ASSESSOR'S REFERENCE LIBRARY

VOLUME 2

ADMINISTRATIVE AND ASSESSMENT PROCEDURES

Issued pursuant to § 39-2-109(1)(e), C.R.S.

After review and approval by the
Advisory Committee to the Property Tax Administrator
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Preface

This manual is an aid to assessors in valuing and assessing taxable property. It incorporates recommendations for current and new law provisions regarding valuation and assessment procedures, related laws, and other areas that affect the administration of an assessor's office. In the event these procedures conflict with title 39 of the Colorado Revised Statutes, the provisions of title 39, C.R.S., shall prevail.

Glossary of Property Tax Abbreviations

ACS	Affiliated Computer Systems
AG	Attorney General
ARL	Assessors Reference Library
ASOP	Annual Statement of Property
BAA	Board of Assessment Appeals
BEL	Basic Equipment List
BIA	Best Information Available
BOE	Board of Equalization
BOCC	Board of County Commissioners
CAA	Colorado Assessors Association
CACI	Colorado Association of Commerce and Industry
CAMA	Computer Automated Mass Appraisal
CASS	Colorado Agricultural Statistics Service
CATA	Colorado Association of Tax Appraisers
CBOE	County Board of Equalization
CBREA	Colorado Board of Real Estate Appraisers
CCI	Colorado Counties Incorporated
CCI	Colorado CustomWare Incorporated
CDOT	Colorado Department of Transportation
CLT	Cole-Layer-Trumble
CML	Colorado Municipal League
COD	Coefficient of Dispersion
COV	Coefficient of Variation
CPEC	Colorado Public Expenditures Council
C.R.S.	Colorado Revised Statutes
DDA	Downtown Development Authority
DLG	Division of Local Government
DOLA	Department of Local Affairs
DPT	Division of Property Taxation
DURA	Denver Urban Renewal Authority
EPA	Environmental Protection Agency
FIRREA	Financial Institutions Reform, Recovery, and Enforcement Act
FSA	USDA - Farm Service Agency (formerly ASCS)
GIS	Geographic Information System
GRI	Gross Rental Income
GRM	Gross Rent Multiplier
IAAO	International Association of Assessing Officers
LV	Land Value
MRA	Multiple Regression Analysis
NERF	Netback Expense Reporting Form
NOD	Notice of Determination
NOI	Net Operating Income
NOV	Notice of Valuation
NRCS	Natural Resource Conservation Service (formerly SCS)
OLLS	Office Legislative Legal Services
PIN	Parcel Identification Number
PPDS	Personal Property Declaration Schedule
PTA	Property Tax Administrator
PUD	Planned Unit Development
RCN	Replacement Cost New
RCNLD	Replacement Cost New Less Depreciation

RPTD	Real Property Transfer Declaration
SBA	Small Business Administration
SBOE	State Board of Equalization
SNOD	Special Notice of Determination
SNOV	Special Notice of Valuation
SME	Special Mobile Equipment
SMI	Severed Mineral Interest
SMM	Special Mobile Machinery
SPSS	Statistical Package for the Social Sciences
SR	Sales Ratio
TD-1000	Real Property Transfer Declaration
TIF	Tax Increment Finance District
URA	Urban Renewal Authority
USPAP	Uniform Standards of Professional Practice

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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**.

CERTIFICATION OF VALUE

On August 25, the assessor certifies total values to the Department of Education and the various taxing entities within the county, § 39-5-128, C.R.S. The entities use the data to calculate their property tax rates (mill levies), calculate revenue and spending limitations, and decide whether or not they must ask the electorate for additional funds. If valuation changes occur after certification, the assessor must notify the entities of these changes prior to December 10, § 39-1-111(5), C.R.S. Changes between the abstract and tax warrant should be documented so that the assessor can justify those changes, if requested to do so. For more information see **Chapter 7, Abstract, Certification, and Tax Warrant.**

TAX WARRANT

January marks the end of one assessment year and the beginning of another. On January 10, the assessor delivers the prior year's tax warrant to the treasurer for collection. The warrant lists all property owners' names, property legal descriptions, assessed valuation attributable to land, improvements, and personal property, and the taxes due, § 39-5-129, C.R.S. The county treasurer is then responsible for collection of all taxes listed on the warrant, § 39-5-129, C.R.S. For additional information on the tax warrant, refer to **Chapter 7, Abstract, Certification, and Tax Warrant**.

PUBLIC RECORDS

The statutes declare that all public records shall be open for inspection by any person at reasonable times, except as otherwise provided by law, § 24-72-201, C.R.S. The assessor may implement inspection rules, which protect the records and prevent unnecessary interference with the regular discharge of the duties of the assessor's office, § 24-72-203, C.R.S.

Public records include all writings kept by the state or political subdivision (county) for use in performing functions that are required by law or administrative rule, § 24-72-202(6), C.R.S. Writings include all books, papers, maps, photographs, cards, tapes, recordings, or other documentation, regardless of physical form or characteristics, but does not include computer software, § 24-72-202(7), C.R.S.

For an institutionally related foundation or an institutionally related real estate foundation, public records includes all writings relating to the requests for disbursement or expenditure of funds, the approval or denial of requests for disbursement or expenditure of funds, or the disbursement or expenditure of funds, by the institutionally related foundation or the institutionally related real estate foundation, § 24-72-202(6)(a)(IV), C.R.S.

For purposes of an institutionally related foundation, the term public record does not include any documents, agreements, or other records or information other than the writings relating to the financial expenditure records. It does not include any records that contain the following:

- The identity of, or records or information identifying or leading to the identification of, any donor or prospective donor to an institution or an institutionally related foundation;

- The amount of any actual or prospective gift or donation from a donor or prospective donor to an institutionally related foundation;

- Proprietary fundraising information of an institution or an institutionally related foundation; or

- Agreements or other documents related to gifts or donation or prospective gifts or donations to any institution or an institutionally related foundation from a donor or prospective donor.

In addition, for purposes of an institutionally related real estate foundation, public records does not include writings that contain information obtained prior to the completion of any transaction for the acquisition, development, financing, leasing, or disposition of real property, § 24-72-202, (6)(b), C.R.S. See **Addendum 1-E, Records Retention Guidelines and Schedule**.

If records are in active use or in storage and, therefore, not available for inspection, the assessor shall notify the applicant in writing if requested. If requested by the applicant, the assessor shall set a date and hour within three working days at which time the records will be available.

If the request involves a large volume of records and the assessor is unable to provide within three working days due to extenuating circumstances, the assessor will provide the records within seven working days, § 24-72-203(3), 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 seven (7) 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, § 39-5-121.5, C.R.S.

The statute, quoted below, delineates how the charges may be calculated.

Copies, printouts, or photographs of public records.
(1) In all cases in which a person has the right to inspect a public record, the person may request a copy, printout, or photograph of the record. The custodian shall furnish a copy, printout, or photograph and may charge a fee determined in accordance with subsection (5) of this section; except that, when the custodian is the secretary of state, fees shall be determined and collected pursuant to section 24-21-104 (3), and when the custodian is the executive director of the department of personnel, fees shall be determined and collected pursuant to section 24-80-102(10). Where the fee for a certified copy or other copy, printout, or photograph of a record is specifically prescribed by law, the specific fee shall apply.

(2) If the custodian does not have facilities for making a copy, printout, or photograph of a record that a person has the right to inspect, the person shall be granted access to the record for the purpose of making a copy, printout, or photograph. The copy, printout, or photograph shall be made while the record is in the possession, custody, and control of the custodian thereof and shall be

subject to the supervision of the custodian. When practical, the copy, printout, or photograph shall be made in the place where the record is kept, but, if it is impractical to do so, the custodian may allow arrangements to be made for the copy, printout, or photograph to be made at other facilities. If other facilities are necessary, the cost of providing them shall be paid by the person desiring a copy, printout, or photograph of the record. The custodian may establish a reasonable schedule of times for making a copy, printout, or photograph and may charge the same fee for the services rendered in supervising the copying, printing out, or photographing as the custodian may charge for furnishing a copy, printout, or photograph under subsection (5) of this section.

(3) If, in response to a specific request, the state or any of its agencies, institutions, or political subdivisions has performed a manipulation of data so as to generate a record in a form not used by the state or by said agency, institution, or political subdivision, a reasonable fee may be charged to the person making the request. Such fee shall not exceed the actual cost of manipulating the said data and generating the said record in accordance with the request. Persons making subsequent requests for the same or similar records may be charged a fee not in excess of the original fee.

(4) If the public record is a result of computer output other than word processing, the fee for a copy, printout, or photograph thereof may be based on recovery of the actual incremental costs of providing the electronic services and products together with a reasonable portion of the costs associated with building and maintaining the information system. Such fee may be reduced or waived by the custodian if the electronic services and products are to be used for a public purpose, including public agency program support, nonprofit activities, journalism, and academic research. Fee reductions and waivers shall be uniformly applied among persons who are similarly situated.

(5) (a) A custodian may charge a fee not to exceed twenty-five cents per standard page for a copy of a public record or a fee not to exceed the actual cost of providing a copy, printout, or photograph of a public record in a format other than a standard page.

§ 24-72-205, C.R.S.

The amendment to § 39-5-121.5, C.R.S., in HB 00-1268, provides a mechanism for taxpayers to acquire the data used to calculate the value of their properties outside the public records statutes. In essence, it gives assessors seven working days to prepare the data and send it to the taxpayer or agent instead of the three working days if records are not readily available, or seven working days under extenuating circumstances provided in § 24-72-203, C.R.S. The amendment should be read in concert with article 72 of title 24, C.R.S.

NOTE: The public records statutes presently provide that all public records must be open for inspection by anyone at reasonable times, that officials should take measures to assist the public in locating any public record, and that officials must ensure public access to the public documents. If the records are not readily available at the time of the request, the custodian must notify the applicant of this fact. If the applicant requests, the custodian must set a date and hour for the inspection to take place. The reasonable time stated in the statute is within three working days unless extenuating circumstances exist as outlined in the statute. If extenuating circumstances exist, the inspection must occur within seven working days, § 24-72-203(1) and (3), C.R.S.

CONFIDENTIAL INFORMATION

Unless otherwise provided by law, the assessor shall deny inspection of records containing the following information: trade secrets; privileged information; and confidential commercial, financial, geological, or geophysical data, furnished by or obtained from any person, The assessor shall also deny inspection of social security numbers unless the disclosure of such a number is required, permitted, or authorized by state or federal law, §§ 24-72-204(3)(a)(IV), 39-1-104(16)(c), 39-5-115(2) and 120, 39-7-101(4), and 39-14-102(1)(c), C.R.S.

The individual Real Property Transfer Declaration forms are subject to confidentiality requirements as provided by law. The declarations may be inspected by the grantee specified in the document, the grantor (if the grantor filed the document), the persons conducting any valuation for assessment study or their employees, and the Property Tax Administrator and Division employees, § 39-14-102(1)(c), C.R.S. The information derived from the forms to assist the assessor in the valuation of property is considered open to the public, § 39-5-121.5, C.R.S.

Confidential information also includes detailed listings of personal property reported by a prior owner, whether or not values are included with the listing. Pursuant to § 39-5-120, C.R.S., the personal property declaration schedule and attachments are confidential documents and only the following persons have a legal right to view them.

1. The county assessor or members of the assessor's staff
2. The county treasurer or members of the treasurer's staff
3. The annual assessment study contractor, hired pursuant to § 39-1-104(16), C.R.S. and employees of the contractor
4. The executive director of the Colorado Department of Revenue and staff members of the Department of Revenue
5. The Property Tax Administrator and Division of Property Taxation staff
6. The county board of equalization (CBOE) and the Board of Assessment Appeals (BAA) when pertinent to a hearing or protest review
7. The person whose property is listed on the schedule
8. Personal property records ordered opened by the district court

Anyone listed above who uses the personal property schedules as part of official duties is also subject to the confidentiality provisions and may be held accountable for divulging the information on the schedule. The statutory penalties for divulging confidential information include a fine of not less than $100 nor more than $500, or a prison term of up to 3 months, or both as provided for in § 39-1-116, C.R.S.

Section 7602 of the Internal Revenue Code (IRC) allows representatives from the Internal Revenue Service (IRS) the federal authority to examine and/or summon certain information (including confidential declaration schedule information) that the Secretary may deem as proper, related to ascertaining the correctness of any return for Federal taxation purposes.

Any person that is served with an IRS summons to produce confidential records and information must timely comply or be faced with penalties as noted in Section 7604 of the IRC. Section 7609 of the IRC relieves any person making such disclosure in reliance on a summons from liability.

The natural resources property declaration schedules and appraisal records are used for both real and personal property data. Since confidential real and personal property information is contained on both the front and back of these declaration schedules, request for non-confidential information should be directed to other public agencies which have access to this information and have the means of disclosing it to the public.

These agencies include, but are not limited to, the Colorado Oil and Gas Conservation Commission, Colorado Division of Reclamation, Mining and Safety, and the Federal Bureau of Land Management.

See **ARL Volume 5**, **PERSONAL PROPERTY VALUATION MANUAL**, for a more detailed discussion of this issue.

SOCIAL SECURITY NUMBERS – SENIOR HOMESTEAD EXEMPTION

Section 24-72.3-102 (2), C.R.S. prohibits a public entity from requesting a person's social security number over the telephone, internet, or by mail, unless the public entity determines that receiving the social security number is required by federal law or is essential to the provision of services by the public entity. This directly impacts the senior homestead exemption. It is the Division's position that the social security number requirement is essential to the administration of the senior homestead exemption program. Authorization to require the social security numbers of the applicant and each occupant is provided by §§ 39-3-205(2)(a)(I) and (III), C.R.S. Social security numbers obtained through the administration of this program, or for other reasons, must remain confidential; they cannot be publicly displayed or otherwise made available to the general public, § 6-1-715, C.R.S.

RETENTION OF RECORDS

The state archivist is responsible for the administration of a program to conserve the public records of the State of Colorado and political subdivisions. Applicable statutes are found in the state archives and public records law, §§ 24-80-101 through 113, C.R.S.

The state archivist drafts a records retention and disposition plan for political subdivisions, § 24-80-102(3), C.R.S. Records maintained by county officials are subject to this plan. The plan indicates which office records are permanent and which are not permanent. Records considered not permanent are assigned a minimum retention period which is usually six years plus the current year. The minimum retention period schedule for the assessor's records can be found in **Addendum 1-E, Records Retention Guidelines and Schedule**.

The schedule is a set of recommendations that were developed through the cooperation of the state archivist, the Division of Property Taxation, and county assessors. Records may be kept longer than recommended if the assessor determines that a longer retention period is necessary; however, records may not be destroyed sooner than allowed. Each year the archivist transmits a letter giving the assessor permission to destroy or dispose of specified items which are not permanent records. **It is emphasized that the assessor may not destroy records unless authorized by the state archivist to do so. Additionally, the assessor should not destroy records, even though permission has been granted by the archivist, that pertains to any pending case, claim, action, or audit.**

It is important for the assessor to establish a plan for records' retention as well as a plan for destruction of records. Effective August 4, 2004, each public and private entity in the state that uses documents during the course of business that contain personal identifying information **shall develop a policy for the destruction or proper disposal of paper documents containing personal identifying information** such as a social security number; a personal identification number; a password; a pass code; an official state or government-issued driver's license or identification card number; a government passport number; an employer, student or military identification number or a financial transaction device, §§ 6-1-713 (1) and (2), C.R.S. A recommended retention and destruction schedule for senior homestead applications and related documents is provided in **Addendum 1-E, Records Retention Guidelines and Schedule**.

General guidelines are found in **Addendum 1-E, Records Retention Guidelines and Schedule**. Each assessor should periodically review the records' retention and disposition plan. The assessor should document records destroyed, the means of disposition, and file with the annual letter of permission.

OATH OF OFFICE - BOND

When inaugurated into office, assessors subscribe to an oath or affirmation that pertains to the faithful performance of all duties of the office, § 30-10-801, C.R.S.

The elected assessor must acquire bond with two or more sufficient bondsmen at a minimum level of $6,000. The bond assures that the duties are performed according to law and to the satisfaction of the board of county commissioners, § 30-10-801, C.R.S.

APPOINTMENT OF DEPUTY

The county assessor may appoint a deputy, § 30-2-104(1)(a), C.R.S.

LEGAL REPRESENTATION

Opinions to county officers - representation.
(1) The district attorney, upon request of any county officer of any county within his district, without fee, shall give his opinion in writing upon all questions of law having references to the duties of such officer which may be submitted and shall file and preserve in his office a copy of all such opinions.

(2) The district attorney, upon a request in the form of a resolution by the board of county commissioners of any county within his district, shall represent any county officer enumerated in article 10 of title 30, C.R.S., or the employees of any such officer in the defense of any civil suit or civil proceeding brought against such officer in any court of this state or any federal court if such action directly relates to the duties of the county officer.

> (3) In any city and county, the district attorney, upon a request in the form of a resolution by city council, shall represent any city and county officer, as provided in the charter of such city and county, or the employees of any such officer in the defense of any civil suit or civil proceeding brought against such officer in any court of this state or any federal court if such action directly relates to the duties of any such officer.
>
> **§ 20-1-105, C.R.S.**

COUNTY FISCAL POLICIES

Among other duties, county commissioners are responsible for the financial position of the county. This includes preparation and maintenance of the county budget, expenditure approval, personnel classification and compensation plans, and insurance plans as found in part 1 in article 11 of title 30, C.R.S.

BUDGET AND WARRANT EXPENDITURE APPROVAL

Annually, each assessor makes appropriate, documented budget recommendations to the board of county commissioners for the operation of the office. The assessor's request reflects reasonable and necessary expenses that will be incurred in the performance of statutory duties. The commissioners' exercise of budget-making power is presumed to be a valid exercise of the powers granted by statute. The board of county commissioners is empowered to examine and settle all accounts of the receipts and expenses of the county. This means that every warrant of the assessor's office is subject to the board's approval, §§ 30-10-803 and 30-11-107(2)(a) and (b), C.R.S.

The Division of Property Taxation is available to help assessors determine workforce needs and subsequent budgetary requirements.

FORTY-HOUR WEEK

Under § 30-2-104, C.R.S., county commissioners may adopt classification and compensation plans for all county employees paid by the county. The plans are to include work-week formulas of not less than forty hours. Once the plan is accepted by an elected official, it becomes binding upon each employee in that office.

ASSESSOR COMPENSATION PLAN

Each assessor is paid a salary that is set by the legislature. Each county is classified into one of six categories, and statutes define an assessor's salary base for each category, §§ 30-2-102(1) and (2), C.R.S.

SALARY BASE BEGINNING 2007

1.	Category I Adams, Arapahoe, Boulder, Douglas, El Paso, Jefferson, Larimer, Pueblo and Weld	$87,300
2.	Category II Eagle, Fremont, Garfield, La Plata, Mesa Pitkin and Summit	$72,500
3.	Category III Alamosa, Archuleta, Chaffee, Clear Creek, Delta, Gilpin, Grand, Gunnison, Las Animas, Logan, Moffat, Montrose, Morgan, Otero, Park, Rio Blanco, Routt, San Miguel and Teller	$58,500
4.	Category IV Custer, Elbert, Huerfano, Kit Carson Lake, Montezuma, Ouray, Prowers, Rio Grande Washington and Yuma	$49,700
5.	Category V Baca, Bent, Cheyenne, Conejos, Costilla, Crowley, Hinsdale, Lincoln, Phillips, Saguache and San Juan	$43,800
6.	Category VI Dolores, Jackson, Kiowa, Mineral and Sedgwick	$39,700

The salaries cannot be increased or decreased during the term of office to which the assessor has been elected or appointed, § 30-2-102(3)(e), C.R.S.

OTHER PROPERTY TAX ADMINISTRATIVE AGENCIES

Other agencies and boards may make decisions that affect various actions taken by the assessor. The duties of these boards and agencies are discussed below.

BOARD OF ASSESSMENT APPEALS

The major duty of the Board of Assessment Appeals (BAA) is to hear taxpayer appeals of decisions rendered by county boards of equalization, § 39-2-125(1)(c), C.R.S. Those taxpayers who disagree with the county board's decision, may file an appeal with the BAA, district court, or request binding arbitration within thirty (30) days of the written decision. Arbitration decisions are final and not subject to review, §§ 39-8-108(4) and 108.5(3)(g), C.R.S. BAA and district court hearings are "de novo" hearings which means new evidence is allowed to be submitted by both parties. If a taxpayer is not heard at the county level within the statutory time periods, the taxpayer may appeal directly to the BAA,

§ 39-2-125(1)(e), C.R.S. See **Chapter 5, Taxpayer Administrative Remedies,** for additional information on the appeals process.

The BAA has other duties:

1. Hears appeals from orders and decisions of the Property Tax Administrator, § 39-2-125(1)(b), C.R.S.

2. Hears appeals on abatement petitions denied by the board of county commissioners. The appeals must be filed within thirty (30) days of the commissioners' written decision, § 39-2-125(1)(f), C.R.S.

The BAA may issue such orders as it deems necessary to determine facts and to carry out its decisions. If a county does not comply with a BAA order, the Property Tax Administrator may request the district court to enforce such order, § 39-2-128, C.R.S.

Taxpayers may appeal decisions of the BAA to the court of appeals within forty-five (45) days for judicial review. If the decision is against the respondent and the BAA recommends the matter to be statewide concern, or that the decision results in a significant decrease in county valuation, the respondent may appeal to the Court of Appeals within forty-five (45) days. If the BAA does not make the recommendation, the respondent may petition the court of appeals within thirty (30) days of the decision for judicial review of such questions. The respondent may also petition for judicial review of alleged procedural errors or errors of law within thirty (30) days of the decision, § 39-8-108(2), C.R.S. Decisions of district court may be appealed to the court of appeals for judicial review within forty-five (45) days, § 39-8-108(3), C.R.S.

STATE BOARD OF EQUALIZATION

The State Board of Equalization (state board) has various duties concerning statewide administration of property tax laws and equalization of valuations of classes and subclasses of taxable property. The members of the state board include the Governor, the Speaker of the Colorado House of Representatives, the President of the Colorado Senate, and two members knowledgeable in property taxation, appointed by the Governor and confirmed by the Senate. The Governor, Speaker, and President may serve on the state board or may appoint a designee. Duties of the state board are found primarily in § 15, art. X, COLO. CONST., § 39-1-105.5, and article 9 of title 39, C.R.S.

1. The state board reviews the annual valuation for assessment study and orders reappraisals in counties found not to be in compliance, §§ 39-1-105.5 and 39-9-103(1) and (4), C.R.S. The annual study is conducted by the Director of Research of the Legislative Council, § 39-1-104(16), C.R.S. The study and resulting orders of reappraisal are the primary means of achieving statewide equalization of valuations.

2. The state board reviews county Abstracts of Assessment and the recommendations of the Property Tax Administrator, §§ 39-2-115(3) and 39-9-103(4), C.R.S.
    a. It may change actual values for a class or subclass of property in the year following an ordered reappraisal, §§ 39-2-115(2) and 39-9-104, C.R.S.
    b. It corrects obvious errors in any county abstract made by the assessor or Property Tax Administrator, § 39-9-104, C.R.S.
    c. It may order valuation changes of classes or subclasses of property which were changed by a county board of equalization, § 39-9-103(7), C.R.S.

   d. It certifies the abstract and any changes made by it to the assessor no later than December 20, § 39-9-105, C.R.S.

3. Upon written appeal, the state board reviews decisions of the Board of Assessment Appeals and may change decisions which affect classes or subclasses of property, § 39-9-103(5), C.R.S.

4. The state board also conducts hearings on complaints brought by the Property Tax Administrator either directly or by a tax levying authority or taxpayer. These include:
   a. Complaints alleging improper valuation or violation of property tax laws, §§ 39-2-111 and 39-9-103(2), C.R.S.
   b. Complaints alleging dereliction of duty by a county assessor, § 39-9-103(6), C.R.S.
   c. Petitions for reappraisal, §§ 39-2-114 and 39-9-103(2), C.R.S.

5. The state board has supervision over the administration of all laws concerning the valuation and assessment of taxable property and the levying of property taxes, § 39-9-106, C.R.S.

6. The state board reviews and approves or disapproves the Division's manuals, appraisal procedures, and instructions, after review by the Statutory Advisory Committee. If the state board does not act within thirty (30) days of receipt, the manuals, appraisal procedures, or instructions are automatically approved, §§ 39-2-109(1)(e) and 39-9-103(10), C.R.S.

STATUTORY ADVISORY COMMITTEE

The Statutory Advisory Committee (SAC) to the Property Tax Administrator has the authority to review and make recommendations to the State Board of Equalization (state board) to approve or disapprove manuals, appraisal procedures, instructions, guidelines, forms, notices, records published, approved or prescribed before they are presented to the Legal Services Committee and published by the Administrator, § 39-2-129, et. seq., C.R.S.

With the consent of the Senate, the Governor appoints five members to SAC: One assessor and one non-assessor are appointed from counties of 75,000 or more population. One assessor and one non-assessor are appointed from counties of less than 75,000 population. One non-assessor is appointed from the western slope. The Governor shall appoint one of the non-assessor members as chairman of the advisory committee. Not more than three of the members can be from the same political party. The members serve a four-year term. Vacancies are filled by the Governor for the remaining term.

