that are postmarked after July 15. Give to the Management Team for further review.

- Begin reviewing applications to verify owner qualification. Flag property owners that meet the required qualifications. Notify owners that do not meet the required qualifications.

NON-STATUTORY WORK

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

- Evaluate additional workload required to process appeals.

- Verify date for presentation of budget to BOCC. Prepare for presentation.

- Develop denial statement (letter) for individuals returning incomplete or non-qualifying senior citizen exemption applications. The letter must include the reason for the denial and the remedies available to the applicant, should they choose to contest the denial.

- Remit to the treasurer all fees collected to date, including an itemized statement of the fees. Reconcile the statement with the assessor's collection register.

- Refer to ***Daily Duties – Statutory Deadlines***.

Administration Team Tasks

- Certify to the treasurer the TD-1000 penalties for the second quarter of the current year. The purpose of certifying the information to the treasurer prior to producing the tax warrant is to provide the treasurer with unpaid penalty information in case the property sells.

- Review control total reports, verify that value changes from protest period were made.

- Refer to ***Daily Duties – Statutory Deadlines***.

Appraisal Team Tasks

- Refer to ***Daily Duties – Statutory Deadlines***.

AUGUST

DATE	TASK	C.R.S. REFERENCE
1	Administrator renders decisions on state assessed property protests.	§ 39-4-108(5)
5	CBOE concludes appeal hearings. (For counties using the alternate protest and appeals procedures, the deadline is November 1.)	§ 39-8-107(2)
15	Preliminary report of the 1 percent annual study.	See contract
15	Assessor mails denial notice to residential real property owners returning incomplete or non-qualifying senior citizen or disabled veteran exemption applications.	§ 39-3-206(1) § 39-3-206(1.5)(b)
25	Abstract of Assessment and aggregate valuations of county, cities, and school districts sent to Administrator. (For counties using the alternate protest and appeals procedure, the deadline is November 21.)	§ 39-2-115(1) § 39-5-123(1), (2), (3)
25	Certification of valuations to taxing entities and the Department of Education and Division of Local Government.	§ 39-5-121(2), (2)(b) § 39-5-128(1)

Last work day	Notices of Determination are mailed on real and personal property protests. (For counties using the alternate protest and appeals procedure.)	§ 39-5-122(2) § 39-5-122.7
	Budget preparation / justification / presentation.	§§ 29-1-103, 105
	All fees collected are turned in to the treasurer.	§ 30-1-112

STATE ASSESSED FINAL VALUES SET BY ADMINISTRATOR

The Administrator must render written decisions concerning the value of state assessed properties no later than August 1. A copy of each decision must be mailed to the assessor and the state assessed company.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.
- Review final valuations and verify that adjustments made during protest hearing were implemented by the Division.
- Review tax area apportionments for accuracy.

Administration Team Tasks

- Make apportionments to tax areas so that correct entity apportionments are achieved. (Refer to **Chapter 11, State Assessed Property**, for procedures.)
- Input valuations to assessment roll.

CBOE CONCLUDES HEARINGS

The county board must conclude the appeal hearings for real and personal property and render decisions no later than August 5. County board decisions must be mailed within five business days after the decision was rendered.

For counties using the alternate protest and appeals procedure, this deadline moves to November 1, §§ 39-5-122.7 and 39-8-107(2), C.R.S.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Review CBOE orders.

Administration Team Tasks

- Run abstract reports by subclass before CBOE changes are entered.

Appraisal Team Tasks

- Make ordered changes to assessment roll and document CBOE orders on appraisal records.

AUDITOR SUBMITS PRELIMINARY REPORT

As required, the annual study auditor must furnish each county assessor with the preliminary audit results based on the one percent study. Assessors should take this opportunity to examine the report and discuss problems with the auditor.

Management Team Tasks

- Monitor completion of task detailed for the Appraisal Team, review the status of task and reassign or redefine priorities as necessary.

- Review data used by the auditor, check data against the data gathered and analyzed by the appraisers, note any discrepancies.

- Contact annual study auditor regarding any discrepancies and resolve before final report September 15.

Appraisal Team Tasks

Real Property

- Review data in the audit report, verify data, note any discrepancies.

DENIAL OF SENIOR CITIZEN OR DISABLED VETERAN EXEMPTION APPLICATIONS

The assessor mails a statement (letter) to residential real property owners who do not qualify for the senior citizen or disabled veteran exemptions or who did not furnish sufficient information to determine qualification. The statement (letter) must include the reason for the denial and the remedies available to the applicants, should they choose to contest the denial.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.

- Review list of residential real property owners who did not timely mail application, do not qualify, or did not provide sufficient information to determine qualification.

- Provide final list to BOCC. Review denials with BOCC as necessary to assist in preparation for appeal hearings.

Administration Team Tasks

- Finalize denial statement (letter).

- Run report showing residential real property owners who filed applications after the deadline, do not qualify, or did not provide sufficient information to determine qualification.

- Verify report data.

- Process the statements (letters) for mailing.

ABSTRACT OF ASSESSMENT REPORT

The assessor must complete and mail the Abstract of Assessment to the Administrator no later than August 25. Reports that are improperly completed or out of balance may be returned to the county assessor.

For counties using the alternate protest and appeals procedure, the assessor must notify the Division of the extended protest and complete and mail the abstract no later than November 21. The Division requests a preliminary abstract from these counties on August 25.

MANAGEMENT TEAM TASKS

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.

- Review Abstract of Assessment report for accuracy, verify CBOE changes, new construction and demolition values. Assessor and county board chairman must sign two copies.

- Review balancing procedures.

Administration Team Tasks

- Run abstract reports by subclass, school district, and city and town, **before CBOE adjustments are entered and after CBOE adjustments are entered**.

- Input valuations and unit counts, CBOE changes, and new construction/demolition values on automated abstract program.

- Concerning balancing:

  Verify that the abstract balances; property class pages +/- CBOE adjustments EQUALS school district values.

  Verify that the state assessed total matches the final State Assessed Notice of Valuation.

  See **Chapter 7, Abstract, Certification, and Tax Warrant** for complete details on balancing.

- Print three copies, submit to Management Team for review and signatures.

- Retain one paper copy and an electronic copy of the abstract.

- Mail two paper copies and an electronic copy of the abstract to the Division.

CERTIFICATION OF VALUES TO TAXING ENTITIES

The assessor is required to certify to each taxing entity the total assessed value of the area and the value attributable to new construction, annexation, inclusion, increased production of mines and oil and gas, and federal property becoming taxable. Assessors should certify to all entities, including those that did not levy for property tax the previous year.

For counties using the alternate protest and appeals procedure, the assessor will certify values as of August 25, without CBOE adjustments. Value changes that occur after August 25 are reflected in the December recertification.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.
- Review certification forms and letters for accuracy before mailing.
- Review balancing procedures.

Administration Team Tasks

- Verify and update taxing entity data such as address and contact person.
- Run certification reports, reflecting CBOE changes, by taxing entity.
- Compile data needed to complete the certification of values form (DLG 57). See **Chapter 7, Abstract, Certification, and Tax Warrant**, for details.
- Concerning balancing:

  Verify that the certification values balance; county data EQUALS total of school district data, unless the county or a school district exempts all or a portion of personal property.

  Verify that the abstract values balance with the certification values.

  See **Chapter 7, Abstract, Certification, and Tax Warrant**, for complete details on balancing.
- Write certification letters stating the date for entities to certify levies to BOCC and complete certification of values form (DLG 57) for each entity.
- Mail letters to individual entities; certification of values forms (DLG 57) for cities, counties, and special districts to Division of Local Government; and DLG 57 forms for school districts to Department of Education by August 25. **NOTE:** The certification letter may include the information provided on the DLG 57 form or a copy of the completed certification of values form (DLG 57) may be included with a cover letter detailing the certification of levy deadline.

REAL PROPERTY NOD MAILING DEADLINE FOR ALTERNATE PROTEST PERIOD

For counties using the alternate protest and appeals procedure, the assessor must complete and mail two copies of an approved Notice of Determination to each taxpayer who filed a protest for real property. If the assessor declines to adjust the property value based on the taxpayer's protest; the reasons for the decision must be included on the notice.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Ensure Notices of Determination are mailed no later than the last working day of August.
- Prepare summary of real property protests to the assessor for presentation to county board of equalization.

Administration Team Tasks

- Arrange for adequate postage to mail Notices of Determination.

Appraisal Team Tasks

Real Property

- Complete physical inspections, make recommendations to management, and input adjustments.
- Complete determinations for real property protests.
- Verify input of adjustments and denials, run Notices of Determination, spot check notices for accuracy and completeness, and prepare for mailing by last working day.

BUDGET PREPARATION/JUSTIFICATION/PRESENTATION

Detailed preparation, including adequate justification, and an effective presentation can benefit the assessor in budget negotiations with the county commissioners.

Management Team Tasks

- Review budget status for current and previous year.
- Discuss needs for subsequent year. Review items such as education requirements of staff, appraiser test and licensing fees, vendor prices, supplies, and forms. (The Division can provide assistance on the budgeting process).
- Prepare proposed budget, narrative, and presentation for BOCC.

NON-STATUTORY WORK

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

- Review building permits to ascertain number and location of new structures, remodels, and additions constructed since January 1 that must be inspected. Review ratio studies to identify areas that may need adjustment. Review property inspection plan to establish review areas. Using this data, plan real property appraisers' assignments, routes, and deadlines to complete work by April 1.

- Discuss personal property tax data submission to the Department of Revenue with the treasurer. Upon mutual agreement between the assessor and the treasurer, the treasurer may provide the data no later than October 1. If the assessor mails the report, the treasurer must provide data to the assessor no later than September 1. § 39-22-124(5)(b), C.R.S.

- Prepare appraisal plan for following year.

- Remit to the treasurer all fees collected to date, including an itemized statement of the fees. Reconcile the statement with the assessor's collection register.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Administration Team Tasks

- Input address changes for state assessed properties.

- Establish method to identify and track value changes for recertification balancing.

Appraisal Team Tasks

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

SEPTEMBER

DATE	TASK	C.R.S. REFERENCE
Prior to 1	County clerk gives published notice that BOCC, sitting as the CBOE from September 1 to October 1, will hear appeals for senior citizen and disabled veteran exemption denials.	§ 39-8-104(2)(b)
1	Treasurer provides the assessor the required data for all qualified taxpayers who were required to report personal property, including state assessed companies. This task is not required if the treasurer furnishes the data directly to the Department of Revenue.	§ 39-22-124 (5)(b)(II)(A)
1	Deadline for disabled veteran exemption applications that may be accepted by the Disabled Veterans Administration, if applicant shows good cause.	§ 39-3-206(2)(a.7)
1	BOCC, sitting as the CBOE, begins hearing appeals for denial of senior citizen and disabled veteran exemptions. (The CBOE cannot use referees for this task.)	§ 39-3-206(2)

1	CBOE begins hearing appeals of assessor's value. (For counties using the alternate protest and appeals procedure.)	§ 39-5-122.7 § 39-8-104(2)
2nd Mon	Report to CBOE total assessed value of real property and list of real property protests. (For counties using the alternate protest and appeals procedure.)	§ 39-8-105(1)
2nd Mon	Report to CBOE value of personal property, mobile equipment apportionment, best information assessments, and action on each personal property protest. (For counties using the alternate protest and appeals procedure.)	Recommended by DPT
No later than 15th	Deadline for senior citizen exemptions filed after July 15 when the applicant has shown good cause.	§ 39-3-206(2)(a.5)
15	Applicant requests hearing with CBOE to contest assessor's denial for senior citizen and disabled veteran exemptions.	§ 39-3-206(2)(a)
15	Last day taxpayer can file property appeal with CBOE. (For counties using the alternate protest and appeals procedure.)	§ 39-8-106(1)(a)
15	Final report from the annual study due.	§ 39-1-104(16)(a)
	All fees collected are turned in to the treasurer.	§ 30-1-112

TREASURER'S REPORT ON PERSONAL PROPERTY

The statute requires the treasurer to provide the name, address, schedule number, and the amount of personal property tax paid as of July 1, for each taxpayer who was required to list personal property with the assessor or was valued by the Administrator (state assessed properties.) This task is not required if the treasurer furnishes the data directly to the Department of Revenue (DOR), which is allowed under § 39-22-124(5)((b)(I)(B), C.R.S.

Management Team Tasks

- Monitor completion of tasks detailed for the Appraisal Team, review the status of each task and reassign or redefine priorities as necessary.

Administrative Team Tasks

- Compare treasurer list with assessor records and attach taxpayer identification number, if available.

CBOE BEGINS HEARING APPEALS

For counties using the alternate protest and appeals procedure, taxpayers who disagree with a decision made by the assessor may appeal to the CBOE. The CBOE hears appeals from September 1 through November 1.

Management Team Tasks

- Monitor completion of tasks detailed for the Appraisal Team, review the status of each task and reassign or redefine priorities as necessary.
- Review list of CBOE appeals and make assignments to prepare and present cases on real and personal property.

Appraisal Team Tasks

- Prepare and present cases to CBOE as assigned.

CBOE REPORT ON REAL PROPERTY

For counties using the alternate protest and appeals procedure, the assessor must compile and report to the CBOE the assessed value of all taxable real property in the county, a list of real property protests, and the assessor's action in each protest.

CBOE REPORT ON PERSONAL PROPERTY

For counties using the alternate protest and appeals procedure, the assessor must compile and report to the CBOE the assessed value of all taxable personal property in the county, movable equipment apportionments, a list of owners who failed to return a Personal Property Declaration Schedule, and the assessor's action in each filed protest. The Division of Property Taxation recommends the report be made the second Monday in September. The deadline for the personal property report required by § 39-8-105(2), C.R.S. was inadvertently not amended.

Management Team Tasks

- Report total valuation of real property in the county and the action on each real property protest to the CBOE on second Monday of September.

AUDITOR SUBMITS FINAL REPORT

The annual study audit must be completed and the final report of the findings submitted to the general assembly and the state board by September 15.

Management Team Tasks

- Review final report to verify that any agreed upon changes were incorporated.
- Write media release giving results of the annual study audit.
- Prepare presentation to state board, if necessary.

SENIOR CITIZEN AND DISABLED VETERAN EXEMPTIONS FILED LATE, WITH GOOD CAUSE

Assessors are authorized to waive the application deadline and accept an application filed on or before September 15 for the senior citizen exemption § 39-3-206(2)(a.5), C.R.S.

The Division of Veterans Affairs is authorized by § 39-3-206(2)(a.7), C.R.S to accept late applications for the disabled veteran exemption filed on or before September 1,and forward approved applications to the assessor for further review. (Refer to ***Late Applications*** in **Chapter 3, Specific Assessment Procedures.**)

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.

- Train staff on reviewing late applications.

Administration Team Tasks

- Review late applications to verify owner qualifications. Flag the properties that are granted the exemption. Notify owners of properties that do not meet the required qualifications.

NON-STATUTORY WORK

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

- Estimate the number of Personal Property Declaration Schedules (DS056, DS618, DS648, DS658, DS628, DS155, DS050) required for next year and place an order with the printer vendor.

- Discuss personal property tax data submission to the Department of Revenue with the treasurer and/or the computer vendor or information technology staff.

- Verify requirement for submitting electronic data to the Administrator pertaining to the senior citizen exemption. Review requirements with computer vendor or information technology staff.

- Remit to the treasurer all fees collected to date, including an itemized statement of the fees. Reconcile the statement with the assessor's collection register.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Administration Team Tasks

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Appraisal Team Tasks

Real Property

- Review returned sales confirmation letters, continue analysis for market adjustments and depreciation, and code transactions accordingly.

- Begin preliminary sales analysis for the intervening year.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Personal Property

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

OCTOBER

DATE	TASK	C.R.S. REFERENCE
1	Assessor provides the Department of Revenue the required data for all qualified taxpayers who were required to report property, including state assessed companies. The assessor is not required to provide this data if the treasurer furnished the data directly to the Department of Revenue. (This information is required only if state revenues exceed the state fiscal year spending limit from § 20(7)(a), art, X, COLO. CONST. by $170 million or some other adjusted amount.)	§ 39-22-124 (5)(b)(I)(A)
1	BOCC, sitting as the CBOE, concludes hearing appeals for denial of senior citizen exemption.	§ 39-3-206(2)
10	Assessor submits report of approved senior citizen and disabled veteran exemptions to the Administrator.	§ 39-3-207(1)
15	County budget must be completed by budget officer and submitted to BOCC.	§ 29-1-105
	All fees collected are turned in to treasurer.	§ 30-1-112

ASSESSOR REPORTS PERSONAL PROPERTY TAXPAYERS TO REVENUE

The statute requires the assessor to provide the name, address, schedule number, amount of personal property tax paid as of July 1, and the taxpayer identification number, if available, for each taxpayer who was required to list personal property with the assessor or was valued by the Administrator (state assessed properties.) Upon mutual agreement between the assessor and the treasurer, the treasurer may provide the information described above to the Department of Revenue (DOR).

Management Team Tasks

- Coordinate data submission with computer vendor or information technology staff.
- Verify that the required data is submitted by deadline.

SENIOR CITIZEN AND DISABLED VETERAN EXEMPTIONS SUBMITTED TO ADMINISTRATOR

The report submitted to the Administrator must include a statement of the total amount of actual value of residential real property exempted from taxation, and for each property for which an exemption is allowed: the legal description, the schedule number, the name and social security number of the applicant and each person who occupies the property, and a statement of the taxable and tax exempt value. (Refer to **Chapter 3, Specific Assessment Procedures**, for the reporting format.)

Management Team Tasks

- Coordinate data submission with computer vendor or information technology staff.
- Verify that the required data is submitted by deadline.

BUDGET COMPLETED AND SUBMITTED TO BOCC

Management Team Tasks

- Review final budget.

NON-STATUTORY WORK

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

- Certify to the county treasurer the TD-1000 penalties for the third quarter of the current year. The purpose of certifying the information to the treasurer prior to producing the tax warrant is to provide the treasurer with unpaid penalty information in case the property sells.

- Remit to the treasurer all fees collected to date, including an itemized statement of the fees. Reconcile the statement with the assessor's collection register.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Administration Team Tasks

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Appraisal Team Tasks

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

NOVEMBER

DATE	TASK	C.R.S. REFERENCE
1	CBOE concludes real property appeal hearings. (For counties using the alternate protest and appeals procedure.)	§ 39-8-107(2)
1	Administrator provides denial notice to applicants that claimed more than one senior citizen or disabled veteran exemption, or both.	§ 39-3-207(2)(a)(I)
15	Applicants denied senior citizen or disabled veteran exemptions by Administrator may file written protest with Administrator.	§ 39-3-207(2)(a)(II)
21	Abstract of Assessment and aggregate valuations of county, cities, and school districts sent to Administrator.	§ 39-5-1123(2)
	All fees collected are turned in to the treasurer.	§ 30-1-112

CBOE CONCLUDES HEARINGS

For counties using the alternate protest and appeals procedure, the county board must conclude the appeal hearings for real property and render decisions no later than November 1. County board decisions must be mailed within five business days after the decision was rendered.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Review CBOE orders.

Administration Team Tasks

- Run abstract reports by subclass before CBOE changes are entered.

Appraisal Team Tasks

- Make ordered changes to assessment roll and document CBOE orders on appraisal records.

ABSTRACT OF ASSESSMENT TO ADMINISTRATOR

For counties using the alternate protest and appeals procedure, the assessor must complete and mail the Abstract of Assessment to the Administrator no later than November 21. Reports that are improperly completed or out of balance may be returned to the county assessor.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.
- Review Abstract of Assessment report for accuracy, verify CBOE changes, new construction and demolition data. Assessor and county board chairman must sign two copies.

Administration Team Tasks

- Run abstract reports by subclass and school district, before CBOE adjustments are entered and after CBOE adjustments are entered.
- Input valuations and unit counts, CBOE changes, and new construction/demolition values on automated abstract program.
- Print three copies, submit to Management Team for review and signatures.
- Retain one paper copy and an electronic copy of the abstract.
- Mail two paper copies and an electronic copy of the abstract to the Division.

NON-STATUTORY WORK

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.
- Remit to the treasurer all fees collected to date, including an itemized statement of the fees. Reconcile the statement with the assessor's collection register.
- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Administration Team Tasks

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Appraisal Team Tasks

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

DECEMBER

DATE	TASK	C.R.S. REFERENCE
1	Administrator provides notice to assessor of denied senior citizen or disabled veteran exemptions due to the applicant filing multiple applications.	§ 39-3-207(2)(b)
10	Recertification of changes occurring since August 25 to the affected entity, Divison of Local Government, and Department of Education.	§ 39-1-111(5)
15	Entities wishing to levy in the current tax year must certify the levy to BOCC.	§ 39-5-128(1)
22	BOCC completes certification of levies report, and transmits to assessor, Administrator, Division of Local Government, and Department of Education.	§ 39-1-111(1), (2)
	All fees collected are turned in to the treasurer.	§ 30-1-112

NOTICE OF DENIED SENIOR CITIZEN OR DISABLED VETERAN EXEMPTION

The Administrator examines the reports submitted by each assessor, identifying applicants that filed multiple applications. The Administrator provides written notice to the assessor when duplications are found.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.

Administrative Team Tasks

- Review report and flag property owners that filed multiple applications. The applicant will not receive the senior citizen or disabled veteran exemption on any of the properties listed in the report.

- Retain Administrator's report.

RECERTIFICATION TO TAXING ENTITIES

The assessor must recertify to each taxing entity valuation changes made after the original certification of valuation on August 25. The taxing entity must adjust the mill levy accordingly.

The time frame between the recertification deadline and the deadline for certifying mill levies is short. In an effort to assist the taxing entities, the Division recommends that assessors recertify values by December 1.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.

- Review balancing procedures.

- Review recertification forms and letters for accuracy before mailing.

- Discuss importance of making NO value changes until after the tax warrant is compiled, balanced, and delivered to the treasurer.

Administration Team Tasks

- Run certification reports by taxing entity.

- Determine the value changes between the August 25 certification date and the current date for each taxing entity.

- Concerning balancing:

  Verify that the certification values balance; county data EQUALS total of school district data, unless the county or a school district exempts all or a portion of personal property.

  Verify that the abstract values balance with the certification values. Differences should be documented.

  See **Chapter 7, Abstract, Certification, and Tax Warrant**, for complete details on balancing.

- Complete recertification letters stating the date for entities to certify levies to BOCC and complete certification of values forms (DLG 57).

- Mail letters to individual entities; mail a copy of the certification of values forms (DLG 57) for cities, counties, and special districts to Division of Local Government;

and certification of values forms (DLG 57) for school districts to Department of Education by December 10.

BOCC CERTIFIES LEVIES REPORT AND LEVY TAXES

No later than December 22, the county commissioners must levy against the assessed value of all taxable property located in the county on the assessment date.

Management Team Tasks

- Monitor completion of tasks detailed for the Administration Team, review the status of each task and reassign or redefine priorities as necessary.

- Check the certified levies for accuracy.

Administration Team Tasks

- Verify accurate entry of new tax areas into the computer system, if created.

- Enter levies into computer system.

NON-STATUTORY WORK

Management Team Tasks

- Monitor completion of tasks detailed for the Administration and Appraisal Teams, review the status of each task and reassign or redefine priorities as necessary.

- Review changes issued by the Administrator for Notices of Valuation and Protest Forms, Notices of Determination, and Special Notices of Valuation and Protest Forms. Determine if notices will be produced in-house or purchased from a printer vendor for the coming year.

- Coordinate scheduling for personal property declaration processing with data processing.

- Review control totals report prior to generating the tax warrant.

- Discuss options for mailing the senior citizen and disabled veteran exemptions notice to residential real property owners. The task must be accomplished no later than May 1. To reduce mailing costs, the assessor may coordinate with the treasurer to include the notice with the tax statement or may include the notice with the Notice of Valuation.

  NOTE: In 2008, notice of both the senior citizen and the disabled veteran exemptions will be mailed to real property owners.

- Remit to the treasurer all fees collected to date, including an itemized statement of the fees. Reconcile the statement with the assessor's collection register.

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Administration Team Tasks

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Appraisal Team Tasks

Real Property

- Mail income data questionnaires for next year's reappraisal.
- Refer to ***Daily Duties – Non-Statutory Deadlines***.

Personal Property

- Refer to ***Daily Duties – Non-Statutory Deadlines***.

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ADDENDUM 2-A, ASSESSMENT CALENDAR

DATE	TASK	COLORADO REVISED STATUTE
JANUARY		
January 1, noon	Assessment date for all taxable property.	§ 39-1-105
January 1, noon	Lien of general taxes for current year attaches.	§ 39-1-107
January 1	Property taxes for the prior year become due and payable.	§ 39-10-102 (1)(b)(I)
January 1	Optional payment dates are: April 30, full payment The last day in February and June 15, half-payments	§ 39-10-104.5
January 1	Municipal annexations recorded the previous year become effective.	§ 31-12-113(3)
As soon after January 1 as practicable	Assessor mails or delivers two personal property schedules, and two subdivision land valuation questionnaires to appropriate taxpayers.	§ 39-5-108 § 39-1-103(14)(d)
Not later than January 10	Assessor delivers tax warrant to treasurer.	§ 39-5-129
No later than January 15	Administrator reports to General Assembly and the state board estimated total valuation for assessment, estimated residential percentage, the target percentage, and projected residential rate in each year when there is a change in the level of value.	§ 39-1-104.2(6)
No statutory date	Assessor's appraiser employees have two years from date of hire to obtain an appraiser's license.	§ 12-61-706(5) § 12-61-714(2)
MARCH		
By March 1	Colorado Forest Service reports to assessor the legal descriptions and owners' names for those forested parcels eligible for agricultural classification, as well as those parcels that no longer qualify due to non-compliance.	§ 39-1-102(4.4)
Not later than March 20	Subdivision developers or agents must return signed, completed declaration to assessor.	§ 39-1-103(14)(d)

APRIL

Not later than April 1	Treasurer submits senior citizen and disabled veteran exemptions report for previous tax year to state treasurer for reimbursement of property exemptions.	§ 39-3-207(3)
Not later than April 1	State assessed companies file annual statement with Administrator.	§ 39-4-103
Prior or subsequent to April 15	Assessor may require additional information from owners of taxable property.	§ 39-5-115
Not later than April 15	Taxpayers return personal property schedules to assessor, including works of art display statement, drilling rig valuations, and all producing natural resources property.	§ 39-5-108 § 39-5-113.5(1) § 39-6-106 § 39-6-111.5 § 39-7-101
Not later than April 15	Taxpayers may request extension of 10 or 20 days for filing personal property schedule.	§ 39-5-116(1)
Not later than April 15	Previously exempted owners of property file report with Administrator and pay filing fee.	§ 39-2-117(3)
Not later than April 15	Owners and operators of producing mines file statement with the assessor.	§ 39-6-106
Not later than April 15	Owners and operators of oil and gas leaseholds file statement with assessor.	§ 39-7-101
Not later than April 15	State Treasurer issues a warrant to each county treasurer for amount needed to reimburse local governments for lost property tax revenue from senior citizen and disabled veterans exemptions.	§ 39-3-207(4)(a)
Subsequent to April 15	Assessor determines personal property values from best information available and imposes a penalty for taxpayers failing to file.	§ 39-5-116

MAY

Prior to May 1	Court orders of inclusions and exclusions must be filed with county clerk and recorder, unless an election is to be held.	§ 39-1-110(1)
On or before May 1	Assessor gives public notice of hearings on real and personal property.	§ 39-5-122(1)
On or before May 1	Assessor makes request to county commissioners to use alternate protest and appeal procedure and notifies BAA and district court. (For counties that want to use the alternate appeals procedures.)	§ 39-5-122.7

Not later than May 1	Assessor mails senior citizen exemption notice to residential real property owners. NOTE: In 2008, notice of both the senior citizen and the disabled veteran exemptions will be mailed to real property owners.	§ 39-3-204
Not later than May 1	Deadline for State Board of Land Commissioners to furnish to the assessor a list of equities owned or acquired in state lands.	§ 36-1-132
Not later than May 1	Assessor sends NOVs for real property, together with a protest form to taxpayers. (Excluding oil and gas leaseholds and lands and producing and non-producing mines.)	§ 20, art. X, COLO. CONST. § 39-5-121(1) § 39-7-102.5
Beginning on first working day after NOVs are mailed	Assessor sits to hear objections concerning real property valuations.	§ 39-5-122(1)
Not later than last working day in May of year effective	Results of reappraisal ordered by state board, as a result of a petition for reappraisal from the Administrator, are filed with the Administrator and assessor.	§ 39-2-114(3)

JUNE

By June 1	Assessor furnishes to Department of Revenue out of state ownership list.	§ 39-5-102(3)
Not later than June 1	Taxpayer notifies assessor in writing or in person of real property protest.	§ 39-5-121(1) § 39-5-122(1), (2)
By June 1	Assessor concludes real property hearings.	§ 39-5-122(1), (4)
Not later than June 10 of the following year	Appeal of reappraisal values to state board on reappraisal order by the state board as a result of a petition for reappraisal from the Administrator.	§ 39-2-114(4)
Not later than June 15	Assessor sends NOVs, together with a protest form, for personal property, drilling rig valuations, and all producing natural resources property.	§ 20, art. X, COLO. CONST. § 39-5-121(1.5) § 39-5-113.3(2) § 39-6-111.5 § 39-7-102.5
Beginning on June 15	Assessor sits to hear all objections concerning personal property, drilling rig valuations, and all producing natural resources property.	§ 39-5-122(1) §39-6-111.5 §39-7-102.5

Not later than June 30	Taxpayer mails protest to assessor for personal property, drilling rig valuations, and all producing natural resources property. (Postmarked no later than June 30.)	§ 39-5-121(1.5) § 39-5-122
On or before last working day in June	Assessor mails two copies of real property NOD to taxpayer. (For counties using the alternate protest and appeals procedure, the deadline is the last working day in August.)	§ 39-5-122(2) § 39-5-122.7

JULY

Prior to July 1	CBOE publishes notice of sitting to review assessment roll and hear appeals on real and personal property valuations. (For counties using the alternate protest and appeals procedure, the deadline is no later than September 1.)	§ 39-8-104(1)
Prior to July 1	Notice of organization of a political subdivision is given to assessor and board of county commissioners of each county in which the political subdivision is located.	§ 39-1-110(1)
Prior to July 1	Special districts conducting inclusion elections must have filed the court order of inclusion with the county clerk and recorder.	§ 39-1-110(1.5)
July 1	Assessment date for construction occurring after January 1 for growth valuation for assessment in counties which have declared severe residential growth impact conditions.	§ 39-5-132 (2)(a)(I)(B)
No later than July 1	Applications for Disabled Veterans Exemption are submitted to the Division of Veterans Affairs. Applications bearing a postmark of July 1 are considered timely filed. Approved applications are forwarded to assessor for approval/denial of property requirements. Late applications with good cause may be accepted by the Division of Veterans Affairs up to September 1.	§ 39-3-205(1)(b) § 39-3-206 § 39-3-206(1.5)(a) § 39-3-206(2)(a.7)
Not later than July 1	Administrator sends NOVs to state assessed companies and county assessors.	§ 39-4-107
Beginning on first working day after NOVs are mailed	Administrator hears all complaints concerning state assessed values.	§ 39-4-108(4)
Beginning on July 1	CBOE sits to hear appeals on real and personal property valuations. (For counties using the alternate protest and appeals procedure, the deadline is September 1.)	§ 39-8-104

At the meeting of CBOE on the second Monday in July in each case.	Assessor reports to CBOE the assessed value of all taxable real property in the county. Assessor submits list of real property protests and the action (For counties using the alternate protest and appeals procedure, the deadline is the second Monday in September.)	§ 39-8-105(1)
Not later than July 1 the following year	State board affirms, rescinds, or modifies reappraised values resulting from ordered reappraisal.	§ 39-2-114(5)
By July 5	Assessor concludes personal property hearings.	§ 39-5-122(4)
Not later than July 5	Taxpayer notifies assessor in person of personal property protest.	§ 39-5-121(1.5) § 39-5-122
On or before July 10	Assessor mails two copies of personal property NOD to taxpayer.	§ 39-5-122(2)
On or before July 15 of that year	Taxpayer mails one copy of assessor's real property NOD to CBOE. Appeals bearing postmark on or before July 15 constitute proper filing. (For counties using the alternate protest and appeals procedure, the deadline is September 15.)	§ 39-8-106(1)(a)
Not later than July 15	State assessed companies, assessors, and BOCC file petitions with Administrator to protest state assessed valuations or apportionments.	§ 39-4-108(1), (2)
July 15	Assessor reports to CBOE the assessed value of all taxable personal property in the county, movable equipment which was apportioned with other counties, a list of all people who failed to file a declaration schedule and the action in each case, and a list of personal property protests and the action in each case.	§ 39-8-105(2)
Not later than July 15	Residential real property owners mail or deliver senior citizen exemption application to assessor. Applications bearing a postmark of July 15 are considered timely filed. Late applications may be accepted up to September 15 if applicant shows good cause for filing late.	§ 39-3-205 § 39-3-206
On or before July 20 of that year	Taxpayer mails one copy of assessor's personal property NOD to CBOE. Appeals bearing postmark on or before July 20 constitute proper filing.	§ 39-8-106(1)(a)

July 27	Administrator concludes hearings concerning state assessed properties.	§ 39-4-108(4)

AUGUST

In August	Administrator notifies assessors of counties where "severe growth impact conditions" have been declared on both the assessed value and state of completion of newly constructed buildings owned by state assessed companies on July 1, and their value on the previous January 1.	§ 39-5-32 (2)(a)(I)(D)
Not later than August 1	Administrator renders decisions on state assessed complaints and issues final determinations of value to those who protest.	§ 39-4-108(5)
Not later than August 5	CBOE concludes hearings and renders decisions on real and personal property appeals. (For counties that elect to use the alternate appeals procedure, the deadline for real property is November 1.)	§ 39-8-107(2)
Within five business days of rendering decision	CBOE mails decisions on real and personal property appeals.	§ 39-8-107(2)
Not later than 30 days after CBOE decision is mailed	Appeals from CBOE decisions must be filed with BAA, district court, or BOCC for binding arbitration.	§ 39-8-108(1)
Not later than August 15	Assessor mails denial notice to residential real property owners returning incomplete or non-qualifying senior citizen or disabled veteran exemption applications.	§ 39-3-206(1) § 39-3-206(1.5)(b)
By August 25	Treasurer reports to the Administrator taxes abated, refunded, or determined to be uncollectible and canceled during the previous reporting period.	§ 39-10-114(3)
Not later than August 25	Assessor transmits abstract to Administrator. Assessor reports assessed value in the county, each municipality, and each school district by class and subclass on form prescribed by the Administrator. Assessor also reports the assessed value of new construction, destroyed property, and net change in volume of minerals and oil and gas production. (For counties using the alternate protest and appeals procedure, the deadline is November 21.)	§ 39-2-115(1) § 39-5-123

Not later than August 25	Assessor notifies each taxing entity, the Div. of Local Government, and the Dept. of Education of the total assessed value of real and personal property within the entity, and the exceptions to the revenue and spending limitation. (See § 39-5-121(2)(a), C.R.S., for specifics.)	§ 39-5-121(2)(a) § 39-5-128(1)
Not later than August 25	The assessor certifies the actual value of the taxable property in each school district to the secretary of each school district.	§ 39-5-128(1)
Not later than August 25	Assessor notifies each taxing entity, except school districts, of the total actual value of all real property, the actual value of newly constructed real property, destroyed real property, and additions to minus deletions from taxable real property as prescribed by the Administrator pursuant to § 39-2-109(1)(e), C.R.S.	§ 39-5-121(2)(b)
By August 25	Assessor notifies BOCC of amount, distribution and impact of growth valuation for assessment in counties which have declared severe residential growth impact conditions.	§ 39-5-132(3)
On or before last working day in August	Assessor mails two copies of real and personal property NOD to taxpayer. (For counties that elect to use the alternate appeals procedure.)	§ 39-5-122(2)

SEPTEMBER

Prior to September 1	County clerk gives published notice that BOCC, sitting as the CBOE from September 1 to October 1, will hear appeals for senior citizen and disabled veteran exemption denials.	§ 39-8-104(2)(b)
Not later than September 1	Treasurer provides the assessor the required data for all qualified taxpayers who were required to report personal property, including state assessed companies. (This information is required only if state revenues exceed the state fiscal year spending limit from § 20(7)(a), art, X, COLO. CONST. by $170 million or some other adjusted amount.)	§ 39-22-124 (5)(b)(II)(A)
On or after September 1	BOCC, sitting as the CBOE, begins hearing appeals for denial of senior citizen and disabled veteran exemption denials. (The CBOE cannot use referees for this task.)	§ 39-3-206(2)
On or before September 1	CBOE publishes notice of sitting to review assessment roll and hear appeals on real and personal property valuations. (For counties that elect to use the alternate appeals procedure.)	§ 39-8-104(2)

September 1	CBOE sits to hear appeals on real property valuations. (For counties using the alternate protest and appeals procedure.)	§ 39-8-104(2)
No later than September 1	Deadline for disabled veteran exemption applications that may be accepted by the Disabled Veterans Administration, if applicant shows good cause.	§ 39-3-206(2)(a.7)
At the meeting of CBOE on the Second Monday in September	Assessor reports to CBOE the assessed value of all taxable real property in the county. Assessor submits list of real property protests and the action in each case. (For counties using the alternate protest and appeals procedure.)	§ 39-8-105(1)
At the meeting of CBOE on the Second Monday in September	Assessor reports to CBOE the assessed value of personal property, mobile equipment apportionment, best information assessments, and action on each personal property protest. (For counties using the alternate protest and appeals procedure.)	Recommended by DPT
On or before September 15 of that year	Taxpayer mails one copy of assessor's real and personal property NOD to CBOE. Appeals bearing postmark on or before September 15 constitute proper filing. (For counties using the alternate protest and appeals procedure.)	§ 39-8-106(1)(a)
Not later than September 15	Applicant can file a senior citizen exemption application by this date if applicant can show good cause for not filing by July 15.	§39-3-206(2)(a.5)
No later than September 15	Applicant requests hearing with CBOE to contest assessor’s denial of senior citizen or the disabled veteran exemption.	§ 39-3-206(2)(a)
September 15	Final report of the annual valuation for assessment study is submitted to the General Assembly and the state board.	§ 39-1-104(16)(a)
No later than September 25	If the Division of Veterans Affairs accepts late application for the disabled veteran exemption, determination shall be mailed to the applicant.	§ 39-3-206(2)(a.7)

OCTOBER

Not later than October 1	Assessor provides the Department of Revenue the required data for all qualified taxpayers who were required to report personal property, including state assessed companies. The assessor is not required to provide this data if the treasurer furnishes the data directly to the Department of Revenue. (This information is required only if state revenues exceed the state fiscal year spending limit from § 20(7)(a), art. X, COLO. CONST., by $170 million or some other adjusted amount.)	§ 39-22-124 (5)(b)(I)(A)
Not later than October 1	BOCC, sitting as the CBOE, conclude hearing appeals for denial of senior citizen or disabled veteran exemptions.	§ 39-3-206(2)
Not later than October 10	Assessor submits report of approved senior citizen and disabled veteran exemptions to the Administrator.	§ 39-3-207(1)
Not later than October 15	Administrator transmits abstracts to state board.	§ 39-2-115(3)
Not later than October 15	Administrator files complaints with State Board of Equalization specifying adjustments to classes or subclasses for the following year.	§ 39-2-115(2),(3)

NOVEMBER

Not later than November 1 of that year	CBOE concludes hearings and renders decisions on real property appeals. (For counties using the alternate protest and appeals procedure.)	§ 39-8-107(2)
Not later than November 1	Administrator provides denial notices to applicants that claimed more than one senior citizen or disabled veteran exemption, or both.	§ 39-3-207 (2)(a)(I)
Not later than November 15	Applicants denied senior citizen or disabled veteran exemptions by Administrator may file written protest with Administrator.	§ 39-3-207 (2)(a)(II)
Not later than November 15	State board delivers decision in writing on Administrator's petition for reappraisal.	§ 39-2-114(2)
On or before November 15	Administrator certifies value of each county and school district or portion of a joint school district in each county to state board. (Except Denver County, see December 20.)	§ 22-54-112(1)

Not later than November 21	Assessor transmits abstract to Administrator. Assessor reports assessed value in the county, each municipality, and each school district by class and subclass on form prescribed by the Administrator. Assessor also reports the assessed value of new construction, destroyed property, and net change in volume of minerals and oil and gas production. (For counties using the alternate protest and appeals procedure.)	§ 39-5-123

DECEMBER

Not later than December 1	Administrator provides notice to assessor of denied senior citizen or disabled veteran exemptions due to the applicant filing multiple applications.	§ 39-3-207(2)(b)
Not later than December 1	Administrator, in cooperation with assessors' committee, submits legislative recommendations to Governor.	§ 39-2-118
Prior to December 10	Assessor transmits a single notification to the BOCC, other taxing entities, the Division of Local Government and the Department of Education if value changes were made after August 25 certification of values.	§ 39-1-111(5)
Not later than December 15	Clerk or secretary of towns, cities, special districts, and school districts certifies levy to BOCC.	§ 22-40-102(1),(3) § 39-5-128(1)
On or before December 20	Administrator certifies value of the county and school district (or portion of a joint school district in Denver County) to state board.	§ 22-54-112(1)
Not later than December 20	State board completes review of abstracts.	§ 39-9-105(1)
Not later than December 22	County commissioners levy taxes.	§ 39-1-111(1)
As of the last day of December	State assessed values determined as of this date.	§ 39-4-106

VARIABLE

As soon after end of year as practicable	Administrator prepares Annual Report.	§ 39-2-119
Not later than 45 days after BAA decision	Taxpayer appeals to court of appeals.	§ 24-4-106(11) § 39-8-108(2)

Not later than 45 days after BAA decision	**Appeals on Abatements**: County appeals to court of appeals (For judicial review of alleged procedural errors or errors of law by the BAA, or if BAA recommends that its decision is a matter of statewide concern or has resulted in a significant decrease in the assessed valuation of the county.)	§ 24-4-106(11) § 39-8-108(2)
Not later than 30 days after BAA decision	**Appeals on Valuations:** County appeals to court of appeals (For judicial review of alleged procedural errors or errors of law by the BAA.)	§ 39-8-108(2)
Not later than 30 days after Administrator's final decision	Appeals from orders and decisions of the Administrator must be filed with BAA.	§ 39-2-125 (1)(b)(I)

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The basis for the Aggers decision remains valid today. From the perspectives of the affected parties, namely, the property owner(s), the taxing entity, and the other taxpayers serviced by the taxing entity, when a tax area is assigned incorrectly, the error can result in the non-extension of an entity's mill levy. The error has the same effect on the parties, as would the omission of the property itself from the tax warrant. Therefore, if the omission was an assessor error, the property is subject to the collection of up to two years' omitted revenue. A Special Notice of Valuation is not mailed because no change is being made to the value or classification of the property. However, a letter of explanation should be sent to the taxpayer.

The reporting of omitted revenue to taxing entities on their certification of values is discussed in **Chapter 7** under "5.5 Percent Property Tax Revenue Limitation."