The SAC meets quarterly; however, the Chairman may hold additional meetings when necessary. Three members are required to be present to conduct official business. All meetings are open to the public.

The Division provides a 20-day notice of hearing for each meeting. Assessors, industry representatives, and other interested parties may attend and make comments on any agenda item.

PROPERTY TAX ADMINISTRATOR

The Division of Property Taxation is headed by the Property Tax Administrator (Administrator) who is appointed by the State Board of Equalization for a five-year term. The Administrator has responsibilities over many aspects of property taxation. Some of these responsibilities are listed below.

1. Approves the form and size of all personal property declaration schedules, forms, and notices furnished or sent by assessors to owners of taxable property. Included on the approved list are: all field books, plat and block books, maps, the form of petitions for abatement or refund and appraisal cards. The forms must have the Administrator's approval. Exclusive use shall be required by all assessors to ensure uniformity and promote equalization, §§ 39-2-109(1)(d) and 39-8-106(1), C.R.S.

2. Prepares and publishes manuals, appraisal procedures, and instructions concerning methods of appraising and valuing land, improvements, manufactured homes and personal property. Assessors are required by statute and case law to use the instructions in valuing and assessing taxable property. The publications are to be reviewed by the Statutory Advisory Committee, approved by the state board and are subject to legislative review, §§ 39-2-109(1)(e) and 131, C.R.S.

3. Prepares and supplies to all assessors those forms required to be completed by them and filed with the Administrator, such as the Abstract of Assessment, § 39-2-109(1)(f), C.R.S.

4. Upon at least ten (10) days notice, may call meetings of assessors at some designated place in the state; and upon reasonable notice, may call group or area meetings of two or more assessors, § 39-2-109(1)(g), C.R.S.

5. Examines complaints of taxpayers regarding improper appraisal or valuation practices of classes or subclasses of property, or that property tax laws have been violated. An assessor may be required to appear before the Administrator to determine whether the assessor has complied with statutes in appraising and valuing taxable property. The Administrator may use the complaint findings to petition the state board for a reappraisal in the county, §§ 39-2-111, 112 and 114, C.R.S.

6. Reviews each county's Abstract of Assessment to ensure compliance with appraisal procedures. Any comments or recommendations are forwarded to the state board, §§ 39-2-115(2) and 39-5-124(2), C.R.S.

7. Files a complaint with the state board if it is found that the assessor has not valued property correctly. This may occur after examination of the abstract of assessment, § 39-2-115(2), C.R.S.

8. Reviews and approves or disapproves, in whole or in part, all tax abatements or refunds, greater than $1,000, submitted by the board of county commissioners, §§ 39-1-113 and 39-2-116, C.R.S.

9. Receives a copy of the certification of levies from the board of county commissioners, § 39-1-111(2), C.R.S.

10. Provides an annual school for assessors and their staff. Statute requires the assessor to attend, § 39-2-110, C.R.S.

11. Values the property and plant of all state assessed companies doing business in the state, § 39-2-109(1)(a) and article 4 of title 39, C.R.S.

12. Examines, reviews, and approves or disapproves all applications claiming exemption of taxable property from general taxation pursuant to §§ 39-2-117, 39-3-101, and 106 through 116, C.R.S.

13. May appear as a party in interest in any proceeding before a court or other tribunal in which an abatement or refund of property taxes is sought or when a question bearing on statewide assessment policy is raised, § 39-2-113, C.R.S.

14. May issue subpoenas and compel attendance of witnesses and relevant records whenever a person may be lawfully questioned on matters pertaining to assessment practices. The Administrator's orders are enforceable through the courts, §§ 39-2-120, 121, and 122, C.R.S.

15. May file a complaint with the state board whenever a county assessor is alleged to be derelict in assessment duties, §§ 39-2-111 and 39-9-103(6), C.R.S.

16. Prepares an annual report at the end of each calendar year which contains the aggregate value of each class and subclass of property in each county, the levies imposed, and revenues derived therefrom, § 39-2-119, C.R.S.

17. Participates in the estimation of projected assessed values when a qualifying operation desires to take advantage of ad valorem tax prepayments, § 39-1.5-104, C.R.S.

18. Assists and cooperates in the administration of all laws concerning the valuation and assessment of taxable property and the levying of property taxes, § 39-2-109(1)(b), C.R.S.

19. Prepares and designs basic forms to be used by all assessors in the assessment of real property, § 39-2-109(1)(h), C.R.S.

20. Establishes guidelines to be used by assessors in their mapping programs, § 39-5-103.5, C.R.S.

21. Conducts the residential rate study. The study is submitted to the general assembly and state board by January 15 in each year when there is a change in the level of value, § 39-1-104.2(6), C.R.S.

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 C 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	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 2008

DISTRICT I
Chairperson: Chris Woodruff, Weld
Secretary/Treasurer: Cindy Taylor, Yuma

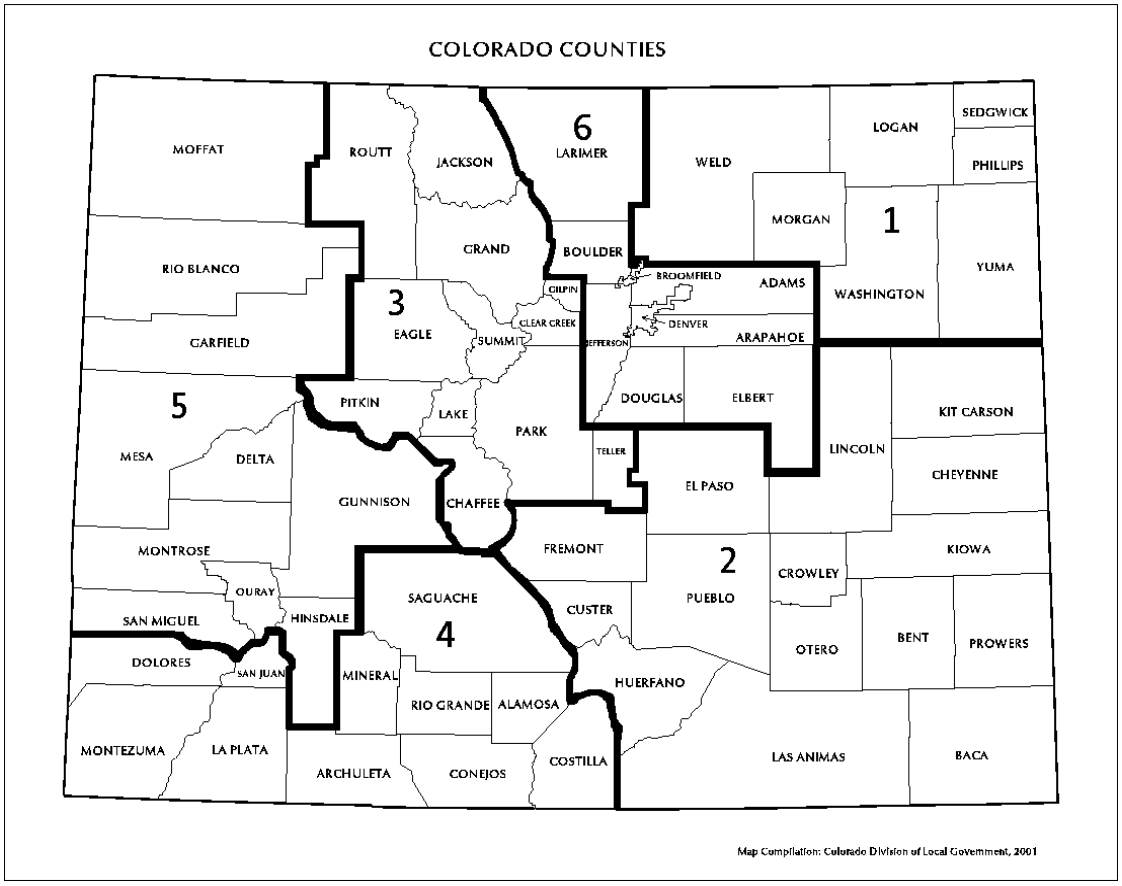
DISTRICT II
Chairperson: Ken Hood, Otero
Vice Chairperson: Guy Wagner, Bent
Secretary: Estelle Thaller, Lincoln

DISTRICT III
Chairperson: Anne Schafer, Gilpin
Secretary: Beverly Breakstone, Summit

DISTRICT IV
Chairperson: Judy Zimmerman, San Juan
Secretary: Naomi Keys, Conejos

DISTRICT V
Chairperson: Barbara Brewer, Mesa
Vice Chairperson: Renae Neilson, Rio Blanco
Secretary: Kristy McFarland, Gunnison

DISTRICT VI
Chairperson: Gilbert Reyes, Adams
Secretary: Jim Everson, Jefferson



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ADDENDUM 1-C, ASSESSORS' COMMITTEES

Below is a list of the Colorado Assessors' Association officers and assessor committees. The chairpersons and members of each committee are identified on the Colorado Assessors' Association website at http://www.e-caa.com/. A hardcopy is available upon request.

Association Officers

President.....Susie Mayfield .....Ouray
First Vice President.....Mark Vanderpool ....Montezuma
Second Vice President .....Sandra Hostetter.....Alamosa
Secretary .....Abbey Mullis .....Kit Carson
Treasurer .....Cindy Taylor .....Yuma

Agricultural Committee

Audit Committee (State Audit of Assessor)

Bylaws Committee

Education Committee

Executive Committee

Forms Committee

GIS Committee

Legislative Committee

Mentoring Committee

Natural Resources Committee

Nominating Committee

Oil and Gas Committee

Resolutions Committee

Ski and Recreation Committee

State Assessed Committee

Website Committee

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ADDENDUM 1-D, CERTIFICATION OF REAL ESTATE APPRAISERS

REGULATIONS

In 1989, Congress enacted the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA). This lengthy law was necessary to resolve the huge national problem of the thousands of savings and loan institutions and banks that had failed or were in serious financial trouble. The provisions of FIRREA included:

- Establishment of a federally chartered foundation to create uniform appraisal and certification standards for the industry.
- Establishment of a federal inter-agency council to establish appraisal standards to protect federally sponsored agencies which buy and guarantee loans and insure deposits.
- Establishment of minimum education and experience levels for real estate appraisers.
- Directives to the states to implement legislation creating state licensing boards for the regulation and discipline of appraisers. Each state's legislation must conform to FIRREA.

These provisions have directly impacted Colorado county assessor appraiser employees. State legislation, namely Senate Bill 90-34 effective in 1990 created part 7 in article 61 of title 12, C.R.S. House Bill 92-1177 effective in 1992 and HB 96-1080 effective in 1996 both amended part 7 in article 61 of title 12, C.R.S. Section 12-61-706(5)(a), C.R.S., requires appraiser employees of the county assessor's office, but not the county assessor, to be registered, licensed, or certified.

COLORADO BOARD OF REAL ESTATE APPRAISERS (CBREA)

Colorado's FIRREA legislation created the Colorado Board of Real Estate Appraisers (CBREA) within the Division of Real Estate of the Department of Regulatory Agencies. Board members are appointed by the Governor, and confirmed by the state Senate. Board members serve staggered three-year terms. Beginning July 1, 1997, the composition of the board is prescribed by law as three practicing appraisers, an elected county assessor, a banker with real estate lending experience, and two public members who may not be appraisers, bankers, or assessors.

CBREA has the responsibility to promulgate rules and regulations for the implementation and administration of Colorado's appraisal legislation. CBREA approves or disapproves all applications submitted for licensure in the State of Colorado. CBREA meets once a month. Contact the Division of Real Estate at (303) 894-2166 prior to the meeting to confirm the meeting date and location.

CATEGORIES OF APPRAISERS

There are four categories for licensure included in Colorado's legislation:

- Registered Appraiser
- Licensed Appraiser
- Certified Residential Appraiser
- Certified General Appraiser

Legislation relative to assessor personnel reads:

> **Qualifications for registration, licensing, and certification of appraisers - continuing education.**
> (5)(a) Subject to section 12-61-714(2), all appraiser employees of county assessors shall be registered, licensed, or certified as provided in subsections (1) and (2) of this section. Obtaining and maintaining a registration, license, or certificate under any one of said subsections (1) and (2) shall entitle an appraiser employee of a county assessor to perform all real estate appraisals required to fulfill such person's official duties.
>
> **§ 12-61-706, C.R.S.**

CBREA has determined that nothing precludes an assessor's employee from becoming registered, licensed or certified at a higher level than "registration as an appraiser," however, § 12-61-706(5)(a), C.R.S., requires registration. Appraiser employees of the county assessors who are employed to appraise real property shall not be subject to disciplinary actions by CBREA on the grounds that they have performed appraisals beyond their level of competency when appraising real estate in fulfillment of their official duties. County assessors, if registered, licensed, or certified, shall not be subject to disciplinary actions by CBREA on the ground that they have performed appraisals beyond their level of competency when appraising real estate in fulfillment of their official duties, pursuant to § 12-61-706(5)(b), C.R.S.

REGISTRATION, LICENSE, CERTIFICATION

EDUCATION REQUIREMENTS FOR INITIAL LICENSE

All education requirements may be completed at any time prior to filing the application for licensure or certification. However, the education requirements must be completed when the application is filed.

Appraisal education and training courses must be taken from course providers that have been approved by the Colorado Board of Real Estate Appraisers.

The Division of Property Taxation is an approved course provider.

Each applicant must complete, as part of the total education and training hour requirement for initial registration, licensure, or certification, at least 15 hours classroom coverage of the

Uniform Standards of Professional Appraisal Practice (USPAP). Beginning January 2003, all pre-licensing courses in appraisal ethics and USPAP must be approved by the Appraiser Qualifications Board of the Appraisal Foundation and taught by an instructor certified by the Appraiser Qualifications Board.

Applicants must take a series of appraisal education courses and training which build upon and augment previous appraisal courses. Courses which substantially repeat other course work in terms of content and level of instruction will not be accepted, at the discretion of CBREA.

Qualifying education classes for the initial license or upgraded licenses must be a minimum of fifteen hours and tested.

The education requirements for each level of licensure are listed as follows:

- **Registered Appraiser**
  Seventy-five (75) hours appraisal education including 15 hours of USPAP, with an education emphasis on basic appraisal principles and procedures, and pass the required examination

- **Licensed Appraiser**
  Ninety (90) hours appraisal education including 15 hours of USPAP, with an education emphasis on the appraisal of typical one to four unit residential properties, and pass the required examination

- **Certified Residential Appraiser**
  One hundred twenty (120) hours appraisal education including 15 hours of USPAP, with an education emphasis on the appraisal of typical one to four unit residential properties and the appraisal of complex residential properties, and pass the required examination

- **Certified General Appraiser**
  One hundred eighty (180) hours appraisal education including 15 hours of USPAP, with an education emphasis on nonresidential properties, and pass the required examination

Each applicant must provide a signed statement attesting to the successful completion of the required hours of appraisal education and training. CBREA reserves the right to require an applicant to provide additional documentary evidence of completion of appropriate course work.

It is important that all qualifying education hours be completed prior to filing an application with the Colorado Board of Real Estate Appraisers.

CONTINUING EDUCATION REQUIREMENTS

The seven-hour National USPAP update course must be approved by the Appraiser Qualifications Board of the Appraisal Foundation and taught by an instructor certified by the Appraiser Qualifications Board. Each renewal applicant must complete the course every other year. Continuing education programs must be at least two hours in length and may cover a wide range of appraisal related topics.

Licensees should always ask if there is an examination for the education program provided. The Division of Property Taxation, as a course provider, requires all students to take examinations at the end of five-day schools. Any time an examination is taken, a passing grade must be achieved in order for the student to gain any type of credit for the school or workshop. Examinations are not given for one-day workshops since these may be taken only to satisfy continuing education requirements. Teaching of continuing appraisal education courses and programs shall constitute successful completion.

The Division of Property Taxation is maintaining a database of course attendees so that transcripts of all courses and workshops offered through its education program are available. IAAO course transcripts and grades are provided through IAAO at the following address:

314 West 10th Street
Kansas City, MO 64105
(800) 616-IAAO (4226) and (816) 701-8100
Fax (816) 701-8149
www.IAAO.org

Licensees should maintain their own records of qualifying and continuing education since the Board may require each licensee to prove he or she has met any and all education requirements.

The Colorado Board of Real Estate Appraisers may consider alternatives to continuing appraisal education programs and courses such as teaching, as defined by CBREA, authorship of textbooks or articles, educational programs development or similar activities. Licensees desiring continuing appraisal education credit for alternative activities must petition CBREA for approval on a form provided by CBREA.

A licensee may be placed on an inactive status if the continuing education requirements have not been met to renew a license. The license may be activated if the licensee submits written certification of compliance with § 12-61-706, C.R.S., for the previous period. The holder of an inactive license shall not perform an appraisal in conjunction with a debt instrument that is federally guaranteed, in the federal secondary market or regulated pursuant to title 12, U.S.C.

"No revocation, suspension, annulment, limitation, or modification of a license by any agency shall be lawful unless, before institution of agency proceedings therefor, the agency has given the licensee notice in writing of objective facts or conduct established upon a full investigation that may warrant such action and afforded the licensee opportunity to submit written data, views, and arguments with respect to the facts or conduct and, except in cases of deliberate and willful violation or of substantial danger to public health and safety, given the licensee a reasonable opportunity to comply with all lawful requirements…. "full investigation" means a reasonable ascertainment of the underlying facts on which the agency action is based." § 24-4-104(3)(a), C.R.S.

APPRAISAL EXPERIENCE REQUIREMENTS

The Board of Real Estate Appraisers has defined appraisal experience as specified numbers of hours of appraisal activity, accumulated across specified periods of time, depending on the level of license.

The following areas of appraisal activity may constitute potentially acceptable evidence of appraisal experience:

- Fee and staff appraisal
- Ad valorem tax appraisal
- Review appraisal
- Appraisal analysis
- Real estate counseling
- Highest and best use analysis
- Feasibility analysis/study
- Such other experience as CBREA may accept upon petition by the applicant on a form provided by CBREA.

The experience requirements for each level of licensure are listed as follows:

- **Registered Appraiser**
  No experience required.

- **Licensed Appraiser**
  At least two thousand (2,000) hours of acceptable appraisal experience gained over a period of not less than twelve months.

- **Certified Residential Appraiser**
  Two thousand five hundred (2,500) hours of acceptable real estate appraisal experience, gained over a period of at least 24 months, and shall include the appraisal of complex residential properties.

- **Certified General Appraiser**
  Three thousand (3,000) hours of acceptable real estate experience gained over a period of at least 30 months, and shall include at least fifteen hundred (1,500) hours in the appraisal of nonresidential properties.

CBREA reserves the right to verify an applicant's or licensee's evidence of appraisal experience by such means as it deems necessary, including, but not limited to requiring the following:

1. Submission of a detailed log of appraisal activity
2. Submission of appraisal reports, files or file memoranda
3. Employer affidavits or interviews
4. Client affidavits or interviews, and
5. Submission of appropriate business records

EXAMINATION PROCEDURE

PSI Examination Services develops and administers the Real Estate Broker and Appraiser licensing examinations for the State of Colorado. The test sites are listed below.

PSI Denver
The Triad Building
5660 Greenwood Plaza Boulevard, # 225
Greenwood Village, Colorado 80111

PSI Clear Creek Office Park
4251 Kipling Avenue, #415
Wheat Ridge, Colorado 80033

PSI Fort Collins
Poudre River Arts Center
404 North College Avenue
Fort Collins, Colorado 80524

PSI Pueblo
803 West 4th Street, #803S
Pueblo, Colorado 81003

PSI Colorado Springs
5050 Edison Avenue, #121
Colorado Springs, Colorado 80915

PSI Grand Junction
743 Horizon Court, #342
Grand Junction, Colorado 81506

PSI Durango
799 East 3rd Street, # 3
Durango, Colorado 81301

The examination fee schedule is as follows. Please be aware that the registration fees are NOT REFUNDABLE or TRANSFERABLE.

Registered Residential Appraiser	$71.00
Licensed Residential Appraiser	$71.00
Certified Residential Appraiser	$71.00
Certified General Appraiser	$71.00

The method of payment is dependent upon how the registration is made. Please visit www.psiexams.com for details.

Examinations may be scheduled via the mail, telephone, internet or fax.

PSI Examination Services
3210 E. Tropicana
Las Vegas, Nevada 89121
(800) 733-9267 • Fax (702) 932-2666
www.psiexams.com

Any question regarding licensure should be directed to the Colorado Division of Real Estate at the following address.

1560 Broadway, Suite 925
Denver, Colorado 80202
(303) 894-2166 • Fax (303) 894-2683
www.dora.state.co.us/real-estate

The Test dates, times, and locations are listed on PSI's website. The applicant must request one of the exams available according to the level of licensure for which application is made.

- Colorado Registered Appraiser
  75 Hours of Appraisal Education
  No Experience Requirements
  100 questions 75% to Pass
  Weighted to the Sales Comparison Approach
  Time allowed: 180 minutes

- Colorado Licensed Appraiser
  90 Hours of Appraisal Education
  Two Thousand Hours of Appraisal Experience
  100 questions 75% to Pass
  Weighted to the Sales Comparison Approach
  Time allowed: 180 minutes

- Colorado Certified Residential Appraiser
  120 Hours of Appraisal Education
  Two Thousand five hundred Hours of Appraisal Experience
  100 questions 75% to Pass
  Weighted to the Sales Comparison Approach
  Time allowed: 180 minutes

- Colorado Certified General Appraiser
  180 Hours of Appraisal Education
  Three Thousand Hours of Appraisal Experience
  125 questions 75% to Pass
  Weighted to the Income Approach
  Time allowed: 180 minutes

The applicant should be sure to request the correct examination and confirm both the site where the exam will be taken and the date of the examination. The applicant should also write down all information given by the testing service.

Examinees may use financial calculators. Any calculator with a programmable memory or alphabetic keypad must be cleared before entering the examination room and at the conclusion of the examination. Solar calculators will not work due to lighting conditions of the examination room.

Passing the exam does not guarantee the applicant will be registered, licensed or certified. In addition to passing the examination, all classifications of appraisers must meet education requirements established by Colorado law and Board of Real Estate Appraisers Rules. State Registered, Licensed, and Certified appraisers must also meet experience requirements established by Colorado law and Board Rules.

Exam results are valid for two years from the date of successful completion of the exam. Therefore, the applicant should not submit the application for license until all of the requirements for the registration, license or certificate have been met. Incomplete applications will be returned to the applicant without refund. Applications will not be held while requirements are completed or documentation is supplied. In addition, failure to file a complete application within the one-year period will result in the examination grade being void.

CBREA reserves the right to refuse any application based on lack of appropriate appraisal education or experience. However, the applicant has the right to appeal these decisions.

All correspondence and issues pertaining to licensing and certification should be addressed to the:

Colorado Board of Real Estate Appraisers
Erin Toll
1560 Broadway, Suite 925
Denver, Colorado 80202
303/894-2166
www.dora.state.co.us/real-estate

POLICY STATEMENTS OF THE CBREA

Appraisal Licensure Requirements

The Colorado Board of Real Estate Appraisers has made policy statements on issues pertaining to licensing and certification. For specific details and official Board policy, you should contact the Colorado Board of Real Estate Appraisers directly. However, a few policies have been noted below for your benefit:

- All appraisal education requirements must be accomplished by completing the requisite classroom hours of approved courses. Education and experience must be real estate appraisal education and experience. Experience may not be substituted for education or vice-versa.

- Appraiser employees of county assessors have two years to comply with licensing and certification requirements, § 12-61-714(2), C.R.S.

- Courses cannot be "challenged." Course attendance and an examination are required to receive pre-licensing credit.

- It is the applicant's responsibility to meet all pre-licensing education, experience, and continuing education requirements. Course providers do not have the authority to approve applications for licensing and certification.

ADDENDUM 1-E, RECORDS RETENTION

APPLICABLE STATUTES

State Archives and Public Records Law - Sections 24-80-101 through 113, C.R.S.

PURPOSE OF GUIDELINES

Personnel in an assessor's office work with a large variety of documents and other records. Many of these records must be retained by the assessor's office for a minimum number of years. At the end of the retention period, authorization must be obtained from the state archivist before the documents can be destroyed.

The minimum retention period schedule for assessor's office documents begins later in this addendum. The retention periods listed are recommendations developed over the years by the state archivist, with the cooperation of the Division of Property Taxation and county assessors. In the event that a minimum retention period listed in the schedule conflicts with a legal requirement, the legal requirement shall supersede the schedule and the record must be kept as long as indicated in statute.

These guidelines have been prepared to implement the provisions of State Archives and Public Records Law, § 24-80-102 (3), C.R.S., and to provide guidance to assessors in establishing a records retention and disposition plan. It is emphasized that the minimum retention periods listed in the schedule are to be interpreted as recommendations and not as authorization to retain or dispose of any records. Records may be kept longer than recommended if the assessor determines that a longer retention period is necessary; however, records may not be destroyed sooner than allowed.

STATUTORY REQUIREMENTS FOR RECORD KEEPING

Records containing ownership, legal description, and value of each parcel in the county are required by statute to be maintained by the assessor's office. Additional records, such as appraisal records, are to be maintained as permanent records; others are kept as back-up documentation, such as address changes, determination of values, agricultural classification, income approach data, and protest information. It is important for the assessor to understand which records need to be kept on a permanent basis and which records can be destroyed after a certain period of time.