OUT-OF-STATE OWNERSHIP LIST

> When schedules required - non-resident owners listed.
>
> (3) The assessor shall furnish annually by the first day of June to the executive director of the department of revenue a list of the names and addresses of all nonresidents of the state as shown by the assessor's records as of the previous assessment date to have owned real or personal property within the county.
>
> **§ 39-5-102, C.R.S.**

Although the law only requires the name and address of the nonresident, the Department of Revenue requests counties to provide the additional information shown below, using a Microsoft Excel format:

County	Schedule # or Parcel #	Property Subclass Code	Owner 1	Owner 2	Address 1	Address 2	City	State	Physical Address	City	Actual Value
					Mailing Address						

The data may be e-mailed, or a CD or disk may be mailed to the address below.

Department of Revenue
Audit Selection Committee
400 So. Colorado Blvd., Suite 400
Denver, Colorado 80246
Phone: (303) 355-0400

Questions concerning electronic submissions should be directed to the Audit Selection Committee at the above telephone number.

PERSONAL PROPERTY ISSUES

AFTER THE ASSESSMENT DATE

If a firm commences business after the assessment date, the property is taxable January 1 of the year following the year it is put into use, § 39-5-110(1), C.R.S. In other words, if personal property is newly acquired and put into use, it becomes taxable the following

January 1 if the property is used for business purposes, § 39-3-118.5, C.R.S. If the property is in storage, it does not become taxable until January 1 following the year it is put into use, §§ 39-5-104.5 and 110, C.R.S. Refer to **ARL Volume 5**, **PERSONAL PROPERTY VALUATION MANUAL**, for further information.

The personal property of a firm that quits business after the assessment date is taxable for the entire year, § 39-5-104.5, C.R.S. If either the assessor or treasurer believes that personal property may be removed, dissipated, or distributed so that taxes may not be collected, the treasurer may proceed to collect the taxes immediately, and, if necessary, distrain, seize, and sell the personal property, §§ 39-10-111(1)(a), and 113(1)(a) and (2), C.R.S.

INCENTIVE PAYMENT

A county or municipality can enter into negotiations for an incentive payment with owners of new business facilities. The incentives cannot exceed 50 percent of the personal property taxes paid to the county or city, nor can the agreement last more than four years, §§ 30-11-123 and 31-15-903, C.R.S. Once a county or city has entered into an agreement, the school district may also elect to offer an incentive payment, § 22-32-110(1)(ff), C.R.S. Additional incentives are available through income tax credits, real property tax incentives, and sales tax refunds. For further information on these incentives refer to §§ 39-30-105 and 107.5, C.R.S.

PERSONAL PROPERTY MOVED IN OR OUT OF STATE AFTER JANUARY 1

Personal property is valued as of the assessment date and is valued for the entire year regardless of any destruction, conveyance, relocation, or change in taxable status, § 39-5-104.5, C.R.S. Personal property removed during the assessment year is taxable for the entire year, § 39-5-104.5, C.R.S. Whenever taxable personal property is brought into the state after the assessment date, the owner must complete a personal property declaration if value is over $2,500 and file it with the assessor § 39-5-110, C.R.S. The owner of any personal property removed from the state is liable for the entire tax obligation, § 39-5-110(2), C.R.S.

EXEMPTION OF CONSUMABLE PERSONAL PROPERTY

In 2000, the Colorado Legislature amended § 39-3-119, C.R.S., to require the Division of Property Taxation to "publish in the manuals, appraisal procedures, and instructions prepared and published pursuant to § 39-2-109(1)(e), a definition or description of the types of personal property that are 'held for consumption by any business' and therefore exempt from the levy and collection of property tax pursuant to this section."

The Division has developed two criteria to aid in determining whether personal property is considered consumable, and therefore, exempt from property taxation. To be classified as "consumable," personal property <u>must</u> fall under one of the two criteria identified below:

1. The personal property must have an economic life of one (1) year or less.

   This criterion applies to any personal property <u>regardless of original acquisition cost</u>. This category also includes non-functional personal property that is used as a source of parts for the repair of operational machinery and equipment.

2. The personal property has an economic life exceeding one year, but has an acquisition cost, inclusive of installation cost, sales tax, and freight expense to the point of use, of $250 or less.

   The $250 personal property threshold applies to the acquisition cost of the personal property as completely assembled for use in the business, not the personal property's unassembled, individual component parts.

   For leased equipment having a "buyout" provision occurring during or at the end of a lease, the fair market value of the personal property, including installation, sales tax, and freight to the point of use, at the time the initial agreement is executed, is to be used as the acquisition cost for the purposes of the $250 threshold.

PROCESSING DECLARATIONS

1. Date stamp declaration schedule.

2. Verify that the declaration schedule was timely filed.

   NOTE: If the schedule is filed after the deadline, it is necessary to staple the envelope showing the postmark to the declaration schedule.

3. Match declaration schedule with personal property file.

4. Review for address and/or ownership changes and for owner's social security number or federal identification number.

5. Review the Personal Property Declaration Schedule. Determine if the form was properly completed and signed by the property owner or agent. The itemized list of personal property may be shown on the declaration schedule or furnished on an exhibit attached to the declaration schedule, § 39-5-108, C.R.S.

6. Review the file for audit notes or other documentation that should be referenced during processing.

7. Review the current personal property record and make necessary adjustments. Review and reconcile the asset listing and/or depreciation schedule. Check for other assets that may not be listed in the addition and deletion portion of the declaration schedule.

8. Check for leased equipment reported on the declaration schedule. This tracking can be done manually or electronically.

9. Enter property changes into the computer system.

10. File personal property record.

MOVABLE EQUIPMENT

All portable or movable equipment, which is not subject to specific ownership taxation such as dog racing gates and trash dumpsters, is valued and assessed as provided in § 39-1-103(5)(a), C.R.S. Also refer to §§ 42-3-102(1) and 103(3), C.R.S.

An exception is oil and gas rotary drilling rigs which are valued and assessed as provided in § 39-5-113.3, C.R.S.

All owners of this type of property must file a Personal Property Declaration Schedule (Form DS 056). If the equipment is expected to be located in more than one county during the year, the owner indicates the counties and the estimated length of time it will be in each county. The assessor making the original assessment (county in which the equipment is first located during the current calendar year) apportions the value among counties affected according to the portion of the year, in days, the equipment will reside in each. A copy of the value is mailed to the equipment owner and to the assessor of each affected county. The value determined by the assessor of the county of original assessment is used by all county assessors involved, §§ 39-5-113(1), and (2), C.R.S.

However, if the equipment is moved into a county not included in the original apportionment, the assessor of the county requests an amended apportionment of value from the county originating the assessment. Failure to request an amended apportionment results in no assessed valuation for taxes on this equipment for the county not included in the original apportionment. If the amended apportionment of value is received by an assessor after the Abstract of Assessment has been filed, either an abatement or an additional assessment (omitted property) shall be made as necessary, § 39-5-113(3), C.R.S.

Refer to **ARL Volume 5, PERSONAL PROPERTY VALUATION MANUAL** for apportionment procedures.

PORTS OF ENTRY - FORM 301

Mobile machinery and self-propelled construction equipment is generally registered with the county clerk for payment of annual specific ownership taxes in lieu of ad valorem taxation. Owners of equipment located in Colorado for only a portion of the year can also obtain a prorated registration through a Colorado port of entry. However, if such equipment is operated exclusively on property owned or leased by the owner of the equipment and never operated on a public road, the owner may declare it for ad valorem taxation. If such equipment must be moved through a port of entry, it may be detained without proof that taxes were paid.

To avoid detention, the owner or agent may list the equipment on Form 301 and have it signed by the assessor or deputy in the county of original assessment. Refer to **ARL Volume 5, PERSONAL PROPERTY VALUATION MANUAL** for detailed procedures. Refer to **Addendum 3-C, Movable Equipment Certification Form,** for a sample form. (Form 301 can be obtained from the vendor, PrintRite.)

GREAT OUTDOORS COLORADO TRUST FUND

Each year during the regular tax assessment period, the board of county commissioners of each county in which a state agency has acquired real property shall provide to each state agency that holds such real property interests with:

a. Set up new records for each parcel. Include the following:
   i. Schedule or parcel number, tax area, abstract classification code(s), name of project or subdivision, building and unit number or the block and lot number.
   ii. Name of the current owner and reception numbers.
   iii. Create new legal descriptions for the parcels.
   iv. Acreage of the lot and number of buildable units, if available.

b. Determine the actual and assessed values for land and improvements. Remember the values are set as of the property status on the assessment date and cannot be increased or decreased for the year the split or merger is processed. Abstract codes are assigned based on the use of the property on the assessment date. The account should be flagged for review the following January.
   i. If a split or merger occurs before the notice of valuation deadline, the current land and improvement values should be verified with the Appraisal Team.
      NOTE: This check is suggested because the current actual value as of the assessment date may not be listed on the assessment roll at the time of processing.
   ii. If a split or merger occurs after the notice of valuation deadline, the current actual value as of the assessment date is apportioned to the parcels.
   iii. This apportionment can be based on acreage, buildable units, or site. The method used should be verified with the Appraisal Team.
   iv. If there are improvements on the parcel, use aerial photos or appraiser notes to determine the location of the improvement.

c. Prepare documents for computer input.

11. Enter the grantee, reception number, and sales information on the ownership records (appraisal records, computer, etc.).

    Priority of deed dates:
    a. Date of delivery; date title passes to the grantee (shown in the signature area of the deed).
    b. Acknowledgment date; date deed signed by grantor and acknowledged by a notary public.
    c. Date made; date deed was prepared.
    d. Recording date; date deed was recorded by the clerk and recorder.

    If the TD-1000 is not filed with the deed, the above list should be used to identify the date the property was transferred. If the TD-1000 is available, it should be reviewed in conjunction with the deed. If the date of closing shown on the TD-1000 is significantly different than the date of delivery or the acknowledgment date shown on the deed, the date of closing should be verified. This review can be performed at the time the transfer is processed or in the sales confirmation process.

    Review the information included on the returned TD-1000 or follow-up confirmation letters. If more information is needed, contact the grantee.

12. When real property is conveyed, any interest the grantor may have in an adjoining vacated street, alley, or other right of way is also conveyed, unless expressly excluded in the deed, § 38-30-113 (1), C.R.S.

13. There are instances where a privately owned building is erected or moved onto exempt land. Examples are airplane hangars at a public airport and cabins on land owned by the U. S. Forest Service. In these cases, the building is classified as real property, based on the physical and permanent attachment of the building to the land. The building is conveyed by deed, as the building is real property. A bill of sale does not effectively transfer the ownership of real property. Personal property; however, is transferred with a bill of sale. It is possible in real estate law to have a "split fee" in which the ownership of land is separate from ownership of the improvements on the land. In these instances there may be a taxable possessory interest in the land through a ground lease.

SENIOR CITIZEN AND DISABLED VETERAN EXEMPTIONS

In 2000, voters adopted section 3.5 of article X of the Colorado Constitution, creating a property tax exemption for qualifying senior citizens and their surviving spouses. A qualifying senior is an individual who was at least 65 years of age on January 1 of the year of application and who owned and occupied the property as his or her primary residence for at least 10 consecutive years. Voters expanded the program in 2006 to include "qualifying disabled veterans." A "qualifying disabled veteran" is an individual who sustained a service-connected disability while serving on active duty in the Armed Forces of the United States that has been rated by the U.S. Department of Veterans Affairs as 100 percent "permanent and total."

The requirements for obtaining either exemption and the application forms, are discussed in **Chapter 12, Special Topics**. The required annual notice and brochure about the programs are also covered in **Chapter 9, Form Standards**. This section discusses the administration of the exemptions and provides scenarios of properties that would or would not qualify.

ANNUAL NOTICE

No later than May 1 each year, the assessor must send a notification to all residential property owners explaining the existence of the exemption programs. The notice can be included with the treasurer's tax bill in January, with the assessor's Real Property Notice of Valuation, or it can be sent as a separate mailing, § 39-3-204, C.R.S. Language for the notice is discussed in **Chapter 9, Form Standards**.

MAKING APPLICATION

Senior Exemption

Taxpayers must file a completed application with the assessor no later than July 15 of the year for which they are first seeking exemption. The application is considered timely filed if postmarked by July 15, § 39-3-205(1)(a), C.R.S. This is a confidential document. Late applications may be accepted until September 15 if the applicant can show good cause for missing the July 15 deadline. See **Late Applications** below.

Disabled Veterans Exemption

Taxpayers must file a completed application with the Colorado Division of Veterans Affairs no later than July 1 of the year for which they are first seeking exemption. The application is considered timely filed if postmarked by July 1, § 39-3-205(1)(b), C.R.S. This is a confidential document. Late applications may be accepted until September 1 if the applicant can show good cause for missing the July 1 deadline. See **Late Applications** below.

Application forms can be obtained from the web site of the Colorado Division of Veterans Affairs at: http://www.dmva.state.co.us/page/va/prop_tax and from the web site of the Colorado Division of Property Taxation at: http://dola.colorado.gov/dpt/forms/index.htm.

APPROVAL OR DENIAL OF APPLICATION

Senior Exemption

The assessor approves or denies all applications for the senior exemption. The legal requirements for exemption are discussed in **Chapter 12, Special Topics**. Example scenarios are provided later in this section. It is recommended that the assessor begin the review process as soon as possible so that applicants who file incomplete applications, or who need to submit additional documentation, have sufficient time to provide what is needed.

If one or more of the requirements for exemption are not met, or if the application is incomplete, the assessor mails a letter by August 15 explaining the reason(s) for denial. The letter must describe the procedure for appealing the denial, § 39-3-206(1)(b), C.R.S.

Under no circumstances shall an exemption be allowed for property taxes assessed during any tax year prior to the year in which the senior first files an exemption application § 39-3-203(1)(b), C.R.S..

Disabled Veterans Exemption

The approval or denial of a disabled veteran application is a two-step process.

Step #1: The Division of Veterans Affairs makes a determination on the status of the applicant as a "qualifying disabled veteran" and issues a determination to the applicant. If approved, the Division of Veterans Affairs forwards the application to the assessor of the county in which the property is located. There is no administrative appeal process for denials issued by the Division of Veterans Affairs.

Step #2: Approved applications are reviewed by the county assessor to determine whether the property requirements are met. If they are, the assessor grants the exemption.

If one or more of the property requirements are not met, or if the application is incomplete, the assessor mails a letter August 15 explaining the reason(s) for denial. The letter must describe the procedure for appealing the assessor's denial, § 39-3-206(1.5)(b), C.R.S. Under no circumstances shall an exemption be allowed for property taxes assessed during any tax year prior to the year in which the veteran first files an exemption application.

Only One Exemption Allowed

No more than one exemption per tax year shall be allowed for a residential property, even if one or more of the owner-occupiers qualify for both the senior exemption and the disabled veteran exemption. If an individual or married couple applies for either or both the senior and disabled veteran exemptions on more than one property, the exemptions shall be denied on each property § 39-3-203(4) and 39-3-207(2)(a)(I), C.R.S.

ADDITIONAL PROCEDURES

Prior to September 1, the clerk and recorder publishes notice in at least one issue of a county newspaper of the dates the county board of equalization will hear appeals of denied exemptions, § 39-8-104(2)(b), C.R.S.

No later than September 15, a taxpayer may contest the assessor's denial by requesting a hearing before the county board of equalization, § 39-3-206(2)(a), C.R.S.

From September 1 through October 1, the county board of equalization hears appeals from applicants denied exemption, § 39-3-206(2), C.R.S. The assessor should be present to explain the reasoning for the decisions.

No later than October 10, the assessor submits a report to the Administrator that includes a list of the properties granted either exemption, § 39-3-207(1), C.R.S. Data required for the report is discussed later in this section.

The Administrator reviews the reports of all assessors to identify applicants who submitted an exemption application on more than one property. No later than November 1, the Administrator notifies applicants who claimed more than one exemption that they are entitled to no exemption for that year. The denial notice includes instructions for appealing the denial to the Administrator, § 39-3-207(2)(a)(I), C.R.S.

Taxpayers denied exemption can appeal to the Administrator no later than November 15. When appealed, the Administrator requests from the appropriate assessors, a copy of each exemption application submitted by the applicant. The appeal is decided accordingly. If the applications remain denied, the Administrator mails a denial letter and a copy of each application filed by the applicant.

No later than December 1, the Administrator sends written notice to each affected assessor of the properties denied by the Administrator, § 39-3-207(2)(b), C.R.S. The assessor removes the exemptions prior to the printing of the tax roll.

It is recommended that the treasurer's tax bills include both the amount of taxes owed and the amount of taxes exempted.

No later than April 1 of the following year, the treasurer submits a report to the State Treasurer of the properties granted either exemption and the amount of revenue lost as a result of the exemptions, § 39-3-207(3), C.R.S. The data required in the report is listed below.

No later than April 15, the State Treasurer issues a warrant to each county treasurer in an amount to fully reimburse local governments for the lost revenue, § 39-3-207(4)(a), C.R.S.

If a change in the ownership or occupancy occurs to a property that was granted an exemption, the applicant or trustee must notify the assessor within 60 days of the occurrence of the change, § 39-3-205(3)(b), C.R.S.

Completed exemption applications shall be kept confidential, and lists of individuals who applied for either exemption shall not be provided to the public, § 39-3-205(4)(a), C.R.S. Exemption applications shall be destroyed according to a policy established in conformance with § 6-1-713, C.R.S. Retention and destruction of senior and disabled exemption applications is discussed in **Chapter 1, Assessor's Duties and Relationships, Addendum 1-E, Records Retention Guidelines and Schedule**.

REVOCATIONS

When the assessor determines that a property no longer qualifies for either exemption, the exemption is revoked effective the following January 1, § 39-3-203(2), C.R.S. A revocation results from a change in ownership or occupancy or from the death of the applicant (or sometimes the applicant's spouse). The Division recommends that a revocation notice be sent to the owner of record soon after January 1.

When a change in status occurs, the exemption can sometimes be maintained if additional information is provided on a new application. For instance, upon the applicant's death, the spouse of a senior might qualify as either a surviving spouse or a qualifying senior. If ownership transferred to the applicant's spouse, or to a company, corporation, or trust, the applicant or spouse might qualify if certain conditions are met. If the applicant no longer occupies the property, the spouse might qualify, or the applicant might continue to qualify while living in a nursing home or assisted living facility. See **Chapter 12, Special Topics** for a more detailed discussion of qualifications.

Statute does not outline a procedure for appealing revocations. Therefore, the Division recommends that the revocation notice include the following items:

- A statement explaining why the exemption was revoked.
- A new Senior Exemption Long Form application or Disabled Veteran Exemption application.
- A statement explaining that the exemption might qualify for reinstatement upon submission of a new application. The statement should refer the reader to the qualifications stated in the application instructions.
- A statement explaining that, in order to continue the exemption in the current year or to appeal a revocation/denial, a new application must be mailed or delivered no later than July 15 for the senior exemption or July 1 for the disabled veteran exemption.

When appropriate, the applicant or trustee of a property for which a senior or disabled veteran exemption is approved or is pending must notify the assessor within 60 days of the occurrence of a change in ownership or occupancy that would result in the loss of exemption, § 39-3-205(3)(b), C.R.S.

ASSESSOR AND TREASURER REPORTS

Each year the assessor is required to send a report to the Property Tax Administrator listing all of the properties currently granted the senior exemption or the disabled veteran exemption. The reporting deadline is October 10. The county treasurer is also required to submit a report to the State Treasurer no later than April 1. The required data items, and the report file formats are discussed below.

Assessor's Report to Division of Property Taxation

The assessor's October 10 report to the Administrator must contain the following information, § 39-3-207(1), C.R.S.

- The countywide total actual value of residential property exempted from the tax roll.
- The legal description of each property receiving exemption.

- The schedule or parcel number of each property receiving exemption.
- The name and social security number of the applicant for each property receiving exemption.
- The name and social security number of each person occupying each property receiving exemption (including children).
- A statement of the taxable and tax-exempt actual value of each property.
- Applications submitted on or before September 15 for the senior exemption, and accepted under § 39-3-206(2)(a.5), C.R.S., must be included in this report.
- Applications submitted on or before September 1 for the disabled veteran exemption, and accepted under § 39-3-206(2)(a.7), C.R.S., must be included in this report.
- Separate identification of the properties granted the disabled veteran exemption from those granted the senior citizen exemption and the total amount of actual value exempted under each program.

NOTE: CONTACT THE DIVISION OF PROPERTY TAXATION FOR INSTRUCTIONS ON SUBMITTING THIS REPORT. **DO NOT SUBMIT THE FILES BY E-MAIL**.

County Treasurer's Report to State Treasurer

The county treasurer's April 1 report to the State Treasurer must contain the following information, § 39-3-207(3), C.R.S.

- The countywide total actual value of residential property exempted from the tax roll.
- The total amount of property tax revenue lost by all governmental entities in the county as a result of the exemption.
- The legal description of each property receiving exemption.
- The schedule or parcel number of each property receiving exemption.
- The name of the applicant for each property receiving exemption.
- The name of each person occupying each property receiving exemption (including children).
- A statement of the taxable and tax-exempt actual value of each property.
- Separate identification of the properties granted the disabled veterans exemption from those granted the senior citizen exemption and the total amount of actual value exempted under each program.

The county treasurer submits a cover letter with the April 1 report that details the number of schedules granted exemption, the total actual value exempted, and total taxes exempted.

File Format for Reports

The Homestead Exemption data interchange is composed of three fixed-record-length files, County_Total, Property and Occupant. The County_Total file contains one record per county with the total exempt actual value and the total taxes exempted. The Property file contains the data related to each parcel or schedule number for which an exemption has been requested. The Occupant file contains the corresponding occupants for each Property. In other words, there must be at least one, and there may be several, Occupant records for each Property record. There is, therefore, a one-to-many relationship between these latter two files. The County_Name and Property_Number fields relate records in the two files.

During the application review process, it may be necessary to pay close attention to certain fields of data within the assessor's database to ensure that information can later be correctly displayed on the reports. For instance, the "Legal_Description" field in the Property file is 80 characters long, but many offices store the legal description on multiple lines that are shorter. In such instances, the office can populate the field either by concatenating multiple lines, or by including only the first line. However, if only the first line of the legal is used, it is necessary to ensure that the first line is meaningful on its own. This should be done during the application process, and records for which the first line of the legal is not sufficient, should be identified so that the legal descriptions can later be manually typed into the report.

The **County_Total** file layout (68-byte records) is as follows:

Field Name	Size	Start Pos.	Type	Notes	Example
County_Name	20	1	A	Uppercase, left-justified and blank-padded on right.	CLEAR CREEK
Total_Exempt_Actual_ Value_Senior_ Exemption*	12	21	N	Total of the Exempt_Actual_Value field for all senior exemption records in the Property file *for the entire county*. Whole dollars, no commas, decimals or dollar signs. Right-justified. Blank- or zero-padded on the left, at the county's discretion.	000000099876
Total_Exempt_Actual_ Value_Disabled_ Exemption*	12	33	N	Total of the Exempt_Actual_Value field for all disabled veteran exemption records in the Property file *for the entire county*. Whole dollars, no commas, decimals or dollar signs. Right-justified. Blank- or zero-padded on the left, at the county's discretion.	000000099877
Total_Taxes_Exempted _Senior_Exemption	12	45	N	Total of the Taxes_Exempted field for all senior exemption records in the Property file *for the entire county*. Dollars and cents, no commas or dollar signs. At the county's discretion, it may be blank for the October submission to Division of Property Taxation, but it *must* be submitted to the State Treasurer. Right-justified. Blank- or zero-padded on the left, at the county's discretion. No implied decimals; please show the decimal point explicitly.	000000768.10
Total_Taxes_Exempted _Disabled_Veteran_ Exemption	12	57	N	Total of the Taxes_Exempted field for all disabled veteran exemption records in the Property file *for the entire county*. Dollars and cents, no commas or dollar signs. At the county's discretion, it may be blank for the October submission to Division of Property Taxation, but it *must* be submitted to the State Treasurer. Right-justified. Blank- or zero-padded on the left, at the county's discretion. No implied decimals; please show the decimal point explicitly.	000000768.10

The **Property** file layout (588-byte records) is as follows:

Field Name	Size	Start Pos.	Type	Notes	Example
County_Name	20	1	A	Uppercase, left-justified and blank-padded on right.	CLEAR CREEK
Property_Number	20	21	A	This may be a parcel number, schedule number or a tax file number. Uppercase, left-justified and blank-padded on right. The combination of County_Name & Property_Number *must* match one or more of the **Occupant** records.	9876-54-3-001
Legal_Description	80	41	A	Left-justified. Truncate or pad with blanks on right as necessary. Counties may concatenate one or more smaller fields to total 80 characters.	Lot 6, Block 8
Taxable_Actual_Value*	12	121	N	The taxable portion of the total actual value of the property in whole dollars, no commas, decimals or dollar signs. Right-justified. Blank- or zero-padded on the left, at the county's discretion.	000000123456
Exempt_Actual_Value*	12	133	N	Exempt portion of the total actual value (50% of the first $200,000 of total actual value, maximum $100,000 exemption.) Whole dollars, no commas, decimals or dollar signs. Right-justified. Blank- or zero-padded on the left, at the county's discretion.	000000099876
Taxes_Exempted	12	145	N	Dollars and cents, no commas or dollar signs. This field shall contain the taxes exempted on each property. At the county's discretion, it may be blank for the October submission to Division of Property Taxation, but it *must* be submitted to the State Treasurer. Right-justified. Blank- or zero-padded on the left, at the county's discretion. No implied decimals; please show the decimal point explicitly.	000000768.10
Applicant_Address1	80	157	A	This is the property address and not necessarily the mailing address of the owner of record. Left-justified and blank-padded on the right.	123 Main Street
Applicant_Address2	80	237	A	Only present if correspondence is to a family member or other agent. Left-justified and blank-padded on the right.	c/o Bob Smith
Applicant_City	20	317	A	Left-justified and blank-padded on the right.	Green Mtn Falls
Applicant_State	2	337	A	Uppercase. State postal code.	CO
Applicant_Zip	10	339	A/N	Left-justified and blank-padded on the right.	80123-4567

Field Name	Size	Start Pos.	Type	Notes	Example
Associated_Secondary_Properties	80	349	A	Contains a comma-separated list of secondary parcel/schedule numbers to which part of the exemption applies, if needed. For example, this could occur when an application is submitted for a manufactured home and the land it sits on. Uppercase, left-justified and blank-padded on the right.	9876-54-3-002, 9876-54-3-003
Notes	160	429	A	Free-form field for any explanatory notes the assessor wishes to include for the property.	This is a short note.

* Total Actual Value is the sum of Taxable_Actual_Value and Exempt_Actual_Value for each property.

The **Occupant** file layout (131-byte records) is as follows:

Field Name	Size	Start Pos.	Type	Notes	Example
County_Name	20	1	A	Uppercase, left-justified and blank-padded on right.	CLEAR CREEK
Property_Number	20	21	A	This may be a parcel number, schedule number or a tax file number, for example. Uppercase, left-justified and blank-padded on right. The combination of County_Name & Property_Number *must* match one of the records in the **Property** file.	9876-54-3-001
Occupant_SSN	9	41	A	Social Security Number with no delimiters.	555224444
Occupant_Name	80	50	A	Uppercase, left-justified and blank-padded on right.	FRED A. FARKLE, JR.
Applicant_Flag	1	130	A	Uppercase. "Y" indicates occupant is the applicant. "N" indicates other occupants.	Y
Applicant_Type	1	131	A	Uppercase. “S” indicates a senior application, “V” indicates a veteran application, and “B” indicates an applicant who qualifies under both provisions. The DPT will treat “B” records as veterans for tabulation purposes.	S

LATE APPLICATIONS

Late Applications for the Senior Exemption

The assessor is authorized to waive the application deadline for the senior citizen exemption and accept a late application if it is filed on or before September 15 and if the applicant can show good cause for not filing by July 15, § 39-3-206(2)(a.5), C.R.S. The assessor has sole discretion in determining whether to accept late applications. The Administrator is required under § 39-3-206(2)(a.5), C.R.S., to develop uniform standards for determining when good cause exists.

Standards for Determining "Good Cause" (Senior Citizen Exemption)

An applicant can show good cause for not filing by July 15 if any of the following statements is true:

- The applicant was unaware of or forgot about the July 15 deadline. The applicant does not need to show that his or her failure to file resulted from bad information or a lack of notice by the assessor's office. In general, such claims are impossible to verify by either the applicant or the assessor.

- The applicant claims to have mailed or delivered an application on or before July 15, even though the assessor has no record of receiving it. The applicant does not need to prove that he or she submitted a timely application.

- Good cause includes situations outside of the applicant's control that prohibited or impaired the applicant's ability to file on or before July 15.

When reviewing a late senior citizen exemption application that was filed on or before September 15, the assessor should document the reason provided by the applicant for missing the July 15 deadline. Within 20 days of receiving the application, the assessor notifies the taxpayer that the application was either approved or denied. If denied, the notice should state the reason for denial and should also include a statement that the assessor's decision is final and not subject to appeal.

Late Applications for the Disabled Veterans Exemption

The Division of Veterans Affairs is authorized by § 39-3-206(2)(a.7), C.R.S., to accept a late application filed no later than September 1 if, in the Division of Veterans Affairs' sole discretion, the applicant shows good cause for not filing a timely application. Any late application for exemption that is approved by the Division of Veterans Affairs and forwarded to the assessor for further review shall be accepted and processed by the assessor. A decision by the Division of Veterans Affairs to allow or disallow the filing of a late application, or a decision by the assessor to grant or deny an exemption on such an application is final, and the applicant may not contest such a denial.

CHANGES MADE AFTER TAX WARRANT

An error may be discovered after the tax warrant is produced that results in the taxpayer being entitled to a greater or smaller exemption amount than what was reported on the tax warrant. The error must be fixed in a manner that accomplishes two goals. The tax amount due must be corrected or a refund issued, and if identified early enough, the change must be reflected on the county treasurer's April 1 report to the State Treasurer.

Ideally, the goals can be accomplished by correcting the affected property record in the treasurer's system. A revised tax bill can then be printed, and the change can be reflected on the April 1 report. However, not all computer systems are programmed to allow the treasurer to make this type of change, and some treasurers have expressed concern about their authority to do so. The Division believes the corrections should not be made using an abatement as the correction vehicle because changes reflected on the April 1 report do not result in a loss of revenue to local governments. Identifying them as abatements could result in a taxing entity imposing an abatement levy to recover revenue that had not been lost.

We recommend that the assessor and treasurer consult with their county attorney and computer vendor(s) to determine the most appropriate methodology for their county. The methodology should include sufficient documentation for explaining to the firm performing the annual audit of county records the reason for each change. The methodology must include the following steps.

Step One - Submit Change to County Treasurer

The assessor submits a letter to the county treasurer that explains the reason for the change and provides the information needed to update the treasurer's records. The assessor also makes the change in the assessor's system for the new tax year. The information needed by the treasurer varies depending on whether the change resulted from an exemption that was not reported on the tax warrant or one that had been reported incorrectly. The assessor (granting authority) provides all of the information needed to produce corrected property and occupant files for the April 1 report.

Step Two - Submit Change to Division of Property Taxation

The assessor submits the same information to the Division of Property Taxation. The Division will maintain a written record of all senior exemption and disabled veteran exemption changes submitted to the Division after the assessor delivered the October 10 report. The purpose of the written record is to document discrepancies between the assessor's October 10 report to the Division and the county treasurer's April 1 report to the State Treasurer. The submission can be made by e-mail, fax, or mail. The data submitted must include the county, parcel or schedule number, property address, applicant name, actual value exempted prior to the change and the actual value after the change. Do not include any Social Security number with the submission.

Step Three - Tax Bill Adjustment and Collection

The treasurer notifies the taxpayer of the change and collects the adjusted tax amount or refunds the excess payment. To accomplish this, the treasurer could correct the property records in the treasurer's system and send an amended tax bill. Treasurers' who cannot make senior exemption changes should send affected taxpayers a letter explaining the change, and if the county attorney approves, accept a partial tax payment for the amount the senior should have been charged. The remaining revenue is paid when the State Treasurer issues the April 15 warrant to the treasurer.

Step Four - Reporting to the State Treasurer

Changes made prior to April 1 are reflected in the April 1 report to the State Treasurer. For treasurers who cannot make senior exemption corrections to the tax warrant prior to running the April 1 report, the report can be amended in one of two ways:

1. The property, occupant and total files that make up the April 1 report can be edited after they are produced and prior to submission to the State Treasurer. When changes are made this way, a balancing step is necessary to ensure that the sum of the exempted actual value and exempted tax fields in the property file balances with the county total file.

2. The treasurer can report the senior exemption changes in a supplemental list to the April 1 report. The supplemental list can be electronic or hand-written, and provides the information for each record that would otherwise appear in the property and occupant files. A cover letter explaining the specifics to the State Treasurer accompanies the file.

The county treasurer submits a cover letter with the April 1 report that details the number of schedules granted exemption, the total actual value exempted, and the total taxes exempted. For counties that include a supplemental list, the cover letter contains a detailed summary of the changes not reflected in the property, occupant, and total files. This includes the total actual value and total taxes exempted before and after the changes, and the net change amounts to each.

Post-April 1 Changes

Counties that discover problems after submitting the April 1 report are asked to contact the Division for direction.

Changes Resulting from an Abatement Petition

A correction to a senior citizen or disabled veteran exemption should not be handled with an abatement petition. However, an abatement petition approved for a different reason on a property granted either of the exemptions will result in a reduced exemption amount when the revised total actual value is below $200,000. When this occurs, the exempted value and revenue must be recalculated, and the abated or refunded taxes must reflect the reduced exemption amount.

If the abatement petition is approved prior to the delivery of the county treasurer's report to the State Treasurer for the tax year abated, the reduced exemption amount must be included in the report to the State Treasurer. The change should be made in accordance with steps one through four listed above. If the abatement is approved after the April 1 report for the applicable tax year has been delivered, the county treasurer should contact the State Treasurer's Office for procedures for returning the excess state revenue. The State Treasurer has indicated that the excess reimbursement money must be returned to the state.

EXEMPTIONS ON PROPERTIES WITH PRORATED VALUES

When a residence is destroyed or when it is reclassified as exempt property, its value is prorated based on the date of the change. If such a property has been granted the senior citizen or disabled veteran exemption, the amount of the exemption is based on the prorated taxable value. Otherwise, the value exempted under either program would often be larger than 50 percent of the first $200,000 of the remaining taxable value, a situation prohibited by § 39-3-203(1) and (1.5), C.R.S., and Article X, Section 3.5, of the Colorado Constitution.

Example – Residence destroyed by fire:

> A single family residence was destroyed by fire on March 12 of the current year so that the improvement is subject to taxation for 70 days of the year. The value subject to the exemption is calculated as follows:
>
> Actual value prior to destruction:
> Improvement $300,000
> Land $ 50,000
> Total $350,000
>
> Prorated actual value of improvement:
> $300,000 (Improvement value) ÷ 365 (Number of days in year) = $821.92 per day
> $821.92 (Per day value) x 70 (Days) = $57,534 (Prorated taxable improvement value)

Total actual value of property after proration:

Improvement	$ 57,534
Land	$ 50,000
Total	$107,534

Exemption amount (50% of first $200,000):
$107,534 (Total actual value after proration) x 50% (Exemption percentage) = $53,767

QUALIFICATION SCENARIOS

Assessors are likely to encounter unusual circumstances not addressed in the qualification provisions found in statute. This is particularly true with applications for the senior citizen exemption, which requires the applicant to establish 10 years of ownership and occupancy at the same residence. A few scenarios that may occur are discussed below. Other situations may arise that require assessors to use their best judgment while considering the intent of the exemption legislation.

Manufactured Homes

To fairly apply the 10-year ownership and occupancy requirements to manufactured (mobile) homes, the following facts must be considered: 1) due to their shorter economic lives, manufactured homes are traded for newer models, and 2) owners are sometimes forced by the land owner to move off of the property and relocate to a different park or parcel. When the manufactured home is traded, the owner may claim his place of residence has not changed because he owns and occupies residential property at the same situs. In these situations, movement of the manufactured home is beyond control of the homeowner in a manner similar to the condemnation of a residence by eminent domain. These facts are considered in the following scenarios.

Scenario #1: Manufactured Home Moved

A manufactured home is moved from one park to another. Does the manufactured home qualify? Yes. It is the same residence, even if it is moved to a new location.

Scenario #2: Manufactured Home Moved and Title Purged

A manufactured home is moved from one park to land that has been owned by the applicant for more than 10 years. The title is then purged. Do both the manufactured home and the land qualify for the senior exemption? The manufactured home qualifies, but the land does not. Even if the home is moved and the title is purged, the manufactured home is considered the same residence. However, the applicant will need to establish 10 years of primary residency at the new location before the land qualifies.

Scenario #3: Manufactured Home Traded In

A senior citizen owned and occupied a manufactured home on a site in a manufactured home park from 1991 to 2001. In 2001, the senior citizen traded the manufactured home for a new manufactured home that he subsequently occupied on the same lot in the manufactured home park. Does the new manufactured home qualify? Yes.

Scenario #4: New Manufactured Home Moved to Different Lot in Same Park

A senior citizen traded the old manufactured home for a new one and lived in each for the same timeframes expressed in scenario #3. However, the senior located the new manufactured home on a different lot in the same manufactured home park. Does it qualify? Yes. Generally, the entire manufactured home park is listed as one parcel for property tax purposes. The entire park is considered the same location.

Scenario #5: Owner Forced to Move to Another Park, Trades for New Manufactured Home Later

A senior citizen is forced to move his or her manufactured home out of a manufactured home park and relocate the home in another park or land. The following year, the owner trades the existing home for a newer model that he locates on the same site. Does it qualify? It qualifies if the senior would have continued to live in the same location had he not been forced to move. This rule adopts the principal established for properties condemned by eminent domain.

Scenario #6: Owner Trades For New Manufactured Home, Later Forced to Move

A senior trades his existing manufactured home for a new model that he locates in the same park. Later, the senior is forced to move out of the park, and relocates the manufactured home in another park or land. Does it qualify? Yes, for the same reasons expressed in scenario #5.

Scenario #7: Forced to Move Out of Park, Trades For New Manufactured Home

A senior citizen is forced to move his or her manufactured home out of a manufactured home park and relocates to another park or land. The senior citizen uses the opportunity to trade the existing manufactured home for a new one so that the existing home is never occupied at the new location. Does the new manufactured home qualify? Yes. In many cases, particularly with pre-1976 mobile homes, the owner would not be allowed to relocate an older manufactured home to another park. In addition, if a trade was being contemplated when the park owner forced the move, it would likely occur at this time. Therefore, a decision to deny the exemption on this basis would be unfair to this owner when compared to the owners in scenarios #5 and #6.

Residence on Agricultural Land

A senior meets the ownership and occupancy requirements for a residence located on agricultural land. Do the improvement and the land qualify? The house qualifies but the land does not. The land must receive the residential assessment rate to qualify.

Adjoining Parcel Receiving Residential Rate

A senior whose single family residence qualifies for the exemption, owns an adjoining lot that is listed by the assessor as a separate parcel, but is used in conjunction with the residence and receives the residential assessment rate. Does it qualify? Maybe. It qualifies if it has been owned by the senior and used in conjunction with the residence for ten years prior to January 1. However, the total exemption for both parcels is limited to 50 percent of the first $200,000 in actual value combined.

Destroyed Residence

A senior whose property is destroyed by fire or a natural occurrence, builds a new house on the same property. Does it qualify? Yes.

Apartment Building Owner Moves to Different Unit in Building

A senior who has owned and lived in an apartment building for more than ten years recently moved from one unit in the building to another unit. Does the building qualify? Yes, but only for the portion of the total value that is attributable to the unit currently occupied by the senior.

Spouse Who is Owner of Record Dies

From 1994 to 2000 a senior citizen occupied a property with his wife as his primary residence. His wife, who was the owner of record, passed away in 2000. The senior continued to occupy the property, and received title through probate in 2002. He still owns the property today, and it remains his primary residence. Does he qualify? Yes. The senior citizen clearly meets the age and occupancy requirements. The question is whether the 10-year ownership requirement was broken by the death of his spouse, due to the fact that when a spouse is the owner of record, the spouse must also occupy the property as his or her primary residence, §§ 39-3-202(2)(a)(II)(A) and (B), C.R.S. The senior meets the ownership requirement because the intent of the provision requiring occupancy by the spouse is to ensure that the spouse does not occupy a different residence. In this case the spouse did not occupy a different residence while she was the owner of record.

Senior deeds to children – later transferred back to senior

A senior meets the age and occupancy requirements. However, the senior transferred ownership to his or her children for estate planning purposes. Does the senior qualify? Not with the ownership remaining exclusively in the children's names. However, the senior qualifies if the children deed the property back to the senior. The conveyance back to the senior can be limited to a life estate or partial interest in the property. The transfer to the children was similar in spirit to the exceptions granted for transfers to a trust, company or corporation. If the property is conveyed back to the senior, the original conveyance should not be used as grounds for prohibiting the exemption.

ADDENDUM 3-A, ATTORNEY GENERAL'S OPINION

J.D. MacFarlane
Attorney General
David W. Robbins
Deputy Attorney General
Edward G. Donovan
Solicitor General

The State of Colorado
DEPARTMENT OF LAW
OFFICE OF THE ATTORNEY GENERAL

STATE SERVICES BUILDING
1525 Sherman Street, 3rd. Fl.
Denver, Colorado 80203
Phone 839-3611 & 839-3621

APR 1978
RECEIVED
DIV. OF PROPERTY TAXATION
DENVER

April 7, 1978

Mr. Ray Carper
Property Tax Administrator
623 State Centennial Building
1313 Sherman Street
Denver, Colorado 80203

Dear Mr. Carper:

You have requested an opinion as to whether the imposition of an ad valorem tax on mobile homes owned by, and lived in by, military personnel is precluded by the Soldiers' and Sailors' Civil Relief Act of 1940, specifically 50 USC App. § 574.

This provision prohibits the taxation of personal property, except that used in a trade or business, owned by United States military personnel who are not legal residents of the state, and who are absent from their home states (legal residences) and stationed in another state solely by reason of military orders.

Because of S.B. 214, Chapter 495 Session Laws of 1977, the question arises as to whether mobile homes are real or personal property. S.B. 214 itself contains contradictions, as it indicates that mobile homes are more properly taxed as conventional housing, and they are taxed "as if they were real property" pursuant to C.R.S. 1973, 39-5-202. However, for purposes of tax collection, they are treated as personal property. And in S.B. 39, enacted in 1978, mobile homes are treated as personal property when held by the dealer as inventory.

Whether Colorado defines mobile homes as real or personal property is not necessarily relevant to the application of a federal statute. Jerome v. U.S., 318 U.S. 101, 104, 63 S.Ct. 483, 87 L. Ed 640 (1943). Morgan v. Commissioner of

Internal Revenue, 309 U.S. 78, 81, 60 S.Ct. 424, 84 L. Ed 585 (1940); California v. Buzard, 382 U.S. 386, 393, 86 S. Ct. 478, 15 L.Ed 2d 436 (1966); U.S. v. Chester County Board of Assessment, 281 F. Supp. 1001, 1003 (E.D. Pa. 1968); U.S. v. Shelby County, Tennessee, 385 F.Supp. 1187, 1189 (W.D. Tenn. 1974); U.S. v. Illinois, 387 F. Supp. 638 (E.D. Ill. 1975), affd. 525 F.2d 374 (7th Cir. 1975).