CUSTODY OF PUBLIC RECORDS

Public records are public property. As such, public records should always remain in the custody and control of the office that created them or received them pursuant to law, or they should be destroyed. They should not be placed in the custody of private or semi-private institutions or individuals.

NEED FOR A PLAN

It is important for the assessor to establish a plan for records retention as well as a plan for destruction of records. Records considered not to be permanent are assigned a minimum retention period which is usually six years plus the current year § 24-80-102(3), C.R.S. Each assessor should periodically review the records retention and disposition plan drafted by the state archivist. The assessor should document records destroyed, the means of disposition, and file the documentation with the annual letter of permission received from the state archivist. Again, the assessor may keep records longer than recommended if desired; however, records may not be destroyed sooner than allowed by the state archivist.

Section 6-1-713, C.R.S. requires the assessor to develop a policy for the destruction or proper disposal of paper documents containing personal identifying information, including social security numbers. As such, a retention and destruction schedule for senior homestead exemption applications and related documents containing social security numbers is included in ***Retention Schedule*** below.

METHODS OF DESTRUCTION

After permission has been granted by the state archivist, records should be destroyed by burning, shredding, pulping, burial, or other effective means. Records must be destroyed in such a manner as to destroy the identity of the record and prevent unauthorized use. Be careful!! Records destroyed inadvertently are difficult to reconstruct.

DISPOSAL OF RECORDS

The disposal of records should be documented in some permanent manner such as a notarized memorandum of disposal signed by the assessor. This documentation should include a description and quantity of each type of record or form destroyed including pertinent dates covered by the records or forms, and the date the destruction was completed.

Disposal When Microfilmed or Otherwise Reproduced

Many county assessors are adopting the practice of microfilming and/or scanning records, and either destroying the originals or storing them off-site. As a general rule, originals of permanent records or other valuable documents that have been microfilmed or scanned should be carefully reviewed before any record is destroyed. Certain records may be disposed of after microfilming or scanning; however, it is the policy of the State Archivist that records prior to 1900 always be retained because of their historical value. These records may be retained by the county or transferred to the custody of the State Archivist for permanent preservation and administration. Always remember, if the original record is destroyed it cannot be replaced and an electronic copy is only as good as the technology available to access the copy.

Liability of the Custodian

When records have been destroyed or otherwise disposed of (transferred to the state archivist) under proper authorization, any liability that the assessor might incur for such destruction or other disposal shall cease.

Reservations to the Plan

The state archivist and the attorney general reserve the right to change or amend any plans developed from these guidelines at any time. **NO RECORD SHALL BE DESTROYED WITHOUT THE AUTHORIZATION OF THE STATE ARCHIVIST AND NO RECORD SO AUTHORIZED SHALL BE DESTROYED SO LONG AS IT PERTAINS TO ANY PENDING CASE, CLAIM, ACTION, OR AUDIT.**

Further Information

For further information regarding the preservation and disposition of assessment records, please consult the Financial Management Manual for Colorado Local Governments, Records Management chapter.

For professional and technical services, and destruction authorization, write, call or email:

State Archivist
Division of State Archives and
Public Records
1313 Sherman Street, Room IB-20
Denver, Colorado 80203
(303) 866-2550
www.colorado.gov/dpa/doit/archives/rm/

RETENTION SCHEDULE

ADMINISTRATIVE DOCUMENTS

Name	Type	Form	Retention
Administrative Remedies			
Abatement petitions	DPT	920	2+
BAA orders	BAA	N/A	6+
Correspondence related to administrative remedies	N/A	N/A	6+
Court decisions and orders	N/A	N/A	6+
Notices of Valuation (NOV):			
Special Real and Personal Property	DPT	NOV-189/190	6+
Personal Property	DPT	NOV-185	6+
Real Property	DPT	NOV-181	6+
Real Property Transfer Declaration	DPT	TD-1000	6+

Name	Type	Form	Retention
Protest Forms:			
Special Real and Personal Property	DPT	PR-214/215	6+
Real	DPT	PR-212	6+
Personal	DPT	PR-213	6+
Special Notice of Determination	DPT	PR-216	6+
Notice of Determination	DPT	PR-207	6+
Personal inquiry record	DPT	PR-210	6+
Disposition and register of protests	DPT	PR-211	6+
Reports of valuation and protest for the CBOE	County	N/A	6+
Statutory newspaper notifications (clippings and receipt of payment)	N/A	N/A	6+
Written taxpayer protests of valuation	N/A	N/A	6+
Assessor's Reference Library			
Administrative and Assessment Procedures Manual; Volume 2	DPT	ARL Vol. 2	until superseded
Land Valuation Manual; Volume 3	DPT	ARL Vol. 3	until superseded
Personal Property Valuation Manual; Volume 5	DPT	ARL Vol. 5	until superseded
Administrative Reports			
Abstract of Assessment certified by State Board of Equalization	DPT	101AR	6+
Certification of Levies and Revenue Report	DPT	3-CLR-01	6+
Certification of valuation to taxing entities	County	DLG 57	6+
Notice of new special district or boundary change (includes legal descriptions and maps)	DLG	N/A	permanent
Property tax revenue limit	DLG	DLG 53	6+

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 and Disabled Veteran Exemption Documents			
Applications	County	Long & Short Disabled	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 statement	County	NA	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+

Name	Type	Form	Retention
Cost manuals	Varies	N/A	until superseded
Income and expense interview forms	County	N/A	6+
Income approach forms	County	N/A	6+
Market Data Worksheets:			
Master list	County	N/A	6+
Qualified list	County	N/A	6+
Qualified/verified list	County	N/A	6+
Out list	County	N/A	6+
Market analysis spreadsheet	County	N/A	6+
Sales comparison grid	County	N/A	6+
Scatter diagram for depreciation	County	N/A	6+
Depreciation tables	County	N/A	6+
Master Property Records:			
Agriculture	DPT	MP4000	6+
Commercial	DPT	MP2000	6+
Industrial	DPT	MP3000	6+
Natural resources	DPT	MP5000	6+
Oil and gas	DPT	MP7000	6+
Producing mines	DPT	MP6000	6+
Residential	DPT	MP1000	6+
Vacant	DPT	MP0000	6+
Sales maps	County	N/A	6+
Sales verification forms	County	N/A	6+

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ADDENDUM 1-F, PUBLIC OFFICIALS

STATUTORY CITATIONS

ETHICAL ACTIONS OF PUBLIC SERVANTS

This section is a compilation of citations from Colorado Revised Statutes (C.R.S.), which relates to the ethics of public servants' actions. They are provided here for your reference.

Abuse of public records.
(1) A person commits a class 1 misdemeanor if:

(a) The person knowingly makes a false entry in or falsely alters any public record; or

(b) Knowing the person lacks the authority to do so, the person knowingly destroys, mutilates, conceals, removes, or impairs the availability of any public record; or

(c) Knowing the person lacks the authority to retain the record, the person refuses to deliver up a public record in the person's possession upon proper request of any person lawfully entitled to receive such record.

(d) Knowing the person has not been authorized by the custodian of the public record to do so, the person knowingly alters any public record.

(2) As used in this section, the term "public record" includes all official books, papers, or records created, received, or used by or in any governmental office or agency.

§ 18-8-114, C.R.S.

Definitions.
The definitions contained in section 18-8-101 are applicable to this part 3, unless the context otherwise requires, and, in addition to those definitions:

(1) "Benefit" means any gain or advantage to the beneficiary, including any gain or advantage to a third person pursuant to the desire or consent of the beneficiary.

(2) "Party officer" means a person who holds any position or office in a political party, whether by election, appointment or otherwise.

(3) "Pecuniary benefit" is benefit in the form of money, property, commercial interests, or anything else the primary significance of which is economic gain.

(4) "Public servant", as used in sections 18-8-302 to 18-8-308, includes persons who presently occupy the position of a public servant as defined in section 18-8-101(3) or have been elected, appointed, or designated to become a public servant although not yet occupying that position.

§ 18-8-301, C.R.S.

Bribery.
(1) A person commits the crime of bribery if:

(a) He offers, confers, or agrees to confer any pecuniary benefit upon a public servant with the intent to influence the public servant's vote, opinion, judgment, exercise of discretion, or other action in his official capacity; or

(b) While a public servant, he solicits, accepts, or agrees to accept any pecuniary benefit upon an agreement or understanding that his vote, opinion, judgment, exercise of discretion, or other action as a public servant will thereby be influenced.

(2) It is no defense to a prosecution under this section that the person sought to be influenced was not qualified to act in the desired way, whether because he had not yet assumed office, lacked jurisdiction, or for any other reason.

(3) Bribery is a class 3 felony.

§ 18-8-302, C.R.S.

Compensation for past official behavior.
(1) A person commits a class 6 felony, if he:

(a) Solicits, accepts, or agrees to accept any pecuniary benefit as compensation for having, as a public servant, given a decision, opinion, recommendation, or vote favorable to another or for having otherwise exercised a discretion in his favor, whether or not he has in so doing violated his duty; or

(b) Offers, confers, or agrees to confer compensation, acceptance of which is prohibited by this section.

§ 18-8-303, C.R.S.

Soliciting unlawful compensation.
A public servant commits a class 2 misdemeanor if he requests a pecuniary benefit for the performance of an official action knowing that he was required to perform that action without compensation or at a level of compensation lower than that requested.

§ 18-8-304, C.R.S.

Trading in public office.
(1) A person commits trading in public office if:

(a) He offers, confers, or agrees to confer any pecuniary benefit upon a public servant or party officer upon an agreement or understanding that he or a particular person will or may be appointed to a public office or designated or nominated as a candidate for public office; or

(b) While a public servant or party officer, he solicits, accepts, or agrees to accept any pecuniary benefit from another upon an agreement or understanding that a particular person will or may be appointed to a public office or designated or nominated as a candidate for public office.

(2) It shall be an affirmative defense that the pecuniary benefit was a customary contribution to political campaign funds solicited and received by lawfully constituted political parties.

(3) Trading in public office is a class 1 misdemeanor.

§ 18-8-305, C.R.S.

Attempt to influence a public servant.
Any person who attempts to influence any public servant by means of deceit or by threat of violence or economic reprisal against any person or property, with the intent thereby to alter or affect the public servant's decision, vote, opinion, or action concerning any matter which is to be considered or performed by him or the agency or body of which he is a member, commits a class 4 felony.

§ 18-8-306, C.R.S.

Designation of supplier prohibited.
(1) No public servant shall require or direct a bidder or contractor to deal with a particular person in procuring any goods or service required in submitting a bid to or fulfilling a contract with any government.

(2) Any provision in invitations to bid or any contract documents prohibited by this section are against public policy and void.

(3) It shall be an affirmative defense that the defendant was a public servant acting within the scope of his authority exercising the right to reject any material, subcontractor, service, bond, or contract tendered by a bidder or contractor because it does not meet bona fide specifications or requirements relating to quality, availability, form, experience, or financial responsibility.

(4) Any public servant who violates the provisions of sub-section (1) of this section commits a class 6 felony.

§ 18-8-307, C.R.S.

Failing to disclose a conflict of interest.
(1) A public servant commits failing to disclose a conflict of interest if he exercises any substantial discretionary function in connection with a government contract, purchase, payment, or other pecuniary transaction without having given seventy-two hours' actual advance written notice to the secretary of state and to the governing body of the government which employs the public servant of the existence of a known potential conflicting interest of the public servant in the transaction with reference to which he is about to act in his official capacity.

(2) A "potential conflicting interest" exists when the public servant is a director, president, general manager, or similar executive officer or owns or controls directly or indirectly a substantial interest in any nongovernmental entity participating in the transaction.

(3) Failing to disclose a conflict of interest is a class 2 misdemeanor.

§ 18-8-308, C.R.S.

Misuse of official information.

(1) Any public servant, in contemplation of official action by himself or by a governmental unit with which he is associated or in reliance on information to which he has access in his official capacity and which has not been made public, commits misuse of official information if he:

(a) Acquires a pecuniary interest in any property, transaction, or enterprise which may be affected by such information or official action; or

(b) Speculates or wagers on the basis of such information or official action; or

(c) Aids, advises or encourages another to do any of the foregoing with intent to confer on any person a special pecuniary benefit.

(2) Misuse of official information is a class 6 felony.

§ 18-8-402, C.R.S.

Official oppression.

(1) A public servant, while acting or purporting to act in an official capacity or taking advantage of such actual or purported capacity, commits official oppression if, with actual knowledge that his conduct is illegal, he:

(a) Subjects another to arrest, detention, search, seizure, mistreatment, dispossession, assessment, or lien; or

(b) Has legal authority and jurisdiction of any person legally restrained of his liberty and denies the person restrained the reasonable opportunity to consult in private with a licensed attorney-at-law, if there is no danger of imminent escape and the person in custody expresses a desire to consult with his attorney.

(2) Official oppression is a class 2 misdemeanor.

§ 18-8-403, C.R.S.

First degree official misconduct.

(1) A public servant commits first degree official misconduct if, with intent to obtain a benefit for the public servant or another or maliciously to cause harm to another, he or she knowingly:

(a) Commits an act relating to his office but constituting an unauthorized exercise of his official function; or

(b) Refrains from performing a duty imposed upon him by law; or

(c) Violates any statute or lawfully adopted rule or regulation relating to his office.

(2) First degree official misconduct is a class 2 misdemeanor.

§ 18-8-404, C.R.S.

Second degree official misconduct.
(1) A public servant commits second degree official misconduct if he knowingly, arbitrarily, and capriciously:

(a) Refrains from performing a duty imposed upon him by law; or

(b) Violates any statute or lawfully adopted rule or regulation relating to his office.

(2) Second degree official misconduct is a class 1 petty offense.

§ 18-8-405, C.R.S.

Issuing a false certificate.
A person commits a class 6 felony, if, being a public servant authorized by law to make and issue official certificates or other official written instruments, he makes and issues such an instrument containing a statement which he knows to be false.

§ 18-8-406, C.R.S.

Embezzlement of public property.
(1) Every public servant who lawfully or unlawfully comes into possession of any public moneys or public property of whatever description, being the property of the state or of any political subdivision of the state, and who knowingly converts any of such public moneys or property to his own use or to any use other than the public use authorized by law is guilty of embezzlement of public property. Every person convicted under the provisions of this section shall be forever thereafter ineligible and disqualified from being a member of the general assembly of this state or from holding any office of trust or profit in this state.

(2) Embezzlement of public property is a class 5 felony.

§ 18-8-407, C.R.S.

STANDARDS OF CONDUCT

Public trust - breach of fiduciary duty.
(1) The holding of public office or employment is a public trust, created by the confidence which the electorate reposes in the integrity of public officers, members of the general assembly, local government officials, and employees. A public officer, member of the general assembly, local government official, or employee shall carry out his duties for the benefit of the people of the state.

(2) A public officer, member of the general assembly, local government official, or employee whose conduct departs from his fiduciary duty is liable to the people of the state as a trustee of property and shall suffer such other liabilities as a private fiduciary would suffer for abuse of his trust. The district attorney of the district where the trust is violated may bring appropriate judicial proceedings on behalf of the people. Any moneys collected in such actions shall be paid to the general fund of the state or local government. Judicial proceedings pursuant to this section shall be in addition to any criminal action which may be brought against such public officer, member of the general assembly, local government official, or employee.

§ 24-18-103, C.R.S.

Rules of conduct for all public officers, members of the general assembly, local government officials, and employees.
(1) Proof beyond a reasonable doubt of commission of any act enumerated in this section is proof that an actor has breached his fiduciary duty and the public trust. A public officer, a member of the general assembly, a local government official, or an employee shall not:

(a) Disclose or use confidential information acquired in the course of his official duties in order to further substantially his personal financial interests; or

(b) Accept a gift of substantial value or a substantial economic benefit tantamount to a gift of substantial value:

(I) Which would tend improperly to influence a reasonable person in his position to depart from the faithful and impartial discharge of his public duties; or

(II) Which he knows or which a reasonable person in his position should know under the circumstances is primarily for the purpose of rewarding him for official action he has taken.

(2) An economic benefit tantamount to a gift of substantial value includes without limitation a loan at a rate of interest substantially lower than the commercial rate then currently prevalent for similar loans and compensation received for private services rendered at a rate substantially exceeding the fair market value of such services.

(3) The following shall not be considered gifts of substantial value or gifts of substantial economic benefit tantamount to gifts of substantial value for purposes of this section:

(a) Campaign contributions and contributions in kind reported as required by section 1-45-108, C.R.S.;

(b) An occasional nonpecuniary gift, insignificant in value;

(c) A nonpecuniary award publicly presented by a nonprofit organization in recognition of public service;

(d) Payment of or reimbursement for actual and necessary expenditures for travel and subsistence for attendance at a convention or other meeting at which such public officer, member of the general assembly, local government official, or employee is scheduled to participate;

(e) Reimbursement for or acceptance of an opportunity to participate in a social function or meeting which is offered to such public officer, member of the general assembly, local government official, or employee which is not extraordinary when viewed in light of the position held by such public officer, member of the general assembly, local government official, or employee;

(f) Items of perishable or nonpermanent value, including, but not limited to, meals, lodging, travel expenses, or tickets to sporting, recreational, education, or cultural events;

(g) Payment for speeches, appearances, or publications reported pursuant to section 24-6-203;

(h) Payment of salary from employment, including other government employment, in addition to that earned from being a member of the general assembly or by reason of service in other public office.

(4) The provisions of this section are distinct from and in addition to the reporting requirements of section 1-45-108, C.R.S., and section 24-6-203, and do not relieve an incumbent in or elected candidate to public office from reporting an item described in subsection (3) of this section, if such reporting provisions apply.

§ 24-18-104, C.R.S.

Rules of conduct for local government officials and employees.
(1) Proof beyond a reasonable doubt of commission of any act enumerated in this section is proof that the actor has breached his fiduciary duty and the public trust.

(2) A local government official or local government employee shall not:

(a) Engage in a substantial financial transaction for his private business purposes with a person whom he inspects or supervises in the course of his official duties; or

(b) Perform an official act directly and substantially affecting to its economic benefit a business or other undertaking in which he either has a substantial financial interest or is engaged as counsel, consultant, representative, or agent.

(3)(a) A member of the governing body of a local government who has a personal or private interest in any matter proposed or pending before the governing body shall disclose such interest to the governing body and shall not vote thereon and shall refrain from attempting to influence the decisions of the other members of the governing body in voting on the matter.

(b) A member of the governing body of a local government may vote notwithstanding paragraph (a) of this subsection (3) if his participation is necessary to obtain a quorum or otherwise enable the body to act and if he complies with the voluntary disclosure procedures under section 24-18-110.

(4) It shall not be a breach of fiduciary duty and the public trust for a local government official or local government employee to:

(a) Use local government facilities or equipment to communicate or correspond with a member's constituents, family members, or business associates; or

(b) Accept or receive a benefit as an indirect consequence of transacting local government business.

§ 24-18-109, C.R.S.

Voluntary disclosure.
A member of a board, commission, council, or committee who receives no compensation other than a per diem allowance or necessary and reasonable expenses, a member of the general assembly, a public officer, a local government official, or an employee may, prior to acting in a manner which may impinge on his fiduciary duty and the public trust, disclose the nature of his private interest. Members of the general assembly shall make disclosure as provided in the rules of the house of representatives and the senate, and all others shall make the disclosure in writing to the secretary of state, listing the amount of his financial interest, if any, the purpose and duration of his services rendered, if any, and the compensation received for the services or such other information as is necessary to describe his interest. If he then performs the official act involved, he shall state for the record the fact and summary nature of the interest disclosed at the time of performing the act. Such disclosure shall constitute an affirmative defense to any civil or criminal action or any other sanction.

§ 24-18-110, C.R.S.

ASSESSMENT DISTRICTS AND DEPUTIES

When office becomes vacant.
(1) Every county office shall become vacant, on the happening of any one of the following events, before the expiration of the term of office:

(a) The death of the incumbent;

(b) The resignation of the incumbent;

(c) The removal of the incumbent;

(d) The incumbent's ceasing to be an inhabitant of the county for which he was elected or appointed;

(e) The incumbent's refusal or neglect to take his oath of office, to give or renew his official bond, or to deposit such oath and bond within the time prescribed by law;

(f) The decision of a competent tribunal declaring void his election or appointment;

(g) The incumbent is declared incapacitated in the manner provided in subsection (4) of this section.

(h) Repealed.

(2) In the event a county officer is found guilty of any felony or infamous crime by a court or jury, the board of county commissioners shall immediately suspend such county officer from office without pay until his conviction is final and he has exhausted, or by failure to assert them has waived, all rights to new trial and all rights of appeal. At the time such officer's conviction is final and he has exhausted, or by failure to assert them has waived, all rights to appeal and new trial, the said board shall remove such officer from office and his successor shall be appointed as provided by statute, unless during such period of suspension a successor has been duly elected and qualified and said successor, whether so appointed or elected, shall be the duly constituted officer.

(3) Should the officer suspended from office by the board of county commissioners as provided in this section be found not guilty in a state or federal court either on appeal, original trial, or new trial, the board shall forthwith reinstate such officer and give him his back pay, unless during such period of suspension a successor to such suspended officer has been duly elected and qualified. In the event a successor to such suspended officer has been so elected and qualified, such suspended officer shall receive his back pay only up to the expiration date of his regular term of office and he shall not be reinstated or paid further unless he is such person duly elected and qualified.

(4)(a) Any county officer shall be declared incapacitated when there is a judicial determination that he is unable to routinely and fully carry out the responsibilities of his office by virtue of mental or physical illness or disability and he has been so

unable for a continuous period of not less than six months immediately preceding the finding of incapacity. The quantum of proof required, the procedures to be followed, and the rights reserved to the subject of any determination of incapacity under this subsection (4) shall be those specified for the appointment of guardians in part 3 of article 14 of title 15, C.R.S., to the extent applicable.

(b) A proceeding to determine incapacity under this subsection (4) shall be commenced in the district court by a majority of the board of county commissioners. With respect to a county commissioner, proceedings shall be commenced when said commissioner fails to attend any regular meeting of the board of county commissioners for a period of six months. With respect to any county officer other than a county commissioner, proceedings shall be commenced when such officer fails to report to his office or other regular place of business for a period of six months.

(c) In any county having a population of less than one hundred thousand, the county shall be represented in the district court by the district attorney or by a qualified attorney acting for the district attorney who is appointed by the district court for that purpose. In any county having a population of one hundred thousand or more, the county shall be represented by the county attorney or a qualified attorney acting for the county attorney who is appointed by the district court for that purpose.

§ 30-10-105, C.R.S.

Assessment district - deputy in each - oath - bond.
When the board of county commissioners of any county is of the opinion that the assessor is unable to perform the duties of his office within the time prescribed by law, it shall divide such county into assessment districts, and shall require the assessor to appoint a deputy in each district, who shall be a qualified elector of the district and who shall be sworn and give bond to the principal.

§ 30-10-802, C.R.S.

Commissioners to fill vacancies in county offices.
In case a vacancy occurs in any county office, or in any precinct office in any county in this state, by reason of death, resignation, removal, or otherwise, the board of county commissioners of such county has power to fill such vacancy by appointment, subject to section 9 of article XIV of the state constitution, until an election can be held as provided by law.

§ 30-11-117, C.R.S.

Vacancies - How filled.
In case of a vacancy occurring in the office of county commissioner a vacancy committee of the same political party as the vacating commissioner constituted as provided by law shall, by a majority vote, fill the vacancy by appointment within ten days after occurrence of the vacancy. If the vacancy committee fails to fill the vacancy within ten days after occurrence of the vacancy, the governor shall fill the same by appointment within fifteen days after occurrence of the vacancy. The person appointed to fill a vacancy in the office of county commissioner shall be a member of the same political party, if any, as the vacating commissioner.

> In case of a vacancy in any other county office, or in any precinct office, the board of county commissioners shall fill the same by appointment. Any person appointed pursuant to this section shall hold the office until the next general election, or until the vacancy is filled by election according to law.
>
> **§ 9, art. XIV, COLO. CONST.**

RECALL OF ELECTED OFFICIALS

Section 1-12-108(9)(a), C.R.S.

A recall petition that has been verified by the designated election official shall be held to be sufficient unless a protest in writing under oath is filed in the office of the designated election official by an eligible elector within fifteen days after the designated election official has determined the sufficiency or insufficiency of the petition under paragraph (c) of subsection (8) of this section. The petition shall set forth specific grounds for the protest. Grounds include but are not limited to failure of any portion of a petition or circulator affidavit to meet the requirements of this article or any conduct on the part of petition circulators that substantially misleads persons signing the petition. The designated election official shall forthwith mail a copy of the protest to the committee named in the petition as representing the signers, together with a notice fixing a time for hearing the protest not less than five nor more than ten days after the notice is mailed. Every hearing shall before the designated election official with whom the protest is filed or before a district judge sitting in that county if the designated election official is the subject of the recall. The testimony in every hearing shall be under oath. The hearing shall be summary and not subject to delay and shall be concluded within thirty days after the petition is filed, and the result shall be forthwith certified to the committee.

Section 1-12-109, C.R.S.

If an officer whose recall is sought offers a resignation it shall be accepted and the vacancy caused by the resignation shall be filled as provided by law. The person appointed to fill the vacancy caused by the resignation shall hold the office only until the person elected at the recall election is qualified.

Section 1-12-110(1), C.R.S.