If mobile homes are "motor vehicles," under 50 USC App. § 574(2)(b) they are personal property by definition, and are exempt from the property tax. Under Colorado law, mobile homes are defined specifically in C.R.S. 1973, 42-1-102 (82)(b) as being without motive power. And under the most recent case law, mobile homes are not motor vehicles. Shaw v. Aurora Mobile Homes and Real Estate, Inc., 36 Colo. App. 321 (1975).

The issue of whether a mobile home is a "motor vehicle" for purposes of 50 USC App. § 574 has not been resolved by the Federal courts. In Snapp v. Neal, 382 U.S. 397, 15 L.Ed 2d 445, 86 S.Ct. 485 (1966), the United States Supreme Court acknowledged that they had "no occasion to decide ... (if) the house trailer was a 'motor vehicle' within the meaning of 50 USC App. § 574(2)(b)." The United States Supreme Court has not had occasion since then to address the issue whether house trailers or mobile homes are motor vehicles for purposes of 50 USC App. § 574(2)(b).

Turning to the federal statutes, the definitions of "motor vehicle" generally require that the vehicle be self-propelled or be drawn by mechanical power, and be operated primarily for use on the highways. See e.g. 15 USC 1901(15); 26 USC 4482; 49 USC 303(13); 18 USC 31; 40 USC 472(1); 40 USC 703(1); 23 USC 154. Mobile homes do meet such a definition for they are not operated primarily for use on the highways.

It appears that under both federal law and Colorado law, the definition of motor vehicle does not include a mobile home.

Therefore the issue of whether mobile homes are real or personal property must be addressed more directly.

The determining consideration is whether a mobile home is permanently affixed to the land. This standard has been the one applied by courts deciding whether mobile homes and house trailers are real or personal property. See U.S. v. Chester County Board of Assessment, supra, at 1002; U.S.

v. Shelby County, Tennessee, supra, at 1188-1189; Farmers Union Mutual Insurance Company v. Denniston, 237 Ark. 768, 376 S.W. 2d 252 (1964).

Perhaps the most complete discussion of this question came in U.S. v. Shelby County, Tennessee, supra, wherein the court stated:

> ... the trailers in question have never been permanently affixed to the land but are and have been tied to and connected with one or more utility facilities, and a cable or anchor which is typically "grounded" by an auger end which screws into or is driven into the ground.
>
> ...
>
> Furthermore, the general authority and common law dealing with the question recognizes that a more permanent attachment is necessary before a movable article placed on realty is recognized as a part of the real estate. 36A C.J.S. Fixtures § 4; 35 Am. Jur. 2d Fixtures § 6, § 7.
>
> ...
>
> Accordingly, mobile homes which are not permanently affixed to realty are determined to be tangible personal property within the meaning of 50 U.S.C. Am. App. § 574 and are therefore exempt from local taxation. (emphasis original)

It is clear that the standard used by the federal court in the Shelby County case is that if a mobile home is permanently affixed to the realty, it is real property, and if it is not permanently attached, it is personal property.

This standard is consistent with Colorado's statutory definitions. C.R.S. 1973, 39-1-102(14) defines real property as land and improvements. C.R.S. 1973, 39-1-102(7) defines "improvements" to include structures or buildings affixed to land. Inherent is the definition of "improvement" is the concept of a structure being permanently affixed to the land.

The crucial element, then, is whether the mobile home is permanently attached to the land. Such a determination must be made on an individual basis.

It is my opinion that when mobile homes are permanently affixed to the land, they are real property, and 50 USC App. § 574 does not apply. However, when mobile homes not permanently attached, they are personal property, and 50 USC App. § 574 does prohibit the imposition of an ad valorem tax, as under S.B. 214.

Sincerely yours,

J. D. MacFARLANE
Attorney General

JDM:SHK:paq

ADDENDUM 3-B, MANUFACTURED HOME AUTHENTICATION FORM

AUTHENTICATION/CERTIFICATION – MANUFACTURED HOME TAX

No._____(1)_____

The undersigned certifies that under penalty of perjury, the following information is true and correct to the best of his/her knowledge and that the Manufactured Home described will be moved by expiration date of: (3) _____/_____/_____

Check Appropriate Box(es): ☐Movement ☐Title Change			Parcel/Schedule Number (2)		
MOVEMENT	FROM	Park Name or Name of Land Owner (4)	Legal Description, Space No. or Address (5)		
		City (6)	County (7)	State (8)	Zip (9)
	TO	Park Name or Name of Land Owner (10)	Legal Description, Space No. or Address (11)		
		City (12)	County (13)	State (14)	Zip (15)

Name(s) Manufactured Home Assessed To (16)				
Current Address of Owner(s) (17)		City (18)	State (19)	Zip (20)
New Address of Owner(s) (21)		City (22)	State (23)	Zip (24)
V.I.N. Number (25)	Title Number (26)	Year (27)	Make (28)	Size (29)
If Sold, Name and Address of Manufactured Home Purchaser (30)			Current Sales Price and Date (31)	
Check Appropriate Box ☐Owner ☐Agent ☐Mover	Signature (35)		Print Name of Person Signing (33)	
Application Date (32) / /	Anticipated Moving Date (34) / /	Name of Mover (36)		Phone Number of Mover (37)

THIS AUTHENTICATION MUST ACCOMPANY ALL MOVING PERMITS AND TRANSFER OF TITLE.

ASSESSOR OF _____(38)_____ COUNTY

Tax Area (39)	☐Check Here if Intra-County Move (40)

I hereby certify that the assessed valuation and taxes Due on the above described home are as follows:

$____(42)_____ Full Assessed Valuation for 20__ (41) divided by 12

= $____(43)_____ One Month's Proration

multiplied by _(44)_ Months to Date = __(45)__ Prorated value

multiplied by ___(46)___ The Current Mill Levy

= $_____(47)_____ Taxes Due Now

Date (48)	Assessor or Agent (49)

TREASURER OF _____(50)_____ COUNTY

	DUE	DUE	DATE
20___ Taxes (51)	$ (52)	$ (53)	/ / (54)
Prior Year's Taxes	$ (55)	$ (56)	/ / (57)
20___Taxes as Prorated at Lcft (58)	$ (59)	$ (60)	/ / (61)
Certificate/Permit Fee	$10.00	$10.00	/ / (62)
TOTAL DUE	$ (63)	$ (64)	/ / (65)

I certify that all ad valorem taxes due this county applicable to the above described manufactured home have been paid through the current tax year including any prorated tax due.

Time of Day (66)	
Treasurer or Deputy (67)	SEAL

White-Motor Vehicle/Owner
Pink-Assessor County Moving From
Green-Assessor County Moving To
Goldenrod-State Dept. of Transportation
Canary-Treasurer County Moving From

Item	Description	Completed By
1.	Transportable manufactured home permit number (placard number)	Treasurer
2.	Parcel or schedule number	Treasurer or Assessor
3.	Date the manufactured home is moving	Treasurer or Assessor
INFORMATION FOR "MOVEMENT FROM" (4-9):		
4.	Name of the manufactured home park or the landlord's name where the home is moving from	Treasurer or Assessor
5.	Address or legal description, including space number where the home is moving from	Treasurer or Assessor
6-9.	City, county, state, and zip code of where the home is moving from	Treasurer or Assessor
INFORMATION FOR "MOVEMENT TO" (10-15):		
10.	Name of the manufactured home park or the landlord's name where the home is moving to	Treasurer or Assessor
11.	Address or legal description, including space number where the home is moving to	Treasurer or Assessor
12-15.	City, county, state, and zip code of where the home is moving to	Treasurer or Assessor
16.	Name of the manufactured home owner	Treasurer or Assessor
17.	Current street address or post office box of the owners (before the move)	Treasurer or Assessor
18-20.	City, county, state, and zip code of the current owners (before move)	Treasurer or Assessor
21.	Owners new address (after the move)	Treasurer or Assessor
22-24.	City, county, state, and zip code of the current owners (after move)	Treasurer or Assessor
25.	Vehicle identification number (VIN) located on the home or the manufactured home title	Treasurer or Assessor

26.	Title number located on the manufactured home title	Treasurer or Assessor
27.	Year of construction	Treasurer or Assessor
28.	Manufactured home make	Treasurer or Assessor
29.	Size of the manufactured home	Treasurer or Assessor
30.	If sold, name of manufactured home purchaser	Treasurer or Assessor
31.	Current selling price, if the manufactured home was sold in conjunction with the move and date	Treasurer or Assessor
32.	Application date	Treasurer or Assessor
33.	Print name of person signing	Owner, agent, or mover
34.	Anticipated moving date	Owner, agent, or mover
35.	Signature of the person receiving the authentication	Owner, agent, or mover
36.	Name of mover	Owner, agent, or mover
37.	Phone number of mover	Owner, agent, or mover
38.	Name of the county	Assessor
39.	Tax area where the home is located as of January 1	Assessor
40.	Check the box if the home is being moved within the county	Assessor
41.	Current assessment year	Assessor
42.	Current full assessed value	Assessor
43.	One month prorated assessed value	Assessor
44.	Number of months the proration is based on	Assessor
45.	Total prorated assessed value	Assessor
46.	Current mill levy	Assessor
47.	Total taxes due	Assessor
48.	Date proration is calculated	Assessor

49.	Signature of person completing the assessor's section of the form	Assessor
50.	Name of the county	Treasurer
51.	Previous tax year, if back taxes are owed	Treasurer
52.	Amount of tax due for previous year	Treasurer
53.	Amount of tax paid for previous year	Treasurer
54.	Date tax paid for previous year	Treasurer
55.	Amount of tax due for prior year	Treasurer
56.	Amount of tax paid for prior year	Treasurer
57.	Date tax paid for prior year	Treasurer
58.	Current tax year	Treasurer
59.	Amount of tax due for current year	Treasurer
60.	Amount of tax paid for current year	Treasurer
61.	Date tax paid for current year	Treasurer
62.	Date permit fee paid	Treasurer
63.	Total tax due	Treasurer
64.	Total tax paid	Treasurer
65.	Date tax amount(s) is based on	Treasurer
66.	Time of the day the form is signed	Treasurer
67.	Signature of person completing the treasurer's section of the form	Treasurer

ADDENDUM 3-C, MOVABLE EQUIPMENT CERTIFICATION FORM

15-DPT-AD
FORM 301 AA(1/89)

White - County Assessor's Copy
Yellow - Port of Entry Copy
Pink - Owner's Copy

MOVABLE EQUIPMENT
CERTIFICATION OF AD VALOREM TAXATION

A. To Be Completed By Property Owner or Agent

Owner's Name			Telephone No.	
Owner's Address	City	County	State	Zip

B. To Be Completed By Property Owner or Agent

DESCRIPTION OF MOVABLE EQUIPMENT

Year	Make	Model	Description of Equipment *(Include All Attachments. For Drilling Rigs, add drilling depth)*	**Drilling Depth** *(if applicable)*	Serial or Identification Number	Date of Purchase	Purchase Price

C. To Be Completed By Assessor

Place County Seal Below

CERTIFICATION OF ASSESSMENT

Assessor of _____ County

I hereby certify that the above listed items of movable equipment ☐ have been valued ☐ will be valued and assessed for ad valorem taxation in _____ County for the _____ year of assessment, taxes payable in _____.

Schedule No. or Ownership Control No. _____

_____ Signature of Assessor or Deputy

_____ Date

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ASSESSOR'S RESPONSIBILITIES

All personal inquiries and letters received by the assessor regarding property valuations during the protest period are logged and date stamped because all protests are considered timely filed unless the assessor can show evidence to the contrary, § 39-5-122(2), C.R.S. As a part of good office policy, the assessor should consider logging telephone calls and filing a copy of the telephone contact in the property record file. Inquiries that require follow-up but are not considered by the assessor to be formal protests, should be answered by letter. Inquiries considered to be formal protests must be answered with a notice of determination, § 39-5-122(2), C.R.S. These procedures will help alleviate future questions regarding the nature and content of the conversation with the taxpayer.

The assessor should establish office procedures regarding facsimile correspondence and on-line filings. The Division recommends that the assessor consult the county attorney or district attorney on this issue. Each assessor needs to provide staff with written guidelines as to how to handle these types of protests.

At the request of the taxpayer, the assessor must provide information used to value the taxpayer's property, § 39-5-121.5, C.R.S.

The assessor must notify each protester of the decision by mailing two copies of a determination form (prescribed by the Property Tax Administrator) on or before the last, regular working day in June for real property or by July 10 for personal property, §§ 39-5-122(2), and 39-8-106, C.R.S., Tri-Havana Limited Liability Company v. Arapahoe County Board of Equalization, 961 P.2d 604 (Colo. App. 1998). The statute does not require the assessor to notify an agent of an appeal decision, only states the taxpayer.

For those counties using the alternate protest process, the assessor has until the last regular working day in August to mail Notices of Determination.

In each determination, the assessor includes the reason(s) for denial and information regarding the taxpayer's right of appeal to the county board of equalization, § 39-8-106, C.R.S. The presumption of correctness of the assessor's values as has existed in the past was eliminated by § 20, art. X, COLO. CONST. As such, assessors must be prepared to provide sound evidence in all appeal hearings. Likewise, "the taxpayer's burden of proof…requires a taxpayer to demonstrate that an assessment is incorrect," Board of Assessment Appeals v. Sampson, 105 P.3d 198 (Colo. 2005). Additional statutory requirements for information to be included in the Notice of Determination can be found in **Chapter 9, Form Standards**.

The assessor shall correct erroneous or improper valuations, § 39-5-122(2), C.R.S. When a protest is filed, adjustments that raise or lower the valuation may be made during protest period. By filing a protest, the taxpayer opens the door to all corrections, San Miguel CBOE et al. v. Telluride, 947 P.2d 1381 (Colo. 1997). The taxpayer, as a matter of due process, always has the right to continue the appeal process until remedies are exhausted.

DUE PROCESS

If the assessor fails or refuses to hear a protester, the taxpayer may appeal directly to the county board of equalization, § 39-8-106(3), C.R.S.

COUNTY BOARD OF EQUALIZATION

In every county except the City and County of Denver and the City and County of Broomfield, the board of county commissioners sits as the county board of equalization (county board) from July 1 until August 5 each year until all hearings are concluded and decisions rendered, § 39-8-107(2), C.R.S.

Counties have the option of using an alternate protest period. When the alternate protest period is used, the county board sits from September 1 until November 1, §§ 39-8-104(2) and 107(2), C.R.S. During this time, the county board performs a dual role. The county board reviews the valuations for assessment of all taxable property appearing on the assessment roll of the county and hears individual taxpayers' appeals of the assessor's decisions. In order for the taxpayers to preserve their right of appeal, the appeal must be postmarked or delivered on or before July 15 for real property, and July 20 for personal property. The deadline for counties using the alternate protest period is September 15, for real and personal property, § 39-8-106(1)(a), C.R.S. If a taxpayer deadline falls on a Saturday, Sunday, or legal holiday the document shall be deemed to have been timely filed if filed or postmarked on the next business day, § 39-1-120(3), C.R.S.

When circumstances arise that may require the county board to sit outside the statutory timeframe, the Division recommends that the commissioners discuss the situation with the county attorney and review Wenner v. Board of Assessment Appeals, 866 P.2d 172 (Colo. 1993).

The county board may add any omitted property to the tax roll, correct any errors made by the assessor, and may raise, lower, or adjust any valuation for assessment to ensure that all valuations within the county are just and equalized, § 39-8-102(1), C.R.S. For more information on omitted property, refer to **Chapter 3, Specific Assessment Procedures.**

At a meeting of the county board on the second Monday in July, the assessor reports the valuation for assessment of all taxable real property in the county, submits a list of all persons who have protested valuations of real property, and reports the assessor's action in each case, § 39-8-105(1), C.R.S. The assessor’s report on real property must be filed with the board on the second Monday in September for counties using the alternative protest process, § 39-8-105(1), C.R.S.

During a meeting on July 15, the county board receives the assessor's report on the valuation of all taxable personal property in the county. The report includes the valuation for assessment of all portable or movable equipment which has been apportioned to the county. The assessor submits a listing of those persons in the county who have failed to return declaration schedules and the action for each instance. The assessor also submits a list of all persons who have protested valuations of personal property and the action taken, § 39-8-105(2), C.R.S.

The taxpayer may appear before the county board in person or may be represented by an authorized representative. If desired, the taxpayer may choose not to be present and simply provide written documentation to the county board, Isbill Associates Inc. v. Jefferson County Board of County Commissioners, 894 P.2d 52 (Colo. App. 1995). The assessor, or a representative of the assessor, must be present at the hearing and present evidence to support the basis and amount of the valuation, § 39-8-107(1), C.R.S.

At the written request of any taxpayer or taxpayer's agent, the assessor must make available the data used in determining the actual value of any property owned by the taxpayer within three (3) working days following the written request. Upon receiving the request, the assessor must immediately advise the taxpayer or agent of the estimated cost of providing the data. The intent of the statute is that the assessor immediately estimates the cost because payment must be sent to the assessor prior to providing the data. Once the data is gathered, the assessor can choose whether the data is mailed, faxed, or sent by electronic transmission to the taxpayer or agent. If the estimated cost was lower than actual costs, the assessor may include a bill with the data for any reasonable cost above the estimated cost subject to the statutory maximum. The additional costs are due and payable upon receipt of the data, § 39-8-107(3), C.R.S.

The assessor is to produce information that supports the basis and amount of the assigned value. The assessor may not rely on any confidential data during the hearing which is not available for review by the taxpayer, unless the data is presented in such a manner that the source cannot be identified, § 39-8-107(4), C.R.S. The county board is required to consider all testimony and exhibits, § 39-8-107(1), C.R.S.

The county board shall grant or deny the petition, in whole or in part, and shall notify both the petitioner and the assessor in writing within five (5) business days of the decision. The county board must conclude its hearings and render all decisions by August 5. The decisions must be mailed within five (5) business days of the date of the decision, §§ 39-8-107(1), and (2), C.R.S. The county board decisions must be rendered no later than November 1 for counties that use the alternate protest process, § 39-8-107(2), C.R.S.

If any hearing on appeal is heard by a referee, at the written request of any taxpayer or taxpayer's agent, the county board must make available the referee's findings and recommendations within seven (7) working days following the written request. Upon receiving the request, the county board must immediately advise the taxpayer or agent of the estimated cost of providing the recommendations. The intent of the statute is that the county board immediately estimates the cost because payment must be sent to the county board prior to providing the data. Once the data is gathered, the county board can choose whether the data is mailed, faxed, or sent by electronic transmission to the taxpayer or agent. If the estimated cost was lower than actual costs, the county board may include a bill with the data for any reasonable cost above the estimated cost subject to the statutory maximum. The additional costs are due and payable upon receipt of the data, §§ 39-8-107(1) and (3), C.R.S.

BAA, DISTRICT COURT, BINDING ARBITRATION

BAA AND DISTRICT COURT

The decision of the county board must include language that the petitioner has the right to appeal the county board's decision within thirty (30) days from the date of the decision to the Board of Assessment Appeals (BAA) or district court, or to submit the case to binding arbitration, §§ 39-8-107(1), and 108(1), C.R.S. If the petitioner requests binding arbitration, the decision reached by the arbitrator shall be final and not subject to review, § 39-8-108(4), C.R.S. Two (2) working days prior to any hearing, the assessor, upon request, is required to make available to the taxpayer all data supporting the assigned property valuation, § 39-8-108(5)(d), C.R.S.

Such request must be accompanied by the data supporting the taxpayer's valuation. This disclosure does not prohibit the introduction of additional data at the hearing discovered as a result of the exchange of the information, § 39-8-108(5)(d), C.R.S.

If the assessor or the county board fails to respond within the time provided by statute, the taxpayer may file directly with the BAA, § 39-2-125(1)(e), C.R.S.

Appeals to district court and the BAA are "de novo" hearings; in other words, the taxpayer and the county may present new evidence. Evidence submitted originally to the county board can be supplemented, §§ 39-8-107(1), and 108(1), C.R.S.

Taxpayers should be made aware that there are costs associated with filing in district court. Taxpayers can represent themselves at district court; however there are certain filing requirements that, if not followed, could result in the court's not taking jurisdiction.

A BAA decision or a court order that includes a valuation change can be submitted in lieu of an abatement petition to obtain a refund or waiver of taxes, § 39-8-109, C.R.S.

If an agent or an attorney files an appeal with the BAA on behalf of the taxpayer, the BAA requires a filing fee in an amount specified in §§ 39-2-125(1)(h), C.R.S., and 39-8-108(1), C.R.S. A "pro se" (self-represented) taxpayer may file up to two appeals in a fiscal year with no filing fee. The BAA publishes its own rules. One rule, Rule 11, requires parties to exchange documentation ten business days prior to the hearing. The documentation must be in the possession of the petitioner and respondent ten business days prior to the hearing; therefore, additional time must be allowed for mailing the documents. Rebuttal information is exchanged three days prior to hearing. Information and documentation not provided to the other party will generally not be admitted into evidence.

Decisions of the BAA may be appealed to the court of appeals within forty-five (45) days for judicial review. However, the respondent (county) may appeal only when the matter is of statewide concern, the decision results in a significant decrease in county valuation, or when alleged procedural errors or errors of law have occurred. The BAA may or may not grant permission to appeal the issues of statewide concern or a significant decrease in valuation. If the BAA does not grant permission, the county may petition the court of appeals for judicial review of such questions. Appeals by the respondent (county) must be made within thirty (30) days of the date of the decision, § 39-8-108(2), C.R.S. Decisions of the district court may be appealed to the court of appeals for judicial review within forty-five (45) days, §§ 24-4-106(9) and 39-8-108(3), C.R.S.

If the appeal is granted (in whole or in part) by the BAA or district court, then the taxpayer need only present a certified copy of the order or judgment to the county treasurer and the taxpayer will receive the appropriate refund of taxes, plus delinquent interest. The refund interest accrues from the date the payment of taxes and delinquent interest was received by the treasurer. Such refund shall be paid to the appellant even if the appellant is not the current owner of the property, § 39-8-109, C.R.S. Appellant's court costs, which may be determined by the BAA or court, will also be refunded.

If the order or judgment is for the county, then the county shall recover costs from the appellant in an amount fixed by the Board of Assessment Appeals or district court, § 39-8-109, C.R.S. The above proceedings are specified in §§ 39-5-122 and 39-8-101 through 109, C.R.S.

CORRECTION OF ERRORS

Prior to the delivery of the tax warrant, it is the duty of the assessor to correct any errors or omissions found on the assessment roll, § 39-5-125, C.R.S. Errors found prior to the mailing of NOVs can be corrected by the assessor. Errors discovered after NOVs have been mailed can be corrected by the assessor if the taxpayer protests, or by the county board whether or not the taxpayer files a protest, San Miguel CBOE et al. v. Telluride, 947 P.2d 1381 (Colo. 1997). Case law, specifically Athmar Park v. Denver, 151 Colo. 424, 378 P.2d 638 (Colo. 1963), precludes the assessor from correcting an undervaluation for prior assessment years . . . . The court stated it would be "unconscionable to urge that a prior year's tax should be increased due to a later increase in valuation, Athmar Park v. Denver, 151 Colo. 428 (Colo. 1963).

Many county attorneys believe that once the county board hearings have concluded, no value changes can be made to the assessment roll. Other county attorneys feel that corrections lowering the value can be made by the assessor prior to the delivery of the tax roll to the treasurer. If a taxpayer should bring a correction to the assessor's attention after values have been finalized by the county board, the assessor should consult the county attorney for an opinion. If the county attorney agrees that the correction should be made, and the taxpayer and the assessor agree to a corrected value, then an abatement need not be filed. If, however, the taxpayer and the assessor disagree on the proper valuation of the property, the taxpayer should file an abatement petition after the tax warrant is published.

Omitted property can be added to the tax roll at any time upon discovery. A special notice of valuation must be mailed to the taxpayer allowing the taxpayer the opportunity to protest the new valuation of the property. If the taxpayer disagrees with the valuation, an abatement may be filed. The abatement should be treated like a protest; in other words, approval is not automatic. Both the taxpayer and the assessor need to present evidence to the board of county commissioners regarding the correct valuation of the property. For additional information on omitted property, refer to **Chapter 3, Specific Assessment Procedures**.

ABATEMENT/REFUND PROCESS

The abatement process enables taxpayers to object to the property taxes billed by a county, and its use is required to change tax amounts after the tax warrant is delivered to the treasurer, § 39-10-114, C.R.S. A property owner or the owner's agent files an abatement petition with the county to officially request either an abatement of taxes due or a refund of taxes paid. The term "abatement" is frequently used to refer to either abatement or refund because the abatement petition is used under both circumstances. Abatement petitions are available at county assessors' offices, county treasurers' offices, or abatement petitions can be downloaded from http://www.dola.state.co.us/PropertyTax/Forms/formsIntro.htm.

DEFINITIONS

A refund is given to the taxpayer when the tax has already been paid to the treasurer. The refund amount may include statutory interest, § 39-10-114(1)(b), C.R.S. An abatement of tax is a cancellation or reduction in the amount of tax owed by the taxpayer. In some cases, the taxpayer may owe penalty interest on the amount outstanding, § 39-10-104.5(9), C.R.S.

DUE PROCESS

The U.S. Constitution and the Colorado Constitution guarantee that no person shall be deprived of life, liberty, or property without "due process." Due process means the notice of and opportunity to challenge the legality of an action. The abatement process is considered to be a part of due process.

Through the abatement process, a taxpayer has an opportunity to challenge the validity of an assessment as established by the county assessor. A taxpayer may take the issue as far as the Colorado Supreme Court, if so desired. It should be noted that while it is the taxpayer's right to file an abatement, approval is not automatic. The taxpayer should be prepared to present evidence that the value or tax is incorrect. In cases of overvaluation, abatement action is barred if a protest was filed and the assessor mailed a notice of determination for the assessment year for which abatement is sought, § 39-10-114(1)(a)(I)(D), C.R.S. A statutory exception to the overvaluation rule exists for personal property that is undergoing an audit by the assessor, § 39-10-114(1)(a)(I)(D), C.R.S.

COLORADO CASE LAW CONCERNING ABATEMENTS

Lowe Denver Hotel v. Arapahoe County Board of Equalization 890 P.2d 257 (Colo. App. 1995). The Colorado Court of Appeals ruled that assessors may make “corrective” intervening year revaluation only when the assessor’s original base period valuation for the first year of reassessment cycle is subsequently asserted to be incorrect, and therefore, in need of correction. (Emphasis Added)

Cherry Hills Country Club v. Arapahoe County, 832 P.2d 1105 (Colo. App. 1992). If property value is reduced through the appeal process in the intervening year, that value also applies to the first year even if the value was protested and adjusted.

Wyler/Pebble Creek Ranch v. BAA, 883 P.2d 597 (Colo. App. 1994). The Colorado Court of Appeals denied an abatement on the grounds that reclassification from agricultural to vacant residential land was overvaluation and because the petitioner had availed himself of the protest procedure based upon overvaluation. This case defines reclassification from agriculture to residential land to be an issue of overvaluation.

5050 S. Broadway Corporation v. Arapahoe County Board of Commissioners, 815 P.2d 966 (Colo. App. 1991). This case defines clerical errors that include transcription mistakes, errors of law, mistakes appearing on the face of the record, and other defects or omissions in the record. Clerical errors do not encompass mistakes of assessors who make factual errors in valuing property.

Woodmoor Improvement Association v. Property Tax Administrator, 895 P2d 1087 (Colo. App. 1994). The petitioner requested an abatement for the previous six years citing the taxes were illegal and erroneous. The court stated the two-year time limitation was binding. The time frame begins when you discover the problem.

Landmark Petroleum, Inc. v. BOCC of Mesa County, 870 P.2d 610 (Colo. App. 1993). An arbitrator’s decision was enforced through the abatement procedure because the arbitrator made a clerical error.

South Suburban Park and Rec. Dist. v. BAA, 894 P.2d 771 (Colo. App. 1995). Due to lack of notice of taxes due and reclassification of the property, the two-year abatement limit was waived.

Property Tax Adjustment Specialists, Inc. v. Mesa County Board of Commissioners, 956 P.2d 1277 (Colo. App. 1998). Property was valued as a state assessed company for 13 years before it was discovered that it should have been exempt. No procedures were violated and taxpayer was given proper notice; therefore, relief was given only for two years.

Bea Kay Real Estate Corp. v. Huerfano County, 782 P.2d 837 (Colo. App. 1989). When the Notice of Valuation is not sent by the statutory deadline, the taxpayer has the abatement remedy.

Huerfano County v. Atlantic Richfield Company, 976 P.2d 893 (Colo. App. 1999). The board of county commissioners does not have the ability to appeal the Property Tax Administrator's decision on an abatement petition.

Boulder Country Club v. Boulder County Board of Commissioners, 97 P.3d 119 (Colo. App. 2003). The case dealt with a matter of law. The court determined the valuation for 1999 and 2000 must be the same. No unusual conditions existed that would have allowed the property to be reappraised for the intervening year.

THE ABATEMENT PROCESS

Abatement petitions must be filed within two years after January 1 of the year following the year in which the taxes were levied, § 39-10-114(1)(a)(I)(A), C.R.S. Case law provides that the taxpayer has until the first working day of the January following the two-year deadline, Golden Aluminum Company v. Weld County Board of County Commissioners, 867 P.2d 190 (Colo. App. 1993). For instance, a taxpayer has until the first working day in January 2008 to file an abatement petition for assessment year 2005. A United States postmark constitutes filing as provided in Leprino v. Huddleston, 902 P.2d 962 (Colo. App. 1995).

The county commissioners conduct a hearing on the taxpayer's petition or appoint independent referees to conduct the hearing on his/her behalf. The referee submits a recommendation to the commissioners for the commissioners' final decision. The assessor has the opportunity to be present, § 39-1-113(1), C.R.S. The taxpayer must also be notified of the hearing, §§ 39-1-113(1) and (5), C.R.S. In some counties, the board of county commissioners has authorized the assessor, through a formal resolution, to settle abatements or refunds of $1,000 or less in tax without the necessity of holding a hearing. The settlement must be by written, mutual agreement, § 39-1-113(1.5), C.R.S. The county commissioners, or the assessor if appropriate, must act upon the petition within six months of the date the petition was filed with the county, § 39-1-113(1.7), C.R.S.

If the petition is approved by the county commissioners, or settled by the assessor, and the amount of tax involved is $1,000 or less per year, per schedule, the abatement petition remains in the county for processing by the county treasurer.

If the county commissioners approve the petition and the tax amount is more than $1,000 per schedule, per year, the petition is forwarded to the Administrator for review, §§ 39-1-113(3) and 39-2-116, C.R.S. The review ensures that the approval of the petition is in conformity with statutes and case law. The Administrator may approve the petition and return it to the county for processing, or the petition may be denied in whole or in part.

If the county commissioners or the Administrator deny the petition, the taxpayer is notified in writing and provided information on the right of appeal to the BAA within thirty (30) days of the date of the decision, §§ 39-2-125(1)(b)(I) and (1)(f), and 39-10-114.5(1), C.R.S. If the taxpayer disagrees with the decision rendered by the BAA, the decision may be appealed to the Court of Appeals, and the Court of Appeals' decision may be appealed to the Colorado Supreme Court, § 39-10-114.5(2), C.R.S.

NEED FOR ABATEMENTS

The abatement process begins after the tax roll is printed. The process corrects illegal or erroneous value or tax.

Illegal and erroneous assessments or taxes are defined in statute as, "erroneous valuation for assessment, irregularity in levying, clerical error, or overvaluation," § 39-10-114(1)(a)(I)(A), C.R.S. "Overvaluation" is defined as valuation adjustments that require judgment. Examples of overvaluation include effective age of a property, quality, condition, depreciation, or economic obsolescence.

Taxpayers may file abatement petitions requesting a value adjustment for years in which a protest was filed. However, in cases involving "overvaluation," the abatement should be denied if the taxpayer filed a protest with the assessor for the same property tax year and the assessor mailed a "notice of determination."

The notice of determination provides the property owner with the assessor's decision on the protest, § 39-10-114(1)(a)(I)(D), C.R.S.

The statutes enable taxpayers to initiate a protest any or every year, and the statutes are commonly referred to as "the administrative remedies process," § 39-5-122, C.R.S. If a taxpayer initiates a protest, the expectation is that the administrative remedies are pursued through each step if necessary. The abatement statute recognizes the concept by more or less saying that if a taxpayer starts the administrative remedies process and does not follow through the steps, the taxpayer is barred from being able to use the alternative abatement procedure.

The Division believes that it is not necessary to process abatement petitions on properties that the Division grants exemption due to religious, charitable, or private school uses. The notice from the Administrator granting exemption is sufficient for the treasurer to process an abatement or refund for the organization. We recommend that not using the abatement petition be discussed with the county attorney, county treasurer, and county commissioners prior to implementation.

STANDING

As with taxpayers filing protests, a taxpayer must have proper standing to file an abatement petition. The first criterion is ownership. Abatement petitions filed for any reason may be considered only for assessment years in which the taxpayer owned the property. When a taxpayer takes ownership during an assessment year, the new owner of record has standing to file an abatement petition. If the former owner filed a protest for the assessment year in question, the new owner has no standing to file an overvaluation petition, Yale Investments, Inc. v. Property Tax Administrator, 897 P.2d 890 (Colo. App. 1995). If, however, a protest was not filed, then the new owner may challenge the value, even though the new owner may have held title for only part of the assessment year, Utah Motel Assoc. v. Denver BOCC, 844 P.2d 1290 (Colo. App. 1992).

There are two exceptions. First, if the new owner acquired title through foreclosure proceedings and must pay back-taxes, the Division policy is to allow the foreclosing party to have standing to file an abatement petition. However, in cases where a protest was filed and the issue is overvaluation where the assessor mailed a notice of determination, the abatement should be denied. See Yale Investments, Inc. v. Property Tax Administrator, 897 P.2d 890 (Colo. App. 1995).

Second, in cases involving leased property, language in the lease may provide the lessee authority to protest the valuation of the property. When this occurs, the Division recommends that a copy of the lease is sufficient to provide standing for the lessee to file an abatement petition. If a tax agent files an abatement petition on behalf of the lessee, the agent must file a letter of agency and a copy of the lease with the assessor's office to ensure that proper authority was given to challenge the valuation.

Tax lien certificate holders **do not** have standing to file an abatement petition prior to the county treasurer's issuing a Treasurer's deed. Further, only those tax lien certificate holders to whom the Treasurer's deed is issued have standing to file abatement petitions. Hughey v. Jefferson County Board of Commissioners, 921 P.2d 76 (Colo. App. 1996). The court stated, "The tax lien purchaser has a security interest in the property, but his or her main entitlements are to the interest and the principal owed by the property owner . . . ," page 79. The court further stated, "Only when a tax deed issues does the tax lien purchaser acquire all the right, title, interest, and estate of the former owner in and to the land conveyed . . . ," page 79.

Prior owners sometimes give new property owners "abatement rights." The written "assignment of abatement rights" allows the new owner to file for an abatement for prior years' taxes and keep the refund. When the situation occurs, the assessor should consult the county attorney before approving or denying the abatement.

The Division recommends that assessors establish policies for processing abatement petitions. These policies should include procedures for deciding when a petition is properly filed and when a petition is considered timely filed. Most questions seem to arise when petitions are filed by agents and/or the petition contains incomplete information. By establishing office policies, staff can be sure that each petition is handled according to policy, statutes, and case law.

TYPICAL ABATEMENT SITUATIONS

Examples of typical abatement situations that can be approved include:

1. Illegal assessment rate
   A property was erroneously assessed as commercial when, in fact, the property is residential.

2. Illegal levy
   A property was assigned an incorrect tax area (district) code, and therefore, an illegal mill levy was applied.

3. Assessor clerical error
   Examples of clerical errors include data entry errors, computation errors, and incorrect measurement of improvements.

4. Real property exempted during the year
   The tax is prorated based on the number of days the real property was exempt from taxation, §§ 39-3-130, 131, and 132, C.R.S.

5. Incorrect acreage or square footage of land
   The petition will be approved if an assessor clerical error occurred when the land area was calculated. If, however, the acreage was provided on a deed or survey that has been recorded by the clerk and recorder, the abatement will be denied as the assessor relied on information as provided and of record, Citibank v. Board of Assessment Appeals, 826 P.2d 871 (Colo. App. 1992).

6. Improvement Assessed to Incorrect Parcel
   The improvement value is removed from the incorrect parcel and added to the parcel of the correct owner through a special notice of valuation. The tax roll is adjusted. If the property was incorrectly assessed as improved residential property and the parcel is vacant, the assessment rate applied to the land is changed to reflect the correct assessment rate, 29 percent. Due to the change in assessment rate, the abatement will be the net of the applicable tax on the value of the improvement and the increase in tax on the value of the vacant land at 29 percent.

7. Double Assessment
   Real or personal property is on the tax roll twice.

8. Taxpayer Reporting Error
   A taxpayer misreported the amount or value of property owned when filing the personal property declaration schedule, § 39-10-114(1)(a)(I)(A), C.R.S.

9. Overvaluation
   A taxpayer believes the value is incorrect for a previous assessment year, and no protest was filed during that year.

10. Overpayment on Destroyed or Demolished Property
    This only includes the overpayment of tax on destroyed or demolished real property that was reported to the assessor prior to the levying of taxes, § 39-5-117, C.R.S.

11. Overpayment of Prepaid Tax
    This includes the overpayment of prepaid tax on manufactured homes that were relocated, § 39-5-205(4), C.R.S.

12. Net Overpayments of Audited Personal Property
    This includes the net overpayments of audited personal property accounts or oil and gas leaseholds or producing mines, § 39-10-114(1)(a)(I)(E), C.R.S.

13. Adjustments Not Transferred
    This includes adjustments made during protest period that were not transferred to the tax roll.

14. BAA or Court Order
    This includes valuations changed by the BAA or a court order, § 39-8-109, C.R.S. The court or board order may be used in lieu of an abatement petition.

15. Wrongful Sale of Tax Lien
    In these cases, the interest payment to the tax lien certificate holder is not spread among the taxing entities involved because the county is the only entity responsible for paying the interest, § 39-12-111(1), C.R.S. Whenever an abatement petition is processed due to property sold in error at a tax lien sale, the certificate holder still receives some interest; however, the redemption interest paid as required by § 39-12-111(2), C.R.S., is lower than that paid to the tax lien certificate holder if the property is redeemed under § 39-12-103(3), C.R.S.

Examples of typical abatement situations that should be denied include:

1. Best Information Available (BIA) Assessments
   When an owner does not file a personal property declaration schedule with the assessor, the assessor assigns a BIA assessment to the property, § 39-5-116(1), C.R.S. A Notice of Valuation is mailed to the owner, and if the BIA value is not protested during the statutory time frame, the owner is barred from filing an abatement petition, § 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc., 860 P.2d 514 (Colo. 1993).

2. Unreported Destroyed or Demolished Real Property
   Taxes on destroyed or demolished real property that was **not** reported to the assessor prior to the levying of taxes (taxes are levied in December) cannot be prorated and abated, § 39-5-117, C.R.S.

3. Personal Property No Longer Used by the Business
   If personal property was located in the county on the assessment date, the property continues to be taxable. It is important to remember that if personal property is sold during the calendar year or is put into storage, the property remains taxable for the entire assessment year and an abatement petition should be denied. Property in storage remains on the tax roll until it is sold, removed from the state, or put into use as personal effects. Newly acquired personal property remains non-taxable until January 1 following the year in which it is put into use, § 39-3-118.5, C.R.S.

4. Overvaluation
   The law precludes owners from filing a protest and an abatement petition for the same assessment year when overvaluation is the reason the abatement was filed, § 39-10-114(1)(a)(I)(D), C.R.S. A statutory exception to the rule exists for personal property when 1) a notice of determination has been mailed to the taxpayer, and 2) an objection or protest is withdrawn or not pursued, and 3) the county assessor has undertaken an audit of the personal property that shows a reduction in value is warranted, § 39-10-114(1)(a)(I)(D), C.R.S.

5. Late Filing
   Abatement or refund of taxes is limited to a maximum of two years after the January 1 of the year following the year in which the taxes were levied, § 39-10-114(1)(a)(I)(A), C.R.S. The court ruled in Leprino v. Huddleston, 902 P.2d 962 (Colo. App. 1995), that the abatement petition must be postmarked no later than the first working day in January following the two-year anniversary of the date the taxes were levied.

6. Best Information Available (BIA) – State Assessed
   If a public utility fails to file a "statement of property," the Administrator assigns a BIA value and mails a notice of the assigned value to the taxpayer. If the taxpayer does not file a petition or complaint as provided in § 39-4-108, C.R.S., the taxpayer is barred from filing an abatement petition, § 39-4-103(1.5)(c), C.R.S.

7. Tax Lien Certificate Holders for Prior Years
   Tax lien certificate holders do not have standing to file petitions for years prior to obtaining a treasurer's deed, Hughey v. Jefferson County Board of Commissioners, 921 P.2d 76 (Colo. App. 1996).

8. Homeowners Association Common Elements
   The value of common elements transferred to a homeowners association after January 1 is not prorated.

THE ABATEMENT HEARING

Abatement petitions are typically heard at regular commissioners' hearings. The county commissioners must provide a seven (7) day notice of hearing to the taxpayer, § 39-1-113(5), C.R.S. Statute requires that both the taxpayer and the assessor "shall have" the opportunity to be present at the abatement hearing, § 39-1-113(1), C.R.S.

If the assessor recommends denial of the petition, the assessor should prepare for the abatement hearing in the same manner as for protest hearings before the county board of equalization. The assessor should present evidence to substantiate the value assigned. If the recommendation from the assessor is that the petition be adjusted and then approved, the evidence should support the assessor's recommendation for adjustment and approval.

The taxpayer should also be prepared to present evidence regarding the requested adjustment.

The commissioners make their decision based upon the preponderance (greater weight) of evidence.

After the hearing the commissioners may approve the petition, deny the petition, or approve the petition in-part and deny the petition in-part. If the commissioners deny a petition in-whole or in-part, the taxpayer must be notified of the commissioners' decision to preserve the taxpayers' rights. The notification should tell the taxpayer that the appeal is to the BAA and that any appeal must be filed within thirty (30) days of the mailing date of the commissioners' decision, § 39-10-114.5, C.R.S., and Ward v. Douglas County Board of Commissioners, 886 P.2d 310 (Colo. App. 1994). The notice should also include the address and telephone number for the BAA.

If the petition is approved and the tax amount per schedule, per request year is $1,000 or less, the petition remains in the county for processing, going to the treasurer's office to have the value adjusted and a new tax bill sent for processing the refund check.

If the petition is approved and the tax amount is over $1,000, two copies of the petition are forwarded to the Administrator for review, §§ 39-1-113(3) and 39-2-116, C.R.S. The clerk to the county board should include with the abatement petition, a transmittal, the assessor's recommendation form, appraiser worksheet, and any other documentation that shows how the value was adjusted and how the amount to be abated or refunded was calculated.

REVIEW BY PROPERTY TAX ADMINISTRATOR

The Administrator reviews the petition only if the amount approved in-whole or in-part exceeds $1,000 in tax per year, per schedule. If the total abatement exceeds $1,000, but each year requested is $1,000 or less, the Administrator does not review the petition, § 39-1-113(2)(a), C.R.S., and the Administrator will return the petition to the commissioners. The same applies to "blanket" abatement petitions when each schedule, per year is $1,000 or less. In addition, if the petition is not in proper form the Administrator will return the petition, § 39-2-116, C.R.S.

The Administrator reviews the petition to ensure that the commissioners' decision is in conformity with the Colorado Constitution, state statutes and case law. If further clarification or documentation is required, the Administrator contacts the assessor. Sometimes, documentation is also requested from the petitioner.

The Administrator may approve the petition, deny the petition, or approve the petition in-part and deny the petition in-part. If the petition is approved, the original petition is returned to office designated by the commissioners (the clerk and recorder, the treasurer, or the commissioners) for final processing. The Division keeps the copy of the petition for its records.

If the Administrator denies the petition, or denies the petition in-part, the taxpayer is notified in writing of the decision and also of the right of appeal to the BAA within thirty (30) days of the date the Administrator's decision was mailed, § 39-2-125(1)(b)(I), C.R.S., and Ward v. Douglas County Board of Commissioners, 886 P.2d 310 (Colo. App. 1994). A copy of the denial letter is included with the copy of the petition returned to the county official designated by the commissioners.

Copies of the denial letter also are mailed to the assessor, treasurer, and the commissioners. The Division retains the original petition for its records.

REFUND OF INTEREST

With two exceptions, interest accrues from the date the taxes are paid, § 39-10-114(1)(b), C.R.S.

Refund interest is not included in a refund of prior years' taxes in cases involving an error made by a taxpayer in completing personal property schedules pursuant to article 5 of title 39, C.R.S.

Regarding refunds involving errors or omissions made by a taxpayer in completing statements pursuant to article 7 of title 39, C.R.S., interest accrues from the date the abatement petition is filed if the county pays the refund within the time frame described in

§ 39-10-114(1)(a)(I)(B), C.R.S., which could be as long as a year. For example, the taxes for property tax year 2006 are due in 2007. The refund on a petition on which the decision to approve occurs in 2006 could be paid in 2007 after consultation with the affected taxing entities. ". . . Where a final determination is made granting an abatement or refund pursuant to the provisions of this section, the abatement or refund granted shall be payable at such time as determined by the board of county commissioners after consultation with affected taxing entities but no later than upon the payment of property taxes for the property tax year in which said final determination was made…," § 39-10-114(1)(a)(I)(B), C.R.S.

Abatement, cancellation of taxes.

(1)(b) Any taxes illegally or erroneously levied and collected, and delinquent interest thereon, shall be refunded pursuant to this section, together with refund interest at the same rate as that provided for delinquent interest set forth in section 39-10-104.5; <u>except that refund interest shall not be paid if the taxes were erroneously levied and collected as a result of an error made by the taxpayer in completing personal property schedules</u> pursuant to the provisions of Article 5 of this title. Said refund interest shall accrue only from the date payment of taxes and delinquent interest thereon was received by the treasurer from the taxpayer; <u>except that refund interest shall accrue from the date a complete abatement petition is filed if the taxes were erroneously levied and collected as a result of an error or omission made by the taxpayer in completing the statements required pursuant to the provisions of article 7 of this title and the county pays the abatement or refund within the time frame set forth in sub-subparagraph (B) of subparagraph (I) of paragraph (a) of this subsection (1)</u>. Refund interest on abatements or refunds made pursuant to the sub-subparagraph (F) of subparagraph (I) of paragraph (a) of this subsection (1) shall only accrue on taxes paid for the latest years of illegal or erroneous assessment. (emphasis added)

§ 39-10-114, C.R.S.

CHAPTER 6
PROPERTY CLASSIFICATION GUIDELINES AND ASSESSMENT PERCENTAGES

CLASSIFICATION

Property classification and assessment rates go hand-in-hand. Property is classified according to its use on January 1, the assessment date. The assessment rate and the approach to value (cost, market, or income) used to value a property are based upon the classification. All taxable property and exempt property that is used for religious, charitable, and private schools within each county is classified, valued, and listed on the assessment roll. Property is categorized as either real or personal, taxable or exempt and based on its use, is placed in at least one of the property classes. Once the use of a property is determined, the property is assigned to one or more of the various subclasses defined within this section. A class and subclass tree is provided in **Addendum 6-A, Property Classes and Subclasses**.

Property is classified according to its actual use on January 1. Evidence for determining actual use can include observations made during a field inspection, correspondence with the owner or other individuals, the legally permitted use, and the use for which improvements were constructed or later modified. If the actual use cannot be determined, the property should be classified according to its most probable use.

Once any property is classified for property tax purposes, it remains classified as such until the actual use changes or the assessor discovers that the classification is erroneous. The assessor may request information from the property owner to determine the actual use in order to reclassify the property, but failure of the owner to supply such information shall not be the sole reason for reclassifying the property, § 39-1-103(5)(c), C.R.S.

The actual value is multiplied by the appropriate assessment rate to arrive at the assessed value. The property classes and their assessment rates are listed below.

Property Classes		Assessment Rate
Vacant land	0000	29%
Residential	1000	7.96%, adjusted biennially
Commercial	2000	29%
Industrial	3000	29%
Agricultural	4000	29%
Natural resources	5000	29%
Producing mines	6000	25% Gross/100% Net, whichever is greater
Oil and gas	7000	87.5% Primary; 75% Secondary/Tertiary
State assessed	8000	29%
Exempt	9000	According to use

NOTE: All taxable personal property is assessed at 29%.

The most important distinction when classifying property is determining whether the property is real or personal. This distinction is important because different laws apply to these different types of property. The guidelines and definitions provided in this section can assist you in this process.

REAL PROPERTY CLASSIFICATION

Real property classification may be determined by the following:

1. Does a residential dwelling exist?

   If a residential dwelling exists, the land is classified as residential property unless the land use is agricultural. The land underlying an agricultural residence is classified according to the predominant agricultural land subclassification. Residential land and all residential improvements, including those located on agricultural land, are assessed at the current residential assessment rate. The actual value must be determined by the market approach to value.

2. Is the use other than residential?

   The land and improvements are classified according to their use and assessed at 29%. Actual value is determined through application and reconciliation of the cost, market and income approaches to value.

3. Do fixtures exist within the structure?

   Property may include fixtures. Fixtures are real property subject to assessment and are defined by statute, §§ 39-1-102(4) and (11), C.R.S.

> **Definitions.**
> (4) "Fixtures" means those articles which, although once movable chattels, have become an accessory to and a part of real property by having been physically incorporated therein or annexed or affixed thereto. "Fixtures" includes systems for the heating, air conditioning, ventilation, sanitation, lighting, and plumbing of such a building. "Fixtures" does not include machinery, equipment, or other articles related to a commercial or industrial operation which are affixed to the real property for proper utilization of such articles. In addition, for property tax purposes only, "fixtures" does not include security devices and systems affixed to any residential improvements, including but not limited to security doors, security bars, and alarm systems.
>
> **§ 39-1-102, C.R.S.**

NOTE: Service station hydraulic lifts, gasoline pumps, and underground storage tanks fall under the fixture exception listed in § 39-1-102(4), C.R.S. Furthermore, these items do not fit the definition of real property contained in § 39-1-102(14), C.R.S. Consequently, according to § 39-1-102(11), C.R.S., these items must be classified and valued as personal property.

4. Does the land produce agricultural products for the primary purpose of obtaining a monetary profit or is the land grazed by livestock used for food, draft, breeding, or profit for the primary purpose of obtaining a monetary profit?

   If the land produces agricultural products or is grazed, it is classified as agricultural. The value of agricultural land is determined by considering the net earning or productive capacity of the land to the landlord over the past ten years. The net earning or productive capacity is capitalized at a rate of 13 percent, § 39-1-103(5)(a), C.R.S. The assessment rate for agricultural land and non-residential improvements is 29%.

5. Is the production of natural resource products occurring? If so, that portion must be separately classified.

Refer to this section of this manual for more detail on natural resources subclasses. The procedures for the valuation and assessment of producing natural resources are generally specified by statute. Refer to **ARL Volume 3**, **LAND VALUATION MANUAL, Chapter 6, Valuation of Natural Resource Leaseholds and Lands,** for a complete discussion.

PERSONAL PROPERTY CLASSIFICATION

Personal property is virtually any property other than real property. Specific classification instructions are found in this section of the manual. Specific guidelines and procedures for valuing personal property are in **ARL Volume 5**, **PERSONAL PROPERTY VALUATION MANUAL**.

GENERAL DEFINITIONS

TAXABLE PROPERTY

> **Definitions.**
> (16) "Taxable property" means all property, real and personal not expressly exempted from taxation by law.
>
> **§ 39-1-102, C.R.S.**

EXEMPT PROPERTY

Includes properties owned by the United States, State of Colorado, and any political subdivision. Exemptions granted by the Division of Property Taxation (Division) are for property owned and used for religious purposes, strictly charitable purposes, and private non-profit schools.

REAL PROPERTY

Real property is defined as:

> **Definitions.**
> (14)(a) “Real property” means: All lands or interests in lands to which title or the right of title has been acquired from the government of the United States or from sovereign authority ratified by treaties entered into by the United States, or from the state;
>
> (b) All mines, quarries, and minerals in and under the land, and all rights and privileges thereunto appertaining; and
>
> (c) Improvements.
>
> **§ 39-1-102, C.R.S.**

> **Definitions.**
> (7) "Improvements" means all structures, buildings, fixtures, fences, and water rights erected upon or affixed to land, whether or not title to such land has been acquired.
>
> **§ 39-1-102, C.R.S.**

NOTE: Water rights are not valued separately, but as a unit with the real property served by those rights, §§ 39-5-105(1.1)(a)(I) and (II), C.R.S.

PERSONAL PROPERTY

Personal property is defined as:

> **Definitions.**
> (11) "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. Except as otherwise specified in Articles 1 to 13 of this title, any pipeline, telecommunications line, utility line, cable television line, or other similar business asset or article installed through an easement, right-of-way, or leasehold for the purpose of commercial or industrial operation and not for the enhancement of real property shall be deemed to be personal property, including, without limitation, oil and gas distribution and transmission pipelines, gathering system pipelines, flow lines, process lines, and related water pipeline collection, transportation, and distribution systems. Structures and other buildings installed on an easement, right-of-way, or leasehold that are not specifically referenced in this subsection (11) shall be deemed to be improvements pursuant to subsection (7) of this section.
>
> **§ 39-1-102, C.R.S.**

COLORADO ASSESSMENT PERCENTAGES

Assessors calculate the actual value of property. However, property taxes are based on a property's assessed value, which is a fixed percentage of the actual value. Assessment percentages differ for residential property, primary production of oil and gas lands or leaseholds, secondary production of these lands or leaseholds, producing mines, and "all other" classifications of property. All assessment percentages are constant except for residential real property.

The General Assembly is required by the constitution to determine whether or not the residential assessment rate must change when there is a change in the statutory level of value. The adjustment must maintain a constant ratio between the total assessed value of residential property and the total assessed value of all classes of taxable property as it existed in the year prior to the reappraisal. Refer to **Chapter 12**, **Special Topics**, for a more complete explanation of the adjustment of the residential rate. It should be noted that the Colorado Constitution prohibits an increase in the residential assessment rate unless the increase is approved at a general election, § 20, art. X, COLO. CONST.

Since 1982, when the Constitution was amended to require the adjustment, the residential rate has been applied as shown below:

1983 through 1986	- 21%
1987	- 18%
1988	- 16%
1989 and 1990	- 15%
1991 and 1992	- 14.34%
1993 and 1994	- 12.86%
1995 and 1996	- 10.36%
1997 and 1998	- 9.74%
1999 and 2000	- 9.74%
2001 and 2002	- 9.15%
2003 and 2004	- 7.96%
2005 and 2006	- 7.96%
2007 and 2008	- 7.96%

The following summary lists specific categories of property and their respective assessment percentages.

Residential real property: §§ 39-1-104(1.5) and 104.2(3), C.R.S.	7.96% of the actual value at the specified level of value
Manufactured homes: §§ 39-1-104(1.5) and 104.2(3), C.R.S.	7.96% of the actual value at the specified level of value
Agricultural land: §§ 39-1-103(5)(a) and 39-1-104(1), C.R.S.	29% of the actual value based on a specified ten year average earning or productive capacity capitalized at 13%
Commercial and industrial property: §§ 39-1-104(1) and (10.2), C.R.S.	29% of the actual value at the specified level of value

Oil and gas leaseholds and land production (primary recovery): §§ 39-1-104(12)(b) and 39-7-102(2), C.R.S.	87.5% of the selling price of the oil or gas sold or transported from premises excluding selling price of the oil and gas delivered to any governmental agency as royalty during the preceding year. If oil and gas are transported off premises, then the selling price is the same as that for other oil and gas sales "in the same field."
Oil and gas production (secondary recovery, tertiary recovery or recycling projects which conserve and avoid waste): §§ 39-1-104(12)(b) and 39-7-102(2), C.R.S.	75% of the selling price of the oil or gas sold or transported from and premises excluding selling price of the oil and gas delivered to any governmental agency as royalty selling price is the same as that for other oil and gas sales "in the same field."
Personal effects, household furnishings, free standing appliances, wall-to-wall carpet, security devices **not** productive of income: §§ 39-1-104(1) and 39-3-102, C.R.S.	29% of current actual value which is then adjusted to the level of value applicable to real property
Personal property: §§ 39-1-104(1) and (12.3), C.R.S.	29% of current actual value which is then adjusted to the level of value applicable to real property
Producing mines: §§ 39-1-104(12)(a) and 39-6-106(2), C.R.S.	25% of gross proceeds for prior year or 100% of net proceeds, whichever is greater
Producing coal mines and other lands producing nonmetallic minerals: §§ 39-1-104(12.4) and 39-6-111, C.R.S.	29% of current actual value determined pursuant to manuals and data published by the Administrator
State assessed companies: §§ 39-1-104(1) and 39-4-102(3)(b), C.R.S.	29% of current actual value which is then adjusted to the level of value applicable to other properties
Severed mineral interests: §§ 39-1-104(4) and (10.2), C.R.S.	29% of the actual value at the specified level of value

CHAPTER 7
ABSTRACT, CERTIFICATION, AND TAX WARRANT

ABSTRACT OF ASSESSMENT

The Abstract of Assessment (abstract) is a compilation of all real and personal property located within the boundaries of each county, § 39-5-123, C.R.S. Each county assessor is required to file this report with the Administrator annually. Real and personal property is classified according to use and listed accordingly within ten property classes. The ten property classes, as established by the Administrator, are: vacant land, residential, commercial, industrial, agricultural, natural resources, producing mines, oil and gas, state assessed, and exempt property. Within each property class, various subclasses are designated. The various subclasses are assigned a four-digit code for identification purposes.

PURPOSE

The assessed valuations and related statistics provide source information for the Administrator's Annual Report, the Residential Assessment Rate Study, impact statements, state aid to schools, private corporations, and other governmental agencies and taxing entities.

COMPLETING THE ABSTRACT

The assessment roll, which lists individual real and personal property records, serves as the primary source for compiling the abstract. The individual property records contain property subclass and tax area designations which serve as a tool for generating the various reports needed to complete the abstract. The distribution of the final state assessed property values must be finished prior to completing the abstract and certification of values. See **Chapter 11, State Assessed Property**, for value distribution guidelines.

The aggregate valuation of each property is compiled by subclass after the assessor renders decisions on real and personal property protests and prior to decisions rendered by the county board of equalization. The aggregate valuation of towns and school districts is compiled by property class after the county board renders decisions on appeals. The county board renders decisions no later than August 5, or November 1 for counties that use the alternate protest procedure. The county board value changes are tracked by subclass for reporting purposes.

The prior year's abstract is a valuable resource in completing the current abstract.

The Division recommends that assessors produce and review in-house abstract reports on a monthly basis to assist the assessor in keeping a tight control of value data maintained on the assessment roll. The following schedule is recommended as a minimum.

- January 1: documents the value base on the assessment date
- May 1: documents the value base before the protest period
- July 5: documents the value base after the assessor's protest period
  NOTE: This is important, as the individual class pages of the abstract reflect values as of this time frame.
- August 5: documents the value base after county board appeals
  NOTE: This is important, as the cities and towns and school district pages of the abstract reflect values as of this time frame.
- August 25: provides values for the abstract and certification of values
- December 10: provides values for recertification of values to taxing entities
  NOTE: The Division recommends the recertification be completed by December 1.
- Run before and after installing a computer upgrade or going through a system conversion.

Counties that use the alternate protest and appeals process will modify the above schedule.

COMPUTATIONS AND CODES

Agricultural and mineral acreages, and production volumes, are entered as whole numbers. The property class designations and the corresponding four-digit subclass codes are established by the Administrator and are described in **Chapter 6, Property Classification Guidelines and Assessment Percentages**.

The various property subclasses allow the assessor to closely track property. This assists the assessor in performing administrative and appraisal functions such as sales confirmation and analysis, valuation, and application of the appropriate assessment rate. Individual counties may establish internal subclass codes, which allow for more detailed tracking and data analysis. Internal codes established by a county are tied to a four-digit subclass code established by the Administrator for abstract reporting purposes.

SUBSTANTIAL CHANGES FROM PRECEDING YEAR

Substantial changes from the preceding year are specified in writing and attached to the abstract filed with the Administrator. These changes include, but are not limited to, large increases or decreases in assessed valuation, classification, parcel, unit, and other numerical counts, and any other significant differences from the prior year's abstract.

SECTIONS WITHIN ABSTRACT OF ASSESSMENT FORM

A copy of the Abstract of Assessment may be obtained from the Division. This form is generated from the automated abstract program found on the Division's web site http://dola.colorado.gov/dpt/info_for_assessors/abstract_signin.htm

PROPERTY CLASS PAGES

Property values for each of the ten classes of property are shown on pages 2 through 11 of the abstract, listed by property subclass. The values reported on these pages reflect the value of property in the county after protests to the assessor are processed.

NEW CONSTRUCTION

New construction and demolished/destroyed property values reported in the abstract are essential for the Residential Assessment Rate Study. They are expressed in assessed value, reflect county board adjustments, and are reported by property class. New construction for the purpose of the Residential Assessment Rate Study is defined as any **new structure and associated new personal property**. This includes additions to structures, new structures, and remodeling. New construction does not include new or increased production from a well, mine, or quarry.

Destroyed property is the full assessed value of all real property demolished or destroyed in the current year and personal property associated with real property demolished or destroyed in the previous year. New construction is entered into the abstract program by school district.
It appears in the Abstract of Assessment on two pages, one by county and one by school district. Each page includes the categories described below.

Shine - 2007
Abstract of Assessment (CRS 39-5-123)
Colorado Department of Local Affairs - Division of Property Taxation **New Construction**

Description	New Construction	Demo Destroyed	Net Total
State Assessed	120,000	0	120,000
Residential Real Property (Including Ag Res MH's)	39,252	0	39,252
Residential Personal Property (Only)	0	0	0
Commercial	40,905	-2,500	38,405
Industrial	0	0	0
Agricultural (Excluding Ag Res & Res MH's)	0	0	0
Natural Resources	0	0	0
Producing Mines	0	0	0
Oil & Gas	0	0	0
Total:	**200,157**	**-2,500**	**197,657**

1. Column One - Property Classes: The residential real and personal property amounts are reported separately because the personal property is assessed at 29 percent. The personal property and real property amounts associated with the non-residential classes are reported as a total by class.

2. Column Two - All New Construction: Shows the assessed value of all new construction including new personal property connected to new improvements, additions to structures, new improvements, and substantial remodeling assessed as of January 1 of the current year. For natural resources, producing mines, and oil and gas, new construction is comprised of new improvements associated with the operation, and new personal property associated with those new improvements. Do not report increased production on this page, as we get this data from the oil and gas page of the abstract. For state assessed new construction, report the value shown under the 5.5 percent column on the final notice of valuation.

3. Column Three - Demolished and Destroyed: Shows the full assessed value of all real property demolished or destroyed in the current year and personal property associated with real property demolished or destroyed in the previous year. For natural resources, producing mines, and oil and gas, destroyed property is comprised of destroyed improvements associated with the operation and personal property associated with those destroyed improvements. Enter the destroyed property value as a negative number.

   NOTE: The Division does not provide assessors with the value of destroyed state assessed property; thus, the assessor does not report a value in this field.

4. Column Four - Net New Construction: The result of column two minus column three. This number is calculated by the automated program.

MUNICIPALITIES AND SCHOOL DISTRICTS

The assessed value of property within each city and town is reported by property class in the abstract. The assessed value of property within each school district is also reported by property class in the abstract. **The values listed on these pages reflect county board adjustments**. The Total column on these two pages of the abstract represents the total value of all property within the city, town, or school district boundary.

Tax Increment Financing

The assessed values of the base and the increment for either a Downtown Development Authority (DDA) or an Urban Renewal Authority (URA) are listed for school districts and cities and towns within the tax increment financing area of the Schools and Cities and Towns pages. A negative increment is listed as a zero. The total value for the TIF area(s) within each school district and municipality is the sum of the base and increment values. It is calculated by the automated abstract program and listed on the printed Cities and Towns TIF page and the School District TIF page of the abstract. (Refer also to **Chapter 12, Special Topics**.)

SUMMARY OF ASSESSMENT ROLL

The land, improvement, personal property, and total assessed values for each property class are carried forward from the property class pages of the abstract by the automated program.

ABSTRACT COUNTS

The various types of counts entered for each subclass and the total assessed value of property within each subclass are reflected in the abstract.

COUNTY BOARD OF EQUALIZATION CHANGES

The total number of county board changes and the net assessed value change are shown by subclass in the abstract. Value reductions are entered as a negative number. When value increases are entered, it is not necessary to use a plus sign.

SUMMARY OF CBOE CHANGES

The total assessed value of the individual property class values plus or minus county board changes must equal the school district values by property class. This is possible because **the school district values reflect county board changes, and the individual property class values do not**. To verify the balance, match the property class values listed under the

heading “School Districts" to the property class values listed under the heading "Total" on the Summary of County Board of Equalization Changes page of the abstract. A “0” in the “Difference” column for each property class, provides verification that the number sets match.

Shine - 2007
Abstract of Assessment (CRS 39-5-123)
Colorado Department of Local Affairs - Division of Property Taxation **Summary of CBOE Changes**

Description	Assessed	CBOE	Total	School District	Difference
Vacant	39,740	0	39,740	39,740	0
Residential	3,729,860	0	3,729,860	3,729,860	0
Commercial	3,967,190	17,620	3,984,810	3,984,810	0
Industrial	5,366,800	0	5,366,800	5,366,800	0
Agricultural	47,780	0	47,780	47,780	0
Natural Resources	350	0	350	350	0
Producing Mines	2,350	0	2,350	2,350	0
Oil and Gas	6,480	0	6,480	6,480	0
State Assessed	5,368,900	0	5,368,900	5,368,900	0
Total Taxable:	**18,529,450**	**17,620**	**18,547,070**	**18,547,070**	**0**
Total Exempt:	485,260	0			
Grand Total:	**19,014,710**	**0**			

AFFIDAVIT

The assessor must complete and sign the affidavit and secure the signature of the chairman of the board of county commissioners. The deputy assessor cannot sign for the assessor. The county clerk acknowledges the affidavit and signatures of the assessor and the chairman of the board of county commissioners.

Do not use signature stamps, as the State Board of Equalization (state board) requires original signatures on the abstract.

Please verify that the final amount certified is the total assessed valuation of all property after changes by the county board.

CERTIFICATION BY CBOE

Changes made by the state board are noted on this page by the Division, and the abstract is signed by the Chair of the state board. The state board certification is found on the final page of the abstract.

REVIEW OF ABSTRACT DATA

The current abstract should be compared to the prior year's abstract. Data that seems out of line should be verified and corrected if necessary. The following items are examples of situations to verify when generating your reports or the final review of your abstract.

- Internal codes that are not tied to a subclass code established by the Administrator
- Vacant land classification code with improvement code
- Exempt classification code with taxable code
- Mismatched classification codes
- Improvement classification code with no land code
- Inordinately large or small values for the class (compared to prior year)
- Significant increase/decrease in the number of parcels within a classification (compared to prior year)
- Within a subclass, parcel unit count higher than the improvement count
- Land value higher than improvement value
- Omission of entire class or subclass (compared to prior year)
- Classification codes that do not match the state assigned codes or internal codes
- Acreages are rounded to the nearest whole number
- Proper entry of new construction and destroyed property
- Verify school districts and cities and towns listed in the automated abstract (If changes occurred, contact the Division)
- Zero parcel/unit count for a subclass with a value entry
- Proper entry of the CBOE adjustments (including the number of adjustments and the value change)
- Cities and Towns page must reflect CBOE adjustments
- School District page must reflect CBOE adjustments

The assessor and the chairman of the county commissioners must sign the copies filed with the Administrator, §§ 39-5-123(1)(a) and (b), C.R.S. The abstract may be mailed or hand-delivered to the Property Tax Administrator at 1313 Sherman Street, Room 419, Denver, Colorado 80203.

If the individual abstracts are found to be complete and in balance, the Administrator certifies such fact to each assessor. When an abstract is not completed properly or does not balance, the assessor is contacted for a correction. The certification is conclusive evidence of the correctness as to form, time, and place of filing, § 39-5-124(2), C.R.S.

CERTIFICATION OF ABSTRACT OF ASSESSMENT

After the abstracts have been reviewed and accepted by the Administrator, they are forwarded to the state board no later than October 15 for review and certification by the Chair, § 39-2-115(3), C.R.S. Abstracts for counties using the alternate protest and appeals procedure are submitted no later than November 21. The Administrator will review and accept those abstracts and will forward the abstract to the state board for review as soon after their receipt as possible.

The state board reviews the assessed value of the various classes and subclasses of taxable real and personal property as reflected in the abstract of each county, § 15, art. X, COLO. CONST., and § 39-9-103(4), C.R.S. The state board may, by order, change the valuation of any class or subclass of property changed by a county board, § 39-9-103(7), C.R.S. The state board corrects any obvious errors in an abstract, § 39-9-104, C.R.S. The changes are noted on the State Board of Equalization Certification page of the abstract.

The abstract is returned to the county assessor upon certification of the assessed values by the state board Chair. This certification must be completed no later than December 20 of each year, § 39-9-105(1), C.R.S. The returned copy contains all required signatures. The assessor must implement any changes made by the state board, §§ 39-5-127 and 39-9-104, C.R.S.

CERTIFICATION OF VALUES TO TAXING ENTITIES

Certification of values is a process by which the assessor reports value and revenue information to each taxing entity for property within its boundary. The final state assessed value distribution must be finished prior to completing the certification of values. See **Chapter 11, State Assessed Property**, for value distribution guidelines.

PURPOSE

The data certified by the assessor to a taxing entity is used by the entity to determine such information as the amount of revenue that can be generated from the taxable property within its boundary, the maximum revenue and spending increase over the prior year's revenue and spending, and a tax rate.

Each year, taxing entities are required to develop a budget for the upcoming year. Once the projected expenses have been determined and the budget is finalized at a public hearing, revenue must be generated to fund the expenses. Most taxing entities derive some of their operating revenue from property tax. The data furnished by assessors is essential to the process.

REVENUE AND SPENDING LIMITATIONS

LOCAL LIMITS

Local taxing entities are restricted both in the amount of revenue they can generate and the amount of revenue they can spend. The restriction, described in § 20, art. X, COLO. CONST., is often referred to as "local growth" or "TABOR" and limits revenue and spending. Taxpayers are responsible for the enforcement of this limitation. Another restriction, identified as the 5.5 percent revenue limitation, is described by statute and is enforced by the Division of Local Government, § 29-1-301, C.R.S. An Attorney General's opinion issued August 27, 1993, states that the most restrictive of the two limitations prevails. See **Addendum 7-A, Attorney General's Opinion,** for a copy of the Attorney General's opinion.

The Colorado Constitution restricts property tax revenue and fiscal year spending increases to the revenue generated and spent the previous year plus an amount equal to annual local growth and inflation, adjusted for revenue changes approved by voters after 1991, personal property tax credits or exemptions, and any state mandated programs returned to the state, § 20, art. X, COLO. CONST. Voters must approve additional revenues or increased tax rates, with the exception of tax rate increases to recoup revenue lost to abatement. The Supreme Court ruled in Bolt v. Arapahoe County School District Number Six, 898 P.2d 525 (Colo. 1995), that voter approval is not required for tax rate increases to recoup abatements, because the increase does not constitute growth in government.

The 5.5 percent property tax revenue limitation described in § 29-1-301, C.R.S., allows taxing entities to increase their property tax revenue from the previous year by a maximum of 5.5 percent. There are exceptions to this limitation, some of which are new construction, increases in the production of a producing mine, and new oil and gas production. The levy limits under § 29-1-301, C.R.S., are calculated by the Division of Local Government. Taxing entities, assessors and county commissioners may contact the Division of Local Government for a copy of the 5.5 percent property tax revenue limitation calculation. Form number DLG 53 is used for notification purposes.

STATE LIMITS

In addition to the local limits described above, § 20, art. X, COLO. CONST., places various limits on the revenue and spending of state government, including a state limit on fiscal year spending and prohibitions against new taxes and tax rate increases without voter approval. It also prohibits the weakening of statutory limits on spending and revenue unless approved by state voters. For instance, a statutory restriction known as the Arveschoug amendment could not be weakened without voter approval. The statute limits the increase in state general fund spending to the lesser of six percent of general fund spending in the prior year or an amount equal to five percent of Colorado personal income, § 24-75-201.1(1)(a)(II), C.R.S. Similarly, the General Assembly is prohibited from changing the 5.5 percent limit to a limit of six percent, or increasing the residential assessment rate without voter approval.

ASSESSOR REPORTING REQUIREMENTS

The assessor is required to certify values to all legally formed taxing entities, including entities that have never levied or did not levy for property tax the previous year. The data assessors are required to certify is detailed in this section and is separated into "local growth data" and "5.5 percent limitation data." Other reporting requirements are placed upon the assessor. Those are detailed later in this section under the headings "school district election," "truth in taxation," and "growth valuation for assessment."

The Division of Local Government publishes a form (DLG 57) annually that can be used for the certification of values process. The Division of Local Government does not mandate the use of the DLG 57 form. Assessors may generate their own form, as long as the required data is included. The form is accessed from the Internet at www.dola.state.co.us/LGS/TA/budget.htm.

The values reported to taxing entities reflect county board of equalization adjustments unless the county implemented the alternate protest and appeals procedure. If the alternate protest and appeals procedure is used, the assessor will certify values as of August 25, without CBOE adjustments. Value changes that occur after August 25 are reflected in the December recertification.

LOCAL GROWTH DATA

No later than August 25, the assessor notifies non-school taxing entities of the total actual value of all real property within the taxing entity; the actual value of newly constructed taxable real property improvements; the actual value of destroyed taxable real property improvements; and additions to, minus deletions from, taxable real property, in accordance with the manner prescribed by the Administrator, § 39-5-121(2)(b), C.R.S. The local growth data is located in the lower half of the certification form (DLG 57).

The following information must be certified:

1. The actual value of the real property, including taxable real property possessory interest, within each non-school taxing entity's boundaries. This figure includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property, §§ 39-1-102(14) and 39-3-128, C.R.S.

   NOTE: The actual value for state assessed property is shown in the column titled "$ Actual" on the Notice of Valuation. This amount reflects the value of both real and personal property. The assessor must split each company's value between real and personal, according to the company's distribution letter or according to Division recommendations.

2. The actual value of taxable real property improvements newly constructed in the previous year (assessed as of January 1 of the current year). New construction includes remodels and additions.* For state assessed properties, use the new construction amount listed in the "TABOR ACTUAL" column on the notice of valuation. Manufactured homes new to the county may be considered as new construction. If the assessor chooses to recognize manufactured homes as new construction, manufactured homes that move out of the county must be recognized as destroyed property.

   *For residential properties, the value of the remodel or addition must be determined by the market approach to value. If the structure change results in added value to the improvement, it is reported as new construction.

   Two options exist for reporting new construction for structures that take longer than one year to complete. Option one: report only that portion of the value of the structure completed each year as new construction. Any portion of the value of the structure which was reported as new construction for the previous year is not reported again. Option two: report the full value of the new structure as new construction when the structure is 100 percent complete.

3. The actual value of production from any new mine, as defined in §§ 39-6-101(1) and 104, C.R.S., or the actual value of production of a new producing natural resources property such as coal, asphaltum, rock, limestone, dolomite, or other stone products such as sand, gravel, clay, or earth.

   Also included is the actual value of any increase in the valuation of a producing mine, § 39-6-106(5), C.R.S.

   NOTE: Producing mines are defined in § 39-6-105, C.R.S.

   a. Section 39-6-104, C.R.S., Classification of mines. All mines, except mines worked or operated primarily for coal, asphaltum, rock, limestone, dolomite, or other stone products, sand, gravel, clay, or earths, shall, for the purpose of valuation for assessment, be divided into two classes: Producing and nonproducing.

   b. Section 39-6-105, C.R.S., Producing mines defined. All mines whose gross proceeds during the preceding calendar year have exceeded the amount of five thousand dollars shall be classified as producing mines, and all others shall be classified as nonproducing mines. Mines shall be classified in the manner provided for in this article regardless of the processing method, the ultimate use, or the consumption of the ores or minerals for which they are primarily worked or operated.

   The following are included in the producing mines property subclass:

   - Cadmium
   - Copper
   - Diamonds
   - Gold
   - Iron
   - Lead
   - Molybdenum
   - Oil produced from oil shale by surface retort methods
   - Silver
   - Tin
   - Tungsten
   - Uranium
   - Vanadium
   - Zinc

4. The actual value of taxable real property annexed into the boundary of a municipality and the actual value of taxable real property included within the boundary of a special district. The amount is certified ONLY to the entity that is affected.

   Annexation: For the current year's certification:

   The Division recommends that if new construction exists within an annexed area, the value of the new construction be certified as either new construction OR an annexation for that municipality, NOT BOTH.

   The actual value of the taxable real property within the annexed area is certified as an "annexation" to the municipality that included the property in its boundaries.

   The actual value of the taxable real property within the annexed area is reflected in the current year's actual valuation for the municipality that included the property in its boundaries.

Inclusion: For the current year's certification:

The Division recommends that if new construction exists within an included area, the value of the new construction be certified as either new construction OR an inclusion for that taxing entity, NOT BOTH.

The actual value of the taxable real property within the included area is certified as an "inclusion" to the taxing entity that included the property into its boundaries.

The actual value of the taxable real property within the inclusion area is reflected in the current year's actual valuation for the taxing entity that included the property in its boundaries.

5. The actual value of real property that changed from exempt status to taxable status (previously exempt).

   The value reflected is for the current year only, and is the full value of the property. In some instances the value is a prorated amount because only a portion of the property became taxable.

   The actual value of real property possessory interests is included in this figure the first year the interest is valued. The value reported is for the current year only, and is the full value of the possessory interest.

6. The actual value of new oil or gas production. This production must be from a new well. For all wells except coal bed methane wells, the production certified to taxing entities will be the amount reported in the first year of production.

   The value certified for coal bed methane gas wells includes the first 12 months of product sold or transported from the premises unsold. In most cases, the 12 months of production will be reported by the operator over a two-year time period. For example, a well began producing in June of 2006. The June through December 2006 production figures are reported by the operator in 2007. The value from this seven-month period is certified to the taxing entities in August of 2007. The January through December 2007 production figures are reported by the operator in 2008. The value reported in 2008 must be prorated to account for the full 12-month period (seven months reported in 2006 + five months reported in 2007 = 12 months). The assessor must determine the value attributable to the five-month period from January 2007 through May 2007. The value from this five-month period is certified to taxing entities in August of 2008.

7. The actual value of real property omitted from the previous year's tax warrant. The value of property certified to the treasurer from August of the prior year to August of the current year is used for both the August 25 certification and the December 10 recertification. The actual value of taxable real property possessory interest is included in this figure.

   Based on the Supreme Court's decision in Aggers, Assessor, v. People Ex Rel. The Town of Mountclair, 20 Colo. 348, 38 P. 386 (1894), the concept of omitted property has been expanded to include property for which the mill levies of one or more taxing entities were omitted from the property on the tax warrant. Revenue collected on this type of omitted property is included in the omitted revenue certified to taxing entities

for the 5.5 percent limit calculation. However, the question of whether it should also be included in the actual value certified to taxing entities as omitted property for local growth is more complex. The Division recommends that such value should not be included in the total actual value of omitted property certified, but it should be separately listed and explained on an addendum to the certification.

Depending on the circumstances of the omission, a taxing entity, in consultation with its attorney, may determine that the actual value associated with such revenue should be included in its local growth calculation. For instance, if the omission occurred because a recent annexation or inclusion was not processed correctly, the entity may determine that it had not been certified the appropriate value for the annexation or inclusion, resulting in a reduced local growth calculation for a prior year. The entity might then determine that it should correct the error by including the additional omitted value as local growth for the current year. However, if the omission was caused by the placement of a wrong tax area on property that had been serviced by the taxing entity for many years, the entity might determine that the error had no effect or a nominal effect on its local growth calculation. The question of whether such value should be included as local growth is a decision for the taxing entity, not the assessor.

We suggest the addendum to the certification include a description of the properties involved, the tax year or years for which the entity's mill levy was omitted, and a statement explaining why it was omitted. In addition, the statement should recommend that the entity consult with its attorney to determine if the value should be included in the calculation of its fiscal year spending and property tax limits pursuant to § 20(7)(b) and (c), art. X, COLO. CONST.

The collection of omitted revenue is discussed in **Chapter 3** under "Omitted Revenue."

NOTE: If land and/or an improvement, including real property possessory interests, was picked up as omitted property for multiple years, only the most current year's value is reported as omitted property.

8. The actual value of taxable real property improvements destroyed or demolished in the current year. Two options exist for tracking the total amount attributable to demolished and destroyed property. Option one: certify the full value of the destroyed property, not the prorated amount used for tax purposes. Option two: for the current year certify the prorated value removed from the current year's tax roll and certify the remaining prorated value the following year; thus, the full value of the destroyed property is reported over a two-year period.

9. The actual value of taxable real property disconnected from the boundary of a municipality, and the actual value of taxable real property excluded from the boundary of a special district.

   Disconnection: For the current year's certification:

   > The actual value of the taxable real property within the disconnected area is certified as a "disconnection" to the municipality that excluded the property from its boundaries.
   >
   > The actual value of the taxable real property within the area disconnected is not reported in the current year's actual valuation for the municipality that disconnected the property from its boundaries.

CHAPTER 10
EXEMPTIONS

GENERAL

All property, both real and personal, is subject to property taxation unless specifically exempted by law, as specified in article X of the Colorado Constitution and § 39-1-102 (16), C.R.S. This is the first rule to bear in mind when considering the exemption of property. Some exemptions are determined by ownership while other exemptions are dependent upon one or more specific conditions being met. The courts have held that the firmly established rule is that the presumption is against tax exemption, and the burden is on the one claiming the exemption to establish clearly his right thereto, United Presbyterian v. Board of County Commissioners, Jefferson, 167 Colo. 485, 448 P.2d 967 (1968). Before granting any exemption, all applicable statutes must be reviewed to determine that the owner and the property meet all criteria specified.

Owners of property which may qualify for exemption as owned and used for religious purposes, a private school, or strictly charitable purposes must file an application with the Property Tax Administrator. All other exemptions listed are the responsibility of the assessor.

The statutes listed here apply primarily to the exemption of various types of properties and owners. Definitions and applicable criteria may be contained in related citations.

EXEMPTIONS DETERMINED BY THE COUNTY ASSESSOR

PUBLIC PROPERTY

FEDERAL

United States Government Property

Property owned by the United States Government is exempt from taxation, as stipulated in section 4 of the Enabling Act. While ownership is normally the only requirement for exemption of such property, some exceptions are listed in this section under ***Property Repossessed by Federal Agencies***.

American National Red Cross

Property owned by the American National Red Cross is exempt from taxation. It is considered an instrumentality of the Federal government, and, therefore, is included under the supremacy clause, Department of Employment v. U. S., 87 S. Ct. 464 (1966).

Federal District Court

Property acquired by a district court is exempt as owned by the federal government. If an individual forfeits his bond, the court may order that the property used to obtain that bond be placed in the court's ownership. This action is done by court order, and should indicate the date that this transfer occurs. If it does not, the date of the court order is the date of the transfer.

As soon as the property transfers to the court, it becomes exempt. However, if there are taxes due for the time period prior to the transfer, the county attorney should file a notice of *lis pendens* with the court so that the judge is aware that there is a tax lien on the property.

Internal Revenue Service (IRS)

Property seized by the Internal Revenue Service and then declared purchased by the United States or redeemed from foreclosure by the United States is exempt from property tax. Such property may be titled either in the name of the United States or the District Director of the Internal Revenue Service.

However, property of a delinquent taxpayer which is seized or levied upon, pursuant to 26, U.S.C. §6331, is not titled in the name of the United States or the District Director of the IRS. The delinquent taxpayer continues to have legal title to the property until it is sold and a deed is issued to the purchaser. Such purchaser takes the property subject to pre-existing valid liens, including liens for prior unpaid property taxes.

United States Postal Service

Property owned by the United States Postal Service is exempt from taxation. It is considered an independent branch of the federal government, and is, therefore, included under the supremacy clause. 39 U.S.C. §201.

Property Repossessed by Federal Agencies

Housing and Urban Development (HUD)

HUD will assume liability for property taxes while such real property is in HUD's name, and will consider paying back taxes on a case-by-case basis.

Veterans Affairs (VA)

The Veterans Affairs will assume liability for property taxes while such real property is in the VA's name, and will consider paying back taxes on a case-by-case basis.

Department of Agriculture, Farmers Home Administration (FmHA)

Farmers Home Administration will assume liability for property taxes while such real property is in FmHA's name, and will assume liability for back taxes.

Small Business Administration (SBA)

The SBA will not assume liability for property taxes while such real property is in the name of the SBA, but will consider paying back taxes on a case-by-case basis.

Farm Credit Services (f/k/a Farm Credit Bank and Federal Land Bank)

The Farm Credit Services will assume liability for taxes while such real property is in the name of the FCB, and will consider back taxes on a case-by-case basis. The personal property of the Farm Credit Services remains exempt from property taxes.
12 U.S.C. §§ 2023, 2098.

Federal Deposit Insurance Corporation (FDIC)

Real property acquired by the FDIC, when acting as a receiver of any insured national or state bank, retains the same ad valorem tax status as it had before being taken over by the FDIC. Personal property acquired by the FDIC is exempt from taxation. The real property is taxable to the FDIC from the date such property is placed in receivership. The county treasurer should file a claim with the FDIC, as the liquidating authority, for taxes attributable to the property prior to the date the property is placed in receivership.

The FDIC is exempt by federal law from payment of any penalties or fines, including penalty interest on delinquent real property taxes. 12 U.S.C. §1825(b)(3). This is true regardless of when the FDIC acquired title to the property or whether the late payment of taxes was caused by the FDIC or another party.