If the officer whose recall is sought does not resign within five days after the sufficiency of the recall petition has been sustained, the designated election official shall make notice by publication for the holding of a recall election, and the officers charged by law with election duties shall make necessary arrangements for the conduct of the election. The election shall be conducted pursuant to the provisions of this title.

Section 1-12-110(2), C.R.S.

If the officer whose recall is sought resigns at any time after the filing of the certification of election question for the ballot, the recall election shall be called and held notwithstanding the resignation.

Section 1-12-111, C.R.S.

If the recall petition is held to be sufficient under section 1-12-108(8)(c) and after the time for protest has passed, the officer with whom the recall petition was filed, without delay, shall submit the petition, together with a certificate of its sufficiency, to the appropriate governing body. The governing body shall set a date for the recall election not less than forty-five nor more than seventy-five days from the date of determination of sufficiency; however, if a general election is to be held within ninety days after the determination of sufficiency, the recall election shall be held as a part of the general election.

Section 1-12-117, C.R.S.

A candidate to succeed the officer sought to be recalled shall meet the qualifications of a party candidate or an unaffiliated candidate as provided in part 8 of article 4 of this title and shall be nominated by a political party petition or an unaffiliated petition as provided in part 9 of article 4 of this title. Nomination petitions and affidavits of intent to run as a write-in candidate shall be filed no later than fifteen days after the date on which the appropriate governing body convenes and sets the election date. Every petition shall be signed by the number of eligible electors required for the office in part 8 of article 4 of this title or as otherwise provided by law. The name of the officer who was sought to be recalled shall not be eligible as a candidate in the election to fill any vacancy resulting from the recall election.

OTHER FEES CERTIFIED TO THE TREASURER

Section 24-67-105(6)(d), C.R.S.

(Planned Unit Development Act of 1972 - Failure of organization to maintain common open space.) ". . . The county or municipality shall file a notice of such lien in the office of the county clerk and recorder upon the properties affected by such lien within the planned unit development and shall certify such unpaid assessments to the board of county commissioners and county treasurer for collection, enforcement, and remittance in the manner provided by law for the collection, enforcement, and remittance of general property taxes."

Section 29-8-123, C.R.S.

"Underground conversion of utilities" in the case of cities and towns, at the expiration of said thirty-day period, the city or town treasurer shall return the local assessment roll to the clerk . . . Said roll shall be certified by the city or town clerk . . . and be hand delivered to the county treasurer of the same county, with his warrant for the collection of the same.

Section 29-8-124, C.R.S.

Sale of property for nonpayment: In the case of default in the payment of any installment of principal or interest . . . the county treasurer shall advertise and sell any property concerning which such default is suffered for the payment of the whole of the unpaid assessment. Said advertisements and sales shall be made at the same times, in the same manner, under all the same conditions and penalties, and with the same effect as provided by general law for sales of real estate in default of payment of general taxes.

In addition to any other fees to which the county treasurer is entitled and notwithstanding the provisions of subsection (2) of this section, the county treasurer may charge an administrative fee of five dollars when the payment of any real property tax statement, exclusive of any license fees collected pursuant to sections 35-40-205 and 35-57.5-116, C.R.S., is less than ten dollars. The fee shall be credited to the county general fund, pursuant to section 30-25-105, C.R.S., to cover the cost of processing such tax statement, § 30-1-102(3), C.R.S.

Section 30-10-513.5(1)(a), C.R.S.

. . . (A)ny fire protection district or municipality assisting in controlling or extinguishing such fire is entitled to reimbursement from the property owner on whose property the fire occurred . . . for reasonable and documented costs resulting from such assistance. The fire protection district or municipality may recover the costs incurred in a civil action . . . or may, by resolution . . . after notice to affected parties, certify to the county treasurer the amount of any cost incurred that remains uncollected after diligent effort for a period greater than 180 days. Such certification is subject to the appeal process . . . article 4 of title 24. If the fire protection district or municipality prevails, the amount certified shall be collected by the treasurer in the same manner as taxes are authorized to be collected . . . To defray costs . . . to charge an amount equal to ten percent of the amount collected.

Section 30-15-401(1)(a)(I)(A), C.R.S.

To provide for and compel the removal of weeds and brush the board of county commissioners may assess reasonable cost to property owner for failure to remove such weeds and brush. The cost may include an additional ten percent for inspection and other incidental associated costs. Any assessment shall be considered a lien against the property until paid and shall have priority over all liens except general taxes and prior special assessments.

Section 30-15-401(1)(a)(I)(B), C.R.S.

A county court or district court having jurisdiction over property from which rubbish shall be removed . . . shall issue an administrative entry and seizure warrant, . . .

Section 30-15-401(1)(a)(I.5)(B), C.R.S.

In case such assessment is not paid within a reasonable time specified by ordinance, it may be certified by the clerk to the county treasurer, who shall collect the assessment, together with a ten percent penalty for the cost of collection.

Section 30-15-401(1)(a)(V)(D), C.R.S.

. . . (T)o establish mosquito control areas, to assess the whole cost thereof against those persons especially benefited by the service . . . to direct that the assessment, which shall be a lien against the property . . . for collection in the same manner as other taxes collected.

Section 30-15-401(1)(q), C.R.S.

To provide for and compel the removal of any building or structure . . . Any assessment pursuant to this paragraph . . . If such assessment is not paid within a reasonable time as specified by ordinance . . . together with a ten percent penalty for the cost of collection, in the same manner as other taxes are collected.

Section 30-20-611, C.R.S.

(Public Improvements) Assessment Roll. The county clerk and recorder . . . shall prepare a local assessment roll in book form showing . . . each piece of land assessed, the total amount of assessment, the amount of each installment of principal and interest . . . shall deliver to the county treasurer for collection.

Section 30-20-616(1), C.R.S.

Said roll shall be certified by the clerk and recorder . . . and by him delivered to the county treasurer, with his warrant for the collection of the same.

Section 31-15-401(1)(d)(II), C.R.S.

(To compel removal of weeds, brush, and rubbish) In case such assessment is not paid within a reasonable time specified by ordinance, it may be certified by the clerk to the county treasurer who shall collect the assessment, together with a ten percent penalty for cost of collection, in the same manner as other taxes are collected.

Section 31-15-704, C.R.S.

(Municipality; Sewer, Construction) When the cost of any improvement provided for in §§ 31-15-702(1)(b) and 31-15-703 is assessed against the owners of adjacent or abutting property and the assessment is not paid within 30 days, the clerk shall certify said assessment to the treasurer of the county who shall extend said assessment upon his tax roll and collect it in the same manner as other taxes assessed upon said property.

Section 31-20-105, C.R.S.

(Municipalities) Any municipality, in addition to the means provided by law, if by ordinance it so elects, may cause any or all delinquent changes, assessments, or taxes made or levied to be certified to the treasurer of the county . . . collected . . . in the same manner as taxes are authorized to be by this title.

Sections 31-25-531(2)(a) and (b), C.R.S.

(Special Improvement District in Municipalities) The municipal treasurer, if collecting assessment payments pursuant to Section 31-25-526, shall certify to the county treasurer the whole amount of the unpaid assessment; and § 31-25-531(2)(b) . . . treasurer shall advertise and sell all property concerning which such default is suffered for the payment of the whole of the unpaid assessments.

Section 31-25-531(3), C.R.S.

Said advertisements and sales shall be made at the same time . . . as provided by general law for sales of real estate in default of payment of the general property tax.

Section 31-35-604, C.R.S.

(Sewer Connections-Compulsory) Thirty days after the last publication of said ordinance, a certified copy of it shall be filed with the county treasurer, . . .

Section 31-35-611, C.R.S.

The county treasurer shall receive payment of all assessment on the assessment roll, with interest . . . shall advertise and sell any and all property concerning which such default is suffered for the payment of the whole of the unpaid assessments thereon. The advertisements and sales shall be at the same time . . . for sales of real property in default of payment of general and special taxes.

Section 32-1-1101(1)(e), C.R.S.

In addition to any other means provided by law . . . by resolution, . . . to have certain delinquent fees, rates, tolls, penalties, charges, or assessments made or levied solely for water, sewer, or water and sewer services, certified to the treasurer of the county to be collected and paid over by the treasurer of the county in the same manner as taxes are authorized to be collected and paid . . . the county is authorized to charge and retain a penalty at the rate of thirty percent, or thirty dollars, whichever is greater . . .

Section 32-11-651(1), C.R.S.

As soon as any assessment or any installment thereof pertaining to any improvement district (urban drainage and flood control) becomes in default, the county treasurer shall mark the same delinquent on the assessment roll, . . . and the county treasurer shall within thirty days after such delinquency certify such amounts as shown . . . to the board of the urban district.

Section 32-11-651(2), C.R.S.

The county treasurer shall collect the delinquent assessment, . . . in accordance with Section 32-11-643. . . .

Section 35-4-107(3), C.R.S.

(pest control) If the claim (for pest control costs incurred by the county), as originally demanded by the board or as adjusted upon such hearing, is not paid . . . the board shall certify such claim to the county treasurer who shall add the amount thereof to any taxes due . . . same shall be collected by the county treasurer as delinquent taxes.

Section 35-5-108(3), C.R.S.

Upon completion of the work, the board of county commissioners shall notify or cause to be notified said landowner . . . as to the amount due, furnishing an itemized statement of the expense of the treatment of such noxious weeds, insect pests, or plant diseases . . . and stating that, if the amount of said statement is not paid to the county treasurer . . . within thirty days from the date of said notice, . . . will be assessed as a lien upon said real estate, but no lien shall be in excess of the valuation for assessment of said real estate.

Section 35-5-108(5), C.R.S.

. . . (T)he county assessor shall extend the amount upon the assessment rolls, and said assessment shall thereon become a part of the general taxes and constitute a lien against the entire contiguous tract . . . become due in the same manner and be collected in the same manner as the general ad valorem property tax. . . .

Section 35-5-108(6)(a), C.R.S.

Upon completion of the work, the board of county commissioners shall notify or cause to be notified said lessee, . . . of the amount due, furnishing an itemized statement of the expense of the treatment of such noxious weeds, insect pests, or plan and diseases . . . and stating that, if the amount of said statement is not paid to the county treasurer . . . where in the leased property is located . . . the amount thereof will be assessed as a lien upon any improvements located upon the leased property and owned by lessee.

Section 35-5-108(6)(c), C.R.S.

. . . (T)he county assessor shall extend the amount upon the assessment rolls . . . and constitute a lien against any improvements.

Section 35-5.5-109(5)(a)(II), C.R.S.

(Weed control on private lands) Such assessment may be certified to the county treasurer of the county in which the property is located and collected and paid over in the same manner as provided for the collection of taxes.

Section 37-5-107(2), C.R.S.

(conservancy district) said assessment shall be levied by resolution of the board of directors, shall be enrolled in the "maintenance fund assessment record" provided for in this article . . . shall be certified to the treasurers of the several counties . . . and shall be collected by the treasurers of said counties and delivered to the treasurer of the district . . . but the whole assessment shall be due and payable as and when taxes for county purposes levied in the same year are due and payable.

Section 37-5-110(1), C.R.S.

After the expiration of the sixty-day period in which persons interested may pay the whole construction fund assessment, and each year thereafter . . . for the payment of conservancy district bonds, principal and interest . . . certified by the clerk of the district . . . and by him delivered to the county treasurer of each county wherein property assessed is located.

Section 37-5-110(2), C.R.S.

Such assessments shall become due and shall be collected during each year at the same time and in the same manner that state and county taxes are due and collectible; . . .

Section 37-23-113(2), C.R.S.

There upon it is the duty of the county assessor, without expense to the drainage district, to assess and enter upon his records . . . the assessments so certified, which assessments shall be delivered to the county treasurer as part of the assessment roll . . . to the treasurer for collection.

Section 37-44-121, C.R.S.

(Internal Improvements District law of 1923) On or before September 1 in each year, the secretary shall transmit to the county assessor of each county in which said district is located, a certified copy of so much of said assessment book as relates to land within said county together with a certified copy of the order . . . assessor shall attach his warrant for the collection of said amounts and deliver . . . the treasurer shall collect said assessments.

Section 37-47-127(2), C.R.S.

(To maintain, operate, and preserve ditches, canals, reservoirs, or other improvements made pursuant to this article). Assessments so certified shall be levied by the board of county commissioners of the counties in which said subdistrict is situated . . . to be collected by the treasurers of the several counties and delivered to the treasurer of the district in like manner and with like effect as is provided for collection and return of other assessments under this article.

Section 37-48-158, C.R.S.

(Rio Grande Water Conservation District) . . . the board of directors may, at the time of certification of the general district mill levy to the boards of county commissioners of the counties in which the district is located, certify, also, to the boards of county commissioners of the counties . . . an additional assessment upon the taxable property within the subdistrict, not to exceed five mills for every dollar of valuation for assessment within said subdistrict. . . . Assessments so certified shall be levied by the boards of county commissioners . . . and collected by the treasurers . . . .

Section 39-1-111.5, C.R.S.

Temporary tax credits and mill levy reductions.

Section 39-5-116(1), C.R.S.

. . . Penalties, if unpaid, shall be certified to the treasurer for collection with taxes levied upon the person's property.

Section 39-5-116(2)(a), C.R.S.

Penalties, if unpaid, shall be certified to the treasurer for collection with taxes levied upon the person's personal property.

Section 39-14-102(1)(b)(III), C.R.S.

(TD-1000s) Any unpaid penalties which were imposed pursuant to (above) shall be certified to the treasurer by January 1 and included the statement sent to grantee pursuant to § 39-10-103 for property taxes levied against real property.

ASSESSOR ACCOUNTABILITY

This section is a compilation of citations that relate to the reporting requirements/guidelines for fees and the penalties associated with each when violated.

Budget Estimates.
On or before a date to be determined by the governing body of each local government, all spending agencies shall prepare and submit to the person appointed to prepare the budget estimates of their expenditure requirements and their estimated revenues for the budget year, and, in connection therewith, the spending agency shall submit the corresponding actual figures for the last completed fiscal year and the estimated figures projected through the end of the current fiscal year and an explanatory schedule or statement classifying the expenditures by object and the revenues by source. In addition to the other information required by this section, every office, department, board, commission, and other spending agency of any local government shall prepare and submit to the person appointed to prepare the budget the information required by section 29-1-103(3)(d). No later than October 15 of each year, the person appointed to prepare the budget shall submit such budget to the governing body.

§ 29-1-105, C.R.S.

Violation is Malfeasance - Removal.
Any member of the governing body of any local government or any officer, employee, or agent of any spending agency who knowingly or willfully fails to perform any of the duties imposed upon him by this part 1 or who knowingly and willfully violates any of its provisions is guilty of malfeasance in office, and, upon conviction thereof, the court shall enter judgment that such officer so convicted shall be removed from office. Any elector of the local government may file an affidavit regarding suspected malfeasance with the district attorney, who shall investigate the allegations and prosecute the violation if sufficient cause is found. It is the duty of the court rendering any such judgment to cause immediate notice of such removal to be given to the proper officer of the local government so that the vacancy thus caused may be filled.

§ 29-1-115, C.R.S.

Fees Paid Monthly.
(1) It is the duty of county sheriffs, county clerks and recorders, and all county officials to collect all fees of their respective offices and to pay the same to the county treasurer of their respective counties monthly; also to file monthly with the county treasurer an itemized statement of all fees so collected.

(2) Commencing January 1, 1970, it is the duty of the clerks of district, juvenile, probate, and county courts to transmit monthly all fees to the state treasurer, who shall deposit the same in the state general fund.

§ 30-1-112, C.R.S.

Officers to Keep Account Fees.
Each such officer, in a book provided for the purpose, shall keep a full, true, accurate, and minute account of all fees of his office, designating in corresponding columns the amount of all fees, and all payments received on account thereof, and shall also keep an account of all expenditures made by him on account of clerk hire and other necessary expenses. Such accounts shall always be open to the inspection and examination of the board of county commissioners, and the accounts of the clerks of the district court shall always be open to the inspection and examination of the state treasurer.

§ 30-1-113, C.R.S.

Monthly Report of Officers.
If required by the board of county commissioners, the county treasurer, sheriff, and county clerk and recorder, on the first Monday of each month during the officer's term of office, shall make to the chairman of the board of county commissioners a report in writing under oath of all the fees of the officer's office, of every name and description, and of all necessary expenses of clerk hire and other expenses for the month ending at the time of said report. If required, such report shall state fully the manner in which such fees accrued.

§ 30-1-114, C.R.S.

Refusal to Pay Fees to Treasurer – Penalty.
Any officer failing or refusing to pay over to the county treasurer or to the state treasurer the fees of his office, as provided in section 30-1-112, is guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than one thousand dollars, or by imprisonment in the county jail for not more than one year, or by both such fine and imprisonment, and may be removed from office by the court before which the conviction is had.

§ 30-1-117, C.R.S.

CHAPTER 2
ASSESSMENT OPERATIONS

INTRODUCTION

The assessment operations section is intended to be a general workflow and planning tool for assessors. The assessor is required to complete certain duties that have statutory deadlines. Suggested tasks are listed for each duty to assist the assessor in meeting the deadline. Duties that are not tied to a specific statutory deadline, such as preparing media releases and budget preparation, are listed by month under the heading ***Non-Statutory Work***. In the front of this document, a general overview of ***Daily Duties – Statutory Deadlines,*** is provided. This list includes duties that the assessor's staff is required to perform each day, week, month, or randomly throughout the year. Detailed procedures are furnished for several duties in **Chapter 3, Specific Assessment Procedures.** The procedures are guidelines and should be reviewed and modified as necessary for each office.

Statutory deadlines are listed for each month and detailed by area of responsibility. To define areas of responsibility, the following three teams were established: Management Team, Administration Team, and Appraisal Team. The three teams are defined as follows:

- **Management Team**: Assessor and top-level supervisors.
- **Administration Team**: Persons who perform duties relating to the administration of the office such as ownership transfer and mapping functions.
- **Appraisal Team**: Persons who perform appraisal related duties such as data gathering, appraising, and data analysis, including personal property.

The duties detailed in this section, the dates attached to each, the team designated to complete the duty, and the tasks listed to complete each duty may require modification depending upon county specifications such as parcel count, staff size, computer system capabilities, assessment mapping system, and the geographic location of the county. The deadline assigned to each duty is the latest possible completion date. Assessors and staff should strive to complete each duty earlier, if possible.

DAILY DUTIES - NON-STATUTORY DEADLINES

The assessor is responsible for statutory and non-statutory duties. Many non-statutory duties must be successfully accomplished before a statutory deadline can be met. This section deals with duties that are not tied to a specific deadline and can be encountered at any time by the staff.

MANAGEMENT TEAM TASKS

- Monitor completion of duties detailed for the Administration and Appraisal Teams, review status of each and reassign or redefine priorities as necessary.
- Personnel issues.
- Review status of budget monthly.

ADMINISTRATION TEAM TASKS

- Process title conveyance documents (from clerk and recorder's office). A copy of conveyance documents, which transfer commercial and industrial property, should be given to individual(s) responsible for personal property records. (Refer to ***Title Conveyance*** in **Chapter 3, Specific Assessment Procedures**.)
- Concerning Sales Confirmation:

  Review Real Property Transfer Declarations (TD-1000) filed with deeds bearing a documentary fee. Send penalty notification to grantees of deeds filed with incomplete or missing TD-1000s.

  Enter sales information from TD-1000s, filed with deeds bearing a documentary fee, into sales database. Code sales for sales lists. (Refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 3, Sales Confirmation and Stratification**.)

  Enter codes for deeds that are exempt from the documentary fee. (Refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 3, Sales Confirmation and Stratification**.)
- Process inclusion and exclusion orders. (Refer to ***Boundary Changes for Taxing Entities*** in **Chapter 3, Specific Assessment Procedures**.)
- Process subdivision, re-subdivision, townhome, condominium, and planned unit development plats. (Refer to ***Processing Plats***, **Chapter 3, Specific Assessment Procedures**.)
- Run and review control totals reports; verify large dollar changes. (Refer to ***Data Control Measures*** in **Chapter 3, Specific Assessment Procedures**.)
- Process abatement and refund petitions. (Refer to ***Abatements*** in **Chapter 3, Specific Assessment Procedures**.)
- Process address changes.
- Prepare ownership listings for special district elections. (Refer to ***Special District Elections – Property owners List*** in **Chapter 3, Specific Assessment Procedures**.)
- Maintain mapping system by completing updates and progress checks. (Refer to ***Mapping*** in **Chapter 3, Specific Assessment Procedures** and **Chapter 14, Assessment Mapping and Parcel Identification.**)

- Process value prorations for real property changing taxable status, movement of manufactured homes into or out of state, destroyed structures, etc. (Refer to **Chapter 4, Assessment Math**.)

- Process Special Notices of Valuation for omitted property, manufactured homes moving in and out of the county, and property that changed taxable status due to a forfeiture or revocation of tax exempt status. (Refer to ***Circumstances Requiring a Special NOV*** and ***Procedures for Issuing a Special NOV*** in**, Specific Assessment Procedures**.)

- All fees collected by the assessor's office shall be deposited with the treasurer's office each month, § 30-1-112, C.R.S. The revenue may be from personal property filing extension fees or fees from other sources, such as copies of assessment records and maps. A full, true, and accurate accounting of the fees collected shall be entered into a ledger book each day, § 30-1-113, C.R.S. **IT IS IMPORTANT** to keep accurate records of the proceeds and make deposits of the collected fees at least monthly. Criminal action and recall may be taken against an assessor for the lack of monthly deposits and poor record keeping. **Review the above statutes and §§ 30-1-108, 30-1-110, 30-1-114, 30-1-117, and** 39-5-116(1), **C.R.S.**

APPRAISAL TEAM TASKS

REAL PROPERTY

- Discover, classify, list and value omitted property. (Refer to ***Omitted Property*** and ***Procedures for Issuing a Special NOV*** in **Chapter 3, Specific Assessment Procedures**.)

- Review TD-1000 declarations, indicate where additional confirmation is necessary, and code transactions for sales lists. Mail sales confirmation letters as necessary.

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

- Review neighborhoods and economic areas, and make adjustments as necessary.

- Review sales for time trend analysis.

- Physically inspect as many sold properties as feasible within 30 days of the date of sale.

- Review building permits and assign field inspections for new construction to appropriate appraiser. (Consult sales maps so sold properties located in the same area as new construction can be inspected at the same time.)

- Conduct physical inspections of real property according to audit work schedule (set in April of previous year). (Refer to ***Physical Inspection of Real Property – Guidelines*** in **Chapter 3, Specific Assessment Procedures**. Also refer to **Chapter 8, Assessment Planning Guidelines.**)

- Review the unusual conditions provision of § 39-1-104(11)(b)(I), C.R.S., for applicability to properties. This is performed in the intervening year.

- Verify that new structures, remodeling, and additions are inspected, classified according to use, valued, and listed on the assessment roll.

* When possible, the completion of these duties should be accomplished at the same time.

PERSONAL PROPERTY

- Inspect rotary drilling rigs.
- Conduct physical and desk audits of personal property according to the work schedule and the county personal property audit plan. (Refer to **Chapter 8, Assessment Planning Guidelines.**)
- Field inspect new businesses and conduct other research to identify new businesses.

Oil and Gas

Compare oil and gas production information reported on declaration schedule with the Petroleum Information production report (form 7) and the Oil and Gas Conservation Commission report (form 8). (Refer to ***Oil and Gas General Audit Procedures*** in **ARL Volume 3, LAND VALUATION MANUAL, Chapter 6, Valuation of Natural Resources Leaseholds and Lands**.)

DAILY DUTIES – STATUTORY DEADLINES

JANUARY

DATE	TASK	C.R.S. REFERENCE
1	Assessment date/tax lien attaches	§ 39-1-105 § 39-1-107
1	Beginning of county fiscal year	
ASAP	Personal property schedules mailed	§ 39-3-119.5 § 39-5-108 § 39-5-113.3(1)
ASAP	Vacant land questionnaires mailed	§ 39-1-103(14)(d)
10	Tax warrant delivered to Treasurer	§ 39-5-129
	All fees collected turned in to Treasurer	§ 30-1-112

ASSESSMENT DATE/TAX LIEN ATTACHES

Property is assessed according to its status, use, and condition on the assessment date. The tax lien attaches, and all taxable property and property granted exemption located in the county on January 1, are listed on the tax warrant for the current year. There are no specific tasks tied to January 1.

BEGINNING OF COUNTY FISCAL YEAR

Counties in Colorado conduct their business according to a fiscal year that corresponds to the calendar year. The current year's budget, approved in the previous year, becomes available on January 1. However, funds that were committed to pay for items and services before December 31 of the previous year, but not received or billed until January, must be paid from the previous year's budget.

The unexpended balance of the assessor's previous budget is not added to the new budget. The assessor's funds are part of the General Fund of the county. Such balances are combined and shown as available revenue to fund the approved budgets for the next year.

Management Team Tasks

- Ensure funds committed in the previous fiscal year are expended by January 31.
- Conduct current year performance evaluation plans for employees, review job descriptions and work plans, and update as necessary. If performance evaluations are conducted on employees' anniversaries, prepare a schedule for the year.
- Chart license expiration dates for employees who hold appraisal licenses to ensure their timely renewal and to aid in budgeting for continuing education and license renewal fees. It is also necessary to chart National USPAP Update course completion dates, since the course is required every other year.
- Ensure that approved raises in pay and leave accruals are in place.