As a result of the dissolution of the Resolution Trust Corporation, the FDIC is now responsible for administering all RTC properties. FDIC rules apply to the property for purposes of ad valorem taxation unless there are specific provisions in the contract stating that the former RTC rules apply.

Department of Agriculture, Commodity Credit Corporation (CCC)

The CCC will assume liability for all back taxes and will assume liability for property taxes while such real property is in the name of CCC. This does not apply to special assessments for which CCC is not liable. 15 U.S.C. §713(a)(5).

Department of Commerce, Economic Development Admin. (EDA)

Where a specific obligation for taxes has accrued before the EDA takes title or accepts a deed to property, EDA normally will not pay those taxes. However, if EDA determines that it is appropriate that such taxes be paid as part of an overall liquidation of collateral, it may decide to do so on a case-by-case basis. EDA will not pay assessments for property taxes that accrue after it takes title to property.

Resolution Trust Corporation (RTC)

The RTC has been dissolved. The properties previously administered by the RTC are now handled by the Federal Deposit Insurance Corporation. These properties are subject to FDIC rules for purposes of ad valorem taxation unless the contract specifically states that RTC rules still apply. Refer to the section on FDIC properties for specifics.

United States

The violation of certain federal criminal statutes can lead to the forfeiture of property used in the commission of those offenses. Drug trafficking, money laundering, and bank fraud are three examples of such crimes.

When such a crime has been committed and an investigative body such as the Drug Enforcement Administration (DEA), the FBI, the IRS-CID, or the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) feels forfeiture may be warranted, that body would refer the case to the Department of Justice. That Department would initiate the proceedings if the case had merit. Should the courts ultimately order a forfeiture, title to the property would vest in the United States, not the investigating agency.

There are criminal and civil types of forfeiture proceedings. In terms of the United States covering outstanding tax obligations, both start from the position that title to the property vests in the United States as of the date of the offense giving rise to the forfeiture action. This is known as "relation back." However, there are defenses in both types of cases.

On the civil side, taxing entities can claim to be "innocent owners" of their interests in the subject property. Based on the United States Supreme Court's decision in United States v. 92 Buena Vista Ave., 113 S. Ct. 1126 (1993), the Justice Department will assume innocent owner status for taxing jurisdictions in the absence of exceptional circumstances. The result is that the United States will pay standard ad valorem property taxes up to the date of entry of an order of forfeiture.

In criminal forfeiture proceedings, a taxing entity may be able to improve its position by establishing that it received its ownership interest by being a "bona fide purchaser for value." To date, whether this is a valid claim has not been decided in the courts. The Justice Department's position is that taxing entities cannot make such a claim. Therefore, the doctrine of relation back applies and title vests as of the date of the offense and the property becomes exempt on that date.

When either action is commenced, the Justice Department will file a notice of *lis pendens* with the clerk and recorder. This serves as notice that the property is the subject of legal action. At that point, contact your county attorney so that the appropriate steps can be taken to best protect the county's interests.

After the property has been sold by the Federal Government, any taxes due and owing would be paid from the proceeds of the sale.

Native American Property

There is a presumption against state taxation of property located within the boundaries of an Indian Reservation, Indian country, if a particular tribe exercises jurisdiction or sovereignty over that property. Congress has defined Indian Country broadly to include formal and informal reservations, dependent Indian communities, and Indian allotments, whether restricted or held in trust by the United States. However, if anyone other than a tribal member operates upon the subject land, additional information is required to determine if the presumption against taxation still applies.

The U.S. Supreme Court provides some direction. In Cotton Petroleum Corp. et al v. New Mexico et al, 490 U.S. 163 (1989), the Supreme Court ruled that the taxation of oil and gas production on trust property is allowed. The U.S. Supreme Court also struck down a Minnesota Supreme Court decision that allowed the taxation of a manufactured home located on trust land, Bryan v. Itasca County, Minnesota, 426 U.S. 373 (1976). When questions arise, discuss the situation with the county attorney, and review the above case law.

In 1996 the State of Colorado, the Southern Ute Indian Tribe, and La Plata County entered into a compact to address issues regarding the taxation of certain property within the Southern Ute Indian Reservation. The compact can be found in §§ 24-61-102,(3.7) and (4) and 39-2-109-(1)(l) C.R.S.

Federal Jurisdiction

Privately Owned Property Within a Federal Enclave

Property owned by private individuals located within federal holdings may or may not be taxable. This depends on the extent to which the United States has taken jurisdiction within that area. Section 8, art. I, cl. 17, U.S. CONST., gives the United States exclusive jurisdiction over property acquired with the consent of the state.

In 1940 Congress enacted a statute (now 40 U.S.C. §255) which requires the appropriate federal official to file a statement that sets out the extent to which the federal government will accept jurisdiction. This statement is the controlling document as to the limit of federal jurisdiction for property acquired by the federal government since its enactment.

Public Airport Authority

Authorizing legislation declared public airport authorities to be political subdivisions of the state, exercising essential governmental powers for a public purpose. As a political subdivision, exemption may be granted to the airport authority for the airport and any facilities owned by the airport, Denver Beechcraft v. BAA, 681 P.2d 945 (Colo. 1984).

Title 32 Special Districts

Ambulance, fire protection, hospital, recreation, metropolitan, park and recreation, sanitation, water and sanitation, water, tunnel, and any other districts organized under title 32, C.R.S., are considered political subdivisions of the state, and property owned by them is exempt under § 39-3-105, C.R.S.

Power Authorities

All property owned by a power authority is exempt from general taxation.

> **Establishment of separate government entity.**
> (1) Any combination of cities and towns of this state which are authorized to own and operate electric systems may, by contract with each other or with cities and towns of any adjoining state, establish a separate governmental entity, to be known as a power authority . . .
>
> **§ 29-1-204, C.R.S.**

> **Establishment of separate government entity**.
> (4) [The power authority] shall be a political subdivision and a public corporation of the state . . . It shall have the duties, privileges, immunities, rights, liabilities and disabilities of a public body politic and corporate . . .
>
> **§ 29-1-204, C.R.S.**

Soil Conservation Districts

According to an opinion by the Attorney General dated July 29, 1957, property owned by a soil conservation district is exempt under § 4, art. X, COLO. CONST. as public property.

Water Authorities

All property owned by a water authority is exempt from general taxation.

> **Establishment of separate government entity to develop water resources, systems, and drainage facilities**.
> (1) Any combination of municipalities, special districts, or other political subdivisions of this state which are authorized to own and operate water systems or facilities or drainage facilities may establish, by contract with each other, a separate governmental entity, to be known as a water or drainage authority . . .
>
> **§ 29-1-204.2, C.R.S.**

Establishment of separate government entity to develop water resources, systems, and drainage facilities.
(4) [The water authority] shall be a political subdivision and a public corporation of the state . . . It shall have the duties, privileges, immunities, rights, liabilities, and disabilities of a public body politic and corporate. . .

§ 29-1-204.2, C.R.S.

Downtown Development Authorities

The governing body of every municipality in the state may create and establish a downtown development authority, which shall be a body corporate, pursuant to § 31-25-803, C.R.S. All property owned by the authority is exempt from taxation.

Housing Authorities - City, County, and Multi-Jurisdictional

Property that is owned by or leased to a city housing authority, a county housing authority, or a multi-jurisdictional housing authority is exempt from both general property taxation and special assessments.

City housing authorities are exempt under §§ 29-4-226, and 227, C.R.S. This includes property that is part of a project and is:

1. Occupied by low-income persons; and,

2. Is not used as a store, office or other commercial facility; and,

3. Is owned by or leased to:
    a. An entity that is wholly-owned by a city housing authority, or
    b. An entity in which a city housing authority has an ownership interest, or
    c. An entity in which an entity wholly-owned by a city housing authority has an ownership interest.

County housing authorities are exempt in the same manner as the city housing authorities under § 29-4-507, C.R.S., which connects exemptions for county housing authorities to those set out in §§ 29-4-226 and 227, C.R.S. They also have the authority to make payments in lieu of taxes, if that is determined to be appropriate.

Multi-jurisdictional housing authorities are also exempt in the same manner. Section 29-1-204.5(10), C.R.S., provides exemptions as set out in §§ 29-4-226 and 227, C.R.S.

Multi-jurisdiction Housing Authorities also have the power to levy an ad valorem tax under § 29-1-204.5(3)(f.2), C.R.S. This brings these authorities under the definition of political subdivision found in § 39-1-102(12), C.R.S., and allows for exemption of property owned by these authorities under § 39-3-105, C.R.S.

Urban Renewal Authorities

Property of an urban renewal authority, as defined in § 31-25-103(1), C.R.S., is exempt from all taxation, except as to any property sold or leased to a non-public entity, § 31-25-110(2), C.R.S.

Colorado Housing Finance Authority (CHFA)

The CHFA is a body corporate and a political subdivision of the state, as provided in § 29-4-704(1), C.R.S. As such, CHFA is exempt from the payment of property taxes. CHFA is authorized by statute to make payment in lieu of taxes, but has never done so.

When CHFA is involved in a joint project with a sponsor organization, CHFA may be liable for the equivalent of the property taxes depending on the status of that sponsor organization. If there is no agreement to make a payment in lieu of taxes, and the sponsor is not eligible for property tax exemption, then CHFA would pay "a sum equal to the amount of tax which the taxing entity[ies] would annually receive if title to the property were held directly by the sponsor . . . ," § 29-4-727(3), C.R.S.

In the past, on those properties acquired by CHFA through foreclosure, the authority has allowed the county to leave some of the single family residential properties on the tax roll. On those single family residences for which CHFA wanted exemption, it would write the assessor and request an exemption. The remainder of those single family residences were allowed to remain on the tax roll. CHFA has notified the Division that they are willing to continue this practice.

Fire and Police Pension Association

In 2007 the General Assembly enacted § 31-31-201(1.5), C.R.S., which exempts all real property "owned, used, and occupied" by the Fire and Police Pension Association (FPPA) and also personal property "owned and used" by the Association. Property owned by FPPA for purely investment purposes remains taxable. This statute was enacted in response to the Colorado Supreme Court's decision in City and County of Denver v. Board of Assessment Appeals and the Fire and Police Pension Association, 30 P.3d 177 (Colo. 2001).

State and County Courts

Property acquired by a state or county court is exempt as owned by a political subdivision of the state. If a bond is secured by real estate, the owner of the real estate must file a deed of trust to the public trustee with the clerk of the court that approved the bond named as the beneficiary. If an individual forfeits his bond, the court may order that the property used to obtain that bond be placed in the court's ownership, §§ 16-4-104(3)(b) and (c), C.R.S.

This action is done by court order, and should indicate the date that this transfer occurs. If it does not, the date of the court order is the date of the transfer. As soon as the property transfers to the court, it becomes exempt. However, if there are taxes due for the time period prior to the transfer, the county attorney should file a notice of *lis pendens* with the court so that the judge is aware that there is a tax lien on the property.

Council of Governments

Two or more political subdivisions of the state may form and maintain an association for the purposes of promoting the interests and welfare of the several political subdivisions. An association so formed has been determined to be an instrumentality of the political subdivisions. Any property owned by the association is thus exempt from property taxes, §§ 29-1-401 and 402, C.R.S.

Colorado Uninsurable Health Insurance Plan

The Colorado Uninsurable Health Insurance Plan is a nonprofit unincorporated public entity created by the general assembly. The purpose of the plan is to provide access to health insurance for those Colorado residents who are now termed "uninsurable" because they are unable to obtain health insurance. Any property owned by this entity is exempt from property taxes, § 10-8-523, C.R.S.

Law Enforcement Authorities

The Board of County Commissioners of any county may by resolution create a law enforcement authority, which shall be a political subdivision of the state, § 30-11-404(1), C.R.S.

These entities are created for the purpose of providing additional law enforcement by the county sheriff to the residents of the developed or developing unincorporated area of the county. As a political subdivision of the state, property owned by a law enforcement authority is exempted under § 39-3-105, C.R.S.

Colorado Beef Council Authority

The Colorado Beef Council Authority is a body corporate and a political subdivision of the state, as provided in § 35-57-104(1), C.R.S. As such, property owned by the Colorado Beef Council Authority is exempt from taxation pursuant to § 39-3-105, C.R.S.

PRIVATE PROPERTY

AGRICULTURAL EQUIPMENT

Agricultural equipment, which is used on the farm or ranch in the production of agricultural products, is exempt from property taxation, § 3(1)(c), art. X, COLO. CONST. and § 39-3-122, C.R.S.

Agricultural equipment includes any mechanical system used on a farm or ranch for the conveyance and storage of animal products in a raw or unprocessed state, regardless of whether or not such mechanical equipment is affixed to real property, § 39-1-102(1.3), C.R.S.

AGRICULTURAL AND LIVESTOCK PRODUCTS

Agricultural and livestock products are also exempt from property taxation, § 3(1)(c), art. X, COLO. CONST. and § 39-3-121, C.R.S.

CEMETERIES

Cemetery Districts

Cemetery Districts organized under article 20, part 8, and article 35, part 9, of title 30, C.R.S., are considered political subdivisions of the state, and property owned by them is exempt, § 39-3-105, C.R.S.

Cemetery Companies

Non-Profit Cemetery Companies

Cemeteries not used or held for private or corporate profit are exempt from general taxation, § 5, art. X, COLO. CONST. and § 39-3-117, C.R.S. They are also exempt from special assessments, lien, or attachment, § 7-47-106, C.R.S. However, a mortuary or funeral home located in an exempt cemetery is not exempt, § 12-54-201, C.R.S.

Profit Cemetery Companies

The property of any cemetery corporation or association organized for profit is taxable; except "when any block, lot, or parcel of land has been disposed of for cemetery purposes or burial sites for the dead, the same . . . shall be exempt . . ." from general taxation and special assessments, § 7-47-107, C.R.S. However, a mortuary or funeral home located in an exempt cemetery is not exempt, § 12-54-201, C.R.S.

COUNTY FAIR ASSOCIATION

The real and personal property of any association duly organized under the laws of this state for the purpose of holding county fairs to promote and advance the interests of agriculture, horticulture, animal husbandry, home economics, and the mechanical attributes thereof shall be exempt from the levy and collection of property tax so long as such property is being actually and exclusively used for said purpose and not for pecuniary profit, § 39-3-127, C.R.S.

CREDIT UNIONS

A credit union is exempt from taxation on personal property only. Real estate owned by a credit union must be assessed, § 11-30-123, C.R.S.

HOUSEHOLD FURNISHINGS

Household furnishings - exemption.
Household furnishings, including free-standing household appliances, wall-to-wall carpeting, and security devices and systems which are not used for the production of income at any time shall be exempt from the levy and collection of property tax. If any household furnishings are used for the production of income for any period of time during the taxable year, such household furnishing shall be taxable for the entire taxable year. For purposes of this subsection (1), for property tax purposes only, security devices and systems shall include, but shall not be limited to, security doors, security bars, and alarm systems.

§ 39-3-102, C.R.S.

HORTICULTURAL IMPROVEMENTS

Any increase in value of private lands arising from the planting of trees shall not be taken into account in determining the actual value of such lands for a period of thirty years from the date of planting the trees, and such condition shall apply to all lands so planted; but in the event that, prior to the expiration of thirty years, any such trees become sufficiently mature as to be of economic use and value, then any such increase in use and value shall be thereafter taken into account in determining the actual value of such lands, § 39-3-126, C.R.S.

IMPROVEMENTS ON OTHERWISE EXEMPT PROPERTY

Some improvements located on exempt land, such as forest service land or public airport authority land, are privately owned and may be taxable. The land is leased from the exempt entity with permission from the lessor to build an improvement. Assessors should maintain current copies of all leases in order to determine the taxable or exempt status of the improvement. The leases may also create taxable possessory interests in the land. Please refer to **ARL Volume 3**, **LAND VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation,** for information on determining taxable possessory interests.

INTANGIBLE PERSONAL PROPERTY

Intangible personal property is exempt from general taxation, §§ 39-3-118 and 39-22-611, C.R.S. Intangible personal property includes, but is not limited to, computer software, § 39-3-118, C.R.S. Section 39-22-611, C.R.S., excepts the use or inclusion of tangible personal property in the valuation of public utilities.

INVENTORIES OF MERCHANDISE, MATERIALS, AND SUPPLIES

Inventories of merchandise and materials and supplies which are held for consumption by a business or are held primarily for sale are exempt from property taxation, § 3(1)(c), art. X, COLO. CONST. and § 39-3-119, C.R.S.

The term is defined in § 39-1-102(7.2), C.R.S. It includes items which are: rented for 30 days or less; which can be returned at the option of the person renting the property, in a transaction on which the sales or use tax is collected on rental payments before the item is finally sold, whether or not such personal property is subject to depreciation.

It does not include inventory in the possession of the manufacturer which has previously been leased to a customer unless such inventory has been designated by the manufacturer for scrapping, substantial reconditioning, renovating, or remanufacturing. Please refer to **ARL Volume 5**, **PERSONAL PROPERTY VALUATION MANUAL** for a more detailed discussion on inventories.

IRRIGATION IMPROVEMENTS

Ditches, canals and flumes owned and used by any person for irrigating land owned by such person are exempt from separate taxation so long as they are owned and used exclusively for such purpose, § 3(1)(d), art. X, COLO. CONST. and § 39-3-104, C.R.S.

The courts have held that this statute applies to the entire irrigation system, including dams and reservoirs. This exemption does not extend to machinery and equipment used for maintenance, as stated in Logan Irrigation District v. Holt, 110 Colo. 253, 133 P2d 530 (1943). This exemption also does not apply to domestic water companies, which are exempted pursuant to § 39-3-108, C.R.S., and are the responsibility of the Division.

LIVESTOCK

Livestock is exempt from property taxation, § 3(1)(c), art. X, COLO. CONST. and § 39-3-120, C.R.S.

b. Is maintained for the whole or part of a day for the care of five or more children under the age of sixteen years;
c. Is not owned or operated for private gain or corporate profit;
d. The costs of operation of which, including salaries, are reasonable based upon the services and facilities provided and as compared with the cost of operation in any comparable public institution;
e. Provides its services to an indefinite number of persons free of charge or at reduced rates equal to five percent of the gross revenues of such child care center or equal to ten percent of the amount of tuition charged by such child care center to the financially needy or charges on the basis of ability to pay;
f. The operation of which does not materially enhance, directly or indirectly, the private gain of any individual except as reasonable compensation for services rendered or goods furnished;
g. The property of which is claimed for exemption does not exceed the amount of property reasonably necessary for the accomplishment of the exempt purpose; and
h. The property of which is irrevocably dedicated to a charitable purpose.

NOTE: The provisions of this statute do not apply to any child care center which is operated for religious purposes and which is exempt pursuant to the provisions of §§ 39-3-106 or 106.5, C.R.S., or to any child care center which qualifies for exemption as a school pursuant to §§ 39-1-102(15.5) and 39-3-107, C.R.S.

7. Such property is owned and used by a **fraternal or veterans' organization** if the organization meets the following criteria, § 39-3-111, C.R.S.
   a. The organization fits the description in §§ 12-9-102(6) or (21), C.R.S., except for the organization being in existence for five years.
   b. The net income from the use of such property is irrevocably dedicated to religious, school, or charitable purposes, and to the purpose of operating and maintaining such organization.

8. Such property is **owned by a non-profit corporation**, and is **used by one or more physicians or dentists**, or both, licensed to practice medicine or dentistry under the laws of the State of Colorado. Health care services must be provided to patients who request such services, and the financially needy must be charged based upon their ability to pay. In addition, the Board of County Commissioners must certify that a need exists for the provision of such health care services, § 39-3-111.5, C.R.S.

9. Such property is **residential, and is**:
   a. occupied as an **orphanage**, or
   b. occupied by single individuals **sixty-two years of age or over, or disabled** as described in § 39-3-112 (1)(a.3), or by a family, the head of which is sixty-two years of age or over or disabled, whose incomes are within one-hundred-fifty percent of the limits prescribed for similar individuals or families who occupy low rent public housing operated by a city or county housing authority which is nearest to the subject property, or
   c. occupied exclusively by **single-parent families** residing in a family service facility, as defined in § 39-3-112(1)(b), C.R.S., whose incomes are within one-hundred-fifty percent of the limits prescribed for similar individuals or families who occupy low rent public housing operated by a city or county housing authority which is nearest to the subject property, and such family service facility is owned by an organization exempted from federal income tax pursuant to section 501(c)(3) of the Internal Revenue Code, or

d. occupied by **individuals or families who are homeless or abused or who have resided in a shelter for the homeless during the past six months** residing in a transitional housing facility, as defined in § 39-3-112(1)(c), C.R.S., whose incomes are within one-hundred-fifty percent of the limits prescribed for similar individuals or families who occupy low rent public housing operated by a city or county housing authority which is nearest to the subject property, and such transitional housing facility is owned by an organization exempted from federal income tax pursuant to section 501(c)(3) of the Internal Revenue Code, or

e. operated as an **"elderly or disabled low-income residential facility,"** with a portion being occupied exclusively by elderly or disabled persons who meet the requirements of subsection (b) above, and the remainder being operated as a health care facility which is licensed by the State of Colorado.

f. Beginning January 1, 2003, **low-income housing** is exempt if the property is
   i. operated as a residential facility for low-income households;
   ii. for which the published rent schedule includes rents that a low-income household can afford by expending no more than thirty percent (30%) of the low-income household's total income for rent and utilities, and;
   iii. for which the owner of the facility has shown that the rent for the facility for which the exemption authorized applies is lower than the rent for a comparable facility for which said exemption does not apply by an amount equal to at least the value of said exemption, § 39-3-112(1)(b.5), C.R.S.

Low-income household means an individual or family whose total income is no greater than thirty percent (30%) of the area median income as published annually by the United States Department of Housing and Urban Development, §§ 39-3-112(1)(a) and (b.3), C.R.S.

In a departure from all other exemptions administered by the Division, properties used in the manner described in subsections (b), (d), and (f) above may be exempted even though they are not owned by a nonprofit organization. These properties may also be owned by a limited partnership of which a nonprofit corporation is the general partner, or by a limited partnership of which all of the general and limited partners are nonprofit corporations.

In addition, properties used in the manner described in subsection (e) or (f) above may be owned by a limited partnership where each of the general partners is a for-profit corporation, seventy-five percent or more of the outstanding stock of which is owned by, and seventy-five percent or more of the members of the board of directors of which is elected by, one or more nonprofit corporations.

Except in cases where all general and limited partners are nonprofit corporations, the limited partnership must have been formed for the purpose of obtaining low-income housing tax credits pursuant to section 42 of the Internal Revenue Code of 1986, and an allocation of those credits must have been made to the structure for which the exemption is sought.

10. Such property is **owned by the United States**, and is leased by the U.S. to any nonprofit organization for the purpose of **housing individuals or families who are homeless**, § 39-3-112.5, C.R.S.

11. Such property is owned and used by a nonprofit community corrections agency for a **community correctional facility or program**, and the agency is exempt from federal income tax pursuant to the Internal Revenue Code, **§** 39-3-108.5, C.R.S.

INITIAL DETERMINATION OF EXEMPTION

Property which is owned and used solely and exclusively for religious purposes, for private schools, or for strictly charitable purposes is exempt, §§ 39-3-106 through 113 and 116, C.R.S. These exemptions are conditioned upon the nature of the owner, user, if applicable, and the specific use of the property. All such exemptions must be determined by the Property Tax Administrator upon the written application of the owner. Each application is reviewed, and if it is determined that the exemption is justified and in accordance with the intent of the law, the exemption is granted. The exemption is to be effective upon such date as the Administrator shall determine, but in no event shall such exemption apply to any year prior to the year preceding the year in which application is made, as specified in § 39-2-117(1)(a), C.R.S.

The property owner is required to send the application for exemption to the county assessor of the county in which the property is located. All applications received by the assessor's office are date-stamped and logged. In addition, the assessor verifies the ownership and legal description of the property and promptly forwards the application, and the accompanying check, to the Administrator for processing.

Applications for exemption – review –annual reports -procedures.
(2) No assessor shall classify any real or personal property as being exempt from taxation pursuant to the provisions of sections 39-3-106 to 39-3-113 or 39-3-116 in any year unless the application for exemption for the current year has been reviewed and has been granted as provided by law, nor shall any assessor classify any real or personal property as being taxable after having been notified in writing that such property has been determined to be exempt from taxation by the property tax administrator.

§ 39-2-117, C.R.S.

Forms for claiming exemption are furnished by the Division of Property Taxation without charge. There are two separate application forms, one for property being applied for under the religious purposes statute, and a second for property being applied for under the private school or charitable purposes statutes. The initial application for exemption must be accompanied by a one hundred fifty dollar fee ($150), § 39-2-117(1)(a), C.R.S.

Prior to a denial of an exemption, the Property Tax Administrator is required to provide an opportunity for the owner (and qualified users pursuant to §§ 39-3-101, 106 to 113, and 116, C.R.S.) of the property to be heard at a public hearing before the Property Tax Administrator or her designee. If the finding is against the owner, the owner and users will have sixty days to comply in order to qualify for the exemption, § 39-2-117(5)(a), C.R.S.

ANNUAL EXEMPT PROPERTY REPORTS

The owners of all properties, which have been granted exemption pursuant to §§ 39-3-106 to 113, or 116, C.R.S. must annually file a report with the Property Tax Administrator on or before April 15 together with a fifty three dollar fee ($53). For property exempted under the school or charitable statutes, if the annual exempt property report is filed later than April 15, but before July 1, the late filing fee is one hundred fifty dollars ($150), § 39-2-117(3)(a)(I), C.R.S.

For property exempted under the religious statute, if the annual exempt property report is filed later than April 15, but before July 1 of the following year, the late filing fee is one hundred fifty dollars ($150), § 39-2-117(3)(a)(III), C.R.S.

The owners of all properties which have been granted exemption pursuant to § 39-3-111, C.R.S. are not required to file the annual exempt property report if:

1. The property has been used for non-qualifying purposes for less than 208 hours during the calendar year, or

2. The use of the property for those non-qualifying purposes results in annual gross rental income to the owner of less than $10,000.

The owners of properties exempted pursuant to § 39-3-111, C.R.S., are still required to file a declaration of the above facts. The declaration is found on the annual Exempt Property Report form, § 39-2-117(3)(a)(I), C.R.S.

Exempt Property Report forms are provided by the Division and are mailed around the first of March to all owners of property for which exemption has been granted or continued by the Administrator.

A copy of the exempt property master record, for each county, is furnished annually to the county assessor. This master record lists all property for which exemption has been granted, or continued, by the Administrator and no additional property may be classified as being exempt under these provisions except upon notification by the Administrator of the granting of such exemption.

The assessor should consider that the continued exemption of the listed property has been approved unless notified that such exemption has been declared forfeited, or has been revoked by the Administrator.

FORFEITURES

Exemption is forfeited if the exempt property owner fails to file an annual report by July 1, either of the current year, if the exemption is pursuant to the school or charitable statutes, or July 1 of the following year, if the exemption is pursuant to the religious purposes statute, §§ 39-2-117(3)(a)(II) and (III), C.R.S. However, the owner may, following that forfeiture, file a new application for that forfeited property, and exemption may be granted for the forfeited time period. The owner may also petition the State Board of Equalization for a waiver of the filing deadline. Under § 39-9-109(5), C.R.S., the state board may allow a post-deadline filing when the “interests of justice and equity would be served thereby.” This too, would result in exemption for the forfeited time period.

In the case of a forfeiture, the Administrator notifies the owner and the assessor of the loss of exemption due to failure to file an annual report. The assessor notifies the owner that the property has become taxable and allows a period of time for the owner to protest the value. This is accomplished by mailing a Special Notice of Valuation to the owner. The Division recommends the owner be provided a 30-day protest period. Procedures for issuing a Special Notice of Valuation can be found in **Chapter 3, Specific Assessment Procedures**.

REVOCATIONS

Exemptions may be revoked for the following reasons:

1. Inclusion of false or misleading information in the initial application or the annual report, or any false information provided by owners or users, § 39-2-117(4), C.R.S.

2. Termination of qualified use through:
    a. Vacation of the property by the existing exempt owner and/or qualifying user.
    b. Change in usage of the property by the exempt owner.
    c. Use by another organization which does not qualify under §§ 39-3-106 through 113 and 116, C.R.S.

3. Change in the organization so as to no longer qualify as a religious or charitable organization or as a school, §§ 39-3-106 through 113 and 116, C.R.S.

Prior to the revocation of an exemption, the Property Tax Administrator is required to provide an opportunity for the owner and users of the property to be heard at a public hearing before the Property Tax Administrator or her designee, § 39-3-116, C.R.S. If the finding is against the owner, the owner and users will have sixty days to comply in order to retain or regain the exemption, § 39-2-117(5), C.R.S.

In the case of a revocation, the Administrator notifies the owner and the assessor of the loss of exemption. The assessor must mail a Special Notice of Valuation to the owner and allow a period of time for the owner to protest the value. The Division recommends that the owner be provided a 30- day protest period.

Procedures for issuing a Special Notice of Valuation can be found in **Chapter 3, Specific Assessment Procedures.**

Prorations are calculated based on the date specified on the notice issued by the Administrator. Proration procedures can be found in **Chapter 4, Assessment Math**.

TRANSFER OF TITLE OF AN EXEMPT PROPERTY

Whenever assessor's personnel process a transfer on a property that has been granted an exemption by the Division a copy of the deed should be forwarded to the Division as owners rarely remember to notify the Division when property is sold. Such a property should be appraised and assessed and the new owner notified by Special Notice of Valuation. See ***Loss of Exempt Status Because of Transfer of Property*** in **Chapter 3, Specific Assessment Procedures.**

If it appears that the new owner might also qualify for exemption, the owner should be contacted by the assessor's office with instructions to either contact the Exemptions Section at the Division or to visit the Division's website to get an application form. (http://www.dola.state.co.us/PropertyTax/Exemption.htm.) Exemptions do not run with the land, and each new owner must be granted its own exemption. A good example of this is

when one church sells its property to another, even if the churches appear to be affiliated. The new church must apply for its own exemption. It is important to notify the new owner promptly that an application must be filed. The Administrator may not grant an exemption for tax years earlier than the year prior to the year in which the application was filed. Delay in notifying the owner could result in the denial of the opportunity to apply for exemption for years in which it could be granted. There are no remedies such as abatements available to those who fall outside the noted time frame.

If personal property loses exempt status, the property is not taxable until the following January 1.

RULES

The Division has extensive rules and regulations governing both property tax exemptions and the procedures used to determine those exemptions. Copies of the rules and regulations are available from the Exemptions Section at the Division of Property Taxation or on the Internet at www.dola.state.co.us/PropertyTax/Exemption.htm.

CHAPTER 11
STATE ASSESSED PROPERTY

PROPERTY SUBJECT TO STATE ASSESSMENT

Public utility companies, collectively called state assessed companies, are valued for property tax purposes by the Property Tax Administrator (Administrator). The statutes governing the classification, valuation, and assessment of these companies are found in article 4 of title 39, Colorado Revised Statutes.

Definitions.
(3)(a) "Public utility" means, for property tax years commencing on or after January 1, 1987, every sole proprietorship, firm, limited liability company, partnership, association, company, or corporation, and 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.

(b) On and after January 1, 2000, for purposes of this article, “public utility” shall not include any affiliate or subsidiary of a sole proprietorship, firm, limited liability company, partnership, association, company, or corporation of any type of company described in paragraph (a) of this subsection (3) that is not doing business in the state primarily 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. Valuation and taxation of any such affiliate or subsidiary of a public utility as defined in paragraph (a) of this subsection (3), shall be assessed pursuant to article 5 of this title.

(4) "Wind energy facility" means a new facility first placed in production on or after January 1, 2006, that uses property, real and personal, including one or more wind turbines, leaseholds, and easements, to generate and deliver to the interconnection meter any source of electrical or mechanical energy by harnessing the kinetic energy of the wind.

§ 39-4-101, C.R.S.

DUTIES OF THE DIVISION OF PROPERTY TAXATION

The following are the duties and functions of the Division of Property Taxation (Division) that relate directly to state assessed properties. The first three items are covered in greater detail later in this section.

1. Value the operating property and plant owned, leased or used by state assessed companies, within and without the state, that is directly connected with the business in which the company is engaged, § 39-4-102, C.R.S.

2. Allocate value to the state. When a company operates in more than one state, allocation of value to the state is based on a combination of its tangible and intangible assets or its intangible assets in Colorado, § 39-4-106, C.R.S. Then, the assessment rate of 29 percent is applied as required by § 39-1-104(1), C.R.S.

3. Apportion value to the counties. The apportionment of value to the counties is based on the tangible or intangible investment in the county, § 39-4-106, C.R.S.

4. Defend the state assessed valuations that are protested by the state- assessed companies, by assessors, or by boards of county commissioners, § 39-4-108, C.R.S.

5. Conduct capitalization and equalization studies, § 39-4-102, C.R.S.

6. Conduct research and develop procedures for improving the valuation and apportionment of state assessed properties.

7. Assist counties and taxpayers with inquiries and problems pertaining to such properties.

The Division has a staff that performs the duties listed above. All questions relating to state assessed properties should be directed to the State Assessed Section, telephone (303) 866-2371.

VALUATION

The following are definitions used when valuing state assessed properties.

OPERATING PROPERTY

Operating property is defined as all property, both real and personal, tangible and intangible, that is used in the operation of the state assessed company, regardless of its contribution to earnings. The definition includes leased property.

NON-OPERATING PROPERTY

Property that is not directly connected with the day-to-day operation of the company is considered non-operating property.

STATE ASSESSED V. LOCALLY ASSESSED

The Administrator values only the company's operating property. However, Federal Communications Commission (F.C.C.) spectrum licenses are excluded as provided by § 39-4-102(1)(b), C.R.S. The assessor values the company's taxable non-operating property.

For purposes of valuing public utilities, the value cannot include any affiliate or subsidiary that is not doing business in the state primarily as a public utility, § 39-4-101(3)(b), C.R.S. The valuation and taxation of any such affiliate is done pursuant to article 5 of title 39, C.R.S.

Statute states that the direct charges for providing Internet access services shall not be taxed, § 24-79-102(1.5), C.R.S. Companies that provide only Internet access services are locally assessed.

STATE ASSESSED COMPANIES - VALUATION

A state assessed company is valued as a unit, with consideration given to the three unitary appraisal approaches.

1. The cost approach utilizes the historical cost less accumulated depreciation of all property, both tangible and intangible, that comprises the operating property of the company. The depreciation includes all forms of economic obsolescence.

2. The income approach - The company's income is capitalized. It is Division policy to exclude costs associated with issuing stock or debt and to exclude flotation costs. In Colorado Interstate Gas Company v. Property Tax Administrator and Colorado State Board of Assessment Appeals, 28 P.3d 958 (Colo. App. 2000), the court held that the Property Tax Administrator is not required to include costs associated with issuing stock or debt.

3. The market approach - Due to a lack of sales, a variation on the market approach is used. The variation is called the stock and debt approach. The approach uses the average market value of the company's outstanding securities during the preceding calendar year, if the market value of the securities is determinable.

The Administrator may assign any weight to these valuation factors that will, in the Administrator's judgment, determine a fair and equitable valuation. The Administrator also has the option of valuing a company on the basis of its Colorado property and earnings if, in the Administrator's judgment, the books and records accurately reflect the actual value of the property and plant in Colorado, § 39-4-102, C.R.S.

When determining the actual value of a renewable energy facility that primarily generates electricity, the Administrator determines the additional incremental cost of construction of the facility that is higher than the cost of a comparable nonrenewable energy facility. The incremental cost difference cannot be included in the valuation of the renewable energy facility, § 39-4-102(1)(e), C.R.S.

Confidentiality - All statements filed with the Administrator are considered confidential and are available only to the Administrator, the employees of the Division, and the assessors, § 39-4-103(2), C.R.S.

ALLOCATION

Unit valuations of state assessed companies include consideration of all property, on a system-wide basis within and without the state. A portion of the system valuation is “allocated” to Colorado.

Allocation methods vary by type of company depending on the physical and economic factors inherent within each company type. Except for railroad company allocations that are

based on statutes, the Administrator may select any method or unit of measure that will produce an equitable allocation to Colorado, § 39-4-106, C.R.S. The most common unit is the depreciated or net book value of the property. For the specific industries listed below, state allocation is based on other factors:

Allocation of railroad company valuation is based on the ratio of Colorado main-line railroad track mileage to the total main-line railroad track mileage of the company, § 39-4-106(7)(a)(V), C.R.S.

Allocation of private car line companies valuation is normally based on car miles traveled in Colorado.

Allocation of fluid pipeline valuation is based on an equal weighting of net book value, barrel miles, and inch miles.

Allocation of telephone resellers of long distance service valuation is based on customers in Colorado and gross revenue in Colorado.

After the allocation procedure is completed, non-taxable items, such as the personal property portion of construction work-in-progress, licensed vehicles, materials and supplies, and inventory held for sale are deducted from the value allocated to Colorado.

EQUALIZATION AND ASSESSMENT

Once the allocation procedure is applied, state assessed property valuations are equalized or adjusted to the specified year's level of value, § 39-4-102(3)(b), C.R.S. The purpose of this adjustment is to equalize the state assessed property valuations with the local valuations of other commercial/industrial property.

The equalization or adjustment factor applied to current actual value is developed from the following economic indicators as of the end of December each year: GDP price deflator, producer price for total finished goods, and GDP non-residential fixed investment and producer prices for capital equipment.

After equalization, the adjusted Colorado actual value is multiplied by the assessment rate of 29 percent to determine the Colorado assessed value. This value is then apportioned to the counties.

RAILROAD AND AIRLINE EQUALIZATION

In 1976, Congress passed the Railroad Revitalization and Regulatory Reform Act, also known as the 4-R or Quad-R Act. The act mandates that rail transportation property cannot be assessed at a rate higher than the effective assessment rate for other commercial and industrial property in the state.

On September 3, 1982, Congress passed the Tax Equity and Fiscal Responsibility Act (TEFRA). In a manner similar to the Quad-R Act, TEFRA mandates that air transportation property cannot be assessed at a rate higher than the effective assessment rate for other commercial and industrial property. The equalization factor ensures compliance with Quad-R and TEFRA.

APPORTIONMENT

The Colorado valuation for state assessed companies is "apportioned" to each county that has the companies' tangible and/or intangible property, § 39-4-106, C.R.S. The most common apportionment unit is historic cost. If use of the gross cost apportionment methodology clearly imposes inequities among the counties involved, variations may include apportionment by pipe miles, revenue, or customers.

The Colorado valuation for railroad main-line companies and private car line companies is apportioned based on the ratio of track mileage in each county to the total main-line track mileage in Colorado.

PROTEST AND APPEAL REMEDIES

By July 1 each year, the Administrator must notify the assessors of each county in which state assessed property is located and the state assessed company of the valuation of the company, § 39-4-107, C.R.S.

After notification, the company, the assessor, or the board of county commissioners may file a protest petition with the Administrator setting forth the reason for the protest, § 39-4-108, C.R.S. All protests concerning state assessed valuations or apportionments must be filed no later than July 15.

When a protest petition is timely filed by a state assessed company, by a county assessor, or by a board of county commissioners, the Administrator schedules a hearing for the purpose of discussing and reviewing the protest. All such hearings must be held between the first working day after notices are mailed, July 1 and July 27. Companies and counties are notified in writing of the date of the hearing at least five days prior to the scheduled hearing, § 39-4-108(3), C.R.S. The Administrator shall notify all affected parties by August 1, § 39-4-108(5), C.R.S.

The decision of the Administrator may be appealed to the Board of Assessment Appeals (BAA) or to the Denver District Court within thirty (30) days of the entry of the Administrator's decision, § 39-4-108(8), C.R.S. An appeal to the BAA or Denver District Court is a de novo hearing, § 39-4-108(8), C.R.S., and Board of Assessment Appeals v. Valley Country Club, 792 P.2d 299 (Colo. 1990). Final decisions of the BAA are made by agreement of at least two members of the board, § 39-2-127(2), C.R.S.

"Petitioner or any other public utility, assessor, or board of county commissioners adversely affected or the Administrator may appeal any decision of the Board of Assessment Appeals or the district court denying a petition in whole or in part to the court of appeals . . . ," § 39-4-109(1), C.R.S.

If the appeal is taken to the Court of Appeals by the state assessed company, the company must pay the full amount of all taxes levied upon its property prior to taking of the appeal to the court, § 39-4-109(2), C.R.S.

The appeal is heard exclusively on the record of the BAA or the district court. No new evidence is considered unless any adversely affected party did not have the opportunity to present such evidence at the BAA's hearing or at the trial in the district court, § 39-4-109(1), C.R.S.

ASSESSOR'S ROLE IN STATE ASSESSMENT PROCESS

Assessors should review the valuation assigned to all state assessed companies. The following are recommendations for assessor review during the months of July and August.

July Notice of Value (NOV) – Review the data reported – Direct questions or concerns to a Division appraiser

- Review the value and the value apportionment on the current year's NOV prior to July 15. Compare that information with the values on the prior year's final NOV. Wide variations in either dollar amount or percent change from the prior year's valuation may indicate a problem.
- Verify that companies new to the county in the prior year are listed on the NOV.
- Verify that private car line companies that traveled through the county in the prior year are listed on the NOV. One option would be to observe the tracks regularly and log the car markings and car type. However, your count may be inaccurate because private car lines are apportioned solely by main track miles.
- Verify that new construction is listed for companies that added real property to their operations in the prior year.
- Verify that state assessed companies new to Colorado did not submit a Personal Property Declaration Schedule, which could cause a double assessment.
- The Division provides an address and contact person for each company identification number listed on the NOV. Company names on the NOV that do not match the company names on the address list may indicate outdated company information. Please call the state assessed section with questions.
- Contact the companies for the location of new construction and value distribution information. Companies are encouraged to report the distribution of value to the assessor in July. However, companies that protest to the Administrator usually wait to send the distribution until after the final value is set, August 1.

August Notice of Value (NOV) – Review the data reported – Direct questions or concerns to a Division appraiser

- Review the final NOV (August 1), verifying that all changes were made.
- Separate the company valuation into real property and personal property. Each company is to report the percentage of its total operating property that is defined as personal property.

Assessors use the information when providing valuation data to each taxing entity for the local growth calculation. Also, under section 20 of article X, COLO. CONST., taxing entities may choose to give personal property exemptions or tax credits. Personal property owned by state assessed companies would be included in any exemptions or credits.

- Distribute the county value to the proper taxing entities within the county.

If the distribution is not received by August 25, the assessor may rely on the prior year's distribution percentages, rely on the best information available, contact the company for information, or contact the Division for assistance.

- File appeals with the BAA or Denver District Court within 30 days of the Administrator's decision. A company or a county must appeal the value to preserve its appeal rights.

ANALYSIS FOR DISCREPANCIES

The valuation for assessment of any state assessed company is assumed to include all operating property, plant and equipment, located within Colorado. The valuations, as assigned by the Division, should be analyzed by the assessor for valuation or apportionment discrepancies. Wide variations either in dollar amount or percentage change from the prior year's valuation may indicate a problem which should be brought to the attention of the State Assessed Section of the Division of Property Taxation.

INTERPRETING THE NOTICE OF VALUATION

Assessors may receive two notices of valuation from the Division; one for state assessed companies and one for private car lines, if railroad properties are located in the county. A notice is mailed July 1 and the final notice is mailed August 1. The notices list the companies that have operating property within the county boundary. A summary of value changes made after August 1, as a result of BAA decisions, court decisions, and corrections of errors, is mailed to assessors in November.

The value stated on the notice is based on what each state assessed company submitted to the Division on its Annual Statement of Property (ASOP). Companies provide information such as a balance sheet and income statement, a five-year income history, and information about destroyed real property and new construction for the local growth (TABOR) limitation and the 5.5 percent statutory revenue limit.

Many times, the value attributable to new construction is not the same as the amount reflected on the building permit, or the value appears lower than what the actual cost of construction would be. The reason is the allocation and apportionment methodologies. Except for railroad companies, calculations are generally based on a comparison or ratio of the net book value of the Colorado assets to the net book value of the entire company, which is the allocation of value to Colorado. Then, the apportionment to the county is based on the ratio of the original installed cost of assets in the county to the original installed cost of the assets in Colorado. Whenever questions arise, contact the appropriate appraiser within the State Assessed Section of the Division.

STATE ASSESSED COMPANY NOTICE OF VALUATION

Colorado State Assessed Property					
Notice of Valuation - County Summary					
August 1, 2006					
Colorado County					
ID	Company Name	$ Assessed	$ Actual	5.5% LIMIT	TABOR ACTUAL
AL004	ABX Air, Inc.	$100,800	$347,600	$0	$0
TX414	ACN Communications Services, Inc.	$800	$2,800	$0	$0
AL823	Air Wisconsin	$1,548,500	$5,339,700	$0	$0
TX525	Airnex Communications, Inc.	$100	$300	$0	$0
AL005	American Airlines	$1,300,000	$4,482,800	$0	$0
TX991	AmeriVision Communications, Inc.	$12,800	$44,100	$0	$0
AL674	Astar Air Cargo fka DHL	$101,600	$350,300	$0	$0
TL369	AT&T Communications, Inc.	$8,545,000	$29,465,500	$0	$0
RR345	BNSF Railway Company	$2,162,800	$7,457,900	$0	$0
TL031	Broadwing Communications LLC (fka: CIII)	$21,200	$73,100	$0	$0
AL633	Champion Air aka Grand Holdings	$14,800	$51,000	$0	$0
AL766	Chautauqua Airlines	$112,100	$386,600	$0	$0
PT328	Colorado Interstate Gas Company	$15,121,300	$52,142,400	$0	$0
AL017	Comair	$513,900	$1,772,100	$0	$0
TX108	Cooperative Communications, Inc.	$100	$300	$0	$0
TX160	CTI Long Distance, Inc.	$600	$2,100	$0	$0
TR475	El Paso County Telephone Company	$1,845,800	$6,364,800	$371,200	$11,700
TX271	Enhanced Comm Network, Inc.	$500	$1,700	$0	$0
TL677	France Telecom Long Distance USA, LLC	$8,200	$28,300	$0	$0
EN304	Front Range Power LLC *	$29,149,800	$100,516,600	$0	$0
TX147	GTC Telecom Corp	$900	$3,100	$0	$0
AL739	Horizon Air Industries	$2,000	$6,900	$0	$0
ER077	Intermountain Rural Electric Association	$337,700	$1,164,500	$0	$0
TX865	Inter-Tel Net Solutions	$39,400	$135,900	$0	$0
PT920	KM Interstate Gas Transmission LLC	$3,000	$10,300	$0	$0
TX515	LDMI Telecommunications, Inc.	$200	$700	$0	$0
TX762	Matrix Telecom, Inc.	$100	$300	$0	$0
TL391	MCI Metro Access Transmission Services	$117,900	$406,600	$0	$0
AL663	Mesa Air Group	$3,909,300	$13,480,300	$0	$0
TM459	MetroCall, Inc.	$73,600	$253,800	$0	$0
TX751	Norlight Telecommunications, Inc.	$10,900	$37,600	$0	$0
AL030	Northwest Airlines	$1,483,600	$5,115,900	$0	$0
PE320	Phillips Pipe Line Company	$214,700	$740,300	$0	$0
TX347	Primus Telecommunications, Inc.	$25,400	$87,600	$0	$0
TM602	Qwest Wireless LLC	$3,359,400	$11,584,100	$0	$0
AL747	Ryan International Airlines	$800	$2,800	$0	$0
AL561	SkyWest Airlines	$5,278,800	$18,202,800	$0	$0
TL607	SMC of Colorado Springs, CO	$66,600	$229,700	$0	$0
TX684	Talk America, Inc.	$30,100	$103,800	$0	$0
TX348	Telemanagement Systems, Inc.	$2,500	$8,600	$0	$0
TL060	Transaction Network Services, Inc.	$235,500	$812,100	$0	$0
TX413	Transworld Network Corp	$100	$300	$0	$0
AL049	United Airlines	$669,700	$2,309,300	$0	$0
TX270	Unity Communications, Inc.	$400	$1,400	$0	$0
TM455	Verizon Wireless (VAW) LLC	$5,397,400	$18,611,700	$1,555,400	$1,393,800
TM499	VoiceStream PCS II aka T-Mobile	$2,712,600	$9,353,800	$0	$0

Column One - Number: The numbers shown in this column are tied to specific companies. The two alpha-characters identify the type of company; the three numeric-characters identify the company. Together, they create a unique number for each company. The alpha-character identifications are shown below.

Airlines	AL
Electric companies	EL
Independent Power Producers	EN
Rural electric companies	ER
Gas distribution pipelines	PD
Fluid pipelines	PF
Gas transmission pipelines	PT
Railroad	RR
Mobile telephones	TM
Telephone companies	TL
Rural telephones	TR
Telephone resellers	TX
Water companies	WA

Column Two - Company Name: The name of the company is identified in this column.

Column Three - $ Assessed: The amount listed in this column represents the assessed value of the real and personal property for each company. The assessor splits either the actual or assessed value between real and personal property based on information obtained from the company or according to the company type. The value is distributed by taxing entities/tax areas based on the location of the company's operating property. Details on distribution are discussed in the section below.

Abstract of Assessment: The total value, split between real and personal, is shown on the State Assessed Property class page of the abstract. The state assessed values for each city/town and school district are also listed in the abstract.

Certification of values to taxing entities: The total assessed value is included in the "current year's gross assessed value" under the 5.5 percent revenue limit data, for each taxing entity.

Column Four - $ Actual: The amount listed in this column represents the actual value of the real and personal property for each company. The assessor splits either the actual or assessed value between real and personal property based on information obtained from the company or according to the company type. The value is distributed by taxing entities/tax areas based on the location of the company's operating property. Details on distribution are discussed in the section below.

Certification of values to taxing entities: The actual value of the real property is included in the "current year's total actual value of all real property" under the TABOR revenue limit data, for each taxing entity.

Column Five – 5.5 Limit Assessed: The new construction value listed in this column is a component of the formula used for calculating the 5.5 percent revenue limitation. It is also used in the Residential Assessment Rate Study. The amount represents the assessed value of new real property and new personal property connected to new real property, additions to structures, and substantial remodeling. It is not necessary to split the new construction value between real and personal property, because both real and personal are included for the purposes described below.

Abstract of Assessment: The total new construction value is listed on the New Construction page of the abstract, under the state assessed subclass.

Certification of values to taxing entities: The new construction value is distributed to each taxing entity/tax area using the methodology employed to distribute the total company value. The state assessed new construction is included with taxable new construction from other property classes and reported by taxing entity for non-school entities.

Column Six – TABOR Actual: The new construction value listed in this column is a component of the formula used for calculating "local growth" for the TABOR revenue and spending limitations. The amount represents the actual value of new real property less destroyed real property. It is not necessary to split the new construction value between real and personal property, as the value includes only real property.

Certification of values to taxing entities: The new construction value is distributed to each taxing entity/tax area using the methodology employed to distribute the total company value. The state assessed new construction is included with taxable new construction from other property classes and reported by taxing entity for non-school entities.

SIXTH: Verify work: sum value distributed to school districts to ensure it equals the full company value

$ 193,166
772,666
496,714
1,986,854
$3,449,400

DISTRIBUTION OF RAILROAD/PRIVATE CAR LINE VALUES

Colorado statute directs the Administrator to apportion the valuation of a railroad company to each county based on the ratio of main-line track miles in each county to the total main-line track miles in Colorado. The Division recommends the assessor use the same theory to distribute railroad, or common carrier, and car line company values within the county, unless it creates inequities.

The Division recommends that private car line company valuations be distributed by tax area or to the taxing entities in proportion to the percentage of common carrier railroad track miles in each tax area or taxing entity compared to the total common carrier track miles in the county.

DISTRIBUTION OF VALUE FOR RAILROAD COMPANIES

The Division reported a value of $510,000 on the final NOV for Fast and Smooth Railroad. The distribution letter shows that 81 percent of its property is personal property. It shows that, based on track mileage, 53.7 percent of the company value should be distributed to tax area 1; 15.2 percent to tax area 3; and 31.1 percent to tax area 4.

First -	Verify that the company used the August 1 NOV value.
Second -	Total the percentages to make sure they equal 100%.
Third -	Determine the value distribution to each tax area.
Fourth -	Determine the value distribution of the real and personal property.
Fifth -	Verify work: Sum distributed amounts to ensure equal the full company value.

FIRST: The company used the August 1 NOV value of $510,000.

SECOND: Total the percentages to make sure they equal 100%.

53.7%
15.2%
31.1%
100.0%

THIRD: Determine the value distribution to each tax area

Tax area 1: $510,000 x .537 (53.7%) = $273,870
Tax area 3: $510,000 x .152 (15.2%) = $ 77,520
Tax area 4: $510,000 x .311 (31.1%) = $158,610

FOURTH: Determine the value distribution of the real and personal property

Tax area 1:
$273,870 x .81 (81%) = $221,835 Personal property 8499
$273,870 x .19 (19%) = $ 52,035 Real Property 8299

Tax area 3:
$ 77,520 x .81 (81%) = $ 62,791 Personal property 8499
$ 77,520 x .19 (19%) = $ 14,729 Real Property 8299

Tax area 4:
$158,610 x .81 (81%) = $128,474 Personal property 8499
$158,610 x .19 (19%) = $ 30,136 Real Property 8299

FIFTH: Verify work: sum distributed amounts to ensure they equal the full company value.

$221,835
52,035
62,791
14,729
128,474
30,136
$510,000

DISTRIBUTION OF VALUE FOR PRIVATE CAR LINES

As stated above, private car line company valuations should be distributed in proportion to the percentage of common carrier railroad track miles in each tax area or taxing entity compared to the total common carrier track miles in the county. Currently there are two primary common carrier (class one) railroad companies operating in Colorado; BNSF Railways (BNSF) and Union Pacific (UP).

Counties may have more than one common carrier (class one) railroad company. In that instance, the car line value distribution is based on the total main-line track mileage of both common carrier railroad companies.

Track Mileage for Two Common Carriers

Steps to determine track mileage when county has two common carrier railroad companies:

Total track mileage:

Common carrier railroad company Union Pacific: 100 miles
Common carrier railroad company BNSF: 200 miles
Total mileage = 300 miles

Track mileage and percentage for each tax area:

Tax Area 1: 150 miles ÷ 300 = .50 (50%)
Tax Area 2: 90 miles ÷ 300 = .30 (30%)
Tax Area 3: 60 miles ÷ 300 = .20 (20%)
1.00 (100%)

SEVENTH: Assign each of the individual company values to one tax area so that the total value listed for each tax area equals the value that should be distributed to each tax area.

Required Totals →	$7,626	$2,158	$4,416
	TA 1	TA 3	TA 4
ADM Transportation.			1,200
Phillips Petroleum Co		2,200	
Exxon Corp			500
Calif Railcar Corp			900
Dow Chemical Co			1,800
Mid-American Energy	200		
North American Chemical Co	1,500		
GE Railcar Service Corp	5,400		
Trinity Rail Mgmt Inc	500		
Actual Totals	$7,600	$2,200	$4,400

With this approach, ADM Transportation will receive a single tax bill from this county, as will California Railcar Corp., Dow Chemical Co., and the other car line companies listed above.

MAPS

To make proper value distributions, state assessed companies must have up-to-date tax area or taxing entity maps. It is important that assessors provide companies with updated tax area maps or taxing entity maps. It is also important to mail a copy of the documentation of any annexation, inclusion, disconnection, or exclusion in addition to a map for a new taxing entity. The companies use the information in the distribution process. Without the updated information, state assessed companies cannot properly distribute their valuations. Further, some taxing entities will not receive all the value to which they are entitled.

Companies that are unable to determine the taxing entities in which their property is located may be asked to provide the location of or the legal descriptions of their properties.

PROPERTY RECORDS

The Division does not keep detailed property records of state assessed companies. The valuations are not "built-up" from property descriptions, and the sheer volume of information prohibits keeping and updating such records. Questions on specific properties are referred to the companies involved.

Land and buildings that are owned by state assessed companies and are operating property can be listed on the tax roll; however, the properties should not be classified "exempt." Instead, classify according to use, assign a zero dollar ($0) value, and add an explanation that the value is included in the state assessed value assigned to the county.

ABATEMENTS

State assessed companies are asked to contact the Division prior to filing an abatement petition in a county or counties. If the abatement is warranted, the Division will notify the counties of the adjusted valuation prior to their receiving the petitions. The Division may need assessor assistance in determining questions of double assessments or other similar problems. If assessors receive abatement petitions prior to being notified by the Division, contact the State Assessed Section.

It is very important that you contact the Division if you receive abatement petitions prior to our notifying you that an abatement will be filed. In the past, some companies filed abatement petitions without discussing the issues with the Division. In some cases, the amount of tax was under $1,000. The counties approved the petitions and processed refunds. Two or three petitions were in excess of $1,000, and when the counties sent the approved petitions to our office, our investigation showed that none of the petitions should have been approved.

The abatement process for a state assessed company is the same as that for any other taxpayer. The petition is filed with the county assessor, the assessor makes a recommendation of approval or disapproval, and the county commissioners conduct a hearing.

In the past, the Division recommended that county commissioners conditionally approve the abatement petition because all of the records regarding the valuation are at the state level. However, Huerfano County Board of County Commissioners v. Atlantic Richfield Company, 976 P.2d 893 (Colo. App. 1999), held that the board of county commissioners lacked standing to appeal the Administrator's ruling on the petition. Huerfano County Commissioners disagreed with the Division's partial approval of an abatement petition, and sought to challenge the decision based on their conditional approval. The court stated:

> The record (at the BAA) does not reveal that the BOCC reserved or attempted to reserve any rights for later appeal in making its approval "conditional." Indeed, there is no legal basis for such an action under the abatement and refund scheme. Rather, by approving taxpayer's petition, "conditionally" or otherwise, and submitting it to the PTA for further action, the BOCC's procedural rights as a party ended under the statutory scheme governing abatement and refund proceedings. See §§ 39-1-113(3), 39-2-116, and 39-10-114.5(1), C.R.S., 1998, page 895.

Therefore, if county commissioners believe that the abatement should not be approved, either wholly or partially, they should deny the petition. The county commissioners would then be a party if the denial were appealed to the BAA.

Pursuant to § 39-4-103(1.5)(c), C.R.S., state assessed companies that are assigned best information available valuations (BIA) and that do not protest the BIA value in July cannot file an abatement petition.

CHAPTER 12 SPECIAL TOPICS

TAX INCREMENT FINANCING

The Colorado General Assembly has authorized the use of a form of financing known as "tax increment financing" by urban renewal authorities and downtown development authorities in the State of Colorado. This form of financing was first used in Colorado by the Boulder Urban Renewal Authority, pursuant to a special amendment to the Boulder City Charter, for the Crossroads Urban Renewal Project, which was originally created in 1979.

GENERAL

Tax increment financing (TIF) provides a method whereby certain types of public improvements intended to promote urban redevelopment may be financed through the issuance of tax exempt revenue bonds. It involves the creation of a special fund comprised of increases in ad valorem property taxes or municipal sales taxes, or both such taxes, generated within the tax increment financing area. The increases in such taxes presumably occur as a result of the expenditure of bond proceeds. The increases in tax proceeds are then pledged to pay debt service on the bonds.

This explanation of tax increment financing is intended primarily for county assessors. Consequently, it will deal only with the property tax ramifications. It should be noted, however, that increases in municipal sales taxes may also be utilized in such financing.

Additionally, this explanation may not cover every tax increment financing situation encountered by an assessor. In cases where there is uncertainty as to proper tax increment financing procedures, the assessor should contact the Division of Property Taxation.

An urban renewal authority plan may contain a provision that property taxes levied upon taxable property in the tax increment area after the effective date of the plan may be split between the TIF district and local taxing entities for a period that cannot exceed 25 years. A downtown development authority plan may contain a provision that property taxes levied upon taxable property in the tax increment area after the effective date of the plan may be split between the TIF district and local taxing entities for a period that cannot exceed 30 years. The limit was extended from 25 years to 30 years in 2002. This authorized a downtown development authority to amend an existing plan, extending its life to a maximum of 30 years. The process for determining the final year of a TIFs life is discussed at the end of the TIF portion of this chapter.

The division of property tax is made according to the "base" valuation of the area and any "increment" valuation that may have occurred in the area. The base valuation of the tax increment area begins as the total assessed valuation of all taxable property last certified by the assessor prior to the effective date of the approval of the urban renewal or downtown development tax increment financing plan. All property taxes attributable to the base valuation are paid to each taxing entity (school district, county, city, etc.) within the area according to the mill levy rates fixed each year by or for each such political body.

The "increment" valuation of the tax increment financing area is the amount of assessed valuation, if any, which exceeds the base valuation. All property taxes attributable to the "increment" valuation are paid into the special fund of the urban renewal authority or downtown development authority to pay debt service on the bonds and other indebtedness.

Division of Property Taxation policy is that the increment value never drops below zero even if the total valuation of the area drops below the established base valuation. There cannot be a negative increment.

When general reassessments of property occur as a result of a change in the level of value, or as a result of a reassessment ordered by the State Board of Equalization, the new total value of property within the boundaries of the authority is divided between the increment and the base in the same proportion as existed the prior year.

The division of the property tax revenue, as authorized by the urban renewal law, may continue until the bonds and other indebtedness of the authority have been paid, but in no event can this period of time exceed 25 years unless the existing bonds are in default or are about to go into default, § 31-25-107(9)(f), C.R.S. Thereafter, all such tax collections are paid in the normal fashion to those political bodies having taxing jurisdiction over all or any portion of the tax increment financing area.

Two types of governmental units are authorized by statute to utilize tax increment financing in Colorado: urban renewal authorities and downtown development authorities. Colorado statutes pertaining to the authorities are:

Colorado Urban Renewal Law, § 31-25-101, C.R.S., et seq.
Downtown Development Law, § 31-25-801, C.R.S., et seq.

Both authorities operate under the jurisdiction of the municipality in which they are located. An urban renewal authority cannot actually undertake an urban renewal project nor can a downtown development authority undertake a development project without prior approval of the "urban renewal plan" or "plan of development" by the governing body (city or town council, board of trustees, etc.) of the municipality.

The tax increment financing procedures are identical for both governmental units. There are, however, certain basic differences between the two units. The differences are briefly listed below.

CREATION

An urban renewal authority (URA) is created by a resolution of the governing body of the municipality upon the petition of a specified number of electors. Property of an urban renewal authority, as defined in § 31-25-103(6), C.R.S., is exempt from all taxation, except as to any property sold or leased to a non-public entity, § 31-25-110(2), C.R.S.

A downtown development authority (DDA) may be created only after the "qualified electors" have approved the establishment of such an authority at a regular or special election. The election question must state the boundaries of the DDA district and that an ad valorem tax or sales tax, or both, will be used to finance the operations of the district. The election shall be conducted at the time and in the manner required by § 20, art. X, COLO. CONST. The governing body of every municipality in the state may create and establish a downtown development authority, which shall be a body corporate, pursuant to § 31-25-803, C.R.S. All property owned by the authority is exempt from taxation.

b. Previously exempt property which became taxable in the current year. The value reported is most likely a prorated amount because the property became taxable after January 1. The full value of the property is reported over a two-year period.
c. Demolition, defined as taxable property demolished or destroyed in the current year.
d. Previously taxable property which became exempt in the current year. The value reported is most likely a prorated amount because the property became exempt after January 1, thus a value proration is necessary. The full value of the property is reported over a two-year period.

A net increase in the value changes signifies an increment gain that would have occurred even without the reappraisal.

2. Calculate the percentages of the prior year's total assessed valuation that were attributable to the base and to the increment. The percentages will be used to apportion the new valuation after general reassessment.

3. Subtract the net increase in value due to redevelopment changes from the reappraised total value of the area. The result is the adjusted total value after reappraisal.

4. The adjusted total valuation is then multiplied by the percentages determined for the base and increment in Step 2 above. The value arrived at by multiplying the base percentage is the adjusted base value. The value arrived at by multiplying the increment percentage is the adjusted increment value.

5. Add the reappraised value of the net increase due to the prior year's redevelopment activities calculated in Step 1 to the adjusted increment value calculated in Step 4. The result is the total increment for the current year.

Illustration of Example 1: Prior Increment and Increment Gain from Redevelopment in Year of Reappraisal:

During a 2007 reappraisal:

Step 1: Changes in Value from 2006 due to Redevelopment.

New construction (real and associated personal)	$198,000
Prior exempt, now taxable	40,000
Demolition	(22,000)
Prior taxable, now exempt	(5,000)
Net increase due to redevelopment	$211,000

Step 2: Percentages Attributable to Prior Base and to Prior Increment

2006 total valuation	$3,623,370
2006 base valuation	- 3,079,865
2006 increment	$ 543,505

2006 base percentage

$$\frac{\$3{,}079{,}865 \text{ (06 base valuation)}}{\$3{,}623{,}370 \text{ (06 total valuation)}} = .85 \text{ (85\%)}$$

2006 increment percentage

$$\frac{\$543{,}505 \text{ (06 increment)}}{\$3{,}623{,}370 \text{ (06 total valuation)}} = .15 \text{ (15\%)}$$

Step 3: Determine Adjusted Reappraisal Valuation

2007 total valuation after reappraisal	$5,000,000
Less increase due to redevelopment	- 211,000
Adjusted reappraisal valuation	$4,789,000

Step 4: Apportionment for Adjusted Base and Increment

2007 adjusted reappraised valuation	=	$4,789,000
Adjusted new base ($4,789,000 x .85)	=	$4,070,650
Adjusted increment ($4,789,000 x .15)	=	$ 718,350

Step 5: Determine Total Increment for 2007

Adjusted increment (Step 4)	$ 718,350
Plus increase due to redevelopment (Step 1)	+ 211,000
Total increment for 2007	$ 929,350

New base for 2007	$4,070,650
Increment for 2007	+ 929,350
Total TIF area valuation for 2007	$5,000,000

PRIOR INCREMENT, BUT NO INCREMENT GAIN IN REAPPRAISAL YEAR

Example 2

During the year prior to general reassessment, there may have been a net decrease in value changes due to redevelopment. This can result from a large amount of demolition relative to new construction or a substantial amount of taxable property becoming exempt because it was acquired by the DDA or URA or another tax exempt entity.

In this situation, determining the new base and the new increment is a three-step procedure. The first two steps are similar to the first two steps in Example 1:

1. Calculate the aggregate changes in value from the prior year that are due to redevelopment of the area. Such value changes are the result of:

a. New construction, defined as any new taxable structure built during the preceding year (assessed as of January 1 of the current year) and new personal property associated with the new structure. New personal property not tied to a new structure may be new construction if the acquisition of the property was associated with the redevelopment. Properties must be reviewed on a case-by-case basis prior to including the amount as new construction. It also includes rehabilitation, remodeling, and building additions; and new construction values on state assessed properties within DDA or URA areas which are provided by the state assessed companies based upon tax area maps provided by the county assessor.

   Two options exist for reporting new construction for structures that take longer than one year to complete. Option one: report only that portion of the value of the structure completed each year as new construction. Any portion of the value of the structure that was reported as new construction for the previous year is not reported again. Option two: report the full value of the new structure as new construction when the structure is 100 percent complete.

b. Previously exempt property that became taxable in the current year. The value reported is most likely a prorated amount because the property became taxable after January 1, thus a value proration is necessary. The full value of the property is reported over a two-year period.

c. Demolition, defined as taxable property demolished or destroyed in the current year.

d. Previously taxable property that became exempt in the current year. The value reported is most likely a prorated amount because the property became exempt after January 1, thus a value proration is necessary. The full value of the property is reported over a two-year period.

A net decrease in the value changes indicates that there is an increment loss due to redevelopment after the reappraisal is completed.

2. Calculate the percentages of the prior year's total assessed valuation that were attributable to the base and to the increment. The percentages will be used to apportion the new valuation after general reassessment.

3. Determine the amount of the 2007 increment by multiplying the total reappraised valuation by the increment percentage calculated in Step 2 above, and then subtracting the amount of the increment decrease calculated in Step 1 above. The new base is determined by subtracting the 2007 increment from the 2007 total reappraised value.

The increment amount can increase or decrease in the year of general reassessment because of value changes due to redevelopment of the TIF area. In Example 1, the value increase due to redevelopment was added to the adjusted increment to determine the total increment for the year. In this Example 2, the value decrease due to redevelopment will be deducted from the adjusted increment to determine the total increment for the year.

Illustration of Example 2: Prior Increment, but No Increment Gain from Redevelopment in Year of Reappraisal:

Step 1: Changes in Value from 2006 due to Redevelopment

New construction (real and associated personal)	$182,000
Prior exempt, now taxable	18,000
Demolition	(48,000)
Prior taxable, now exempt	(202,000)
Net decrease due to redevelopment	$ (50,000)

There is a net decrease in value changes from the prior year due to redevelopment, and therefore, an increment loss for 2007.

Step 2: Percentages Attributable to Prior Base and to Prior Increment

2006 total valuation	$3,623,370
2006 base valuation	- 3,079,865
2006 increment	$ 543,505

2006 base percentage: $3,079,865 (06 base valuation) / $3,623,370 (06 total valuation) = .85 (85%)

2006 increment percentage: $543,505 (06 increment) / $3,623,370 (06 total valuation) = .15 (15%)

Step 3: Apportionment for Adjusted Base and Increment

Total 2007 reappraised valuation = $4,739,000

Increment portion: $4,739,000 X .15 (from Step 2)	=	$710,850
Less increment decrease (from Step 1)	=	- 50,000
Adjusted increment for 2007	=	$660,850

Adjusted base for 2007:		
$4,739,000 total valuation - $660,850 increment	=	$4,078,150
Adjusted increment for 2007	=	+ 660,850
Total TIF area valuation for 2007	=	$4,739,000

NO PRIOR INCREMENT, BUT INCREMENT GAIN IN REAPPRAISAL YEAR

Example 3

In this example, there has been no increment up to the current year of general reassessment. Consequently, there cannot be an apportionment of value due to reappraisal to an increment. The entire reappraised value of taxable property existing in the prior year is attributed to base value.

The assessor ascertains whether or not there is an increment for the current year of general reassessment by determining if there is a net increase or a net decrease in value changes as a result of redevelopment.

The following illustration shows a net increase in value within the TIF area resulting from redevelopment. The net increase is the increment for the current year of general reassessment. The determination of whether or not there is an increment for the current year is a two-step procedure.

1. Calculate the aggregate changes in value from the prior year that are due to redevelopment of the area. Such value changes are the result of:
    a. New construction, defined as any new taxable structure built during the preceding year (assessed as of January 1 of the current year) and new personal property associated with the new structure. New personal property not tied to a new structure may be new construction if the acquisition of the property was associated with the redevelopment. Properties must be reviewed on a case-by-case basis prior to including the amount as new construction. It also includes rehabilitation, remodeling, and building additions; and new construction values on state assessed properties within DDA or URA areas which are provided by the state assessed companies based upon tax area maps provided by the county assessor.

        Two options exist for reporting new construction for structures that take longer than one year to complete. Option one: report only that portion of the value of the structure completed each year as new construction. Any portion of the value of the structure that was reported as new construction for the previous year is not reported again. Option two: report the full value of the new structure as new construction when the structure is 100 percent complete.
    b. Previously exempt property which became taxable in the current year. The value reported is most likely a prorated amount because the property became taxable after January 1, thus a value proration is necessary. The full value of the property is reported over a two-year period.
    c. Demolition, defined as taxable property demolished or destroyed in the current year.
    d. Previously taxable property which became exempt in the current year. The value reported is most likely a prorated amount because the property became exempt after January 1, thus a value proration is necessary. The full value of the property is reported over a two-year period.

        A net increase in the value changes indicates that there is an increment due to redevelopment for the current year.

2. Subtract the increment for the current year from the total reappraised value of the TIF area. The result is the new base.

Illustration of Example 3: No Prior Increment, but Increment Gain from Redevelopment in Year of Reappraisal:

Background:

2006 total valuation	$6,460,000
2005 base valuation	- 6,970,000
2006 increment calculation	$ (510,000)
2006 increment	$0

Because the 2006 total valuation was less than the 2005 base valuation, there was no increment for 2006. There cannot be a negative increment value.

Step 1: Changes in Value from 2006 due to Redevelopment

New construction (real and associated personal)	$340,000
Prior exempt, now taxable	140,000
Demolition	(45,000)
Prior taxable, now exempt	(75,000)
Net increase due to redevelopment	$360,000

The resulting net increase of value changes from 2006 to 2007, which were due to redevelopment, is the amount of the increment for 2007. The amount must be subtracted from the total reappraised value of the TIF area to determine the new base value for 2007, as shown in Step 2 below.

Step 2: Subtract the current increment to determine new base

Total 2007 reappraised valuation	$7,590,000
Less 2007 increment	- 360,000
New base value for 2007	$7,230,000

NO PRIOR INCREMENT, NO INCREMENT GAIN IN YEAR OF REAPPRAISAL

Example 4

In the following example there has been no increment up to the current year of general reassessment. Consequently, there cannot be an apportionment of value due to reappraisal to an increment. The entire reappraised value of taxable property existing in the prior year is attributed to base value.

An analysis of value changes due to redevelopment, in the illustration below, shows that the changes result in a net decrease in value within the TIF area. This indicates that there is no increment in the current year of general reassessment. Therefore, the new total reappraised value becomes the new base.

Illustration of Example 4: No Prior Increment and No Increment Gain from Redevelopment in Year of Reappraisal:

Background:

2006 total valuation	$6,460,000
2005 base valuation	- 6,970,000
2006 increment calculation	$ (510,000)
2006 increment	$0

Because the 2006 total valuation was less than the 2005 base valuation, there was no increment for 2006. There cannot be a negative increment value.

Step 1: Changes in Value from 2006 due to Redevelopment

New construction (real and associated personal)	$ 260,000
Prior taxable, now exempt	- 450,000
Net decrease due to redevelopment	$ (190,000)
2007 increment	$0

Because of the resulting net decrease of value changes from 2006 to 2007, which were due to redevelopment, there is no increment for 2007. The total 2007 reappraised value of the area becomes the new base.

Total 2007 reappraised valuation	$7,230,000
2007 Increment	0
New base for 2007	$7,230,000

EFFECT OF RESIDENTIAL ASSESSMENT RATE CHANGE

The residential assessment rate is subject to change during each year in which there is a change in the level of value used in determining actual value. The Colorado Constitution provides that in each such year, the residential assessment rate shall be adjusted to ensure that the aggregate state-wide ratio of valuation for assessment attributable to residential real property shall remain the same as it was in the year immediately preceding the change in level of value.

Any change in the residential assessment rate during a year of general reassessment will not affect the assessor's calculation of the new base and the new increment as shown in the preceding four examples. The effect of a change in the residential assessment rate will be included in the reappraised total assessed valuation. Any increase or decrease resulting from the change will be automatically distributed when the apportionment of the new values is made between the new base and the new increment.

DETERMINING INCREMENT IN INTERVENING YEAR

Except for the situation described in subsequent paragraphs, determining the amount of the increment, if any, in an intervening year between reappraisals is a simple procedure. The total valuation of the DDA or URA area is compared to the base valuation that was determined for the preceding year of reappraisal.

If the valuation for the intervening year exceeds the base valuation, the excess is the amount of the increment for the intervening year. Conversely, if the valuation for the intervening year is less than the base valuation, there is no increment for the intervening year. Whether or not there was an increment in the preceding year has no effect on increment determination for the intervening year.

Listed below are three examples of increment determination in an intervening year.

Example 1: Increase in Increment in Intervening Year:

2007 total valuation	$5,000,000
2007 base valuation	- 4,750,000
2007 increment	$ 250,000
2008 intervening year total valuation	$5,300,000
2007 base valuation	- 4,750,000
2008 increment	$ 550,000

Double check:

2008 intervening year total valuation	$5,300,000
2007 total valuation	- 5,000,000
Difference	$ 300,000
2007 increment	$ 250,000
Increment gain in 2008	$ 300,000
2008 increment	$ 550,000

Example 2: Decrease in Increment in Intervening Year:

2007 total valuation	$5,000,000
2007 base valuation	- 4,750,000
2007 increment	$ 250,000
2008 total valuation	$4,700,000
2007 base valuation	- 4,750,000
2008 increment	$ (50,000) OR $0

Double check:

2007 total valuation	$5,000,000
2008 total valuation	- 4,700,000
Difference	$ (300,000)
2007 increment	$ 250,000
Increment decrease in 2008	$ (300,000)
2008 increment	$ (50,000) OR $0

Example 3: Increment Established in Intervening Year:

2007 total valuation	$4,750,000
2007 base valuation	- 4,750,000
2007 increment	$ 0
2008 total valuation	$5,000,000
2007 base valuation	- 4,750,000
2008 increment	$ 250,000

EXCEPTION: VALUE REDUCTION ORDERED BY BAA OR COURT

If reductions in value within the TIF area are ordered by the Board of Assessment Appeals or a court of law in the following intervening year as the result of an appeal properly initiated during the year of general reassessment, such reductions in value are to be proportionately divided between the base and the increment.

Illustration of Exception: Value Reduction Ordered by BAA or Court:

The example below is provided only to demonstrate the split of the value reduction. The example does not reflect other value changes such as new construction, destroyed property, manufactured home movement, changes to the value of personal property, and value adjustments resulting from a protest or appeal, that will normally occur in an intervening year.

2007 total valuation	$9,248,220	(100%)
2007 base valuation	- 5,553,300	(60.0472%)
2007 increment	$3,694,920	(39.9528%)

Reduction ordered by appeals board: $42,220

2007 total valuation	$9,248,220
Less reduction for exceptions for intervening year	- 42,220
Adjusted 2007 total assessed valuation	$9,206,000
Adjusted 2007 total assessed valuation	$9,206,000
2007 base percentage	x .600472
Adjusted 2007 base valuation	$5,527,945
2008 total assessed valuation	$9,206,000
Adjusted 2007 base valuation	$5,527,945
2008 increment valuation	$3,678,055

The reasons for the proportionate division of the reduced valuation are twofold. Sections 31-25-107(9)(e) and 807(3)(e), C.R.S., provide that when there is a general reassessment (reappraisal) of taxable property valuations in any county in which there is a TIF area, the portions of assessed valuation attributable to the base and the increment are to be proportionately adjusted in accordance with such reassessment. A reappraisal or reassessment is defined as the mass appraisal of all property within an assessment jurisdiction at the beginning of or within a reappraisal cycle. The reappraisal cycle is not complete until the review and appeal process has concluded, and final values have been set for all properties. In certain instances, final values of appealed properties may not be set until the intervening year.

The second reason for proportionate division of the reduced valuation is the purpose of the division of property taxes as provided in §§ 31-25-107(9) and 807(3), C.R.S. The purpose is to return to the taxing entities the tax revenues they would have received had there been no redevelopment, and to permit the increase in tax revenues which occurred by reason of the redevelopment to be used to pay the redevelopment revenue bonds. In the event of a general reassessment of taxable property within a TIF area, the base valuation and the increment valuation shall be proportionately adjusted in accordance with the reassessment valuation. The intent of the law is to ensure that only those increases in property tax revenue occurring because of the redevelopment project are used to pay the revenue bonds, and to prevent a

"windfall" in increased revenues to the redevelopment agency caused only by a reappraisal at a higher level of value.

Conversely, when reductions in value occur which are not attributable to the redevelopment, the total of such reductions shall be proportionately divided between the base and the increment. The reductions made during the appeals process resulted from erroneous or excessive valuations made during the general reassessment, and not from the redevelopment. Again, the reduction must be proportionately divided between the base and the increment. Not to do so would be to present the local government tax entities with a tax "windfall" by immunizing them against the loss occasioned by property tax appeals.

IDENTIFY CAUSES OF CHANGES FROM PRIOR YEAR

Various officials and governing boards are apt to inquire as to why the base and increment amounts are not more or less than they actually are. It is important, therefore, that all tax increment financing calculations are well documented, including itemization of major changes that are the result of redevelopment.

LISTING BASE AND INCREMENT ON ABSTRACT

Counties with a TIF must complete an additional area in the Abstract of Assessment. The assessed value of the base and increment, as of August 25, are listed in the abstract on the Cities and Towns and School Districts pages, by city/town and school district. The final base and increment values for certification are listed on the Certification of Levies and Revenues.

LISTING INCREMENT IN CERTIFICATION OF VALUE

Counties with a TIF must complete an additional area on the Certification of Values form (DLG57). When there is an increment, the assessed value of the increment is listed on “line 3” and deducted from the “Current Year's Gross Total Taxable Assessed Valuation” for the entities which levy taxes in the tax increment area. These entities levy taxes only on the base valuation in the tax increment area. The following example illustrates a portion of the Certification of Values form and shows the area where the increment is listed.

CERTIFICATION OF VALUATION BY COUNTY ASSESSOR

NAME OF JURISDICTION _____ NEW ENTITY: ( ) YES ( ) NO

IN _____ COUNTY, COLORADO ON , 20___.

1. Previous Year's Net Total Taxable Assessed Valuation:	1. $_____
2. Current Year's Gross Total Taxable Assessed Valuation:	2. $_____
3. Less TIF District Increment, if any:	3. $_____
4. Current Year's Net Total Taxable Assessed Valuation:	4. $_____

The Current Year’s Net Total Taxable Assessed Valuation is used to determine an entities mill levy. Sections 31-25-107(9) and 39-5-128(3), C.R.S., provide that taxes produced by the increment are paid into the URA fund, and that the certification of value shall not include the increment.

LISTING INCREMENT IN CERTIFICATION OF LEVIES REPORT

Counties with a TIF must complete an additional page in the Certification of Levies and Revenue form (3-CLR). When there is an increment, the name of the tax increment authority, the name of each entity that levies a tax in the tax increment area, the assessed value of the increment for each entity, and the amount of revenue generated from the increment by each entity are listed on the form. The total assessed value and the amount of revenue generated from the TIF is also listed.

EXCEPTION: TAXING ENTITY COVERS PART OF TIF AREA

Some taxing entities encompass only a portion of the TIF area. They either lie fully within the TIF boundary but encompass only a portion of the TIF, like the hole of a donut, or they lie on both sides of the TIF boundary but encompass only a portion of the TIF. For both situations, only that share of the increment which is proportionate to the taxing entity's share of the total valuation in the TIF area should be deducted. Certifying more than the taxing entity's proportionate share of the increment would result in an excessive reduction of assessed valuation from which the entity's portion of the property tax revenue is derived.

The steps for determining the entity's proportionate share of the increment are as follows.

1. Determine the total assessed valuation of those properties in the TIF area that are also within the taxing entity. This can be accomplished by assigning a special tax area code to such properties.

2. Divide the total valuation of such properties by the total valuation of the entire TIF area.

3. Multiply the resulting percentage by the total increment valuation to determine the amount of increment valuation certified to the taxing entity. This amount is deducted from the entity's gross total assessed valuation to determine its net total assessed valuation.

EXAMPLE 1: ENTITY FULLY WITHIN PORTION OF TIF (DONUT HOLE)

TIF area total assessed valuation	$10,000,000
TIF increment assessed valuation	$ 2,000,000
Entity total assessed valuation	$ 4,000,000

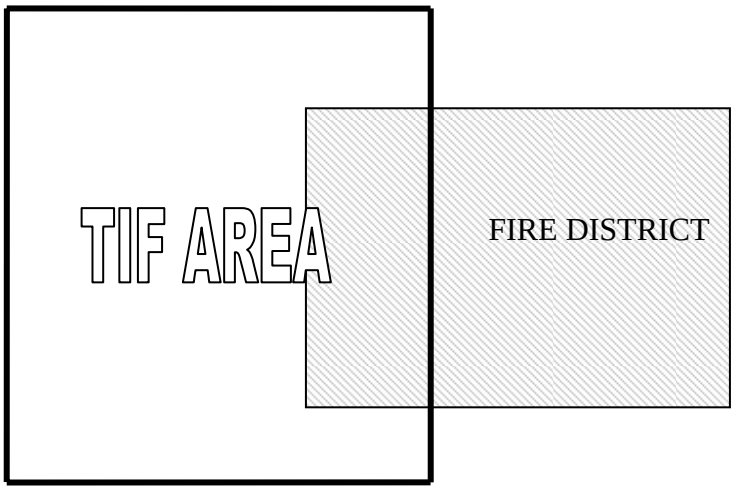
1. Entity assessed valuation within the TIF area $ 4,000,000

2. Percent of entity TIF value to total value of TIF area:
   $4,000,000 ÷ $10,000,000 = .40 (40%)

3. Amount of increment to be deducted from total valuation of entity:
   $2,000,000 x .40 = $800,000

   Certified net total valuation of entity for levying purposes:
   $4,000,000 - $800,000 = $ 3,200,000

EXAMPLE 2: ENTITY OVERLAPS TIF AREA BOUNDARY



TIF area total assessed valuation	$10,000,000
TIF increment assessed valuation	$ 2,000,000
Entity total assessed valuation	$ 4,000,000

1. Entity assessed valuation within the TIF area $ 1,000,000

2. Percent of entity TIF value to total value of TIF area:
   $1,000,000 ÷ $10,000,000 = .10 (10%)

3. Amount of increment to be deducted from total valuation of entity:
   $2,000,000 x .10 = $200,000

   Certified net total valuation of entity for levying purposes:
   $4,000,000 - $200,000 = $ 3,800,000

MILL LEVY FOR BASE AND INCREMENT

When there is an increment in the tax increment financing area, § 39-1-111(4), C.R.S. provides that the county commissioners shall make the same levy for both the increment portion and the base portion of value. Thus, if the total levy of the taxing entities within the area is 90 mills, the levy for the increment is also 90 mills.

INFORMATION LISTED IN TAX WARRANT

Section 39-5-129, C.R.S., states in part, "At the end of the warrant, the aggregate of all taxes levied shall be totaled, balanced, and prorated to the several funds of each levying authority, and the treasurer shall be commanded to collect all such taxes."

In the case of a tax increment financing area in which there is an increment, the property taxes for that area are totaled at the end of the tax roll. The proper amount of the total taxes attributable to the base valuation are prorated to each taxing entity in the area according to the mill levy set for each such entity. The total taxes attributable to the increment valuation are prorated to the special fund of the URA or DDA. The prorations can be made by percentages or mill levies.