PERSONAL PROPERTY SCHEDULES MAILED

Statute requires this be accomplished **as soon after January 1 as is practicable**. Each year, the Division of Property Taxation (Division) approves the declaration schedule forms for the taxpayers to report taxable residential, commercial, industrial, agribusiness, natural resource, mining, and oil and gas personal property. In addition, oil and gas production is reported on the oil and gas schedule, and mine production is reported with mining personal property. (Refer to **ARL Volume 5**, **PERSONAL PROPERTY VALUATION MANUAL**, for pertinent laws and procedures.)

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.
- Verify that an adequate quantity of Personal Property Declaration Schedules (DS056, DS618, DS648, DS658, DS628, DS155, DS050) were ordered and delivered. (Orders are placed in late September and early October of the previous year.)

Administration Team Tasks

- Arrange for postage for mailing personal property declaration schedules.
- Add new accounts to assessment roll.
- Input address changes for personal property accounts.

- Process declaration schedules for mailing (print, fold, staple, sort).

Appraisal Team Tasks

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

VACANT LAND QUESTIONNAIRES MAILED

Statute requires that this be accomplished **as soon after January 1 as is practicable**. Two copies of the questionnaire are sent to land developers to gather the needed information to properly apply vacant land present worth procedures. Land developers have until March 20 to file the completed questionnaire with the assessor. (Refer to **ARL Volume 3**, **LAND VALUATION MANUAL**, **Chapter 7**, **Special Issues in Land Valuation,** for procedures.)

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

- Review current list of land developers to receive the questionnaire.
- Add new land developers to mailing list.
- Verify addresses as needed.
- Estimate the number of questionnaires that are needed, be sure the most current form is used, and order an adequate supply. The questionnaire is developed by the Division and can be photocopied or sent to a printing company.
- Process the questionnaires for mailing (print labels, fold, sort).

TAX WARRANT

The assessor delivers the tax warrant reflecting the previous year's assessments to the treasurer no later than **January 10**.

Management Team Tasks

- 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

- Spot check the tax warrant, verify items such as mill levy, tax calculation, and assessed value prior to certifying the tax warrant to the treasurer.
- Check entity totals to see that the certified amount of revenue is produced by the warrant. If there is an error, review, correct as necessary, and rerun the tax warrant.
- Record tax area total valuations to use as beginning control totals reference. (Refer to ***Data Control Measures*** in **Chapter 3, Specific Assessment Procedures**, and ***Control Totals*** in **Chapter 8, Assessment Planning Guidelines**.)

- Certify the tax warrant to the county treasurer. Include personal property late filing penalties for the previous year, penalties for personal property accounts that did not get filed, and TD-1000 penalties. (Refer to **Chapter 7, Abstract, Certification and Tax Warrant**.)

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.

- Update the county personal property audit plan as needed, and determine its current status for physical audit inspections. In accordance with the State Board of Equalization (state board), the audit of personal property is ongoing, and the state board mandates an assessor-defined 12-month audit period. The county plan is reviewed by the auditor each year. (Refer to **Chapter 8, Assessment Planning Guidelines**, for details.)

- Review the status of the physical inspection of real property in accordance with a re-inspection cycle for the county. (Refer to **Chapter 8, Assessment Planning Guidelines,** for details.)

- Estimate the number of Notice of Valuation and Protest forms (NOV-181/PR-212 and NOV-185/PR213), Special Notice of Valuation and Protest forms (NOV-189/190 and PR-214/215), Notice of Determination forms (PR-207), Special Notice of Determination forms (PR-216) that will be required for real and personal property, and place an order with a printer. If the printer has a pre-approved form, notify the Division of the printer vendor chosen. If the form is developed in-house, send a copy to the Division for approval.

  For counties using the alternate protest and appeals procedure for real and personal property, the form language must be changed to correspond with the statutory deadlines.

- Write media releases detailing appraiser's activities and need for data to apply each approach to value.

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

Administration Team Tasks

- Order taxpayer information brochures.

- Concerning the Exempt Property Master Record for your county, (Refer to ***Exemptions Determined by the Administrator*** in **Chapter 10, Exemptions**.):

Review the report sent out in January of each year by the Division of Property Taxation. This report contains a list of properties that have exempt status because they are owned and used solely and exclusively for religious, strictly charitable, or private school purposes. Compare the report to your records to identify inconsistencies, and contact the Exemptions Section to discuss the differences.

If title to property granted exemption by the Division is transferred to a new owner, place the property on the assessment roll in the name of the new owner effective as of the date of such transfer. Notify the Division and provide the names of the grantor and grantee, the legal description, the parcel identification number, and the date of the transfer. Notify the new owner that in order to claim exemption for the property, a new application for exemption must be filed, even if the new owner is affiliated with the previous owner. Because of the change in taxable status, a proration of value is necessary, and a Special Notice of Valuation must be mailed. Refer to **Chapter 4, Assessment Math, Chapter 3, Specific Assessment Procedures, and Chapter 9, Forms Standards.**

- Concerning severed minerals, (Refer to ***Severed Minerals – Administrative Procedures*** in **Chapter 3, Specific Assessment Procedures**.):

  Add to the assessment roll mineral interests severed from the surface estate the previous year.

  Remove from the assessment roll severed mineral interests which expired the previous year (time reservations).

  Add to the assessment roll severed mineral interests where a producing oil and/or gas well ceased production.

  Remove from the assessment roll severed mineral interests that carry a producing oil and/or gas well.

- Change tax area coding for titled manufactured homes that moved within the county the previous year.

- Concerning prorated values:

  Raise to full value titled manufactured homes that moved into the county from out of state during the previous year.

  Remove titled manufactured homes that moved out of the state during the previous year.

  Adjust value of real property that changed taxable status after January 1 of previous year.

  Remove prorated value of structures that were destroyed the previous year.

- Remove accounts where the personal property was destroyed or left the state the previous year.

- 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 and disabled veteran exemptions notice to residential 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 AND DISABLED VETERAN EXEMPTIONS – MAIL NOTICE

Assessors must annually mail a notice to each owner of residential property explaining the existence of the senior citizen and disabled veteran exemptions. 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 two formats: 1) the notification insert language, or 2) the brochure. The potential advantages to each format are as follows:

Comment [pkg1]: Language removed, as the short form is only used for the senior citizen application process

- Insert – the least expensive notice to print and mail
- Brochure - places the most comprehensive description of the senior citizen and disabled veteran exemptions 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 Brochure.)

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 or Brochure for the senior citizen and disabled veteran exemptions.

- 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, hearings 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 that elect to use the alternate 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 task 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 envelops 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 envelops 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 postage.

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 that elect to use the alternate 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 that elect to use the alternate 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 that elect to use the alternate 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 that elect to use the alternate 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 begins hearing appeals on July 1 and continues 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 postage.
- 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 envelops 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.

- Begin evaluating appeals' workload.

- 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 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 that elect to use the alternate appeals procedure, 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 that elect to use the alternate 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 that elect to use the alternate 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 postage.

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 exemption denials. (The CBOE may use referees for this task.)	§ 39-3-206(2)

1	CBOE begins hearing appeals of assessor's value. (For counties that elect to use alternate appeal 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 that elect to use alternate appeal 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 that elect to use the alternate 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 that elect to use alternate appeal 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 begins hearing appeals on September 1 and continues 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 filed on or before September 1, for the disabled veteran exemption and forward the approved application 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 and disabled veteran exemptions. 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 and disabled veteran exemptions.	§ 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 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 that elect to use the alternate 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. (For counties that elect to use the alternate appeals procedure.)	§ 39-5-123(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 who 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.
- 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 and disabled veteran exemption notices to residential 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 list of non-residents of state owning property within county.	§ 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 that elect to use the alternate 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 that elect to use the alternate 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 that elect to use the alternate appeals procedure, the deadline is September 1.)	§ 39-8-104

At the meeting of CBOE on the second Monday in July	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 that elect to use the alternate 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 that elect to use the alternate 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. (For counties that elect to use the alternate appeals procedure, the deadline is September 15.)	§ 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 of 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.	§ 39-5-132 (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 files two copies of the Abstract of Assessment with the 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 that elect to use the alternate 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 exemptions. (The CBOE may 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 that elect to use the alternate 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 that elect to use the alternate 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 that elect to use the alternate 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 that elect to use the alternate 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 exemption.	§ 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 that elect to use the alternate appeals procedure.)	§ 39-8-107(2)
Not later than November 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)
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 that elect to use the alternate 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 BOCC, other taxing entities, 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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CHAPTER 3
SPECIFIC ASSESSMENT PROCEDURES

INTRODUCTION

The following procedures are intended to provide assessors and their staff with guidelines for specific assessment administrative tasks; modification may be necessary depending on county resources. **Chapter 4, Assessment Math**, contains more detailed instructions for mathematical procedures such as prorating values and computing tax bills.

TAXABLE PROPERTY

All property, real and personal, located in the state of Colorado on the assessment date, January 1, is taxable unless expressly exempted by the Constitution or state statutes, § 3, art. X, COLO. CONST., and § 39-1-102(16), C.R.S.

COLORADO VALUATION PROCEDURES

Most property classes in Colorado are valued using the three approaches to value: the market approach, the cost approach, and the income approach. The exceptions to the three approaches include residential real property (market only), agricultural land, and natural resource land (special valuation procedures based on productivity and production).

The market, cost, and income data that county assessors use to apply the appropriate approaches to value is collected during specific periods prescribed by statute and represent a certain "level of value." Currently, the data collection periods and level of value change every odd numbered year, § 39-1-104(10.2), C.R.S.

Property taxes are not calculated on the "full actual value" as determined by the assessor. Instead, an assessment percentage is applied according to the classification of the property, §§ 39-1-104(1) and (1.5), C.R.S. Residential property is assessed at 7.96% of actual value while most other property is assessed at 29%. The exceptions are producing mines and producing oil and gas leaseholds, articles 6 and 7 of title 39, C.R.S.

SPECIFIC ADMINISTRATIVE PROCESSES

ABATEMENTS

Abatement petitions are initiated for a variety of reasons. Most often, abatements are filed by taxpayers for the purpose of reducing a prior year's tax. The county must act on abatements within six months of filing; therefore, a tracking system is helpful in identifying where an abatement is located in the process. Additional information on abatements can be found in **Chapter 5, Taxpayer Administrative Remedies**.

INITIATING AN ABATEMENT

1. Verify legal description, owner of record, and owner's mailing address.

   NOTE: If a petition is filed by an agent, the agent must have written authorization to represent the owner.

2. Examine property record and determine if an error, illegality or overvaluation exists. If overvaluation, determine if a protest was filed for the assessment year in question. If no protest was filed, an abatement petition can be approved.

   NOTE: Clerical errors and illegalities are corrected regardless of whether or not a protest was filed or if the personal property subject to the abatement was protested, objection withdrawn, and the personal property account was audited by the assessor and reduction in value warranted, § 39-10-114(1)(a)(I)(A), C.R.S.
   a. Complete steps 6 through 9 for petitions denied by the assessor.
   b. Complete steps 3 through 9 for petitions approved in whole or in part by the assessor.

3. Determine the assessed value attributable to the value adjustment, if any. The taxpayer or agent may have filled out abatement form and only actual value is stated. The assessed values need to be on the form for the treasurer to make adjustments.

   NOTE: Make sure the appropriate residential assessment rate is used.

4. Verify the tax area, mill levy, and amount of tax to be abated.

   NOTE: Make sure that the appropriate year's mill levy is used.

5. Determine if the tax has been paid, and verify the amount of tax on the tax warrant.

6. Complete the assessor's recommendation on the back of the form.

7. Attach documentation needed to support the assessor's recommendation.

   NOTE: For overvaluation, the assessor prepares evidence for the abatement hearing in the same manner as for an appeal hearing.

8. Keep a copy of the petition and all documentation.

9. Forward the petition to the board of county commissioners.

BOUNDARY CHANGES FOR TAXING ENTITIES

DEFINITIONS

- Annexation: To include property into the boundaries of a municipality.

- Inclusion: To include property into the boundaries of a special district, such as fire protection, hospital, metropolitan, park and recreation, sanitation, water and sanitation, water, and tunnel districts.

- Disconnection: To remove property from the boundaries of a municipality.
- Exclusion: To remove property from the boundaries of a special district.

PROCEDURES

1. Review the document to ensure all requirements have been met. The required documents that must be filed with the clerk and recorder are:

   Annexation: The annexation ordinance and a map of the area being annexed, containing a legal description of such area, § 31-12-113(2)(a)(II)(A), C.R.S.

   Disconnection: The disconnection ordinance or the court order or court decree, §§ 31-12-605 and 707, C.R.S.

   Inclusion: The court order or court decree with a description of the area concerned, § 32-1-105, C.R.S.

   Exclusion: The court order or court decree with a description of the area concerned, § 32-1-502, C.R.S.

2. Verify the legal description, locate the property described, and pull the property records of the parcels involved.

3. Verify the effective date of the annexation, disconnection, inclusion, or exclusion.

   Since annexations are effective for property tax purposes the following January 1, it is necessary to flag and document the property records requiring a tax area change next year.

   If the inclusion order was not filed by the May 1 (July 1 for elections) deadline, it is necessary to flag and document the property records requiring a tax area change next year. **NOTE**: This deadline is general. Many special districts have deadlines specific to that type of taxing entity. Check the statutes governing the special district.

   An annexed property may be flagged for future processing as follows:
   a. A computer flag may be set on property schedules for future computer extraction.
   b. A manual flag may be placed on the property record cards and a filing system set up for the annexation documents and inclusion orders that will not be processed until the following year. These steps will shorten future processing time.

4. Identify the current tax area for the property and determine if a tax area change is required.

   It may be necessary to create new tax areas when:
   a. A tax area containing the required taxing entities does not exist.
   b. A special district excludes real property.

Because the excluded property is still responsible for outstanding indebtedness, it is necessary to create a tax area for that particular situation.

5. Change the tax area on property records affected by the boundary change.
    a. Appraisal records
    b. Computer records (real and personal property)
    The tax area assigned to the surface is also assigned to the personal property, severed mineral interests, oil and gas leaseholds, possessory interests and natural resource production such as coal, that may be located on or are coterminous with the surface. Some special districts cannot levy against the personal property whose situs is within their boundaries. To protect against an illegal assessment, check the special district requirements.
        i. Real property includes: all lands or interests in lands; all mines, quarries, and minerals in and under the land, § 39-1-102(14), C.R.S.
        ii. Personal property includes: machinery, equipment, and other articles related to a commercial or industrial operation. § 39-1-102(11), C.R.S.
    c. Parcel identification records
    d. Various listings or other files used for certification. If you have a computer system, it may be possible to use the tax area code for setting flags for extraction of the property values for certification of values to taxing entities. For example:
        i. Enter "A" after the tax area to designate an **annexation**
        ii. Enter "I" after the tax area to designate an **inclusion**
        iii. Enter "B" after the tax area to designate **both** an annexation and an inclusion

6. Make copies of the documents for the:
    a. Mapping Department
    b. State Assessed Companies
    c. Personal Property Appraiser

7. Keep a list of the tax area changes throughout the year. It will be useful when certifying values to taxing entities. Refer to **Mapping Processes** later in this chapter for mapping instructions.

DATA CONTROL MEASURES

Abstract (class and subclass) reports should be run on a monthly basis to assist the assessor in catching data input and program calculation errors. The following schedule is suggested as a minimum measure.

January 1: Establishes value base on the assessment date.

May 1: Establishes value base before protest period.

July 1: Establishes value base for the required CBOE report.

July 5: Establishes value base after 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: Establishes value base after CBOE appeals' decisions.

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 of Assessment report and certification of values to entities.

Dec. 10: Provides values for recertification of values to entities.

NOTE: The Division recommends the recertification be completed by December 1.

Subsequent to tax warrant: Reflects value base as of the assessment date.

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.

The current report should be compared to the prior report. Figures that seem out of line should be verified and corrected if necessary.

After the Abstract of Assessment report has been filed, value changes should be tracked. With this tracking method, the assessor will be able to balance back to the prior report.

The following items are examples of situations to verify:

- Internal codes that are not tied to a subclass code established by the Administrator
- Classification code with zero value.
- 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.
- Significant increase or 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.
- Zero parcel/unit count for a subclass with a value entry
- Omission of entire class or subclass (compared to prior year).
- Value entries are rounded to the nearest $10
- Acreages are rounded to the nearest whole number
- Proper entry of new construction and destroyed property
- Proper entry of CBOE adjustments (including the number of adjustments and the value change)
- Verify that the school districts and cities and towns listed in the automated abstract are correct (If changes occurred, contact the Division)
- Cities and Towns page must reflect CBOE adjustments
- School District page must reflect CBOE adjustments

EQUITY INTEREST IN LANDS

1. Review the equity list distributed by the State Board of Land Commissioners. Send the list fee to the Land Commission. This list contains the following information:
   a. Certificate of purchase number.
   b. Purchaser and purchaser's address.
   c. Legal description and number of acres.
   d. Date sold.
   e. Purchase price.
   f. Principal paid.

   If this list is not received by May 1, contact the State Board of Land Commissioners, 1313 Sherman Street, Room 620, Denver, CO 80203, 303-866-3454.

2. Pull the record cards for each legal description on the list.

3. Verify the ownership, legal description, acreage, tax area, and abstract codes.

   NOTE: The equity in land should be classified according to the land use. Refer to **Chapter 6, Property Classification Guidelines and Assessment Percentages**, for classification descriptions.

4. Calculate the equity for the current year. Refer to **ARL Volume 3**, **LAND VALUATION MANUAL**, **Chapter 7, Special Issues in Land Valuation**, for calculation examples.

5. The value of the irrigation equipment must be added to the equity value if the land is irrigated and the purchaser owns the irrigation equipment (i.e., was not irrigated when purchased).

6. Make a notation of the current equity value on the appraisal record and update the value in the computer system. The full value of the land should also be shown on the appraisal record.

7. It is helpful to attach a computer flag to these accounts so they can be pulled directly from the computer system.

FLAGS – COMPUTER AND MANUAL

Many tasks require follow-up and/or tracking by the administrative and appraisal sections of the assessor's office. These tasks can be made easier by a computer flagging system or the development of a manual system. The following list shows the various tasks that require follow up:

TASK	TRACKING NEEDED
Annexation ordinance and Disconnection ordinance	-Tax area changes for subsequent year -Certification of value: track value of property within annexed area
Inclusion order and Exclusion order	-Certification of value: track value of property within included/excluded area
Manufactured homes	-Intra-county move: tax area change -Home leaves state: removal of prorated value -Home moves into state: raise to full value in the following year
Destroyed property	-Removal of prorated value -Abstract of Assessment -Certification of value
Tax status changes	-Loss or granting of exempt status for a partial year: removal of prorated value and raise to full taxable value -Raise to full value in the following year
Severed minerals	-Mineral interest severed during year -Removal of interest with time reservation -Mineral interest severed with time reservation -Mineral interest under production
Classification changes	-New subdivisions -New construction -Demolition -Land use change
Partially complete structures	-Review structure for completion -Adjust value or raise to full value if completed subsequent year

Personal property	-Property entering the state during an assessment year to ensure it is added to assessment roll the year following the year it is put into use, property leaving, flag to remove next year
Real Property Transfer Declaration	-Non-filing/incomplete filing: Penalty
Rotary drill rigs	-Ensure apportionment is received
Sand and gravel	-Verify for production
Personal property	-Best information available accounts -Accounts requiring audit -Out of business after assessment date
Vacant land present worth	-Verify for qualification
Senior citizen exemption	-Qualification of owner
Equity interests in land	-Recalculate valuation based on equity interest

FORMATION OF A NEW SPECIAL DISTRICT

Title 32 special districts are formed under the provisions of Title 32 of the Colorado Revised Statutes. Examples of Title 32 districts include: ambulance, fire protection, health service, metropolitan, park and recreation, water and sanitation. Different statutes govern other types of districts. The Division of Local Government publishes "FORMATION AND STATUTORY RESPONSIBILITIES" which delineates the necessary steps in the Title 32 district formation process. It can be found on their website at: http://www.dola.state.co.us/LGS/TA/SD-administration.htm.

THE ASSESSOR'S ROLE IN FORMATION OF A TITLE 32 DISTRICT

1. The organizers of a special district file a service plan with the board of county commissioners. The board of county commissioners sets a date for a public hearing on the plan. The organizers notify all real and personal property owners in the proposed district of the hearing not more than 30 days prior but not less than 20 days prior to the hearing, giving the date, time, location, type of district and purpose of the hearing. The organizers will request a real and personal property ownership list with mailing addresses from the assessor. The map and legal description of the proposed new district should be given to the assessor as soon as possible, so the assessor has ample time to identify the properties in the district.

   If the proposed district is contained entirely within the boundaries of a municipality or municipalities, a resolution of approval by the governing body of each municipality is required. All approval authority for the organization of the district rests with the governing bodies of the municipalities in which the district is located rather than with the board of county commissioners.

2. After approval of the service plan by the board of county commissioners, the petitioners file a petition for organization of the proposed district in district court.

3. When any petition for organization of a special district is filed, the clerk of any court or board or any other officer with whom the petition is filed, sends written notification of the organization to the assessor, the board of county commissioners, and the Division of Local Government. The notice specifies the boundaries of the proposed political subdivision.

4. If the petition for organization is found to have conformed to all legal requirements, the court orders an election held on the question of organization of the proposed district.

5. The county assessor furnishes a certified list of all owners of taxable real and personal property to the special district no later than 30 days before the election. A supplemental list is provided no later than 20 days prior to the election and should contain the names of persons who became property owners after the initial list was generated. The assessor may charge the special district for the expense of generating the list. The fee for furnishing the lists is $25 for both lists (real and personal) or one cent per name, whichever is greater.

6. If the voters approve the organization of the district, the court declares the district organized. Within 30 days of the organization, the special district files a map of the district with the county assessor.

AUTHORITY TO TAX

A political subdivision cannot levy a tax for the calendar year in which it has been organized unless, prior to July 1, the assessor and the board of county commissioners have been notified of its organization and have received an official notice that a tax will be levied for such year, § 39-1-110(1), C.R.S.

MAINTAINING CURRENT RECORDS

On or before January 1 of each year, a current, accurate boundary map should be filed with the assessor and the Division of Local Government by each special district, § 32-1-306, C.R.S.

On or before January 15 of each year, special districts notify the assessor, the board of county commissioners, and others, the name of the chairman of the board, the contact person, the telephone number, and the business address of the special district, § 32-1-104(2), C.R.S.

PROCESSING A NEW SPECIAL DISTRICT

1. Verify that the necessary documents were filed according to the statutory requirements and guidelines. A file for each special district should be created in which all of the necessary documents for the district formation are kept. These documents include:
    a. Copy of the approved service plan
    b. Map of the district
    c. Legal description of the district

2. Based on the newly formed special district boundaries shown on the map and the boundary legal description, locate the properties that are included in the new district.

3. Identify the real and personal property included in the district boundaries. List the parcel numbers, schedule numbers, or account numbers that are affected.
    a. Real property includes: all lands or interests in lands; all mines, quarries, and minerals in and under the land, § 39-1-102(14), C.R.S.
    b. Personal property includes: machinery, equipment, and other articles related to a commercial or industrial operation, § 39-1-102(11), C.R.S

4. Identify the current tax area(s) in which the properties lie and determine if a tax area change is required.

    Include the new special district in the identified current tax area(s) that are wholly included in the boundaries of the new special district.

    It may be necessary to create new tax areas when:
    a. The boundary for the new special district does not follow existing tax area boundaries or if specific properties within the special district boundaries have been excluded from the special district.
    b. A special district is not authorized to levy against certain property, such as a weed control district cannot levy against personal property.

5. Change the tax area on property records affected by the creation of the new special district.
    a. Appraisal records
    b. Computer records (real and personal property)
        The tax area assigned to the surface is also assigned to the personal property, severed mineral interests, oil and gas leaseholds, possessory interests, and natural resource production such as coal, that may be located on or are coterminous with the surface. Some special districts cannot levy against the personal property whose situs is within their boundaries. To protect against an illegal assessment, check the special district requirements.
            i. Real property includes: all lands or interests in lands; all mines, quarries, and minerals in and under the land. § 39-1-102(14), C.R.S.
            ii. Personal property includes: machinery, equipment, and other articles related to a commercial or industrial operation. § 39-1-102(11), C.R.S.
    c. Parcel identification records

6. If it was necessary to create new tax areas, maps of the new tax areas should be sent to all necessary state assessed companies where their apportionment of value will be affected by the new district creation.

7. The assessor's database should now recognize the properties within the district and be capable of producing a summary of the values for certification purposes for the new district. A test certification report should be run to verify that all of the properties within the district are accurately identified.

IMPROVEMENTS ON 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. Check the requirements for potential possessory interest valuations, detailed in **ARL Volume 3, LAND VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation**.

PARTIALLY COMPLETED IMPROVEMENTS

CONSTRUCTION IN PROCESS

Incomplete improvements, including foundations, are assessed according to their status as of the assessment date; and are to be classified according to their intended use when completed. In the case of foundations, if, after a period of time determined by the appraiser, no further construction progress is made, it may be necessary to reclassify the property as vacant land.