An illustration of how this can be done in a summary at the end of the tax warrant follows, using the example shown in "No Separate Mill Levy for Increment" of this section:

Assume the total base valuation is $1,000,000 and the increment valuation is $400,000, resulting in a total assessed valuation for the URA or DDA area of $1,400,000.

Assume also that there are four taxing entities within the area and their current mill levies are:

County	.020
City	.015
School district	.050
Special improvement district	.005
Total Mill Levy	.090

Total ad valorem taxes to be collected for area:
$1,400,000 x .090 = $126,000

Ad valorem taxes to be received by above four taxing entities:
$1,000,000 x .090 = $ 90,000

Ad valorem taxes to be paid into URA or DDA special fund:
$400,000 increment x .090 = $36,000

Example: Treasurer's proration of taxes by mill levies:

County	.020 x $1,000,000 base =	$ 20,000
City	.015 x $1,000,000 base =	15,000
School district	.050 x $1,000,000 base =	50,000
Special imp. district	.005 x $1,000,000 base =	5,000
		$ 90,000

Example - Treasurer's proration of taxes by percentage:

The total ad valorem taxes to be collected for the tax increment financing area is $126,000. The percentage distributions of the total are computed as follows:

County	$ 20,000 ÷ $126,000 =	15.8730%
City	15,000 ÷ $126,000 =	11.9048%
School district	50,000 ÷ $126,000 =	39.6825%
Special imp. district	5,000 ÷ $126,000 =	3.9683%
URA or DDA fund	36,000 ÷ $126,000 =	28.5714%
	$ 126,000	100.0000%

DETERMINING THE FINAL YEAR

FINAL YEAR CALCULATING THE BASE AND INCREMENT

The approved plan of an urban renewal or downtown development authority may contain a provision that property taxes levied upon taxable property in the designated area after the effective date of the plan shall be split between the TIF district and local taxing entities for a period not to exceed 25 or 30 years. The provision in urban renewal law concerning the 25-year limit is quoted as follows:

Approval of urban renewal plans by the local governing body.
(9)(a) Notwithstanding any law to the contrary, any urban renewal plan, as originally approved or as later modified pursuant to this part 1, may contain a provision that taxes, if any, levied after the effective date of the approval of such urban renewal plan upon taxable property in an urban renewal area each year or that municipal sales taxes collected within said area, or both such taxes, by or for the benefit of any public body **shall be divided for a period not to exceed twenty-five years after the effective date of adoption of such a provision, as follows:**
(I) That portion of the taxes which are produced by the levy at the rate fixed each year by or for each such public body upon the valuation for assessment of taxable property in the urban renewal area **last certified prior to the effective date of approval of the urban renewal plan** or, as to an area later added to the urban renewal area, the effective date of the modification of the plan, or that portion of municipal sales taxes collected within the boundaries of said urban renewal area in the twelve-month period ending on the last day of the month prior to the effective date of approval of said plan, or both such portions, shall be paid into the funds of each such public body as are all other taxes collected by or for said public body.

§ 31-25-107, C.R.S. (emphasis added)

Similar language discussing the 30-year limit for downtown development authorities is found in § 31-25-807(3)(a), C.R.S.

Pursuant to the above-referenced statutes, the original base is calculated from the values last certified by the assessor prior to the approval of the plan containing the TIF provision. If the plan was approved prior to the assessor first certifying values for the current year, the value of the initial base reflects the values as certified on or before the final certification of values in the prior year. If the plan was approved after the first certification of values or after the final certification of values, the initial base reflects the most current values as certified in the current year. Values are first certified by the assessor no later thank August 25 of each year, and they are recertified no later than December 10 of each year, §§ 39-5-121(2), 39-5-128, and 39-1-111(5), C.R.S. In either case, the first year in which it is possible to have an increment value is the year following the assessment year used for establishing the initial base.

Regardless of a plan's date of approval, the Division of Property Taxation believes that the General Assembly intended for each urban renewal and downtown development area to be eligible for the maximum 25 or 30 tax years of TIF revenue. Therefore, unless the approved plan specifies a more limited time frame, or the authority notifies the assessor that the indebtedness has been paid, the assessor should calculate a base and increment for 25 or 30 consecutive tax years after the year used for establishing the initial base.

NOTE: The statutory deadline for certifying values to taxing entities has changed several times over the last 30 years. The deadline was September 15 from 1976 to 1987, September 25 in 1988, October 10 from 1989 to 1992, and August 25 from 1993 to present. The assessor's records should indicate the tax year that was used for establishing the initial base value.

Example 1: TIF Plan Approved Before Values are Certified

An urban renewal plan with a TIF provision was adopted on July 1, 1984. The initial base was established using 1983 certified values. Tax year 1984 was year one because it was the first year with the potential for an increment. The final year for calculating the base and increment is determined as follows: 1983 + 25 = 2008 (taxes collectable in 2009).

Example 2: TIF Plan Approved After Values are Certified

A downtown development plan with a TIF provision was adopted on November 30, 1984. The initial base was established using 1984 certified values. Tax year 1985 was year one. The final year for calculating the base and increment is determined as follows: 1984 + 30 = 2014 (taxes collectable in 2015).

FINAL YEAR REVENUE

Property tax revenue is collected in arrears from mill levies that are certified to generate a pre-determined annual revenue amount. For TIF, the anticipated revenue is calculated and divided at the time mill levies are certified, but some revenue is collected and/or adjusted after 25 or 30 years have expired from the date on which the TIF provision was adopted. If the original base reflected values from the tax year in which the plan was adopted (Example 2 above), the act of certifying the final year levies itself is likely to occur after 25 years have passed from the date on which the plan was adopted. The Division of Property Taxation believes that the General Assembly intended for the TIF area to receive it's proportionate share of revenue collected on tax bills issued pursuant to the tax warrant for the final tax year (year 25 or 30), even if the levies were certified more than 25 years and zero days from the date on which the plan was adopted.

However, questions involving abatements and omitted property are less clear because the adjusted values and tax amounts were not anticipated when the mill levies were certified. Neither statute nor the courts have addressed the distribution of TIF revenue associated with abatements and omitted property when the adjustments are made after the 25 or 30 years have expired. The Division recommends that treasurers consult with their county attorney when the question arises.

RESIDENTIAL ASSESSMENT RATE ADJUSTMENT

Until 1982, the assessment rate for both residential and non-residential property was 30 percent. However, beginning in the early 1970's, the market values of residential property increased much faster than values of non-residential property, shifting a greater percentage of the tax burden to residential property owners. In 1982, § 3(1)(b), art. X, COLO. CONST., was enacted to stabilize the tax burden on residential property. The amendment established a floating assessment rate for residential property while fixing the assessment rate for most other classes at 29 percent. The residential assessment rate is adjusted during years of reappraisal to maintain a consistent ratio between the total statewide assessed values of residential and non-residential property. The Property Tax Administrator is responsible for performing the residential assessment rate study, § 39-1-104.2(4), C.R.S.

The General Assembly adjusts the residential assessment rate based on the findings of the study conducted by the Property Tax Administrator. The study begins with a calculation of the ratio of statewide residential to non-residential value for the prior reappraisal year. The ratio is then adjusted to account for new construction of residential and non-residential property that occurred during the prior two years. For the purpose of this study, new construction includes new real and associated new personal property, and the net change in

production volumes of the natural resources, oil and gas, and producing mines classes. If the assessed value of residential new construction is greater than the assessed value of non-residential new construction, the residential side of the ratio is likely to increase; if it is lower, the residential side of the ratio is likely to decrease.

The new ratio, also known as the "target percentage," is the goal to be achieved through the establishment of the new residential assessment rate. The target percentage used to calculate the 2007-2008 rate was 47.43 percent for residential property and 52.57 percent for non-residential property. A proportion problem was created in which the estimated statewide assessed value for non-residential property was applied to the ratio to calculate the assessed value for residential property. The residential assessed value was then compared to an estimated residential actual value to calculate the residential assessment rate.

Estimated values are used because the residential assessment rate study must be completed by April of each reappraisal year. This is prior to August when the new assessed values are reported by assessors in their Abstracts of Assessment.

For most property classes, two primary methods are used for making the estimates. Weighted monthly median sales ratio regression studies are performed on lists of qualified/verified sales that occurred during the appropriate data-gathering period, and in-depth interviews are conducted with county assessors and staff.

The study completed in 2007 calculated a residential assessment rate of 8.19 percent for tax years 2007 and 2008. However, § 20(4)(a), art. X, COLO. CONST. (TABOR), prohibits an assessment rate increase without statewide voter approval, and the General Assembly maintained the rate at 7.96 percent. A history of changes to the residential assessment rate is shown below.

Years	Residential Assessment Rate
Prior to 1983	30.00%
1983-1986	21.00%
1987	18.00%
1988	16.00%
1989-1990	15.00%
1991-1992	14.34%
1993-1994	12.86%
1995-1996	10.36%
1997-1998	9.74%
1999-2000	9.74%
2001-2002	9.15%
2003-2004	7.96%
2005-2006	7.96%
2007-2008	7.96%

TAX RELIEF

Colorado residents who are at least 65 years of age or are disabled who resided in Colorado last year may qualify for one or more tax relief programs.

The Division publishes brochures explaining the various tax relief programs. The assessor may purchase printed brochures for distribution to the public from PrintRite. The brochures may be viewed and printed from the Division's website at www.dola.state.co.us/propertytax/publications/brochuresintro2.htm.

PROPERTY TAX/RENT/HEAT REBATES

This program is administered by the Colorado Department of Revenue. It is available to qualifying residential property owners and renters of residential property, § 39-31-101, et seq., C.R.S. The applications (Form 104 PTC) are filed with the Department of Revenue, and the eligibility requirements, as prescribed by Department of Revenue, are as follows.

SENIOR CITIZEN PROPERTY OWNER OR RENTER

To claim a property tax/rent/heat rebate, the homeowner or renter must meet all of the following eligibility requirements:

1. Applicant must be 65 or older. (If applying as a surviving spouse, must be 58 or older.)

2. Applicant must have paid rent for living quarters, rent for a manufactured home space, or paid property tax on a personal residence located within Colorado. The rent credit cannot be received if any portion of the building is tax exempt. Individuals living in tax exempt living quarters are allowed the heat credit only.

   NOTE: If the applicant owns a manufactured home and rents a space, the rebate will be based on the property tax paid on the manufactured home plus 20 percent of the space rental fee.

3. Applicant must have maintained a Colorado residence from January 1 through December 31 for the property tax year claimed. If married, both husband and wife must be full-year residents.
   a. Individuals who are not married at any time during the year must file a single claim.
   b. A husband and wife must file a joint claim if they are legally married on December 31 of the claim year. This requirement includes a husband and wife who maintain separate residences or are legally separated on December 31.
   c. A husband and wife whose divorce becomes final during the year must file separate single claims if they remain unmarried on December 31.
   d. If one spouse dies during the year, the surviving spouse files the rebate claim jointly for that year. The only exceptions will occur if the surviving spouse remarries prior to the end of the claim year, in which case the surviving spouse will file jointly with the new spouse and a single claim may be filed on behalf of the deceased spouse.

4. The applicant cannot be claimed as a dependent on any other person's Colorado income tax return.

5. The applicant must meet the appropriate income limitation:

   SINGLE: Total income from all sources for the property tax year claimed may not exceed $11,000.

   MARRIED: Combined income from all sources for the property tax year claimed may not exceed $14,700. Both husband and wife must file a joint claim.

   Income that is included when computing the rebate:

   - Gross receipts, less expenses that are deductible as business expenses under the provisions of the Internal Revenue Code.
   - Alimony
   - SSI benefits including amounts paid for Medicare benefits
   - Inheritance
   - Worker’s compensation
   - Commissions
   - Royalties
   - Veteran’s benefits
   - Capital gains
   - Railroad retirement (Tier1 and 2)
   - Disability payments
   - Disability insurance settlements
   - Lottery and gambling winnings
   - Life insurance less funeral expenses
   - Welfare payments
   - Federal gross income unless separately addressed in this regulation
   - Old Age Pension payments

Income that is not included when computing the rebate:

- Return of capital invested in an asset
- Capital losses
- Gifts
- Child support payments
- Income tax refunds
- Prior year Colorado and local property tax-rent-heat rebates
- Home care allowance
- Adult foster care assistance
- Welfare payments on dependent children
- Heat/fuel assistance payments such as LEAP
- Veteran's service connected disability payments
- Amount paid for Medicare premiums when paid by Medicaid

NOTE: In every even-number year, the finance committees of the Senate and the House of Representatives will examine the refund amounts and reduction percentages, considering the level of the federal poverty index and other such information available to the committees, and will determine whether the amounts and percentages should be modified.

6. Applicants who are 18 years of age or older must be lawfully present in the United States to receive the rebate, § 24-76.5-101, C.R.S.

   To prove lawful presence, applicants must complete and sign an affidavit when applying for the rebate. The affidavit appears on the back of the 2007 PTC application. If married, each spouse must sign and complete the affidavit. Please visit http://www.revenue.state.co.us/TPS_dir/wrap.asp?incl=PTCforms for more information on establishing lawful presence.

DISABLED PROPERTY OWNER OR RENTER

To claim a property tax/rent rebate, the applicant must meet all the requirements a senior citizen applicant meets except the age limitation. The applicant must also meet or provide the following:

1. Have been disabled, regardless of age, for the entire taxable year claimed.

   Disability payments must have been received for the entire year. Disability shall be limited to loss of or loss of use of both lower extremities together with residuals or organic disease or injury that so affects the functions balance or propulsion as to preclude locomotion without the use of a wheelchair.

2. Have received full disability payments from Social Security, the Veteran's Administration, or a private plan or source based solely on such disability.

3. Submit a current statement of disability that is less than 90 days old from the agency providing disability payments.
   a. A disability statement is not required for SSI/SSA, A.N.D., AFDC-I recipients.
   b. VA recipients must submit an award letter from the Veteran's Administration showing the percentage of disability to be at least 50 percent.

MAXIMUM REAL PROPERTY TAX CREDIT

The maximum property tax/rent rebate is $600. There are certain limitations:

For rebates claimed for years commencing on or after January 1, 1999:

- **IF SINGLE**: The $600 is reduced by 10% of the income exceeding $5,000. For instance, if an applicant earned $6,000, maximum credit to be claimed is $500 ($600 minus 10% of $1,000).

- **IF MARRIED**: The $600 is reduced by 10% of the income exceeding $8,700. For instance, if the applicant earned $9,000, the maximum credit to be claimed is $570 ($600 minus 10% of $300).

The rebate is calculated using prior year's earnings and is never to exceed the amount of the rent paid or property taxes paid. It is based on 20 percent of the rent paid or 100 percent of the property taxes paid in the tax year in which the application is made. For the most current information on how to calculate the rebates, please visit www.revenue.state.co.us/fyi/pdf/generl07.pdf.

HEAT/FUEL REBATE

Applicants who qualify for the property tax/rent rebate may apply for this program on the same application. Heat or fuel expenses must be paid for heating residences within Colorado. The maximum heat/fuel rebate is $192 and is based on actual heat/fuel payments or 10% of the rent if heat is included in the rental payments.

HEAT INCLUDED IN RENT

The maximum heat/fuel rebate is $192 and is based on actual heat/fuel payments or 10% of the rent, if heat is included in the rental of the property.

HEAT PAID BY TENANT

For rebates claimed for years commencing on or after January 1, 1999:

- **IF SINGLE AND HEAT IS PAID SEPARATELY,** the $192 is reduced by 3.2% of income exceeding $5,000. For instance, if the renter earned $6,000, a maximum credit of $160 may be claimed ($192 minus 3.2% of $1,000).

- **IF MARRIED AND HEAT IS PAID SEPARATELY**, the $192 is reduced by 3.2% of the applicants' combined incomes exceeding $8,700. For instance, if the renter earned $9,000, a maximum credit of $182 may be claimed ($192 minus 3.2% of $300).

Income that is included when computing the rebate:

- Gross receipts, less expenses that are deductible as business expenses under the provisions of the Internal Revenue Code.
- Alimony
- SSI benefits including amounts paid for Medicare benefits
- Inheritance
- Worker's compensation
- Commissions
- Royalties
- Veteran's benefits
- Capital gains
- Railroad retirement (Tier1 and 2)
- Disability payments
- Disability insurance settlements
- Lottery and gambling winnings
- Life insurance less funeral expenses
- Welfare payments
- Federal gross income unless separately addressed in this regulation
- Old Age Pension payments

Income that is <u>not</u> included when computing the rebate:

- Return of capital invested in an asset
- Capital losses
- Gifts
- Child support payments
- Income tax refunds
- Prior year Colorado and local property tax-rent-heat rebates
- Home care allowance
- Adult foster care assistance

- Welfare payments on dependent children
- Heat/fuel assistance payments such as LEAP
- Veteran's service connected disability payments
- Amount paid for Medicare premiums when paid by Medicaid

REQUIRED FORMS

The Property Tax/Rent/Heat Rebate application Form 104 PTC and instruction sheet is available at the following locations:

- Online: Forms: www.revenue.state.co.us/TPS_Dir/wrap.asp?incl=PTCforms (Click on "Forms by DOR number")

  Instruction sheet: www.revenue.state.co.us/fyi/html/generl07.html

- Taxpayer Service Centers

  Colorado Springs Regional Service Center
  4420 Austin Bluffs Parkway
  Colorado Springs, CO 80918

  Denver Service Center
  1375 Sherman St.
  Denver, CO 80261

  Fort Collins Regional Service Center
  1121 W. Prospect Rd., Bldg. D
  Fort Collins, CO 80526

  Grand Junction Service Center
  222 South Sixth St., Room 208
  Grand Junction, CO 81501

  Pueblo Service Center
  310 E. Abriendo Ave., Suite A4
  Pueblo, CO 81004

Directions for the above locations can be obtained from the Department of Revenue at http://www.revenue.state.co.us/TPS_Dir/wrap.asp?incl=tpsserve.

- Telephone

  Automated refund and rebate status information can be obtained from the Department of Revenue at www.myincometax.state.co.us.

Denver Metro-Area	(303) 238-FAST (3278)
Colorado Springs	(719) 592-0225
Fort Collins	(970) 282-7950*
Grand Junction	(970) 243-0664*
Pueblo	(719) 542-2681*

Lawful Presence waiver information	(303) 205-8358
All others in Colorado may call	(877) 835-3453*
Tax Information Call Center	(303) 238- SERV (7378)
TTY/TTD Service	(800) 659-2656

* Lines in service from January 1 to April 15 only.

Please note that customer service representatives will not have access to information about the status of the rebates until after April 1. However, you may access your information via the automated services listed above.

Deadline

A claim for the 2007 Property Tax/Rent/Heat Rebate will only be accepted if filed on or before December 31, 2009. The Department of Revenue must receive the application Form 104 PTC on or before December 31 of the second year following the close of the calendar year for which the rebate is being applied.

A number of Colorado municipalities refund a portion of the municipal property tax levy to the senior citizen or disabled persons. Check with the municipality in which the taxpayer lives, or call the Colorado Municipal League at (303) 831-6411 to determine if the taxpayer's city participates in this refund.

Receipt of Payment

Section 39-31-102, C.R.S. requires rebate payments be issued in equal installments throughout the year rather than in one lump sum. The date the rebate is approved will determine the issue date of the first payment. See the chart below. To ensure you receive your first payment in April, the Colorado Department of Revenue recommends that you file the PTC application by early February. First-time applicants should file in early January to allow time for additional processing. No exceptions to this installment process can be made.

For 2006 rebates, checks will be issued in equal installments as follows:

Received, Processed and Approved by	Applicant Rebate Received by	Direct Deposit Received by	Installments	Amount of Each Check
03/10/2008	04/15/2008	03/31/2008	4	1/4 of rebate
06/10/2008	07/15/2008	06/30/2008	3	1/3 of rebate
09/10/2008	10/15/2008	09/30/2008	2	1/2 of rebate
12/10/2008	01/15/2008	12/31/2008	1	Full rebate
12/31/2008	12 weeks after receipt	10 weeks after receipt	1	Full rebate

Interest

If a rebate amount must be repaid for any reason, interest is charged from the time the rebate was originally issued to the date of repayment at the interest rate imposed by § 39-21-110.5, C.R.S. A three percent discount is allowed if the balance due is paid or an agreement to pay is established within 30 days of the initial billing notice. Interest is not paid on rebates because there is no due date from which interest can accrue.

SENIOR CITIZEN/DISABLED VETERAN TAX EXEMPTIONS

In 2000, voters adopted section 3.5 of article X of the Colorado Constitution, creating a property tax exemption for qualifying senior citizens and their surviving spouses. A qualifying senior is an individual who was at least 65 years of age on January 1 of the year of application and who owned and occupied the property as his or her primary residence for at least 10 consecutive years. Voters expanded the program in 2006 to include "qualifying disabled veterans." A "qualifying disabled veteran" is an individual who sustained a service-connected disability while serving on active duty in the Armed Forces of the United States that has been rated by the U.S. Department of Veterans Affairs as 100 percent "permanent and total."

For those who qualify, 50 percent of the first $200,000 in actual value of their primary residence is exempted for a maximum exemption amount of $100,000 in actual value. The state will pay the property tax on the exempted value.

This section discusses the eligibility requirements and application forms for obtaining the exemptions. Assessor's administrative procedures are discussed in **Chapter 3, Specific Assessment Procedures**.

ELIGIBILITY FOR THE SENIOR EXEMPTION

Applicant as Qualifying Senior Citizen, § 39-3-203(1)(a)(I), C.R.S.

1. The applicant (qualifying senior citizen) must be at least 65 years old on January 1 of the year in which he/she applies; and

2. The applicant (qualifying senior citizen) must be the owner of record and must have been the owner of record for at least 10 consecutive years prior to January 1. Ownership can be limited to a fractional, joint, or life estate interest; and

3. The applicant (qualifying senior citizen) must occupy the property as his/her primary residence, and must have done so for at least 10 consecutive years prior to January 1. A primary residence is the place at which a person's habitation is fixed and to which that person, when absent, has the intention of returning. A person can have only one primary residence at any time.

Applicant as Surviving Spouse, § 39-3-203(1)(a)(II), C.R.S.

1. The applicant (surviving spouse) must have been legally married to a senior citizen who met the above requirements on January 1 of the year the senior citizen passed away; and

2. The spouse (qualifying senior citizen) passed away on or after January 1, 2002; and

3. The spouse (qualifying senior citizen) was at least 65 years old on January 1 of the year he/she passed away; and

4. The spouse (qualifying senior citizen) occupied the property as his/her primary residence on January 1 of the year he/she passed away and for at least 10 consecutive years prior to that date; and

5. The spouse (qualifying senior citizen) and/or applicant was the owner of record on January 1 of the year the spouse passed away, and for at least 10 consecutive years prior to that date. (During any time in which ownership was held by the applicant and not the spouse, the applicant also occupied the property as his/her primary residence); and

6. The applicant (surviving spouse) cannot have remarried; and

7. The applicant (surviving spouse) must occupy the residential real property as his/her primary residence and must have done so with his/her spouse (qualifying senior citizen). The applicant does not have to meet the 10-year occupancy requirement.

ELIGIBILITY FOR THE DISABLED VETERANS EXEMPTION

1. The applicant must be a veteran who sustained a service-connected disability while serving on active duty in the Armed Forces of the United States. This includes members of the National Guard and Reserves who sustained their injury during a period in which they were called to active duty; and

2. The applicant must be an honorably discharged veteran; and

3. The United States Department of Veterans Affairs has rated the applicant's service-connected disability as 100 percent permanent and total; and

4. The applicant must be the owner of record and must have been the owner of record since January 1. Ownership can be limited to a fractional, joint, or life estate interest; and

5. The applicant must occupy the property as his/her primary residence, and must have done so since January 1. A primary residence is the place at which a person's habitation is fixed and to which that person, when absent, has the intention of returning. A person can have only one primary residence at any time.

EXCEPTIONS TO OWNERSHIP AND OCCUPANCY REQUIREMENTS

If any of the ownership and occupancy requirements are not met due to one or more of the reasons listed below, the applicant can still qualify for the exemption. Applicants for the senior exemption who fall under any of these exceptions must complete the Long Form.

1. Title to the property is held by the spouse of the qualifying senior citizen or disabled veteran. During any time in which the ownership requirement is met by ownership in the spouse's name, the spouse must occupy the property with the qualifying senior or disabled veteran as his/her primary residence, §§ 39-3-202(2)(a)(II)(A) and (B), C.R.S.

2. Title to the property was transferred to or purchased by a trust, "corporate partnership," or other legal entity solely for estate planning purposes. The qualifying senior, disabled veteran, or spouse, is a maker of the trust or a principal of the "corporate partnership" or legal entity. Had the transfer not occurred, the qualifying senior, disabled veteran, or spouse, would be the owner of record. If the spouse would otherwise be the owner, the spouse must occupy the property as his or her primary residence, or must have done so when alive. If the property is owned by a trust, the trust must have been established by a written trust agreement, §§ 39-3-202(2)(a)(III), (IV), and (V), C.R.S.

3. The qualifying senior citizen, his/her spouse or surviving spouse, or the disabled veteran or his/her spouse is/was confined to a hospital, nursing home, or assisted living facility. If not for confinement, the individual would meet the appropriate occupancy requirement. While confined to the health care facility, the property was occupied by the spouse of the person confined, a financial dependent, or it remained unoccupied, § 39-3-202(2)(b), C.R.S.

   NOTE: The Disabled Veteran Exemption does not transfer to the surviving spouse.

4. The qualifying senior citizen's prior home was condemned in an eminent domain proceeding by a governmental entity, or it was sold to a governmental entity upon threat of condemnation by eminent domain. Had this not occurred, the qualifying senior citizen would meet the 10-year ownership and occupancy requirements on the prior residence. Since condemnation, the qualifying senior citizen has not owned and occupied other property as his/her primary residence other than the one for which exemption is sought, § 39-3-203(6), C.R.S.

LIMITATIONS

1. The application for the senior citizen exemption must be filed by July 15 of the year for which the exemption is requested. The filing deadline for the disabled veteran exemption is July 1. Filing will be considered timely if the application is postmarked no later than the application deadline, § 39-3-205(1), C.R.S. The assessor is authorized to waive the application deadline and accept an application for the senior citizen exemption if filed on or before September 15, if the applicant can show good cause for not filing by July 15, § 39-3-206(2)(a.5), C.R.S. The Division of Veterans Affairs is authorized to waive the application deadline and accept an application for the disabled veteran exemption if filed on or before September 1, if the applicant can show good cause for not filing by July 1, § 39-3-206(2)(a.7), C.R.S. Standards for determining "good cause" are discussed in **Chapter 3, Specific Assessment Procedures**.

2. All required fields on the application must be completed, or the application cannot be approved. This includes a requirement that the application list the social security number of each person who occupies the property, § 39-3-205(1), C.R.S. In rare instances, an occupant or applicant may be listed who does not have a social security number but receives benefits under the number of another person. For such individuals, the application might list the social security number of the other person, along with a letter suffix. However, according to the Social Security Administration, when an application is completed in this manner, the person in question generally does have a social security number, but has used the spouse's number with a letter suffix for so long that he or she has forgotten about the existence of his or her own number. Therefore, when an application includes a social security number with a letter suffix, the person in question should be contacted and encouraged to verify the status of his or her own social security number. If the individual does so, but says that the Social Security Administration confirmed that he or she does not have a number, the application can be approved, and the number with the letter suffix should be used.

3. Under no circumstances will an exemption be allowed for any property taxes assessed prior to the year in which the qualified individual first files a timely exemption application, § 39-3-203(1)(b), C.R.S.

4. Once an exemption application is filed and approved, the exemption remains in effect for subsequent years, unless the home is sold or the qualifying applicant no longer uses the home as his/her primary residence, § 39-3-205(1), (2)(b) and (3)(b), C.R.S.

5. Statute requires that notice be given to the county assessor within 60 days of any change in the ownership or occupancy that would prevent an exemption from continuing, §§ 39-3-205(2)(b) and (3)(b), C.R.S. Once the property no longer qualifies for exemption, the exemption is removed the following January 1.

6. If a qualified individual owns a unit in a condominium, as defined in § 38-33.3-103(8), C.R.S., or owns multiple dwelling units in which the qualified individual occupies one of the units, an exemption will be allowed only with respect to the dwelling unit that the individual occupies as his/her primary residence, § 39-3-203(3), C.R.S.

7. No more than one exemption per property tax year will be allowed for a single dwelling unit of residential real property, regardless of how many qualified individuals use the home as their primary residence, or whether one or more owner-occupiers qualify for both the senior citizen and disabled veteran exemptions, § 39-3-203(4), C.R.S.

8. Two individuals who are legally married and who own more than one residential real property, shall be deemed to occupy the same primary residence and may claim no more than one exemption, § 39-3-203(5), C.R.S.

REQUIRED FORMS

Application forms and a brochure have been created for the exemptions. The documents are available at the following website, or by calling the Division at (303) 866-2371.

www.dola.state.co.us/PropertyTax/Forms/formsIntro.htm#Senior

TAX DEFERRAL FOR ELDERLY AND MILITARY PERSONNEL

Regardless of income, a senior citizen or any person called into military service* on January 1, of the year in which the person files a claim, may defer or postpone the payment of residence or manufactured home property taxes and special assessments, art. 3.5, title 39, C.R.S.

REQUIREMENTS FOR ELIGIBILITY

To qualify for the deferral, the applicant must be either:

1. An individual, 65 or older as of January 1 of the year claimed, or

2. A “person called into military service” on January 1, of the year in which a person files a claim.

Definitions.
(1.8) "Person called into military service" means a member of the army National Guard of the United States, the Army Reserve, the Naval Reserve, the Marine Corps Reserve, the Air National Guard of the United States, the Air Force Reserve, or the Coast Guard Reserve who has been ordered to active duty pursuant to 10 U.S.C. sec. 12301 (a) or 12302 for a period of more than thirty consecutive days in a time of war or national emergency declared by the congress or the President of the United States. "Active duty" includes any period during which a person called into military service is absent from duty on account of sickness, wounds, leave, or other lawful cause.

§ 39-3.5-101, C.R.S

LIMITATIONS

1. The taxpayer must not be earning income, such as rent, from the property.

2. The taxpayer must own and occupy the residence. Residency elsewhere due to illness will not cause loss of the deferral.

3. All property taxes for prior years must have been paid.

4. The cumulative amount of the deferred taxes plus interest must not exceed the market value of the property less the value of any liens; otherwise title to the property could be lost.

5. Mortgage holder agrees that the state's interest in the property will come before his interest in the property.

6. The property shall not be eligible for the program unless the property meets either of the following requirements:
   a. Owner is 65 years of age or older, and the total value of all liens of mortgages and deeds of trust on the property, excluding any mortgage or deed of trust that the holder has agreed, on a form designated by the state treasurer, to subordinate to the lien of the state for deferred taxes, is less than or equal to 75% of the actual value of the property, as determined by the county assessor; or
   b. Owner is a person in military service, and the total value of all liens of mortgages and deeds of trust on the property, excluding any mortgage or deed of trust that the owner has agreed, on a form designated by the state treasurer, to subordinate to the lien of the state for deferred taxes, is less than or equal to 90% of the actual value of the property, as determined by the county assessor. Actual value of the property shall be the most recent appraisal by the county assessor as of the time the claim for deferral is submitted to the county treasurer, § 39-3.5-103(1)(d.5), C.R.S.

PROCEDURES AND PAYMENT

1. The claimant files an application/lien each year with the county treasurer between January 1 and April 1. The claim form must list the actual value of the property based on the assessor's most recent appraisal.

2. The county treasurer issues a certificate of deferral.

3. Manufactured home owners must submit the title for recording the lien to the state treasurer.

4. The county treasurer records the certificate of deferral and sends the original to the state treasurer. One copy is given to the county assessor and one copy is retained in the county treasurer's office.

5. The state treasurer charges interest beginning May 1 of the calendar year in which the deferral is claimed. Interest accrues at a rate equivalent to the rate per annum on the most recently issued ten-year United States Treasury note rounded to the nearest one-tenth of one percent, as reported by the "Wall Street Journal" as of February 1 of the calendar year in which such deferral is claimed.

6. Any loan for deferred real property taxes, including accrued interest of a taxpayer who was a person in military service, shall not become payable upon the death of the taxpayer if the property is the homestead of the surviving spouse of the taxpayer, and the property meets other statutory requirements.

   The county treasurer and the State Treasurer will deny requests from individuals, corporations, or other private entities to inspect or produce the names, addresses, phone numbers, social security numbers, or other information identifying individuals who participate in the deferral program, § 39-3.5-119(1), C.R.S. This provision does not prohibit individuals from examining documents recorded with the clerk and recorder's office, nor does it prohibit the disclosure of information required: in connection with granting or denying a claim for deferral; required in connection with an administrative, judicial, or other legal proceeding; required in connection with the conveyance, sale, or encumbrance of a specific property; when the information is contained in a statistical compilation or other informational summary that does not disclose individual identifying information; or when the individual claiming the exemption has agreed to the discloser, § 39-3.5-119(2), C.R.S.

Payment of Deferred Taxes

Deferred taxes must be paid when:

1. The claimant dies.
2. The property is sold or title transfers to another person.
3. The taxpayer moves for reasons other than poor health.
4. The taxpayer rents the property or otherwise receives income from it.
5. The location of the tax-deferred manufactured home has changed within the county or to another county.
6. The mortgage, deferred taxes, and accrued interest have exceeded market value.

All deferred taxes plus interest are due within one year of the death of the owner or in 90 days for other causes listed above. Taxes may be paid at anytime without affecting the deferred status. If property taxes are paid as part of a mortgage payment, a certificate is presented to the mortgagor for refund of the property tax monies held in escrow. The property may be given to the State of Colorado in lieu of payment. If the taxes are not paid, the State of Colorado will foreclose on the property.

Deferred taxes are not payable when:

1. The spouse of the taxpayer has elected to continue the deferral for that year if the spouse is 60 years of age or older and meets all other requirements of §§ 39-3.5-103(1)(b) and (1)(c), C.R.S.

2. The spouse of the taxpayer of a person that was in military service has elected to continue the deferral for that year and meets all other requirements of §§ 39-3.5-103(1)(b) and (1)(c), C.R.S.

The spouse of the taxpayer or the spouse of the person that was in military service does not need to repay the deferred tax until the property is sold, changes into an income producing property, or title is transferred to someone other than the surviving spouse, §§ 39-3.5-110 and 39-3.5-112, C.R.S.

REQUIRED FORMS

The deferral claim form may be obtained from the local county treasurer. The county treasurer may enclose a deferral form reminder with the tax notice; however, the claimant must apply annually whether the reminder is received or not.

For more information on the Property Tax Deferral Program, please visit http://www.colorado.gov/treasury/programs/eptdp.html.

PROPERTY TAX WORK-OFF PROGRAM

Individual taxing entities such as a county, city and county, city, town, school district or special district administers the property tax work-off program. The program allows taxpayers 60 years of age or older or with a disability to work for minimum wage in lieu of paying all or a portion of the property tax due to the entity, §§ 39-3.7-101 and 102, C.R.S. Person with a disability means any individual with a physical impairment, a developmental disability as defined in § 27-10.5-102(11)(a), C.R.S., or mental retardation that substantially limits one or more of their major life activities, § 39-3.7-101(1.5), C.R.S.

Taxpayers with a disability who apply to participate in a property tax work-off program must include with their application a signed and dated letter from a Colorado licensed health care professional verifying they have a disability. Any taxing entity that establishes a property tax work-off program has the authority to further define the term “person with a disability” for purposes of determining eligibility for the property tax work-off program. The definition may restrict, the class of individuals who are eligible to participate in the property tax work-off program, § 39-3.7-102(6), C.R.S.

Each participating entity must establish procedures for its program and must make information regarding the program available to the taxpayers living within the boundaries of the taxing entity.

NOTE: Not all entities may participate in the program.

REQUIREMENTS FOR ELIGIBILITY

To qualify for the program, a taxpayer must meet all of the following eligibility requirements:

1. Must be 60 years of age or older.

2. The property must be the taxpayer's "homestead." Homestead means the owner-occupied residence of the taxpayer.

3. The property may not be income producing.

HOMESTEAD EXEMPTION

In addition to the homestead property tax exemption for qualifying senior citizens described earlier in this chapter, Colorado statute also establishes a homestead exemption from execution and attachment arising from any debt, contract, or civil obligation not exceeding $45,000. This exemption, found in §§ 38-41-201 through 212, C.R.S., has no bearing on an assessor's duties or functions.

PREPAYMENT BY ENERGY AND MINERAL OPERATIONS

The Colorado General Assembly has authorized prepayment of ad valorem taxes by qualified energy and mineral operations. The intent of the prepayment legislation, art. 1.5, title 39, C.R.S., is that large, developing energy and mineral operations should be authorized to prepay ad valorem taxes to local governments for expenditure on capital improvements so that local governments can meet additional public service demands created by such operations. The additional demands for public service are usually created during the development or construction phases of such operations, prior to the generation of additional tax revenue.

QUALIFICATIONS FOR PREPAYMENT

To be authorized to prepay ad valorem taxes to local government entities:

1. The venture must be an energy or mineral operation.

   "Operation" is the development, construction, and operation of any facility for either or both the:
   a. Production of energy, i.e., a power plant;
   b. Extraction, processing, conversion, or refining of minerals, including but not limited to a mine; oil and gas production, whether conventional or from oil shale; a mill, retort, refinery, smelter; or, related facility or combination thereof.

2. The operation must be under the same ownership.

3. The estimated assessed valuation of the operation must exceed $50,000,000 when it begins functioning.

4. The taxable property of the operation must be located within the boundaries of the local government entity which will receive the prepayments.

VOLUNTARY PREPAYMENT

An owner of an operation may elect to prepay moneys to one or more local government entities for credit against general property taxes, which will be levied in the future.

The owner is not obligated by law to agree to a prepayment arrangement. The owner may agree to prepayments to one or more taxing entities, but such agreement does not require prepayments to all the taxing entities in the tax area.

A prepayment to one or more local government entities does not affect the operation's obligations to pay general property taxes to the other taxing entities in the area which do not receive such prepayment.

Prepayment moneys can be expended by the local government only on capital improvements which are directly or indirectly related to the additional public service demands created by the operation.

"Capital improvement" means any road or highway; school facility or equipment; domestic, commercial, or industrial water facility; sewage facility; police and fire protection facility or equipment; hospital facility or equipment, or any other local government administrative or judicial facility which a local government is authorized by law to acquire or construct, § 39-1.5-102(1), C.R.S.

PREPAYMENT AGREEMENT AND LIMITATIONS

The owners of the operation and the governing board of the local government entity, which will receive the prepayments, must jointly determine and agree upon:

1. Total amount of prepayments to be made: The total amount of the prepayments cannot exceed 25% of the estimated tax liability to the local government over a 20-year period, beginning in the year in which the assessed value of the operation is estimated to exceed $50,000,000.

   Example:

   Assume that the county is to receive the prepayments; that the total county mill levy is expected to be approximately 20 mills for the next 20 years; and that the assessed valuation of the operation should average $50,000,000 for the 20-year period.

   In this oversimplification, the operation's projected tax liability to the county would be $1,000,000 per year, and the total projected tax liability for the next 20 year period would be $20,000,000 as shown below:

   $50,000,000 Value x .020 = $1,000,000 Taxes per year

   $1,000,000 Per year x 20 Years = $20,000,000 Total taxes

   The total amount of the prepayments in this case cannot exceed 25% of $20,000,000, which is $5,000,000.

2. When the prepayments are to be made: Prepayments may be made by the operation prior or subsequent to the year in which it begins functioning or when its assessed

valuation exceeds $50,000,000. There may be only one prepayment, or there may be several prepayments, which extend over a period of time.

3. The amounts of annual credits for prepayment to be allowed: There are two limitations, which affect the credit against property taxes, that can be allowed to the operation in any year.
    a. An annual prepayment credit shall not be allowed prior to the taxable year in which the operation begins functioning or the assessed valuation of the operation exceeds $50,000,000, whichever is earlier.
    b. An annual prepayment credit shall not exceed 25% of the taxes due from the operation to the local government entity for the then current tax year.

EXAMPLE OF PREPAYMENT, CREDIT AMOUNTS AND INTERVALS

The following is a hypothetical example. We will presume that this example is in compliance with all provisions required by TABOR.

A new mining operation, which is expected to employ 1,500 workers, is being developed in the county. The job requires the use of several pieces of heavy equipment which over the course of the project will cause above average wear and tear on the public roads and bridges.

As such, the board of county commissioners feels it must allocate some funding for road and bridge repair. However, the current assessed valuation of the county is too low to permit these additional expenditures from property tax revenue. The mining operation has indicated it would be willing to prepay a portion of its future property taxes to help with the repair of the damaged roads and bridges. Meetings of the county officials with officials of the mining operation are held to explore this proposal. As a result, the following prepayment and credit items are agreed upon:

1. The total assessed valuation of the mining operation within the county boundaries should exceed $50,000,000 in 2008, which is also the year production commences.

2. The total assessed valuation of the operation is expected to exceed $50,000,000 for the following 20 years, assuming there will be no radical changes in demand for the product, in the general economy, or in property taxation laws.

3. The county mill levy is almost 20 mills and increases are subject to the requirements in section 20, article X of the Colorado Constitution. Based on $50,000,000 assessed valuation, the operation's property tax liability to the county in 2007 would be $1,000,000 ($50,000,000 valuation x .020 levy = $1,000,000). If the county levy remains at approximately 20 mills, the projected tax liability of the operation for the following 20 years would be $20,000,000 ($1,000,000 x 20 years = $20,000,000).

4. The operation will prepay a total of $2,000,000 property taxes to the county. $1,000,000 will be paid in each of the years 2007 and 2008. These prepayments will be in addition to any current property taxes due in each of these two years.

   The maximum total amount of prepayments the operation could have agreed to would have been $5,000,000. This figure represents the 25% limitation of the operation's projected tax liability to the county over a 20-year period ($20,000,000 total tax liability over 20 years x .25 = $5,000,000.).

5. The $2,000,000 total prepayment will be credited against the operation's annual property tax liability at the rate of $250,000 per year for 8 years, beginning in 2008. The maximum allowable annual prepayment credit is 25% of the property taxes due to the county each property tax year. In this case, the annual tax liability to the county has been projected at $1,000,000 for 2008. Therefore, the annual credit cannot exceed $250,000 for that year ($1,000,000 tax liability x maximum .25 = $250,000).

6. The projected prepayment and credit schedule agreed upon is listed below. It is based on the assumption that the operation's tax liability to the county will be $1,000,000 in 2008 and will rise 5% per year due to valuation increases.

Year	Property Tax Prepayment Amount	Property Taxes Due	Total Prepayment Credit	Minus Net Property Taxes Due
2007	$1,000,000	$ 450,000		$ 450,000
2008	1,000,000	700,000		700,000
2009		1,000,000	250,000	750,000
2010		1,050,000	250,000	800,000
2011		1,102,500	250,000	852,500
2012		1,157,625	250,000	907,625
2013		1,215,506	250,000	965,506
2014		1,276,282	250,000	1,026,282
2015		1,340,096	250,000	1,090,096
2016		1,407,100	250,000	1,157,100
Totals	$2,000,000		$2,000,000	

ESTIMATING PROJECTED VALUATION AND TAX LIABILITY

Prior to the adoption of a formal agreement and resolution or ordinance pertaining to the total amount of prepayments and the amounts and intervals of the prepayments and the prepayment credits, a joint estimate shall be made by:

1. The owner of the operation,

2. The governing body of the local government which will receive the prepayments,

3. The county assessor,

4. The county treasurer, and

5. The Division of Property Taxation.

The joint estimate shall include a determination of:

1. The taxable year in which the assessed valuation of the operation will exceed $50,000,000.

2. The total assessed valuation of the operation for the subsequent 20 years, and

3. The projected property tax liability of the operation for the prepayment credit period, which cannot exceed 20 years.

By necessity, the estimate must be based primarily on the operation's projected expenditures on land, improvements, and equipment, and its projected income from extraction of minerals or production of energy.

The assessor is an interested party to the estimate because the assessor will be listing and valuing the taxable property of all or part of the operation in accordance with the property tax provisions of the State Constitution and statutes.

The Division of Property Taxation is also logically included in the estimating process. Part or all of an operation could be state assessed by the Division, as in the case of a power-generating plant.

If the operation should be locally assessed, the Division may become involved in valuation assistance or supervision. In addition, the Property Tax Administrator will be involved in the abatement process, which will be necessitated later by the prepayment credits.

The governing body of the local government, which will receive the prepayment moneys, is obviously an interested party to the estimate. It must know the anticipated amounts and intervals of the prepayments so that it can make proper budget and expenditure plans. It must also have a reasonable approximation of the future tax liability of the operation and know how much that liability will be offset by the prepayment credits.

The county treasurer is an interested party because the treasurer will be administering and accounting for the prepayment credits.

PREPAYMENT CREDIT TREATED AS AN ABATEMENT

Credit allowed for prepayments does not affect the valuation of the property. The proper assessed valuation of the operation is to be determined each year as provided by law regardless of any tax prepayments or credit for prepayments.

The prepayment credit is to be shown on the tax statement for each taxable year that it applies to a local government, fund, or fund account. The general format for showing the credit would be:

Total property taxes due taxing entity	$xxxxxx.xx
Less tax prepayment credit allowed	- xxxx.xx
Net property taxes due	$ xxxxx.xx

The credit allowed in any taxable year for prepayments made to a local government shall be treated as an abatement of the property taxes due <u>that local government for that year</u> from the operation. Unlike other abatements which affect the revenue of each taxing entity within the specific tax area, a prepayment credit abatement will affect only the local government which received the prepayments.

This abatement provision does not affect the assessment roll while it is still in the possession of the assessor. The total assessed valuation of the operation shall be listed in the roll, along with the several levies applicable to the valuation and the total amount of such taxes levied against the valuation.

As an alternative to the completion and approval of an abatement petition <u>each year</u> an annual prepayment credit is allowed. The following one-time procedure may be implemented if all the involved parties agree.

The governing body of the local government, which is to receive tax prepayments, must adopt a resolution or ordinance which contains all the provisions relating to such prepayments and credits. The resolution could also contain statements to the effect that:

1. The governing board acknowledges that each annual prepayment credit allowed is to be treated as an abatement of the property taxes due to the local government for the year the credit is allowed.

2. The Property Tax Administrator has participated in the estimates to the operation's future valuation and property tax liabilities and has knowledge of the anticipated amounts and intervals of prepayment credits.

3. The Property Tax Administrator acknowledges that each annual prepayment credit shall be treated as an abatement, and that the resolution shall serve as an application for all such future prepayment credit abatements.

4. The Property Tax Administrator finds that the abatement application is in proper form, is in conformity with the law, and is approved.

5. The governing body, the county commissioners, and the Property Tax Administrator find and agree that the resolution and application shall serve as authorization to the county treasurer to abate each annual amount of tax prepayment credit allowed in that taxable year.

The resolution, or the abatement statements within it, would be signed by the governing body, the county commissioners, and the Property Tax Administrator. Such a resolution then serves as the approved abatement for the tax prepayment credits as they are allowed. All the legal steps of an abatement have been fulfilled in the resolution.

RESOLUTION TO BE ADOPTED BY LOCAL GOVERNMENT

The tax prepayment law requires that the governing body of the local government, which receives property tax prepayments, shall adopt a resolution or ordinance that must contain:

1. A description of the capital improvement or improvements for which the tax prepayment moneys will be spent.

2. A listing of the total amount of taxes to be prepaid with the anticipated amounts and intervals of the prepayments.

3. If the one-time abatement procedure is to be used, a provision stating that prepayment credits shall be treated as an abatement of taxes and that all necessary parties have agreed the resolution shall serve as the approved abatement. If an abatement petition is to be submitted to the Property Tax Administrator for the applicable credit, this provision is not required.

PREPAYMENT/CREDITS DO NOT AFFECT LEVY LIMITATION

Two provisions apply concerning tax prepayments and credits when determining the amount of revenue the local government is allowed to levy under § 29-1-301, C.R.S.:

1. Tax prepayments are not to be considered property tax revenue to the local government in the year in which they are paid.

2. The amount of tax liability against which a credit for prepayment is to be allowed is considered to be property tax revenue in the year in which the credit is allowed. However, it is considered to be tax revenue attributable to increased valuation for new construction or bond revenue, both of which are excluded when determining the statutory revenue limit.

Because of these two provisions, the assessor's certification of value to the local government which received prepayments is not affected by either prepayments or credits for prepayments. Certification of the total valuation for assessment is made in the same manner as for any other taxing entity. Prepayments and credits for prepayments are ignored by the assessor when preparing certification of value.

The county treasurer collects the tax and, therefore, is the official responsible for administering each allowable annual tax prepayment credit. Before allowing an annual credit, the treasurer must ascertain that the amount allowed does not exceed 25% of the taxes due from the operation to the local government for the current year, § 39-1.5-104(1)(a), C.R.S.

The treasurer will then set up special procedures for allowing the credit and showing the amount of the credit on the operation's tax statement, § 39-1.5-104(4), C.R.S.

ADDENDUM 12-A, DLG PUBLICATIONS

The copy of the Division of Local Government's "Formation and Statutory Responsibilities of Colorado Title 32 Special Districts," can be accessed at http://www.dola.state.co.us/LGS/TA/SD-administration.htm.

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The following mapping source documents should be used in your mapping program:

- United States Geological Survey 7-1/2' and 15' quadrangle maps *
- General land office plats and supplements **
- Bureau of Land Management plats for oil, gas, and other minerals **
- Department of Transportation maps (state and county) ***
- Aerial photos (if available)
- Subdivision, addition, and town plats
- Legal description of county road rights-of-way
- Legal description of all ditch and canal rights-of-way
- Legal description of all railroad rights-of-way
- List of all county-owned property by legal description
- County block books and land books
- Complete legal description of all parcels of land in the county (deeds)
- Legal descriptions and maps showing the boundary of each taxing entity
- State township four-digit code map, sample provided in packet

Addresses for specific maps noted above are:

*United States Geological Survey
Map Distribution Branch
P.O. Box 25286
Denver, Colorado 80225

Telephone Number: (303) 236-7477
Location: Building 41, Denver Federal Center

**United States Department of Interior
Bureau of Land Management
Colorado State Office
2850 Youngfield
Lakewood, Colorado 80215

Telephone Number: (303) 236-0191

***Colorado Department of Transportation
Map Sales, Room 117
4201 East Arkansas Avenue
Denver, Colorado 80222

Telephone Number: (303) 757-9313

Map availability and price lists for any needed maps can be obtained by contacting the respective agency.

MAPPING DRAFTING PROCEDURES

Preliminary work should be done lightly in pencil on the films, then inked or mocked-up on paper, and then traced onto the film. Permanent data may be put on one side of the film and the data more frequently changed on the other side; or all of the data may be put on one side. The advantage of having permanent data on one side of the film and data more frequently changed on the other side is ease of correction.

The first sheet to be drafted should be a general explanation sheet. This sheet should show the 14-digit parcel numbering sequence, explaining what the numbers represent and how they are tied to a parcel of land.

In addition, a demonstration township map (not to scale) with numbered sections and one section broken into quarter-sections with assigned numbers should be completed. It should have a legend defining the symbology used and should show any other information needed to explain the mapping and parcel numbering system. A sample map (Example Map II) is available on request.

The first map to be drafted should be a map of the respective county showing the state's assigned township numbers, actual township and range numbers, adjoining county names, county seat, and a title. The scale of this map can be adjusted to fit on a 32" x 36" piece of film so it will be compatible with the other maps. A sample map (Example Map I) is available on request.

The next step in the process is the drafting of the township, section, or quarter-section maps as needed. Sample maps (Example Map IV and Example Map V) are available on request. The legal descriptions for each parcel should be extracted from the assessor's administrative system. This information could be produced by listing schedule numbers from appraisal records by township and range. If the computer system does not have this capability, the hard appraisal records may be used. After the descriptions are extracted, they should be sorted according to township, range, and section numbers. The source documents, listed in ***Mapping Drafting Requirements,*** should be utilized to obtain the minimum data required, which is also detailed in the section ***Mapping Drafting Requirements***.

Severed mineral rights should be labeled on the maps by lettering S.M.R. within parentheses. This lettering should be located underneath the parcel number where practical. This lettering means that minerals on this parcel are severed and indicates that a mineral interest file has been set up.

When an owner has acquired parcels that are contiguous, the descriptions may be put on the same computer record. One parcel number may be assigned to the several parcels that are contiguous. However, contiguous parcels <u>must</u> receive a separate parcel number if they are divided by a tax area boundary.

MAPPING DISCREPANCIES AND CORRECTIONS

As the map maker plots the descriptions, any ambiguous descriptions should be researched as soon as they are discovered. The mapper should verify that the legal descriptions were correctly listed and that source documents were not overlooked during the initial research. If research is necessary, the county clerk's records, abstract companies, and property owners are reliable sources.

Upon receipt of reliable data, the map maker can correct the maps. When reliable data is unavailable, discrepancies should be marked with a notation indicating ambiguous description (A.D.).

PARCEL NUMBER ASSIGNMENT

After all legal descriptions and all tax area boundaries have been drafted on the maps, a parcel number should be assigned to each parcel within the county. This identifier serves as an ownership and record control number. The parcel number should be used on all assessment records.

Procedures on developing and assigning parcel identification numbers can be found in a later part of this section.

MAP FILING

Tax maps are official records of assessment data and are subject to constant use. County and city offices, title and abstract personnel, real estate brokers, surveyors, engineers, and others, are interested in this information. A set of prints should be conveniently accessible to the public.

Base mylar maps should never be accessible to the public and should be stored in a fireproof cabinet. Base maps should be used only to reproduce additional copies or when updates are required. The base mylars represent a considerable investment and if damaged, lost, or destroyed, would seriously hamper the work of the assessor. As a safeguard, base maps should be microfiched periodically and stored at an off-site location.

The prints to be used by the public can be stored in a binder for protection. The base maps can be reduced to a more usable size by a professional reproduction company. For the base mylars, a hanging type file is recommended because it can hold up to 600 originals and any map can easily be pulled from the cabinet without disturbing the other maps. Flat files are not recommended because the ink can wear off double matte mylar from constant use.

MAPPING MAINTENANCE

Once completed, it is essential that the assessment maps and all related assessment records be kept up-to-date. This requires constant vigilance on the part of the assessor. Assessment maps soon become outdated and much of the original value and investment will be lost unless all changes and corrections are made on a regular basis; preferably weekly or at least monthly.

This basic assessment map system is designed for flexibility and growth and requires constant maintenance. The maintenance consists of updating the maps when boundary changes occur. This includes, but is not limited to, the following:

1. Changes in taxing entity boundaries due to an annexation, inclusion, or exclusion
2. Creation of a new taxing entity
3. Sale of real property improvements only
4. Condominium project development
5. Severed mineral interests
6. Change of tax status of property
7. Property splits and mergers
8. New highway rights-of-way
9. Maintenance of the maps involves correction and constant improvement of the maps from new or more accurate survey data, when available.

   The source data for maintenance of the maps are:

   a. Recorded property transfers
   b. Recorded subdivision filings and plats
   c. Recorded licensed surveys and other recorded maps
   d. Highway and road surveys, government surveys, and miscellaneous types of surveys

When a portion of a property is transferred or a merger occurs, a copy of the deed, including the original parcel number(s), should be given to the mapper. The mapper should then update the assessment map and assign new parcel numbers as required.

As subdivision, condominium, and townhome plats are filed, the mapper should plat those developments on layout sheets to standard scales to assure they fit properly with existing property boundaries. Complicated metes and bounds property splits should also be platted on a layout sheet. New parcel numbers should be assigned to the subdivision lots and to the parcel splits. Also, if new highway or other surveys or taxing area boundaries split a property, new parcel numbers should be assigned. The master map should then be revised and new prints run of the updated maps.

NOTE: Documents executed and recorded on or after July 1, 1992, which contain a newly created legal description must include the name and address of the person who created the legal description, § 38-35-106.5, C.R.S. This provision of the law can assist mappers if discrepancies occur.

All recorded documents that cause a change in the assessment maps should be forwarded to the mapper. This flow of information guarantees that accurate information will be reflected on the assessment maps.

The county planning department and/or county commissioners should make an effort to standardize subdivision plat filings to one of the scales recommended for county maps in this section. Use of a standardized scale will enable the mapping department to save time in plotting the subdivisions onto county maps.

AVAILABLE TYPICAL COUNTY MAPS

The following example maps are available upon request:

Map I - Example County Township Code Map

Map II - General Mapping Legend and Explanation Sheet

Map III - Example Township Map (scale 1" = 1200')

Map IV - Example Section Map (scale 1" = 200')

Map V - Example Quarter-Section Map (scale 1" = 100')

COMPUTERS AND MAPPING

Computer-assisted mapping has been in use for several years. Mapping systems are now available which will digitize legal descriptions and other cartographic data and display them as points, lines, topographical chains, and polygons. The mapping data is stored in a data base and can be easily accessed and edited. Another provision of computer-assisted mapping is automatic error detection and correction parameters. Depending on the mapping tolerance selected, legal descriptions can be plotted and any traverse error corrected or eliminated. Refer to **Addendum 14-A, Digital Parcel Mapping**.

COMPUTER PLOTTING SOFTWARE

Plotting software is available for individuals who need to determine shape, area, and accuracy of legal descriptions, without the manual effort involved in plotting a legal description. The software allows the entry of a legal description to obtain a plot on a graphics computer screen or a graphics compatible printer. The plotting software is produced by several companies and should be available at any computer software store.

SPECIFICATIONS FOR PARCEL NUMBERING

PERMANENT PARCEL NUMBERING SYSTEM

An example of a parcel number is shown in Figure 1.

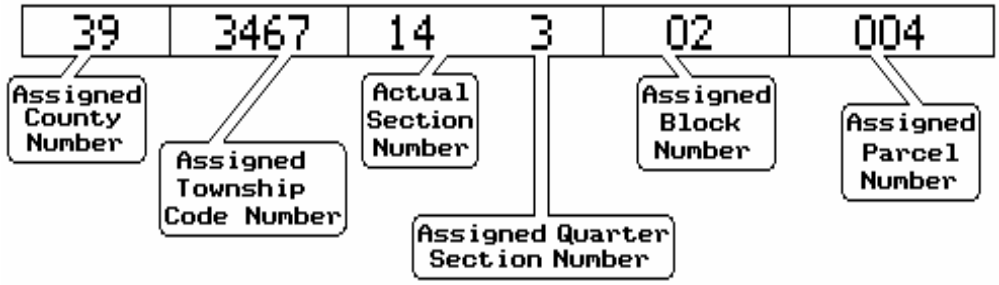

Figure 1

Each parcel of real estate is represented by a 14-digit series of numbers. The first two numbers represent the county. Each of the 63 counties has been assigned a numerical code according to its alphabetical sequence from "01" for Adams County through "63" for Yuma County.

The next four numbers apply to a particular township within the state. Each township in the State of Colorado has been assigned a 4-digit code number. The upper-right-most northeasterly township was assigned number 0001. The townships are numbered in tiers from east to west in the first tier and from west to east in the second tier and so on throughout the entire state. All of the established numbers are odd, 0001, 0003, 0005, etc., continuing through to number 6193 in the southwest corner of the state. The numbering system was established to allow for the insertion of even numbers for errors that may be revealed in the future without destroying the system. A map showing the numbering system is available upon request.

Of the next set of three numbers, the first two represent the actual section number, and the third represents the assigned quarter-section number. The northeasterly quarter-section being numbered "1," the northwesterly quarter-section being "2," the southwesterly quarter-section being "3," and the southeasterly quarter-section being "4." A set of these three numbers, such as 054, indicates the southeast quarter of Section 5. Please refer to Figure 2.

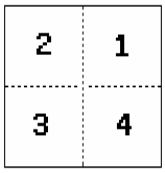

Figure 2

Continuing from left to right in the parcel number, the next two digits are block numbers assigned to platted blocks. Digits "00" always indicate unplatted areas. Where there are platted blocks, each block is assigned a number sequentially regardless of the block number assigned on the subdivision plat.

The last three digits are assigned to a parcel. These numbers are assigned consecutively starting with "001" for each block of subdivided land, and also start with "001" for each parcel of non-subdivided land per map.

The parcel number is tied to the legal description of the total property under a common ownership. The parcel number changes only as a result of a change in the legal description.

METHOD OF ASSIGNING PARCEL NUMBERS

TOWNSHIP MAPS

The parcel numbering on a township map begins in the northeast corner of the township in section 1, numbering each parcel in that section using the same pattern as the sections are numbered within a township, starting with the number 001 and continuing consecutively until the last section of the township has been numbered. The pattern used for numbering sections within a township applies. A sample map (Example Map III) is available upon request.

SECTION MAPS

The parcel numbering on a section map uses the same pattern as the sections within a township, beginning with 001 in the northeast corner of the map and continuing until the last parcel at the bottom of the map has been numbered. If there are platted blocks, they should be assigned block numbers starting with 01 using the same pattern previously mentioned. Within each block the parcel numbering should start over with 001, beginning in the upper right-hand parcel and continue in a counter-clockwise direction. A sample map (Example Map IV) is available upon request.

QUARTER-SECTION MAPS

The parcel numbering on a quarter-section map begins in the northeast corner of the map using the same numbering pattern as the sections within a township. This pattern continues to the bottom of the map. Each block should be assigned a number starting with 01 and should be numbered using the same pattern as mentioned above. The parcel numbering begins with 001 for each block beginning in the upper right-hand corner of the block and continues in a counter-clockwise direction. Within each block the parcel numbering starts over with 001. A sample map (Example Map V) is available upon request.

If there are parcels of land within a quarter-section map that are not part of a platted area, they should be numbered using the same numbering pattern as the sections within a township; this numbering begins with 001 and continues to the bottom of the map. Sample maps (Example Map IV and Example Map V) are available upon request.

HIGH DENSITY MAPS

High density maps should be used only where absolutely necessary. High density maps should be parcel numbered as if they were a full quarter-section map, using the pattern for numbering as mentioned above for quarter-section maps. Addition and subdivision boundaries should be ignored when parcel numbering.

CONTIGUOUS PARCELS UNDER COMMON OWNERSHIP

Contiguous parcels under a common ownership, within the same tax area, may be assigned one parcel number. Tie bars should be used to join these contiguous parcels.

The largest land area should be picked for the assignment of parcel numbers for parcels that overlap from one township into other townships, from one section into other sections, and from one quarter-section into other quarter-sections. The quarter-section designator is assigned based on the quarter section within which the largest land area of the contiguous parcel lies. Refer to Figure 3 for an example.

As shown in Figure 4, if the largest land area contains more than one full quarter section, assign the designator to the first quarter section within the counter-clockwise series. This procedure should be followed for each of the recommended map scales.

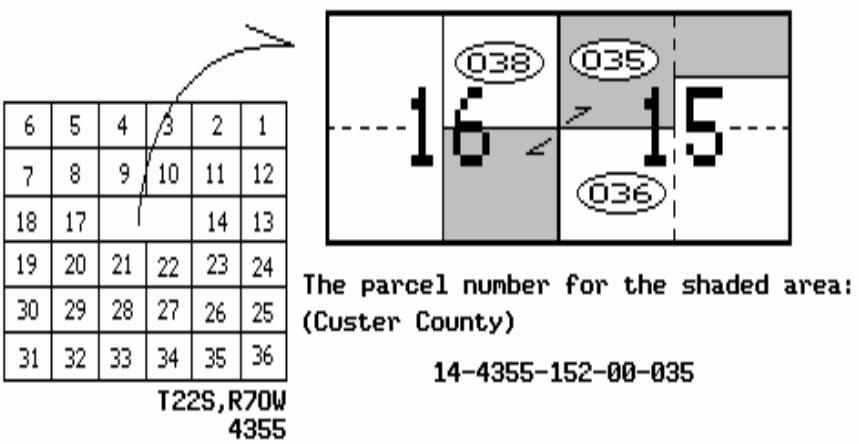

Figure 3

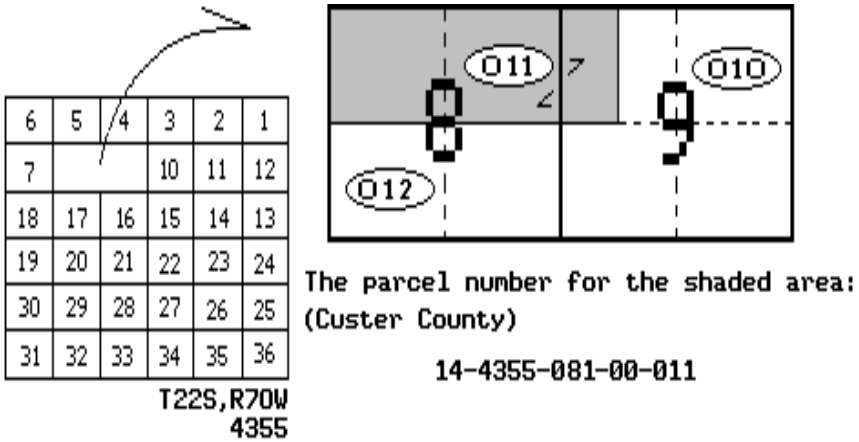

Figure 4

Colorado statute provides that contiguous parcels under the same ownership may be combined for assessment purposes.

Sections 19 and 24 in Figure 8 are in Kiowa County (number 31), section 19 is in township 18 south, range 46 west; section 24 is in township 18 south, range 45 west of the 6th P.M.; the parcel number for of the parcel that falls in both sections (different townships) is written as follows:

31-3871-193-00-002

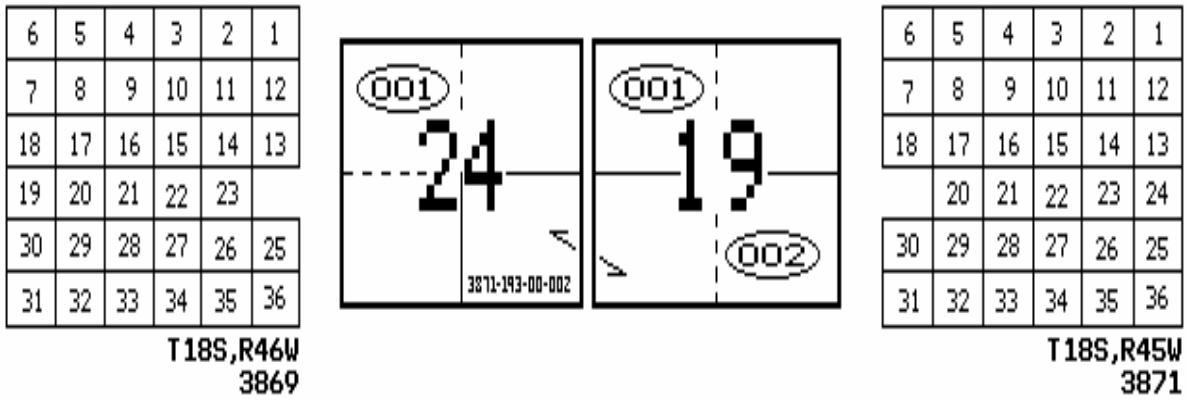

Figure 8

A tie bar should be used to indicate the property in section 2 has the same parcel number as that of section 35. Also, if space is available on the map of section 2, there should be a notation on that part of the parcel that falls on the map of section 2 indicating the complete parcel number.

PARCEL NUMBER DELETION

In certain circumstances, parcel numbers must be deleted and new parcel numbers created. Examples include:

Split of property into two or more separately owned parcels

Merging or combination of two or more parcels into one parcel

Splitting of an existing parcel due to creation or change in a taxing entity's boundary

PROPERTY SPLITS

If a property splits, the original number must be canceled and new numbers assigned using the next highest number for that map. Never use the original number again. Please refer to Figure 9.

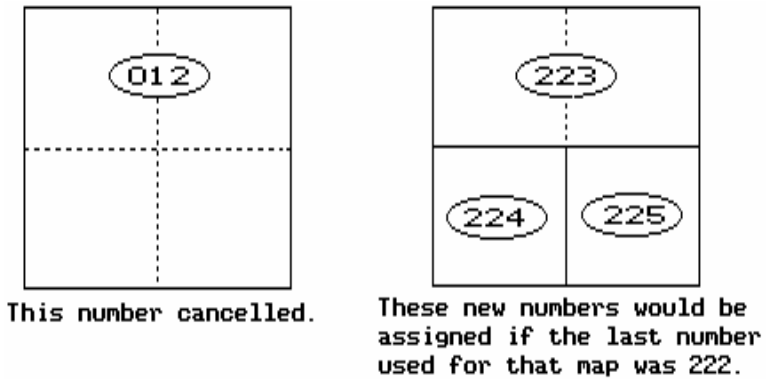

Figure 9

PROPERTY MERGERS

If properties are merged, the original parcel numbers must be canceled and a new number assigned using the next highest number for that map. Please refer to Figure 10.

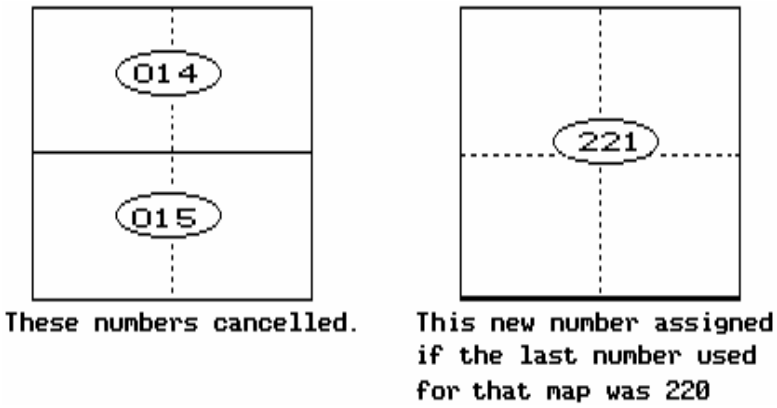

Figure 10

UNDIVIDED INTEREST NUMBERING

An undivided interest is defined as an interest in property that cannot physically be identified as being distinct and separate from the interests of the other owners. The owner of an undivided interest owns an interest in the entire property, but no separate physical part can be identified as belonging to the owner exclusively.

One parcel identification number should be assigned to a parcel, except for severed mineral interests, regardless of the number of undivided interest holders.

ADDENDUM 14-A, GUIDELINES FOR ASSESSOR DIGITAL PARCEL MAPPING

INTRODUCTION

The Guidelines for Assessor Digital Parcel Mapping were developed to provide uniformity in the creation and maintenance of graphic and tabular data. It is hoped this structure will benefit agencies that participate in data sharing. In the creation of the Guidelines for Assessor Digital Parcel Mapping for the state of Colorado, it is important to first look at the current requirements for assessment maps. The Property Tax Administrator is required by law to establish uniform guidelines for parcel mapping. The Division of Property Taxation, Department of Local Affairs, authored and published the **Assessor's Reference Library (ARL), Volume 2, ADMINISTRATIVE AND ASSESSMENT PROCEDURES MANUAL, Chapter 14, Assessment Mapping and Parcel Identification**. This document guides each county's parcel mapping effort so that across the state there is some uniformity in the maps. In addition, we have included an introductory section on the metadata standards developed by the Federal Geographic Data Committee. Metadata describes the content, quality, condition, and other characteristics of data.

There are some assumptions made in this document. It is assumed that the graphic data is stored in the North American Datum of 1983 (NAD83) values, and if possible, in the Colorado adjustment of that datum (NAD83/92). Since the parcel maps are reflective of data created by land surveyors, the unit of measurement is the U.S. Survey foot. The Federal Government has made the move to the meter as the Official Unit of Measurement, but inherent in most of the Geographic Information Systems (GIS) is the capability to transform data from one unit of measure to another, as well as from one mapping projection to another. Ideally, each county's GIS will store its data in state plane coordinates in U.S. Survey feet, as defined in §§ 38-52-101 through 106, C.R.S.

Using **ARL Volume 2, ADMINISTRATIVE AND ASSESSMENT PROCEDURES MANUAL, Chapter 14, Assessment Mapping and Parcel Identification**, as a guide, data can be broken down into four basic data types: lines, polygons, points, and text. Data concerning these four basic data types are detailed within this document. This document also covers survey control as an important area to be addressed.

Lines, polygons, points, and text can be generally stratified by one of five basic themes. Line requirements for assessor's maps are detailed in **ARL Volume 2, ADMINISTRATIVE AND ASSESSMENT PROCEDURES MANUAL, Chapter 14, Assessment Mapping and Parcel Identification**.

1. Boundary data
   - State boundaries
   - County boundaries
   - City and town boundaries
   - Forest boundaries
   - Taxing jurisdiction boundaries

2. Hydrographic data
   - Natural flowing water (rivers, creeks and streams)
   - Stationary water (lakes and reservoirs)
   - Man-made flowing water (canals and ditches)

3. Landnet data
    - Geodetic control
    - Public Land Survey System (PLSS)
    - Township, range, and section lines

4. Parcel data
    - Parcels
        - Block boundaries
        - Lot boundaries
        - Subdivision boundaries
        - Road rights-of-way (ROW) and road easements
        - Ditch rights-of-way
        - Canal rights-of-way
        - Utility easements
        - Mining claims
    - Ambiguous legal descriptions

5. Transportation data
    - Physical roads (road centerlines and edges)
    - Airports
    - Railroads

NOTE: The above is not intended to be all-inclusive.

In the migration to a GIS, there are three additional line types that can be added to aid in connectivity and topology:

- Common ownership lines (rather than tie bars)
- Utility easement lines
- Right-of-way lines that are for graphic purposes only
    - These lines represent an apparent ROW when there is no deed to support it
    - A linking feature, such as a centroid, can be added as a data management tool

A number of factors influence the organization of themes in a geographic database, and they differ with each application. The attributes of the above list may be established as individual layers or combined and established as one layer. The key to establishing layers is to determine the data needs and how an agency will use the GIS. Attributes may be organized thematically by what they represent. For example, even though sewer piping and power lines are both linear features, their descriptive attributes may be quite different. The attributes associated with a sewer pipe may include its diameter, piping material, flow direction, date of installation, etc.; while attributes for power lines consist of wiring size and material, voltage, and other electrical data. Because their associate attributes differ significantly, the sewer lines and power lines should be stored as separate themes. Keep in mind, that once data is combined and established as a layer, it cannot be separated without significant manual manipulation. When attributes are established as individual layers, they can be combined as needed for each project; thus, the data is easier to manipulate. This can be a distinct advantage when processing specific requests or creating “custom” projects.

ATTRIBUTES

An attribute is data about a map feature that is typically stored in a database format as a record. Four common types of attributes are detailed below. These include line, polygon, point, and text attributes.

COMMON LINE ATTRIBUTES

The GIS can store information about each line segment as attributes to each line segment. These attributes describe and define line segments. Graphic or tabular data can be created by querying the data sets. The line weights are defined in **ARL Volume 2, ADMINISTRATIVE AND ASSESSMENT PROCEDURES MANUAL, Chapter 14, Assessment Mapping and Parcel Identification**. Color attribute standards should be developed and documented by each county. The following commonly used attributes for line features, although not a comprehensive list, are recommended.

- A unique identification number
- An attribute for the angle or bearing of the line segment
- An attribute for the distance of the line segment
- Attributes for storing curve information

  Radius

  Delta

  Tangent

  Arc length

  Which side of the line segment the curve is on
- An attribute for drawing the line segment in its proper symbology
- An attribute for the source of the line

  5 = Global Positioning System (GPS)

  4 = Coordinate geometry (COGO)

  3 = Digitizing

  2 = Scanning

  1 = Other
- An attribute for the confidence of the positional accuracy of the line

  5 = Highest confidence - 1 = Lowest confidence
- An attribute for the date when the line was created in the GIS

- An attribute for the date when the line was changed in the GIS
- An attribute for comments

Additional attributes, such as information as to who created the line segment, may be added for data management purposes.

COMMON POLYGON ATTRIBUTES

When the polygons are created in the GIS, a link between the graphic data and the associated tabular data must be established. This is accomplished by placing a feature, such as a centroid, within the polygon that contains attributes that can be linked to various tabular data bases. The attribute that links the individual polygon to its tabular data is a unique identification number, such as the 14-digit state parcel identification number or the schedule number. Information concerning the 14-digit state parcel identification number is located in **ARL Volume 2, ADMINISTRATIVE AND ASSESSMENT PROCEDURES MANUAL, Chapter 14, Assessment Mapping and Parcel Identification**.

In addition to the unique identification number, other important polygon attributes include:

- An X-Coordinate for the linking feature
- A Y-Coordinate for the linking feature
- The 14-digit state parcel identification number
- The area of the lot/parcel

  The areas generated in the GIS are based upon a mapping projection, and some manipulation must be done to generate ground or platted areas in the GIS. If the platted or deeded areas are known, it would be easier to store them as attributes for inquiry purposes. The area could also be stored in acres as an additional attribute.

- A confidence factor for the area

  5 = Highest Confidence - 1 = Lowest Confidence

  The confidence on the “area” attribute should be determined based upon the source. For example, an area that came from a Subdivision plat or a deed would have a higher confidence than an area that came from a planimeter or was generated from the system.

- An attribute for storing the layer information
- An attribute for the date when the polygon was created in the GIS
- An attribute for the date when the polygon was changed in the GIS
- An attribute for comments

As with the line features, data management attributes such as who created the polygon may be added.

COMMON POINT ATTRIBUTES

There are several cases where data will be stored as points rather than lines or polygons. These points have the following common attributes.

- A unique identification number
- An attribute for the state plane northing of the point feature
- An attribute for the state plane easting of the point feature
- An attribute for drawing the point feature in its proper symbology
- An attribute for the source of the point feature

  5 = Global Positioning System (GPS)

  4 = Coordinate geometry (COGO)

  3 = Digitizing

  2 = Scanning

  1 = Other
- An attribute for the confidence of the point feature

  5 = Highest Confidence - 1 = Lowest Confidence
- An attribute for the date when the point was created in the GIS
- An attribute for the date when the point was changed in the GIS
- An attribute for comments

COMMON TEXT ATTRIBUTES

The Property Tax Administrator has published standards for map text in **ARL Volume 2, ADMINISTRATIVE AND ASSESSMENT PROCEDURES MANUAL, Chapter 14, Assessment Mapping and Parcel Identification**. The text attributes that may be associated with each text feature include:

- A unique identification number
- Information about the text string

  The text string itself

  The size of the text

  The symbol it is drawn as

- An attribute for the date the text was created in the GIS
- An attribute for the date the text was changed in the GIS
- An attribute for comments

Data management attributes may be added to the text strings. However, unlike the attributes to line segments and polygons, there is very little intelligence to the attributes of text features.

SURVEY CONTROL

Geodetic control and its ties to the section, township and range grids are critical to a GIS. For this reason, the attributes for the geodetic control layer and the Public Land Survey System have been identified so that the overall quality can be gauged. Geodetic control is the foundation of all digital mapping, and compliance with the National Mapping Accuracy Standards is a goal that can be achieved beginning with good ground control and good mapping techniques.

Typically, a landnet is generated from the U.S.G.S., 7.5 minute quadrangle. This data is at best only +/- 40 feet spatially, but could be as much as a few hundred feet. While this is adequate enough to create a "picture" of what exists, this will not be to the level of accuracy required for all potential GIS data users. It is important for an entity to assess their accuracy requirements based on current and future GIS/mapping applications. While it may be cheaper to build a GIS dataset that has low absolute accuracy, this decision may limit the types of applications that can be deployed. For many assessor applications, other measures of accuracy, such as attribute accuracy and relative accuracy, may be as important as absolute accuracy.

The Colorado Department of Transportation created a statewide geodetic control network called the High Accuracy Reference Network (HARN). There are many projects underway across Colorado to densify the HARN in order to make it more useful locally. Counties may work with the state to densify the HARN within their boundaries. This will greatly improve the accuracy of the GIS graphic data. From this network the local land surveyors can generate information on section corners, including coordinates.

The attributes for these layers are as follows.

COMMON GEODETIC CONTROL LAYER

- A unique identification number
- An attribute for drawing the monument at its proper symbology
- An attribute for the monument name
- An attribute for the agency who set the monument
- An attribute for the horizontal accuracy of the monument
- An attribute for the vertical accuracy of the monument
- An attribute for the latitude of the control monument

- An attribute for the longitude of the control monument
- An attribute for the ellipsoidal height of the control monument
- An attribute for the state plane northing of the control monument
- An attribute for the state plane easting of the control monument
- An attribute for the state plane zone of the control monument
- An attribute for the geoidal height of the control monument
- An attribute for the orthometric height of the control monument
- An attribute for the horizontal datum
- An attribute for the vertical datum
- An attribute for the section in which the control monument is located
- An attribute for the township in which the control monument is located
- An attribute for the range in which the control monument is located
- An attribute for the name of the U.S.G.S., 7.5 Minute Quad in which the monument is located
- An attribute for the date in which the monument was entered into the GIS
- An attribute for the date when the monument was last recovered in the field
- An attribute for the physical description of the monument
- An attribute for comments

COMMON PUBLIC LAND SURVEY SYSTEM LAYER

- A unique identification number
- An attribute for the aliquot description of the monument
- An attribute for the section in which the monument is located
- An attribute for the township in which the monument is located
- An attribute for the range in which the monument is located
- An attribute for the principal meridian

- An attribute for the name of the U.S.G.S., 7.5 Minute Quadrangle in which the monument is located
- An attribute for the state plane northing of the monument
- An attribute for the state plane easting of the monument
- An attribute for the state plane coordinate zone of the monument
- An attribute for the horizontal datum of the monument
- An attribute for the confidence of the coordinate value of the monument

  5 = Highest Confidence - 1 = Lowest Confidence

- An attribute for the source of the coordinates

  5 = Global Positioning System (GPS)

  4 = Coordinate geometry (COGO)

  3 = Digitized

  2 = Scanned

  1 = Other

- An attribute for the master index number of the monument
- An attribute for the date when the monument was entered into the GIS
- An attribute for the date when the monument was last recovered in the field
- An attribute for the physical description of the monument
- An attribute for comments

DIGITAL DATA MANAGEMENT

GIS data organization and management is essential. To better manage the GIS data created from the parcel maps, parcel directory and layer naming conventions should be established.

An example of parcel directory and layer naming conventions is shown below. These are in compliance with the newly adopted International Standards Organization (ISO) standard concerning the 8.3 file naming conventions. The layers should be broken down by township, using the unique four-digit township numbering system as identified by the Division of Property Taxation in **ARL Volume 2, ADMINISTRATIVE AND ASSESSMENT PROCEDURES MANUAL, Chapter 14, Assessment Mapping and Parcel Identification**. Each parcel layer should be broken down by sections, so there will be a maximum of 36 section layers in each township directory. The layers can also be stored as full or partial townships under the township directory if there is not enough parcel data to break it out to a section level.

The following outlines this structure for township 1234:

Directory: twp1234

Layers:

s01_1234 s13_1234 s25_1234
s02_1234 s14_1234 s26_1234
s03_1234 s15_1234 s27_1234
s04_1234 s16_1234 s28_1234
s05_1234 s17_1234 s29_1234
s06_1234 s18_1234 s30_1234
s07_1234 s19_1234 s31_1234
s08_1234 s20_1234 s32_1234
s09_1234 s21_1234 s33_1234
s10_1234 s22_1234 s34_1234
s11_1234 s23_1234 s35_1234
s12_1234 s24_1234 s36_1234

The following example shows how full and partial township layers would be named, again using township 1234:

Directory: twp1234

Layers:

full_1234 - Full township layer
part_1234 - Partial township layer

This is where one or more sections are broken out, and the naming convention outlined above is used, with a portion of a township remaining.

n2_1234 - North half of a township layer
s2_1234 - South half of a township layer
e2_1234 - East half of a township layer
w2_1234 - West half of a township layer
nw4_1234 - Northwest quarter of a township
sw4_1234 - Southwest quarter of a township
se4_1234 - Southeast quarter of a township
ne4_1234 - Northeast quarter of a township

The township layers should only be broken down to the quarter township level. If the data or source is less than a quarter township then it should be broken down into sections using the naming convention appropriate for the section layers.

METADATA STANDARDS

Metadata or "data about data" describe the content, quality, condition, and other characteristics of data. Metadata are used to organize and maintain investments in data, to provide information to data catalogs and clearinghouses, and to aid data transfers. The Federal Geographic Data Committee (FGDC) approved the Content Standard for Digital Geospatial Metadata on June 8, 1994. Since that time, many organizations within and outside of the federal government have adopted the FGDC metadata standard and are using automated indexing and serving mechanisms to provide access to their holdings through the Internet. In addition, the GIS software vendor community has been very active in both the definition and adoption of the standards.

The objectives of the standard are to provide a common set of terminology and definitions for the documentation of digital geospatial data. The standard establishes the names of data elements and compound elements (groups of data elements) to be used for these purposes, the definitions of these compound elements and data elements, and information about the values that are to be provided for the data elements.

The standard was developed from the perspective of defining the information required by a prospective user to determine the availability of a set of geospatial data, to determine the fitness of the set of geospatial data for an intended use, to determine the means of accessing the set of geospatial data, and to successfully transfer the set of geospatial data. As such, the standard establishes the names of data elements and compound elements to be used for these purposes, the definitions of these data elements and compound elements, and information about the values that are to be provided for the data elements. The standard does not specify the means by which this information is organized in a computer system or in a data transfer, nor the means by which this information is transmitted, communicated, or presented to the user.

In addition to use by the federal government, the FGDC invites and encourages organizations and persons from state, local, and tribal governments, the private sector, and non-profit organizations to use the standard to document their geospatial data. Although there are no current requirements for adoption of the standards at the state and local level, the adoption of metadata standards can be very beneficial, in that metadata helps a municipality to document and maintain GIS data, and facilitates the transfer of digital geographic information between entities, e.g., city-to-county data sharing.

For more information regarding the metadata standards, the FGDC maintains a web page at: http://www.fgdc.gov/. From this site, a current copy of the Content Standard for Digital Geospatial Metadata can be downloaded. The FGDC can also be contacted at the following address:

Federal Geographic Data Committee Secretariat
c/o U.S. Geological Survey
590 National Center
Reston, VA 20192
Telephone: (703) 648-5514

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