The improvement value for residential property is determined by the market approach to value as described in **ARL Volume 3, LAND VALUATION MANUAL**. The improvement value for nonresidential property is determined by the cost, market, and income approaches. The market and income approaches can be used by comparing the market value or income of an existing structure or business to the new structure. If the value of the improvement when completed is determined and the percent complete as of the assessment date is estimated. This is used to determine the proportional value. Properties that are not complete on the assessment date must be physically reviewed annually until completed.

GROWTH VALUATION FOR ASSESSMENT

Qualifying counties severely impacted by residential growth may opt to assess new construction that occurs between January 1 and July 1, § 39-5-132, C.R.S. If the county commissioners make a finding of severe growth impact as provided in § 39-5-132, C.R.S., the assessor values new construction on both January 1 and July 1. The prorated value of the construction completed between January 1 and July 1 is added to the assessment roll. If the building is complete on July 1, the value of the construction that occurred between January 1 and July 1 is prorated according to the number of months of the year the building was complete. If the building is not complete on July 1, the value added shall be one-half the difference between the assessed value of the building on January 1 and the assessed value on July 1, § 39-5-132(2)(a)(I)(B), C.R.S. The classification of the land is based in its status on the January 1 assessment date that is generally vacant land, unless the newly constructed building is a residential unit. If the newly constructed building is a residential unit and if the land was classified as vacant, the land is reclassified as residential and the assessment rate applied to the land is based on the residential classification, § 39-5-132(2)(c), C.R.S. **ARL Volume 3, LAND VALUATION MANUAL, Chapter 4, Valuation of Vacant Land Present Worth,** provides procedures for present worth valuation. In the procedures, it directs that the present worth value is applied only to vacant land. Once a building is on the land, present worth valuation does not apply; thus, the Division suggests the present worth valuation be removed when the land classification is changed to residential due to the installation of a residential improvement.

Taxpayers must be mailed a notice of actual valuation that provides the January 1 value, the prorated valuation of the building, and the total valuation for the entire year. Protest will occur the following May at which time the owner can address both valuations, § 39-5-132(2)(a)(I)(C), C.R.S.

A special report must be filed with the county commissioners by August 25 of each year showing the amount of growth for that year, § 39-5-132(3), C.R.S.

MANUFACTURED HOMES

MANUFACTURED HOME MOVEMENT

Existing Homes

The owner of a manufactured home has the responsibility of notifying both the county assessor and the county treasurer before moving the manufactured home. "Owner" means the owner at the time of the change of location, §§ 38-29-143(1), 39-5-204(1)(a), and 39-5-205, C.R.S.

The assessed value of a manufactured home is prorated whenever the manufactured home moves out of or into the state or if the manufactured home becomes the property (inventory) of a dealership if it is located on the dealer's sales display lot.

The assessor does not prorate the value if the move is intra-county (within the county) or if the home moves to another Colorado county. If the home is moved to another county, upon notification to the treasurer, the taxes become due and payable to the county where the home was located on January 1, § 39-5-205(3)(a), C.R.S.

Upon receiving notification of a home that leaves the state, the assessor prorates the value of the manufactured home for the time, in full months, it was in the county. If the home was in the county on the 16th day or later before being moved, a full month is counted. If it leaves the state before the 16th, that month is disregarded, § 39-5-205(3)(b), C.R.S. The taxes must be paid prior to the home moving out of the county.

An authentication form is completed when the ownership of a manufactured home changes or when a manufactured home will be moved, either out of the county or within the county. The form shows information such as the current location, future location, value proration, and taxes due, if any. The value proration is shown on the authentication form when manufactured homes move out of the county. When a manufactured home move is intra-county, the "no proration necessary" box on the authentication form is checked. The taxes become due and payable the following January 1 for intra-county moves.

When a manufactured home is brought into a county after the assessment date, the manufactured home owner must notify the county assessor and the county treasurer, within 20 days, of the location of the manufactured home and the mailing address of the owner. The county assessor must determine the market value of the manufactured home and prorate such value for the amount of time, in full months, remaining in the year, if the home is brought in from out of state. If the manufactured home is brought into the state on or after the 16th of the month, that month is disregarded, §§ 38-29-143(1) and 39-5-204(1)(c)(II), C.R.S. If the home is moved from another Colorado county, the home is not assessed until the following January 1 because the home was taxed by the previous county for the full year, § 39-5-205(3)(a), C.R.S.

Refer to **Chapter 4, Assessment Math**, for proration calculation rules and examples. The prorated value must remain on the assessment roll and is not removed until the tax warrant has been produced.

If the current year's mill levy has not been set, the prior year's mill levy should be used in calculating the amount of tax due. When the mill levy for the current year has been set, the prorated taxes on manufactured homes that have moved out of the state are recalculated by the treasurer. The treasurer refunds overpayment of taxes after the tax warrant has been produced. Underpayment of taxes is considered an erroneous assessment by the treasurer and reported with other erroneous assessments as required by law, and are usually handled by the treasurer through abatement petitions, §§ 39-5-205, 39-10-114(1)(a)(I)(A), and 39-11-107, C.R.S.

When a manufactured home is moved from the state, the county treasurer collects the taxes based on the prorated value for the year. The amount of tax paid is shown on the authentication form. Refer to **Addendum 3-B, Manufactured Home Authentication Form**, for a sample of the form, § 42-4-510(2)(a), C.R.S.

New Homes

When a new manufactured home is sold to a consumer, there are no property taxes immediately due and payable on such home. It was part of the inventory of a dealer or manufacturer, and inventories held primarily for sale are exempt from property taxation. Therefore, neither an authentication of paid ad valorem taxes nor a transportable manufactured home permit from the county treasurer is required to move a new manufactured home. Because of this, assessors may not receive notice of every new manufactured home that moved into their counties, § 42-4-510(2)(a), C.R.S.

Many manufactured home dealers have their own vehicles for moving the homes they sell. Such dealers usually apply for an annual moving permit. This means there are no single trip permits that provide a record of individual moves. If neither the dealer nor the purchaser of a new home notifies the assessor of the move, the home may not be valued for the assessment year in which it sold. To prevent this from happening, assessors may inspect the records of moving permit holders. Section 42-4-510(2)(b)(II), C.R.S., states the following.

> **Permits for excess size and weight and for manufactured homes.**
> (2)(b)(II) Holders of permits shall keep and maintain, for not less than three calendar years, records of all manufactured homes moved in whole or in part within this state, which records shall include the plate number of the towing vehicle; the year, make, serial number, and size of the unit moved, together with the date of the move; the place of pickup; and the exact address of the final destination and the county of final destination and the name and address of the landowner of the final destination. These records shall be available upon request within this state for inspection by the state of Colorado or any of its ad valorem taxing governmental subdivisions.
>
> **§ 42-4-510, C.R.S.**

Required Permits

The treasurer issues a transportable manufactured home permit for every manufactured home that is moved. The transportable manufactured home permit is valid for 30 days and for a single trip. The treasurer may charge up to $10 for the permit. The permit is six by eleven inches, printed on a fluorescent orange card, and must be visible during the move, § 42-4-510(2)(a), C.R.S.

If the move is within a county or to an adjoining county on county roads, the authentication form serves as the moving permit.

If the move is on state highways, the owner or mover must obtain an excess size transport permit from the Colorado Department of Transportation (CDOT). This permit must be affixed to the manufactured home. Before CDOT will issue the permit, the owner must have an authentication form and a transportable manufactured home permit issued by the treasurer, § 42-4-510(2)(b), C.R.S. Movers of manufactured homes may apply for a single trip, special, or an annual permit.

Penalties

If the owner fails to notify the county assessor and treasurer of the location change of a manufactured home, the owner is guilty of a misdemeanor traffic offense and, upon conviction, shall be punished by a fine of not less than $100 nor more than $1,000, § 38-29-143(2), C.R.S.

The fine for the movement of a manufactured home without a permit or a prorated tax receipt and a transportable manufactured home permit is $200, § 42-4-510(12)(b), C.R.S.

The district attorney shall investigate and prosecute any allegations that a manufactured home has been moved without a valid permit. The allegations may be made by any law enforcement official or any employee of a county assessor's or treasurer's office, § 42-4-510(10), C.R.S.

HELD AS INVENTORY

Manufactured homes located on sales display lots of manufactured home dealers and listed as inventory of merchandise by such dealers are exempt from property taxation, § 39-5-203(3)(a), C.R.S. Manufactured homes taken in trade or purchased by dealers and which remain on locations other than the dealer's sales display lot are taxable. New or used manufactured homes owned by the dealer, which are situated on locations other than the dealer’s sales display lot are taxable. The value is prorated by the day, based on the date the home changed taxable status.

A Special Notice of Valuation should be sent to a taxpayer when a manufactured home loses exempt status because it is moved out of dealer inventory or off the sales display lot.

SALE OF NEW OR USED

The seller is responsible for making sure that all property taxes have been paid on the manufactured home. When an application for a certificate of title is submitted to the Colorado Department of Revenue by the new owner, it shall be accompanied by an authentication form of paid ad valorem taxes issued by the county treasurer. The authentication form indicates that no property taxes for previous years are due on the

manufactured home. The seller of a titled manufactured home must provide the buyer with a certificate of title to facilitate the transfer of the title. The seller must also provide a listing of the household furnishings included in the sale price, §§ 38-29-106, and 107, C.R.S.

The buyer must apply for a new title from the authorized agent of the county (county clerk or motor vehicle division) within 45 days of the sale of a new manufactured home or within 30 days of the sale of a used home. The authentication form is given to the clerk along with the application for title. The application must be filed in the county where the manufactured home is located, and must show the applicant's source of title and the new or resale price of the manufactured home. It is the responsibility of the buyer to notify the county assessor where the manufactured home will be located, the new address, and transfer of ownership, §§ 38-29-108(1) and 112(1), C.R.S.

Upon the sale or transfer to a dealer of a manufactured home for which a title has been issued, the dealer is not required to transfer the title of the manufactured home into the dealer's name as long as the home remains in the dealer's inventory for sale and for no other purpose, § 38-29-115, C.R.S.

PERMANENTLY AFFIXED TO THE GROUND

The owner of a manufactured home that becomes permanently affixed at an existing site, or is transported to a site, and is permanently affixed to the ground so that it is no longer capable of being drawn over the public highways, may present a certificate of transfer together with an application to purge the title from the records. The manufactured home then legally becomes real property, § 38-29-112(1.5), C.R.S. This means, among other things, that the classification of the manufactured home will change, future transfers of the property will be by deed, and that if property taxes are not paid, a treasurer's deed cannot be issued for at least three years from the date of the sale of the tax lien certificate, § 38-29-112(1.5), C.R.S.

To purge the title, the manufactured home must be permanently affixed to the ground. The owner shall present a certificate of title, together with an application for purging a manufactured home title, to the authorized agent of the county in which the home is located. The application must be accompanied by a consent statement of the holders of any mortgages, if the home is financed. The authorized agent of the county forwards the documents to the state Division of Motor Vehicle, which purges the manufactured home title from state records.

The Division recommends that the assessor physically inspect the manufactured home to verify that the home is on a permanent foundation. Permanent foundation is not defined in statute or by the Division. The Division of Housing generally defines a permanent foundation as a single system for home support and anchoring to the ground. Manufactured homes installed on a permanent foundation must be in accordance with local jurisdictional requirements. Ideally, the inspection is made prior to the documents being submitted to the Division of Motor Vehicles.

The assessor must then be notified by either the county clerk or the owner that the title has been purged from the records. The state Division of Motor Vehicle does not notify the assessor. The home is assessed as a manufactured home (1235) for the current year. The following January 1, the land and the manufactured home are listed on one schedule and classified as a single family residence.

Although the statute does not directly address the issue of ownership, the context suggests that without other documentation properly establishing a separate ownership, the manufactured home becomes attached to, a part of and an appurtenance to the land and the two interests, land and manufactured home, are merged into a single ownership, that of the land. Thus, the assessor should list the land and building as a single ownership.

The purchaser of a new manufactured home that is transported to a site and permanently affixed to the ground so that it is no longer capable of being drawn over the public highways is not required to obtain a certificate of title. The manufactured home becomes real property when permanently affixed, § 38-29-114(2), C.R.S. The manufactured home is treated as other real property improvements; thus, the home is not assessed until the following January 1. The home and land are listed on one schedule and classified as a single-family residence/land (1112/1212) the following January 1.

Some manufactured home owners whose homes are permanently affixed to the ground refuse to surrender their titles for purging from the records because of urging from mortgage holders or personal convictions. These manufactured homes are taxed and valued separately from the land until the owner has purged the title. In order for the manufactured home to be classified as single family residential the title must be purged, § 38-29-118(2), C.R.S. Property tax statues define real property as all lands or interest in lands, mines, quarries and minerals in or under the land and rights pertaining to them, and improvements. Improvements are defined as all structures, buildings, fixtures, fences, and water rights erected upon or affixed to the land, §§ 39-1-102(7) and (14), C.R.S.

SOLDIERS' AND SAILORS' CIVIL RELIEF ACT - EXEMPTION

A federal law, known as the Soldiers' and Sailors' Civil Relief Act of 1940, 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 and stationed in another state solely by reason of military orders. The exemption is applicable to manufactured homes that are owned by such military personnel and that are not permanently affixed to the land on which they are located.

Assessors of counties wherein such manufactured homes are located should have on file a statement by all military persons owning such homes that they are the owner, they use the home as their residence while stationed in Colorado, and they are not a legal resident of Colorado. The statement should also be signed by the appropriate military officer of the base, such as the judge advocate or commanding officer.

Refer to **Addendum 3-A, Attorney General's Opinion,** for a copy of the Attorney General's opinion concerning this issue.

NON-RESIDENTIAL USE

Manufactured housing with a non-residential use should be classified according to its use and assessed by the assessor at 29% of actual value. An example of this would be a manufactured home used as a sales office. An exception to this would be a manufactured home used as an on-site contractor's office on a construction location, if such home has been issued an SMM (Special Mobile Machinery) license plate by the county clerk. This would be rare because most mobile contractors' offices are specially designed for that purpose, and are not manufactured homes as defined in § 42-1-102(106)(b), C.R.S.

Camper Trailers and Trailer Coaches

Camper trailers and trailer coaches are categorized as Class D vehicles, and are issued plates by the county clerk of the county in which the owner resides. The controversy occurs when these types of trailers are parked in one place for an extended period of time. The following definitions should be reviewed.

1. Camper trailer: A wheeled vehicle having an overall length of less than 26 feet, without motive power, which is designed to be drawn by a motor vehicle over the public highways and which is generally and commonly used for temporary living or sleeping accommodations, § 42-1-102(14), C.R.S.

2. Trailer coach: Any wheeled vehicle having an overall width not exceeding eight feet and an overall length, excluding towing gear and bumpers, of not less than twenty six feet and not more than forty feet, without motive power, which is designed and generally and commonly used for occupancy by persons for residential purposes, in temporary locations, and which may occasionally be drawn over the public highways by a motor vehicle and is licensed as a vehicle, § 42-1-102(106)(a), C.R.S.

In the first definition, the words "temporary living or sleeping accommodations" are a key. In the second definition, the key phrase is "in temporary locations."

When these types of vehicles are permanently affixed to the ground, they should be valued and assessed as an improvement by the assessor. If they are permanently located but not permanently affixed to the ground, and do not have a current license plate, they should be valued and assessed as an improvement.

The assessor's judgment is crucial in determining the proper classification of the land and improvement. The criteria below can be used in that decision-making process.

Before a property is eligible to be classified as residential, it must conform to Colorado statutory requirements. The statutes define residential improvements as the following.

> **Definitions.**
> (14.3) "Residential Improvements" means a building, or that portion of a building, designed for use predominantly as a place of residency by a person, a family, or families. The term includes buildings, structures, fixtures, fences, amenities, and water rights which are an integral part of the residential use. The term also includes mobile homes as defined in section 38-29-102 (8) and manufactured homes as defined in section 42-1-102 (106)(b), C.R.S.
>
> **§ 39-1-102, C.R.S.**

NOTE: Section 38-29-102(8), C.R.S. was repealed by SB 89-23.

The statute above and § 39-1-102(8), C.R.S., reference § 42-1-102(106)(b), C.R.S., which defines manufactured homes for property tax purposes. Other definitions of manufactured homes are present in the statutes, but do not apply to property taxation. They are §§ 12-15.5-101(4) and 38-29-102(6), C.R.S.

Definitions.
(106)(b) "Manufactured home" means any preconstructed building unit or combination of preconstructed building units, without motive power, where such unit or units are manufactured in a factory or at a location other than the residential site of the completed home, which is designed and commonly used for occupancy by persons for residential purposes, in either temporary or permanent locations, and which unit or units are not licensed as a vehicle.

§ 42-1-102, C.R.S.

The improvement must meet the statutory criteria reflected in number one and two below in order to be classified as residential:

1. Does the improvement meet the statutory definition of a residential improvement, § 39-1-102(14.3), C.R.S.?

   If not, the land and improvement, if real property, should be classified under a non-residential subclass.

   If so, does the improvement comply with criterion number two?

2. Did the improvement have a residential use on the current assessment date, §§ 39-1-102(14.3), (14.4), and 105, C.R.S.?

   If not, the land and improvement, if real property, should be classified according to the use on the assessment date.

   If so, review the following criteria:

3. Does the improvement have a continuous supply of water, a working waste disposal system, electricity, and heating fuel? If local zoning and health regulation do not require this, the consideration of this criterion may be omitted.

   NOTE: For county planning and building code purposes, manufactured homes are defined in § 30-28-115(3)(a)(I), C.R.S.

4. Do the subdivision covenants allow improvements to be situated on the location year-round?

5. Was a certificate of occupancy issued for the improvement according to local rules and regulations?

6. Does the improvement meet the minimum requirements of a residence as defined by regulations established by local governmental entities?

7. Is the ownership of the improvement transferred through a bill of sale, statement of origin, title, or deed? Typically, property sold through a bill of sale will not qualify as a residential dwelling.

Typically, the ownership of land, houses, and cabins is transferred by deed. The ownership of manufactured and mobile homes is transferred through a statement of origin when the home is new, a title when used, and a deed when the title has been purged. Ownership of camper trailers and trailer coaches is conveyed through certificate of title. The ownership of camper coaches is conveyed through a bill of sale.

Criteria three through seven should be considered individually with no emphasis placed on any particular criterion. These criteria are qualifiers, not disqualifiers and should be used as such in the property classification process. When the classification is disputed, evidence supporting the disputed classification should be provided by the taxpayer.

The following are three examples of improvements that would not qualify as residential:

1. A "camper coach" located on an otherwise vacant parcel of land. "Camper coach" is defined by Colorado statute as the following.

> **Definitions.**
> (13) "Camper Coach" means an item of mounted equipment, weighing more than five hundred pounds, which when temporarily or permanently mounted on a motor vehicle adapts such vehicle for use as temporary living or sleeping accommodations.
>
> **§ 42-1-102, C.R.S.**

2. A camper trailer located on an otherwise vacant parcel of land during the summer months.

3. Even though not a camper trailer or a trailer coach, a metal shed that is used by the owners periodically for lodging and/or storing equipment, while engaged in recreational activities.

In either situation, the land should be classified according to its use and the improvement, if real property, should be classified as a minor structure on vacant land.

If an improvement meets the statutory definition of residential improvements and was situated on the parcel January 1, a valid Colorado license plate on the improvement does not disqualify the land from being classified as residential. In these cases, the improvement would not be assessed by the assessor, but the land could be classified as residential improved, if criteria one and two are met.

CAUTION: Double taxation must be avoided. This may require the assessor's office to physically inspect such vehicles every year, sending a questionnaire to each owner or conferring with the county clerk to ensure that specific ownership vehicle taxes have not been paid on the camper trailer or trailer coach.

MAPPING PROCESSES

SPLITS AND MERGERS

1. Review legal description in the transfer document.

2. Locate the appropriate assessment map and plot the new legal on the map.

3. Assign new parcel number(s) according to the map numbering sequence.

4. Write an abbreviated legal description for metes and bounds descriptions.

5. Determine acreage or square footage amounts, if necessary.

6. Create new cadastral cards as needed.

7. Return source document with new parcel number(s) to the transfer clerk.

Splits and mergers can be processed any time during the year. However, total parcel values are set as of the property status on the assessment date and cannot be increased or decreased for the year of the split or merger. Abstract codes should be assigned based on the use of the property on the assessment date.

SUBDIVISION, TOWNHOME, CONDOMINIUM, AND PUD PLATS

1. Obtain a copy of the plat.
   a. Appraisal file (all pages).
   b. Mapping file (first page only for condo plats).

2. Review the plat, locate the appropriate assessment map, and plot the new legal on the map.

3. Assign new parcel number(s) according to the map numbering sequence.

4. Create new cadastral cards as needed.

5. Transmit a copy of the plat indicating the new parcel numbers to the person responsible for processing plats.

BOUNDARY CHANGES FOR TAXING ENTITY

1. Review the legal description in the source document.

2. Locate the appropriate assessment map and plot the new boundary on the map.

3. Assign new parcel number(s) according to the map numbering sequence if the boundary line splits an existing parcel.

4. Update or create new cadastral cards as needed.

5. Return the source document to the person responsible for processing boundary changes.

FORMATION OF A NEW TAXING ENTITY

1. Accurately identify those parcels that lie within the boundaries of the new district. The legal description and map of the boundaries of the new district should be verified from the source documents.

2. Once identified, the boundaries of the new district should be plotted onto the appropriate assessment maps and/or tax area maps.

3. A list of the affected parcels based on the assessment or tax area maps should be verified with the assessor's database. Where necessary, new tax areas should be created and mapped.

MAP MAINTENANCE

1. Create new assessment maps as necessary when areas become densely platted.

2. Manual or automated updates should be made to the assessment map mylars or computer generated maps on a regular basis and new paper copies printed as necessary.

OMITTED PROPERTY

Omitted property consists of any taxable property, such as, personal, land, improvement, or both land and improvement that is not listed on the current assessment roll. A determination must be made as to how long the property has been omitted. Statutory provisions relating to omitted property are listed below.

1. Omitted property is valued and assessed for the current year and up to two prior years when the error or omission is the fault of a governmental entity, § 39-10-101(2)(b)(II), C.R.S. If the taxpayer did not report personal property, oil and gas production, or mine production, the omitted property can be valued and assessed up to six prior years. If fraud has occurred, there is no limit on how far back taxes can be collected, § 39-10-101(2), C.R.S. When property is valued for prior years in which it was omitted, the value must reflect the appropriate level of value for each such year. Oil and gas is the exception with omitted property provisions found in § 39-10-101(2)(d), C.R.S.

2. Omitted property is added to the assessment roll as soon as the assessor discovers the omission. The assessor is also required to notify the treasurer of any unpaid taxes for prior years, § 39-5-125(1), C.R.S.

3. Omissions and corrections on the assessment roll may be processed by the assessor at any time before the tax warrant is delivered to the treasurer, § 39-5-125(2), C.R.S.

4. Once the tax warrant is delivered to the treasurer, the assessor notifies the treasurer of the omitted property and then the responsibility for omitted property, omissions, and corrections is assumed by the treasurer. Such actions are often referred to as "treasurer's assessments," §§ 39-5-125(2) and 39-10-101(2)(a), C.R.S.

5. If the property is not omitted but there is an error in the name of the person owing taxes, the treasurer is to correct the name, and then collect the taxes from the proper party, § 39-10-101(3), C.R.S.

6. The county board of equalization shall order the assessor to add to the assessment roll any omitted property which has come to its attention, § 39-8-102(1), C.R.S.

7. All persons owning taxable personal property are required to make full and complete disclosure of their personal property for assessment purposes. If an owner does not make full and complete disclosure after two successive schedules have been mailed, or upon whom the assessor or his deputy has called and left one or more schedules, that owner's taxable personal property is subject to a penalty of up to 25 percent of the assessed value of the omitted property. However, to apply the penalty, the following conditions must exist: 1) the assessor must allow ten days from the date of notification for the owner to make full and complete disclosure, and 2) the assessor must discover the property that was omitted (the Division recommends a physical inspection to discover property and a book audit to determine value), and 3) the owner must have previously filed a declaration schedule, listing his taxable personal property. This penalty also applies to any taxable personal property in a filed schedule which was represented by false, erroneous, or misleading information. For more information on this procedure, refer to **ARL Volume 5, PERSONAL PROPERTY VALUATION MANUAL**.

When adding omitted property valuation after the statutory close of the assessment period (CBOE can add after NOV deadline or assessor can add after CBOE hearings have concluded), care must be exercised to distinguish the difference between truly omitted property and an undervaluation. If the item of personal property, the improvement, or the land was not listed in the appraisal records and/or its value had not been placed on the assessment roll, the property has been omitted. If a value had been placed on the property and the taxpayer received a Notice of Valuation, and it is later discovered that the property has a greater value, the property has been undervalued and the value cannot be increased. Undervaluation does not qualify as omitted property, In Stitches, Inc., v. Denver County Board of County Commissioners, 62 P.3rd 1080 (Colo. App. 2002). The assessor should be prepared to defend omitted property additions to the assessment roll or tax warrant by use of records which substantiate the omission and the value attributable to the property.

Whenever it is discovered that any taxable property has been omitted from the assessment roll, the assessor shall determine the value of the omitted property and list the property on the assessment roll, as follows.

1. Determine the number of years the property was omitted. Omitted property can be assessed and valued for the current year and two prior years, if necessary, as described above and in § 39-10-101(2)(b), C.R.S.

2. Determine the classification (use) of the property.

3. Calculate the value of the property for the current and any prior years it was omitted.

   NOTE: The value must reflect the appropriate level of value and, if residential, must reflect the appropriate assessment rate. Table 1 details the correct level of value and assessment rates for past years.

TABLE 1

Assessment Year	Appraisal Date	Assessment Rate Res.	Other
1980-1982	January 1, 1973 (1971 & 1972 sales)	30%	30%
1983-1986	January 1, 1977 (1975 & 1976 sales)	21%	29%
1987	January 1, 1985 (L.V.*) January 1, 1984 (A.D.**) (1983 & 1984 sales)	18%	29%
1988	January 1, 1985 (L.V.*) January 1, 1984 (A.D.**) (1983 & 1984 sales)	16%	29%
1989-1990	June 30, 1988 (1/1/87-6/30/88 sales)	15%	29%
1991-1992	June 30, 1990 (1/1/89-6/30/90 sales)	14.34%	29%
1993-1994	June 30, 1992 (1/1/91-6/30/92 sales)	12.86%	29%
1995-1996	June 30, 1994 (1/1/93-6/30/94)	10.36%	29%
1997-1998	June 30, 1996 (1/1/95-6/30/96)	9.74%	29%
1999-2000	June 30, 1998 (1/1/97-6/30/98)	9.74%	29%
2001-2002	June 30, 2000 (1/1/99-6/30/00)	9.15%	29%
2003-2004	June 30, 2002 (1/1/01-6/30/02)	7.96%	29%
2005-2006	June 30, 2004 (1/1/03-6/30/04)	7.96%	29%
2007-2008	June 30, 2006 (1/1/05-6/30/06)	7.96%	29%

*Level of Value
**Appraisal Date

4. Assign a parcel number or schedule number to the property, if necessary.

5. Add the omitted property to the assessment roll.

6. Prepare and mail the owner a special notice of valuation (SNOV) and protest form for each year the omitted property is being assessed.

   NOTE: You should provide 30 days to file an objection to the value with the assessor.

   If the assessor denies the protest, the taxpayer must file an abatement petition to appeal the assessor's denial with the board of county commissioners. If no protest is filed, the taxpayer has two years from the date the taxes are levied on the omitted property to file an abatement. The abatement may be filed for any or all years the property was omitted.

7. Notify the treasurer of the taxes due for prior years.

   NOTE: The tax calculation must reflect the appropriate tax rates.

OMITTED REVENUE

When taxable property is assigned to the wrong tax area, or when the boundaries of a tax area are drawn incorrectly, some properties listed on the tax warrant may not include the mill levy for one or more taxing entities. Such an event is similar to omitted property in that the properties and their owners may benefit from the services provided by the taxing entity without being subject to the entity's mill levy. This may result in a loss of revenue to the taxing entity and/or a greater tax burden imposed upon other taxpayers.

When such an omission is caused by assessor error, such as failure to process a recorded inclusion order, the question arises as to whether a correction should be made for prior years or only for the current year forward. Section 39-10-101(2)(a)(I), C.R.S., allows the treasurer to assess and collect taxes for property that was omitted from the tax warrant and not valued for assessment. If the situation above is interpreted literally, the properties in question do not satisfy these requirements.

However, in Aggers, Assessor, v. People Ex Rel. The Town of Montclair, 20 Colo. 348, 38 P. 386 (1894), the court reviewed the occurrence of such an omission and determined that omitted revenue should be collected. In this case, the assessor had failed to extend the mill levies certified over multiple years by the Town of Montclair to property that had been annexed to the town. The town argued that it was entitled to the collection of omitted revenue pursuant to the predecessor statutes to §§ 39-10-101(2)(a)(I) and 39-5-125, C.R.S. The court agreed, finding that although the situation did not fall within the strict letter of statute, it was clearly within its spirit and intent.

> The purpose of the statute evidently is to prevent property from escaping taxation through oversight, omission or mistake, and to enable the taxing officers to impose upon all property its just and equal proportion of the public burden. The strict construction contended for by counsel for respondent would prevent the accomplishment of this object and purpose . . . .

> No reason can be perceived why the omission to extend or enter the taxes upon property listed and valued would justify the exemption of such property from taxation, when the omission of the property itself from the tax list would not do so (20 Colo., page 351).

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	Mailing Address Address 1	Mailing Address Address 2	Mailing Address City	Mailing Address State	Physical Address	Physical Address City	Actual Value

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 must 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 regardless of original acquisition cost. 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:

1. The current assessed value of each real property interest expressed in dollars;

2. The amount of the payment in lieu of taxes (PILT) due on each real property interest, based on the value and tax rate that would be applicable to the real property interest;

3. The date the payment in lieu of taxes is due for such real property interests, based on the date property taxes are due, § 33-60-104.5(b)(I)(II)(III), C.R.S.

PREDATORY ANIMAL CONTROL

Colorado statutes provide for a predatory animal control program, implemented by the Department of Agriculture, for the protection of sheep, §§ 35-40-100.2 through 207, C.R.S. A local protection program may be implemented by the county commissioners through a county-wide license fee on sheep and/or cattle for local control of predatory animals. At present, no county uses this program for cattle.

By October 1 of each year, the Colorado Sheep and Wool Board must provide the assessor with a certified list containing all the information necessary to implement the program. The information consists of the name and address of each sheep owner in the county, the number of sheep which were shorn and for which federal incentive payments were received by each sheep owner during the previous calendar year, § 35-40-205, C.R.S.

The optional county license fee per head is by the sheep producers within the county. The assessor, after receiving the list of names and number of sheep, transmits the list to the board of county commissioners by November 1, § 35-40-205, C.R.S. The county commissioners then order (by resolution) that the county license fee be levied against all sheep herded or grazed in the county during the previous year, § 35-40-205, C.R.S.

The resolution becomes very important in the control and collection of delinquent county predatory animal sheep fees. It is the opinion of some county attorneys that without such a resolution, the collection of delinquent county sheep fees may not be enforceable.

Upon the order of the board of county commissioners, the assessor enters on the property tax roll the amount of the county sheep fees due from each sheep owner. This is a sheep license fee, not a property tax assessment. However, when levied, it becomes a lien upon the property of the sheep owner, enforceable under the personal property tax collection laws. When collected, the fees are credited by the county treasurer to the county predatory animal control fund, § 35-40-205(2), C.R.S.

PHYSICAL INSPECTION OF REAL PROPERTY – GUIDELINES

A notice should be placed in a local newspaper stating that the assessor's office is conducting property inspections in specified neighborhoods. The notice should also indicate that the appraiser will leave an informational door hanger to schedule an appointment if no one is home.

PRIOR TO FIELD INSPECTION

1. Contact the property owner and establish a time to inspect the property.

2. Pull and review the appraisal records and all the pertinent information (building permits, TD-1000, sales verification letters, etc.) that pertains to the property.

3. If the location of the property is unknown, obtain and reference an assessment map to identify the property location.

4. Make sure the following items are available and in working order.
   a. Camera and film or video camcorder and tape
   b. Measuring tape
   c. Flashlight
   d. Calculator
   e. Protective wear (boots/old shoes, rain gear, etc.)
   f. County identification
   g. Paper and pencil

FIELD INSPECTION

1. Visually survey the neighborhood. Note neighborhood appearance, street traffic, location of street lights, amenities, existing obsolescence, etc.

   NOTE: If no one is home, leave an informational door hanger so the property owner can schedule an appointment for the inspection.

2. Visually survey the property site. Identify installed utilities, parcel size, parcel shape, parcel location within the block/surrounding area, excess land, topography, location of structures, drainage, etc.

3. Make a careful inspection of the interior finish, recording the details in the appropriate place on the property record card. Using a characteristic check sheet to inventory the interior can assist in capturing all pertinent data. Note the floor plan (basement or other floors), room counts, plumbing, fireplaces, type of heating, material quality, physical condition, functional obsolescence, general condition, necessary repairs, etc.

4. Inspect the exterior of the structure(s), including the rear of structure. Check all decks, garages, outbuildings, concrete slabs, etc. Make a note of the property condition, material quality, needed repairs, roof type, etc.

5. Verify the property classification. Compare the property with the base specifications in **Chapter 6, Property Classification Guidelines and Assessment Percentages**, to find the proper class and sub-classification. Note any changes in property use.

6. Measure the structure(s). If the structure is newly constructed, measure the entire structure. Typically, the measurement should start with the side that has the least number of angles. The starting point should be clearly marked on the grid created by the appraiser. The measurements can be spot checked if the structure has been previously measured. Make note of bay windows, second stories which extend over the first story, etc. **Make sure all measurements close before leaving the site.**

   NOTE: If your county has a building department, you may want to review the plans of particularly difficult structures.

The appraiser should make a scaled sketch of each level of the structure and show a calculation of square feet and/or cubic feet areas. When calculating square footages, areas that are not finished should be separately identified. The sketch should show the location of each structure in relation to others and in relation to the land parcel.

7. Take a photograph of the major structures. Take photographs of anything that may aid in the valuation of the property. When using a Polaroid camera, write the legal description or property address on the photograph. Note the date on the photograph. When using a camera where the film must be developed, make a notation of the exposure number on the property record. Once the film is developed, write the legal description or property address and the date of the appraisal on the photograph. As an alternative to a photograph, a video camcorder can be very effective in capturing the property and comparable properties.

For additional information on physical inspections, refer to:

ARL Volume 2, ADMINISTRATIVE AND ASSESSMENT PROCEDURES, Division of Property Taxation, Chapter **8, Assessment Planning Guidelines.**

"How to Make an Inspection," The Appraisal Journal, Barlow, Philip Marc, October 1985, pages 606-616.

"Property Inspection," course material from Appraisal 102, Division of Property Taxation, January, 1993.

The Appraisal of Real Estate, American Institute of Real Estate Appraisers, November, 1983, chapters 8, 9, and 10.

Blankenship, Frank J., Ph.D., IFAS, CA-C, The Prentice-Hall Real Estate Appraisal Deskbook, Prentice-Hall, Inc., 1986, chapter 3.

PROCESSING PLATS

Subdivision and condominium plats can be processed at any time during the year. The original parcel value and classification must remain the same as assigned to the property on the January 1 assessment date.

1. Make one copy of the plat for the appraisal file and one copy for the mapping file. (Mapping section)
   a. Appraisal file (all pages).
   b. Mapping file (first page only for condo plats).

   NOTE: See Mapping - Subdivision, Townhome, Condominium, and PUD Plats for map maintenance.

2. Review the plat for the following:
   a. Verify the subdivided property by confirming the legal description and acreage.
   b. Verify ownership - does the owner listed on the plat match the owner listed on the appraisal record and declaration? IT MUST!
   c. Verify that the owner(s) signed the plat and that it has been acknowledged.

If the plat is not signed by the owner(s), contact the planning department or owner of record and find out why.

3. For resubdivision plats, determine when the original subdivision was processed.
    a. If the original subdivision was processed prior to the current assessment date, proceed with step 4.
    b. If the original subdivision was processed after the current assessment date, refer to ***Resubdivision Plats - Processing*** for processing procedures.

4. Determine if the roads are dedicated to the county or city and accepted for public use. (Applies to subdivision plats.) This information is generally located in the dedication statement on the plat.
    a. Roads that are dedicated and accepted by the county or city are exempt from taxation. The taxable value should be prorated from January 1 to the date of the plat. The taxable value should be carried under the abstract code 0100 or 0200. The exempt value should be carried under the appropriate exempt abstract code, such as political subdivisions miscellaneous classification (9148).
    b. Roads that are not dedicated and accepted are taxable and should be listed under the property owner's name and classified as 0100 or 0200.

5. Is the common area owned by a conforming common interest and ownership community? (Applies to subdivisions.) Refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation**.
    a. If so, the value of the common area should be reflected in the value of the individual subdivision lots and the common area should not be separately assessed. The common area should be assigned a parcel or schedule number and an inactive record should be carried on the computer system.
    b. If not, the common area should be valued separately and carried under the property owner's name, usually the homeowner's association.

6. For condominiums, review the declaration for the following:
    a. Verify the unit numbers on the declaration along with the percentage of general common elements per unit. Total the percentages; they must equal 100 percent. If the plat information differs from the declaration, contact the planning department or owner of record and find out why.
    b. Check for garage or parking space units. Should they have separate appraisal records or are they a part of the common elements?
    c. Verify how the units are owned. (Time share or quarter share, unit numbers or letters, building number or letters, name of the project, garage and parking spaces, etc.)

    A CONDOMINIUM PROJECT CANNOT BE PROCESSED WITHOUT A DECLARATION. WATCH FOR MISSING EXHIBITS LISTED IN THE DECLARATION.

7. Create a master (recap) card for the condominium, townhouse, or PUD project. Areas to complete:
    a. City or town.
    b. Notation of the original legal including lot, block and subdivision could be helpful.
    c. Name of the project.

d. Owner's name and address, date of the plat and declaration, and reception numbers.
e. Important remarks concerning the project, such as time share or quarter share, percent complete, date project started, number of buildings, number of units, etc.
f. Number of acres involved.
g. Land calculations showing the basis for the original land value.
h. Project photo.

8. File a cross-reference card showing the name of the project, the date and reception number of the plat and declaration, etc. under the original legal description. This could avoid unnecessary delays in locating information.

9. Obtain parcel identification numbers from the mapping section for each lot, unit, and common area.

10. Determine the actual and assessed values for land and improvements.

WHEN PROCESSING PLATS, REMEMBER: **Total parcel values are set as of the property status on the assessment date and cannot be increased or decreased for the year the plat is filed based solely on the plat being filed, after the value has been set by the assessor. The account(s) must be flagged for a value adjustment the following year. Abstract codes are assigned based on the use of the property on the assessment date. The codes are changed the following year.**

a. If a project is broken out 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 record at the time of processing.

b. If a project is 100 percent complete on January 1, but the plat for the project was not filed by the completion date, the land and improvement value should be verified with the Appraisal Team.
c. If a project is broken out after the notice of valuation deadline, the current actual value as of the assessment date is apportioned to the lots or units in the project.

This apportionment can be based on acreage, buildable units, site, or the percentage a unit has in the general common elements. The method used should be verified with the Appraisal Team.

11. Set up appraisal records for each lot, unit, road, common area, and garage units when applicable. Include the following:
a. 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.
b. Name of the current owner, date of the subdivision or condominium plat, condominium declaration, and reception numbers.
c. Condominiums: The interest percentage in the general common elements attributable to each unit as outlined in the declaration.

d. Subdivisions, townhomes, and PUD: Acreage of the lot and number of buildable units, if provided.
e. Land and improvement actual value.

12. Enter new numbers into the computer system. **Be sure to delete old numbers**.

13. Set up the necessary subdivision files.

For additional information on the subdivision approval process, refer to your county planning and zoning guidelines and procedures.

RESUBDIVISION PLATS - PROCESSING

Resubdivision plats can be processed at any time during the year, but the original parcel value and classification must remain the same as assigned on the January 1 assessment date.

The words underlined above are operative when processing a replat of an existing subdivision. When the original subdivision is platted and filed, the legal description changes from a rectangular survey or a metes and bounds description to lot and block of a recorded subdivision. That legal description change and the attendant splitting of the original parcel value are covered in the general policy as shown below:

120 ac in NE S.4 T.12S R.54W	Lot 1	Lot 2	Lot 3
$12,000	30 ac	50 ac	40 ac
(Value determined on per acre basis @ $100/ac)	$3,000	$5,000	$4,000

$ 12,000 ----------> $ 12,000

When an area is replatted, the designation of the original parcel shifts from the parcel described by the rectangular survey or metes and bounds to the parcel described by the lot and block as illustrated below. The accounts must be flagged for a value adjustment the following January 1. Abstract codes are also changed the following year.

Lot 1	Lot 2	Lot 3	Lot 1	Lot 2	Lot 3
30 ac	50 ac	40 ac	$3,000	$5,000	$4,000
$3,000	$5,000	$4,000	now 40 ac	now 40 ac	now 40 ac

VALUE STAYS THE SAME UNTIL NEXT JANUARY 1

Lot 1= $3,000 (Original Parcel)---> Lot 1 = $3,000

Lot 2= $5,000 (Original Parcel)---> Lot 2 = $5,000

Lot 3= $4,000 (Original Parcel)---> Lot 3 = $4,000

If the lots are further divided by a replat, the original lot values are the starting point:

Lot 1	Lot 2	Lot 3	Lot 1	Lot 2	Lot 3
$ 3,000	$ 5,000	$ 4,000	$1,500	$2,500	$2,000
			Lot 4	Lot 5	Lot 6
			$1,500	$2,500	$2,000

Lot 1= $3,000 ----------> Lots 1 & 4 = $ 3,000

Lot 2= $5,000 ----------> Lots 2 & 5 = $ 5,000

Lot 3= $4,000 ----------> Lots 3 & 6 = $ 4,000

Care should be taken when allocating original lot values to the subdivided parcels. Allocations should be based on the same valuation unit as the original parcel and be well documented.

Return to Step 4 of ***Processing Plats***.

SEVERED MINERALS – ADMINISTRATIVE PROCEDURES

A mineral estate is real property, but it is taxed separately only when severed from the surface estate. When the ownership of the surface estate and part or all of the mineral estate is different, a taxable severed mineral interest is created. Therefore, the assessor must determine if the mineral estate is severed as of January 1 of each year, creating a severed mineral interest. A severed mineral interest is subject to the same mill levy and is assigned the same tax area code as the surface ownership.

MINERAL INTEREST SEVERED PRIOR YEAR

Interests severed through a deed or reservation during the previous year must be added to the assessment roll.

1. Pull the accounts severed last year. This flagging system may be manual or computerized.
2. Assign a schedule number to each account, if necessary.
3. Calculate a value for the interest.
4. Enter the grantee, reception number, and sales information on the computer system.

MINERAL INTERST REJOINED WITH SURFACE PRIOR YEAR

Mineral reservations that end due to a treasurer's deed, a mineral deed to the surface owner or mineral reservation expiring must be removed from the assessment roll.

1. Pull the accounts rejoined with the surface the prior year.

2. Remove the accounts from the computer system.

NOTE: Before removing a severed mineral account from the assessment roll, review the treasurer's tax sale list to verify that the interest was not sold at tax sale. If the mineral was sold, it must remain on the assessment roll.

MINERAL INTEREST UNDER PRODUCTION

A mineral interest on acreage that is under production on January 1 must be removed from the assessment roll. Property tax on this interest is paid through assessment of the leasehold value.

1. Review affidavits and determine if there are severed minerals on acreage that is under production as of the assessment date.

2. Remove the account from the assessment roll.

3. Flag the account "under production."

Production Ends: Severed Mineral Interests Placed Back On Tax Roll

When production ends, a severed mineral interest is placed back on the assessment roll on January 1, two tax years after the tax year in which production ended.

For example: If production ends on July 5, 2006, the production that occurred from January 1 to July 5, 2006, is used to value the leasehold interest. The severed mineral interest is placed back on the assessment roll for 2008.

SPECIAL DISTRICT ELECTIONS – PROPERTY OWNERS LIST

The assessor must provide a certified initial listing of property owners within the boundaries of a special district to the designated election official of the district as of the 30th day before the election, § 1-5-304, C.R.S. A supplemental list for the political subdivision is provided on the 20th day before the election, or a district may order a complete list as of the 20th day before the election. The supplemental list contains the names and addresses of all new owners since the initial list was provided, § 1-5-304, C.R.S. The assessor may charge the special district for the expense of generating the list, §§ 1-1-104(33) and 32-1-103(14.5), C.R.S. This includes computer run time, paper costs, and employee time. The fee is the greater of twenty-five dollars for both lists or one cent per name contained on the lists, § 1-5-304, C.R.S.

Due to the election requirements of 1992 Amendment 1, it is imperative that county assessors have current tax area maps in addition to special district maps. Each district is required to file such map with the assessor on or before January 1 of each year, § 32-1-306, C.R.S. Additionally, county clerks or the special district designated election official may request information on "overlapping" districts because of the necessity of coordinated elections. Coordinated elections require the selection of polling places convenient to all electors. County clerks may request maps of overlapping districts to help the directors choose coordinated polling places, §§ 1-1-104(6.5) and 111(3), C.R.S.

SPECIAL NOTICES OF VALUE

CIRCUMSTANCES REQUIRING A SPECIAL NOV

Refer to **Chapter 9, Form Standards**, of this manual for the Special Notice of Valuation and Protest Form requirements and the form approval process.

Omission of Property Value From the Tax Warrant

Upon discovering any taxable property that has been omitted from the tax warrant, the assessor immediately values such property. To comply with the notice and hearing requirements demanded by due process, the assessor notifies the owner of the property's valuation by mailing a Special Notice of Valuation and a Protest Form. The Division recommends that the owner be provided a 30-day protest period.

New Construction Added to Assessment Roll After May 1

A Special Notice of Valuation and protest form are mailed for new construction discovered after May 1. The Division recommends that the owner be provided a 30-day protest period.

Manufactured Home Moved into the County

When a manufactured home moves into the county from out of state, the assessor values the home. A Special Notice of Valuation and Protest Form must be mailed to the owner of the property and a protest period allowed. The Division recommends that the owner be provided a 30-day protest period.

Forfeiture of the Exempt Status of Property

When the assessor receives a copy of the Notice of Forfeiture, the property is classified, valued and put on the tax roll. The value of the previously exempt property is determined or verified, and a Special Notice of Valuation and Protest Form is immediately mailed to the property owner. The Division recommends that the owner be provided a 30-day protest period. The property is taxable as of either January 1 of the current or prior year.

See also **Chapter 10, Exemptions**, of this manual for more information on forfeitures.

Revocation of Exempt Status by the Property Tax Administrator

Upon receiving the Notice of Revocation, the assessor classifies and values the property, returns the property to the tax roll, and mails a Special Notice of Valuation and Protest Form to the property owner.

The Division recommends that the owner be provided a 30-day protest period. The notice will reflect either a prorated value or a full year's value depending upon the date of the revocation.

Loss of Exempt Status Because of Transfer of Property

Whenever exempt property is sold or transferred, the exempt status is lost unless the property is transferred to a governmental entity.

Upon receiving a copy of a deed that involves exempt property, the assessor's office processes the transfer. The date of the transfer is considered to be the date the title was conveyed, not the date the deed was filed with the clerk for recording. The property is reclassified, and the value of the property is prorated for the number of days that the property is taxable, § 39-3-129, C.R.S. The Division recommends that a Special Notice of Valuation and Protest Form be mailed to the new owner and the new owner be provided a 30-day protest period.

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.

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.

PROCEDURES FOR ISSUING A SPECIAL NOV

In all cases requiring a Special Notice of Valuation, the property is valued and the owner is notified of the valuation by the special notice. Refer to **Chapter 9, Form Standards**, for a sample Special Notice of Valuation, and **Addendum 9-F, Special Protest Form,** for a sample Special Protest Form. The notice should also advise the owner of administrative remedies.

In the case of omitted property that has been valued for two or more prior years, a special notice is generated for each year the property was omitted. When determining the actual value of property for past years, the assessor must use appraisal data from the appropriate level of value. The assessed value and taxes due must be calculated using the appropriate assessment percentage and tax area (dictates the mill levy) for past years.

The owner should be provided a protest period of 30 days from the date of the special notice. The 30-day protest period is not specifically provided by statute; however, a reasonable protest period helps to preserve the right of due process. If a protest is filed, the assessor should respond to the protest within 30 days.

A Special Notice of Determination form is provided for this purpose in **Addendum 9-H, Special Notice of Determination**. If the owner disagrees with the assessor's decision, an abatement petition may be filed to allow the valuation appeal to be heard by the county commissioners.

If the appeal is filed during the regular protest period, the county board of equalization may hear the appeal during county board hearings. As with protests filed during the regular protest period, taxpayers cannot appeal to the county board without first filing a protest with the assessor. If the appeal is filed outside the time when the county board of equalization has concluded its hearings, the appeal can be heard by the county commissioners at a regular commissioners meeting, § 39-10-114, C.R.S.

After the 30 days have expired, the valuation is added to the assessment roll, and the treasurer is notified of the taxes due for prior years.

NOTE: If no appeal is filed, taxpayers may file abatements on the omitted values for up to 24 months after notification of the omitted property taxes.

TITLE CONVEYANCE

1. Obtain necessary conveyance documents from the clerk and recorder's records. The list below is not considered to be all-inclusive.

Articles of Incorporation	Easements	Right-of-Way Easement
Bargain and Sale Deed	Executors Deed	Sheriff's Deed
Bankruptcy Deed	Guardianship Deed	Special Warranty Deed
Condemnation documents	Installment Land Contract	Statement of Authority
Conservation Easement	Letters of Administration	Supplementary Affidavit
Conservator Deed	Letters of Testamentary	Treasurer Deed
Correction Document	Mineral Deed	Trustees Deed
Court Decrees	Mining Deed	Warranty Deed
Court Orders	Patent	Last Will and Testament
Death Certificate	Personal Representative Deed	(if certified)
Decree of Distribution	Power of Attorney	
Decree of Heirship	Public Trustees Deed	
Divorce Decree *	Quit Claim Deed	

*Often this document is not recorded with the clerk and recorder. When recorded, it is necessary to review the language to determine if the ownership was divested and vested.

2. Review the conveyance document. Check for necessary deed elements. Check for severed mineral reservations. Determine if the deed has a documentary fee.
    a. If the conveyance document created a newly severed mineral interest, the interest must be flagged so it can be listed and valued on the next year's assessment roll.
    b. If the conveyance document reflects a non-documentary fee transaction, enter the appropriate sales code into the computer system.

3. Verify that a Real Property Transfer Declaration (TD-1000) has been filed for every transaction involving a documentary fee.
    a. Review the information included on the TD-1000 and mail a follow up confirmation letter or questionnaire if more information is needed.
        i. If the TD-1000 is complete and reflects an arm's-length sale, code the transaction as qualified and enter into the computer system.
        ii. If the TD-1000 is complete and indicates the sale is not arm's-length, code the transaction as an unqualified sale and enter a reason code into the computer system.
    b. Attach the TD-1000 to the conveyance document and file for in-house reference.

NOTE: Refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 3, Sales Confirmation and Stratification**, for detailed procedures for sales confirmation.

c. If a TD-1000 was not filed or is incomplete, mail the grantee a TD-1000 form and explain that a penalty will be applied if it is not completed and returned. If the TD-1000 is incomplete, highlight the appropriate area(s) needing completion, return the document to the grantee, and explain to the grantee your reasons for returning the document.
    i. Flag the parcel in the computer system to receive a penalty.
    ii. Add the parcel information concerning the mailed declaration to a tracking log.
    iii. Remove the penalty flag if the declaration is returned.

4. Sort the conveyance documents into the following categories:
    a. Subdivisions.
    b. Township and range.
    c. Metes and bounds.

    (Parcel number is an alternate sort category.)

5. Locate the property on the assessment map and determine if the conveyance is a straight transfer or creates a merger or split.

6. Sort the documents into the following categories:
    a. Straight transfer.
    b. Death certificate and/or supplemental affidavit.
    c. Severed mineral transfer or reservation.
    d. Merger.
    e. Split.

    NOTE: The process for ownership changes resulting from the filing of a death certificate for property held by joint tenants and severed mineral transfers that do not require interest changes are considered straight transfers. When the transfer requires an interest change, or the splitting or merging of parcels, additional steps are necessary.

7. Pull the necessary ownership records.

8. Verify the legal description. Contact the necessary parties by telephone or letter if an error exists in the legal description.

9. Verify that the owner's name appearing on the ownership record is identical to the name listed on the deed. If the names are identical and the process is a straight transfer, simply change the ownership. If the names are not identical:
    a. Research clerk and recorder's records for missed documents.
    b. Contact the necessary parties by telephone or letter.

10. If a conveyance causes a split or merger, give the document to the mapping department for parcel number changes.

    When the conveyance causes a split, merger, or interest change the following must be accomplished.

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 Veteran 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**.

Application forms can be obtained from the web site of the Colorado Division of Veterans Affairs at: http://www.dmva.state.co.us/viewpage.php?UGFnZUlEPTU= 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 Veteran 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 and to ensure that all of the information required on the form has been provided. If the application form is complete and the property requirements are met, 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 Veterans 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 (this includes 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 (this includes 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. The standards are listed below.

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.

POSSESSORY INTERESTS

APPORTIONMENT OF POSSESSORY INTEREST VALUES IN LAND BETWEEN TWO OR MORE COUNTIES

In most circumstances, possessory interests are located in a single county and no apportionment is necessary. However in some instances, use of land or other types of possessory interests operate in more than one county and thus require an apportionment of the actual value of the possessory interest to each county.

In the case of agricultural grazing possessory interests, the federal and state agencies have been able to provide the exact acreage of each allotment within each county.

In the case of river-rafting permits the launch site location is to be used in determining the county as well as the taxing district to assign to the account.

For guide and outfitter operations located in multiple counties it would be reasonable to assign the base-site of the operation as the location.

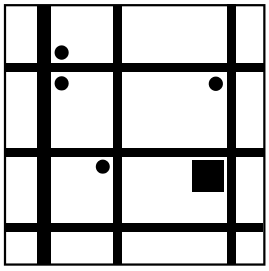
Each county will send a tax bill for its apportioned share of the total value.

TAX AREA ASSIGNMENT

Possessory interest properties will be taxed by a minimum of the county and a school district. The inclusion of property in other taxing entities must be determined using county and taxing entity records, to the best of your ability.

School district boundary information is available from the school district and/or the Department of Education.

When assigning a tax area for possessory interests such as a rafting operation, it would be reasonable to use the location of the launch-site as the determinate factor for establishing the tax area or in the case of multiple counties, the county/tax area where the launch-site is located. The same theory would be reasonable regarding guide and outfitter operations, e.g. the county where the business is based. However, all counties involved need to be in agreement with this assignment.



MINIMUM VALUES

The law does not provide for minimum assessments on real or personal property. What is allowed is the collection of a $5 administrative fee when a real property tax amount is less than $10.

Section 30-1-102(3), C.R.S., In addition to any other fees to which the county treasurer is entitled and notwithstanding the provisions of subsection (2) of this section, the county treasurer may charge an administrative fee of five dollars when the payment of any real property tax statement, exclusive of any license fees collected pursuant to sections 35-40-205 and 35-57.5-116, C.R.S., is less than ten dollars. The fee shall be credited to the county general fund, pursuant to section 30-25-105, to cover the cost of processing such tax statement.

Counties considering a minimum assessment should discuss the issue with the county attorney, as the county attorney defends the assessor's actions if a taxpayer challenges the minimum value.

PROPERTY DESCRIPTION

The property description for a possessory interest will vary, depending on the information available and whether the lessor is the U.S. Forest Service, the State Land Board, etc. Based on the information available from each lessor, the assessor should establish a standard for possessory interest descriptions. Below are suggested items that might be included, if available, in the description.

- Principal meridian (if there is more than one survey area in the county)
- Section, township and range
- Lease/permit/authorization number
- Lessor
- Contract date (start-up)

- Expiration date
- Park name
- Acreage of parcel

Examples:

Possessory interest in State Land Board land in Section 36, Township 11 North, Range 52 West of the 6th Principal Meridian, containing 640 acres, per lease number 01123.

Possessory interest in BLM land, authorization number 0505715, start-up 2/28/99, expiring 2/28/09.

PARCEL NUMBERING

A parcel number may be assigned to a possessory interest property but because the possessory interest is tied to a permitted use and not necessarily to real property described by section, township, and range using a fourteen-digit parcel number may not be appropriate. Therefore, to create consistency, a county could consider using arbitrary schedule numbers to identify possessory interest properties.

CLASSIFICATION AND THE ABSTRACT OF ASSESSMENT

The abstract codes for possessory interests are listed in Section 6 of this manual. The possessory interest values are listed by class for each city and town and school district in the abstract.

COLLECTION OF TAXES

Tax Liens.
(4) The property tax on a possessory interest in real or personal property that is exempt from taxation under this article shall be assessed to the holder of the possessory interest and collected in the same manner as property taxes assessed to owners of real or personal property; except that such property tax shall not become a lien against the property. When due, the property tax shall be a debt due from the holder of the possessory interest to the board of county commissioners for the county in which such property is located or to such other body as is authorized by law to levy property taxes, and shall be recoverable by such board or body by direct action in debt on behalf of each governmental entity for which a property tax levy has been made.

§ 39-1-107, C.R.S.

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)
MOVEMENT 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

15-AR-DPT
ARL VOL 2
1-84 Rev 1-08

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 101 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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CHAPTER 4
ASSESSMENT MATH

ASSESSMENT RATE, MILL LEVIES, AND TAX BILL

The calculation of property tax consists of three segments: the actual value, the assessment rate, and the mill levy. The assessor establishes the actual value of the property and the classification. The Colorado Constitution states that the Legislature determines the assessment rate, and the taxing entities control the mill levies. Unfortunately, most taxpayers only understand the final result - the tax bill. It is important for assessment personnel to understand how the segments fit together in order to better explain to taxpayers the effects of changing mill levies and values.

ASSESSMENT RATE

The residential assessment rate is set by the Legislature and coincides with changes in the level of value. This is constitutionally required and designed to stabilize the tax burden on residential property. For a further explanation of classification, assessment rates, and level of value, refer to **Chapter 6, Property Classification Guidelines and Assessment Percentages.**

The classification of property influences the manner in which a property is assessed:

Property Class	Method of Assessment
Residential	Statutory level of value at 7.96% assessment rate for assessment years (2003-2006)
All other except producing mines and oil and gas leaseholds and lands	Statutory level of value at 29% assessment rate
Producing mines	Previous calendar year's production value, 25% of gross proceeds, or 100% of net, whichever is greater
Oil and gas leaseholds and lands	87.5% of oil or gas sold or transported from premises for primary production; 75% of oil or gas sold or transported from premises for secondary and tertiary recovery
Agricultural land	29% of actual value, which is based on capitalizing the average net income for the 10 years preceding the level of value. The capitalization rate is set in statute, and is currently 13%.

State assessed property	Statutory level of value at 29% assessment rate
Exempt property	Assessed at appropriate rate but not taxed

COMPUTING ASSESSED VALUE

Actual value multiplied by the appropriate assessment rate equals the assessed value of the property. For the assessment roll, the assessed value can be rounded.

NOTE: For the sake of simplicity, all actual and assessed values in this manual are rounded to the nearest whole dollar.

Rounding: Rounding rules require that the number be carried one digit beyond the number to which you are rounding, discarding all numbers after that, and rounding "up" if that digit is 5 or more, and "down" if that digit is less than 5.

Example:

497.49 rounded to the nearest "tenths" is 497.5. The same number rounded to the nearest "whole number" is 497. That same number rounded to the nearest "tens" is 500.

To round to the nearest "tenths," consider the 9 after the .4. This is greater than 5, causing the .4 to be rounded "up" to .5 causing the new number to be 497.5.

To round to the nearest "whole number," discard the 9 and only consider the .4, which is less than 5, thereby the .49 is dropped and the number expressed as 497.

To round to the nearest "tens" discard the .49 and only consider the 7 which is greater than 5 causing the 9 to be rounded "up" to 10 which carries over to 500.

1. A commercial property worth $475,875 has an assessed value of $138,004.

   a. $475,875 Actual value x .29 Assessment rate = $138,003.75
   b. $138,003.75 rounded to the nearest $1 = $138,004 Assessed value

2. A residential property worth $105,615 has an assessed value of $8,406.95.

   a. $105,615 Actual value x .0796 Assessment rate = $8,406.95
   b. $8,406.95 rounded to the nearest $1 = $8,407 Assessed value

3. A producing oil well reports primary production sold in the amount of $1,520,314. The assessed value is $1,330,275.

   a. $1,520,314 Actual value x .875 Assessment rate = $1,330,274.75
   b. $1,330,274.75 rounded to the nearest $1 = $1,330,275 Assessed value

The assessment rate can be determined by dividing the assessed value by the actual value.

The actual value can be determined by dividing the assessed value by the assessment rate.

1. Find the assessment rate by dividing the assessed value by the actual value.

   $64,010 Assessed value ÷ $220,710 Actual value = .29 Assessment rate

2. Find the actual value by dividing the assessed value by the appropriate assessment rate.

   $21,530 Assessed value ÷ .0796 Assessment rate = $270,477 Actual value

MILLS

The American word "mill" comes from the Latin "mille," which means one thousand. In the U.S., "mill" is a monetary term which means one one-thousandth (1/1000) of a dollar. The mill levy is the tax rate expressed in mills (thousandths of a dollar) per dollar of assessed value.

1 dime = $0.10, or 1/10 of $1.00
1 penny = $0.01, or 1/100 of $1.00
1 mill = $0.001, or 1/1000 of $1.00

The term 'tax rate' is defined as the decimal equivalent of the mill levy. To convert mills to a decimal equivalent, move the decimal point three (3) places to the left. This is the equivalent of dividing the number of mills by 1,000.

75.00 mills ($75.00 per $1,000 Assessed value) = .075 ($.075 per $1 Assessed value)
12.30 mills ($112.30 per $1,000 Assessed value) = .1123 ($.1123 per $1 Assessed value)

TAX RATE

Tax rates are to assessed values what sales tax rates are to the cost of goods purchased. That is, the property's assessed value is multiplied by the tax rate to determine property taxes due.

Assessed value x Tax rate = Property tax
$19,000 Assessed value x .047364 (47.364 mills) Tax rate = $899.92 Tax

COMPUTING TAX RATES

Tax rates are established by the individual taxing entities and are based on the amount of money needed to provide services the following year. The budget is determined by the officials of the taxing entity. Anticipated revenues from non-property tax sources are subtracted from the total budget. The remainder is the amount required from property taxes. This amount is divided by the total assessed value in the jurisdiction to obtain the property tax rate.

Section 20, art. X, COLO. CONST., and Colorado Revised Statutes place limitations on mill levy and spending and revenue increases for taxing entities. For further explanation, refer to **Chapter 7, Abstract, Certification, and Tax Warrant**.

The total tax rate applied to an individual property is determined by adding together the separate rates of all taxing entities having jurisdiction in the specific area where the property is located.

Example:

Mr. Smith's store is located within the boundaries of:

The county
An incorporated city
A school district
A water and sanitation district

Each taxing entity has set its budget and determined the tax rate necessary to obtain the required revenue from property taxation. Determine the total tax rate applicable to Mr. Smith's store by adding together the rates of the four taxing districts:

County	.021925
City	.011654
School district	.059467
Water and sanitation district	.002919
Total tax rate	.095965 (95.965 mills)

The total tax rate of .095965 can be expressed three different ways:

95.965 mills or
$95.965 per $1,000 of assessed value or
9.5965% of the assessed value

To convert mills to a percentage, move the decimal point one place to the left. Remember, the tax rate is the decimal equivalent of the mill levy.

COMPUTING INDIVIDUAL TAX BILLS

Multiply the total assessed valuation of the property by the total tax rate for the tax area:

Example:

Mr. Smith's store building and land are appraised at $100,000 actual value. The property's assessed value, at 29% of actual value, is $29,000. The tax rates for the area are: .059467 for the school district, .021925 for the county, .011654 for the city, and .002919 for the water and sanitation district; for a total tax rate of .095965. What is Mr. Smith's tax?

Once the total tax rate is determined, it is a simple matter to calculate the individual tax bill.

$ 100,000	Actual value
x .29	Assessment rate
= $ 29,000	Assessed value
x .095965	Tax rate
= $2,782.99	Tax

Whether the tax rate is expressed in mills, $ per $1,000 assessed value, or a percentage of assessed value, the taxes calculated will always be the same.

USING A MILL LEVY AND ASSESSED VALUE

Mill levy = 95.965:

Convert the mill levy to a decimal equivalent tax rate by moving the decimal point three places to the left and multiply by the assessed value.

95.965 Mills = .095965 Tax rate
.095965 Tax rate x $29,000 Assessed value = $2,782.99 Tax

USING $ PER $1,000 IN ASSESSED VALUE

$95.965 per $1,000 of assessed valuation:

Divide the assessed value by 1,000 and multiply by tax $ per $1,000 assessed value.

$29,000 Assessed value ÷ $1,000 = 29
29 x $95.965 (per $1,000 Assessed value) = $2,782.99 Tax

USING PERCENTAGE OF ASSESSED VALUE

9.5965% of assessed value:

Convert the % of assessed value to a decimal equivalent by moving decimal place two places to left and then multiplying by the assessed value.

9.5965% = .095965
.095965 Tax rate x $29,000 Assessed value = $2,782.99 Tax

Example - Reverse procedure:
What is the actual value of Mr. Smith's store building and land if taxes are $2,782.99 and the tax rate is .095965?

Tax ÷ Tax rate = Assessed value
$2,782.99 Tax ÷ .095965 Tax rate = $29,000 Assessed value

Assessed value ÷ Assessment rate = Actual value
$29,000 Assessed value ÷ .29 Assessment rate = $100,000 Actual value

Example:
Given a residence with an actual value of $100,000 and given the following individual tax rates, what will the taxes be for the current year?

County	12.925	= .021925
City	11.654	= .011654
School district	59.467	= .059467
Water and sanitation district	2.919	= .002919
Total tax rate	95.965 mills	= .095965

Residential value:

$100,000 Actual value x .0796 Assessment rate = $7,960 Assessed value
$7,960 Assessed value x .095965 Tax rate = $763.88 Tax

FRACTIONAL INTERESTS, DECIMALS, and PERCENTAGES

DEFINITIONS

Fraction:	One or more parts of a whole. (1/4 is a part of the whole 4/4)
Numerator:	The top number of a fraction.
Denominator:	The bottom number of a fraction.
Common denominator:	A number in which all the denominators of a set of fractions may be divided into evenly.
Decimal equivalents:	A fraction converted to a decimal. 1/4 = .25, 4/4 = 1.00

CONVERTING TO LOWEST COMMON DENOMINATOR

To properly allocate fractional interests, each fraction should be expressed using the lowest common denominator. The first step in determining the lowest common denominator is to reduce fractions to their lowest fractional form.

60/360 reduces evenly to 1/6 (Divide the denominator by the numerator. If the result is a whole number, that number is the new denominator.)

Then, determine the lowest common denominator. The lowest common denominator can be defined as the lowest number that can be divided evenly by all denominators without leaving a remainder. Multiply the numerator by the same number needed to convert the denominator to the lowest common denominator.

Example:

The following interests total the whole interest in a property. Convert the fractions to lowest common denominators. Determine a number that is evenly divisible by 2, 5, and 10. Answer: 10 (2 x 5 = 10). Ten becomes the lowest common denominator because each fraction will convert to “tenths.”

Convert all fractions to the same common denominator or "tenths." Multiply the numerator of each fraction by the number used to convert its denominator to the lowest common denominator.

2/5 x 2/2 = 4/10 1/2 x 5/5 = 5/10

1/10 does not need to be converted because it is already in "tenths."

SUMMARY OF CONVERSIONS:

Interest	Common Denominator	Conversion	Converted Fraction
1/10	10	(10 ÷ 10 = 1; 1 x 1 = 1)	1/10
2/5	10	(10 ÷ 5 = 2; 2 x 2 = 4)	4/10
1/2	10	(10 ÷ 2 = 5; 5 x 1 = 5)	5/10
			10/10

In this example, the ownership interests, when added together, should equal "one." Add the new fractions to be sure they total "the whole."

4/10 + 5/10 + 1/10 = 10/10

This method is typically used when calculating undivided interests. Property is often transferred to several individuals, each having a different undivided interest.

Example:

Determine the fractional amount of mineral interest severed from the surface ownership and the amount of mineral interest remaining with the surface ownership.

There is an existing 3/8 severed mineral interest reservation in the S1/2 S32 T13 R44. Your office receives two deeds on the same legal description. One contains a mineral reservation of 60/360 and the second deed contains a mineral reservation of 50/120.

InterestLowest	Fractional Form	Fractional Form Using a Common Denominator
3/8	3/8	9/24
60/360	1/6	4/24
50/120	5/12	10/24
		23/24

23/24 represents the total severed mineral interest (24/24 - 23/24 = 1/24)
1/24 is the mineral interest remaining with the surface estate.

FRACTION OF A FRACTION

It is sometimes necessary to determine the acreage or value amount for a partial interest of a fractional interest.

Example:

1/8 of 3/4 interest

To calculate, multiply the fractions: 1/8 x 3/4 = 3/32

Example:

A personal representative's deed stipulates that Mrs. White's children are to receive her 1/4 interest in 148 mineral acres, or 37 mineral acres. Her son receives a 1/3 undivided interest, one daughter receives a 1/4 undivided interest, and a second daughter receives a 5/12 undivided interest in the 1/4 interest.

Using fractions, determine the number of mineral acres assigned to each undivided interest.

Children's Interests		Mrs. White's Interest		
1/3	x	1/4	=	1/12
1/4	x	1/4	=	1/16
5/12	x	1/4	=	5/48

1/12 x 148 Mineral acres = 148 ÷ 12 x 1 = 12.33 Mineral acres
1/16 x 148 Mineral acres = 148 ÷ 16 x 1 = 9.25 Mineral acres
5/48 x 148 Mineral acres = 148 ÷ 48 x 5 = 15.42 Mineral acres
37.00 Mineral acres

OR

Children's Interests

1/3 converted to a decimal is .3333
1/4 converted to a decimal is .2500
5/12 converted to a decimal is .4167

.3333 x 37 Mineral acres = 12.33 Mineral acres
.2500 x 37 Mineral acres = 9.25 Mineral acres
.4167 x 37 Mineral acres = 15.42 Mineral acres
37.00 Mineral acres

CHANGING A FRACTION TO ITS DECIMAL EQUIVALENT

Divide the numerator (top number) by the denominator (bottom number).

Example:

Which of these fractions is the greatest? 1/3, 1/4, 5/12, or 9/32

1 ÷ 3 = .33333
1 ÷ 4 = .25000
5 ÷ 12 = .41667
9 ÷ 32 = .28125

5/12 is the greatest amount.

Example:

Mrs. Brown's will stipulated that each of her 4 children was to receive an undivided interest in her 640 mineral acres. Her son received a 9/15 undivided interest, and each of her 3 daughters received a 2/15 undivided interest. The total assessed value for the severed mineral interest is $4,480. Determine the assessed value attributable to each undivided interest.

Decimal equivalent of son's 9/15 interest: 9 ÷ 15 = .60

Decimal equivalent of each daughter's 2/15 interest: 2 ÷ 15 = .1333

Value calculation:

Son:
$4,480 Total assessed value x .60 Son's interest = $2,688 Son's Assessed value

Daughters:
$4,480 Total assessed value x .1333 Daughter's interest = $597 Assessed value

Son	$2,688
Daughter 1	597
Daughter 2	597
Daughter 3	597
	$4,479 Total Assessed value

NOTE: Largest undivided interest holder receives rounding error.

The rounding has caused a decrease in the total assessed value. Therefore, the son's assessed value is increased by $1 to ensure that the total assessed value remains the same.

Son	$2,689
Daughter (1)	597
Daughter (2)	597
Daughter (3)	597
	$4,480 Total Assessed value

Example:

Paul Jones purchased a severed mineral interest. The mineral deed described the property as a 768/4096 interest in a certain half section of land containing 320 acres. The actual value for 320 acres of severed mineral interest is $2,240. Determine the actual value of Mr. Jones' mineral interest.

Jones' decimal equivalent of 768/4096 mineral interest is:

768 ÷ 4096 = .1875, or 18.75 Percent

The actual value of the entire 320-acre mineral interest is $2,240.

The actual value of Mr. Jones' mineral interest is:

$2,240 Total actual value x .1875 Jones's interest = $420 Actual value

CONVERTING DECIMAL EQUIVALENTS TO PERCENTAGES

To convert a decimal to a percentage, move the decimal point two places to the right and add the "%" sign.

Example:

.125 = 12.5%
.0197 = 1.97%

CONVERTING PERCENTAGES TO DECIMAL EQUIVALENTS

"Percent" means "per one hundred." The symbol, %, stands for the word "percent." The term 15% means 15 parts per hundred or 15/100. It can also be written as 0.15, which is the result of dividing 15 by 100.

To convert a percentage to its decimal equivalent, drop the percent symbol (%) or the word "percent," and move the decimal point 2 places to the left.

Example:

12.5% = .125
1.97% = .0197

COMPUTING AREAS

Computing the area of a shape requires the use of mathematical formulas. Many formulas are quite complex; however, most of the work accomplished by the assessor's office can be handled easily with plane shape geometry concepts. Plane shape geometry is the study of figures in two dimensions having only width and length. Some of the common geometric terms are defined below.

DEFINITIONS

Area:	The measure of a surface, generally expressed in square units, such as, square feet, square miles, acres.
Circle:	A closed curve such that any point on the curve is equidistant from a fixed point called the center.
Circumference:	The distance around the outside of a circle.
Diameter:	Two times the radius of a circle (2r). It can also be defined as, the length of a straight line from one side of a circle to the other side, passing through the center of the circle.
Parallelogram:	A four-sided polygon with opposite sides equal and parallel.
Perimeter:	The total distance around the figure, expressed in linear units, such as feet, miles, yards.
Pi:	Typically shown as the Greek letter π, it is the ratio of any circle's circumference to its diameter. π = Circumference ÷ Diameter; π is a constant 3.1416.

Plane:	A flat surface defined by any three points not in a straight line.
Polygon:	A closed figure whose sides are straight lines. Common polygons include squares, rectangles, trapezoids, triangles, and parallelograms.
Radius:	The distance from the center of a circle to any point on the circumference (r).
Rectangle:	A four-sided polygon with opposite sides equal and parallel and four right angles.
Right angle:	An angle equaling 90°.
Square:	A four-sided polygon with equal sides and four right angles.
Trapezoid:	A four-sided polygon having only two parallel sides.
Triangle:	A three-sided polygon.

FORMULAS

The mathematical formulas required to calculate areas, perimeters, and circumference are listed below.

Area:

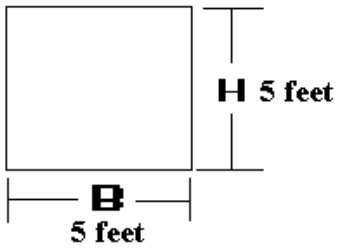
Square:	Base Squared.
Rectangle:	Base x Height.
Parallelogram:	Base x Height Height is measured at 90° to base.
Trapezoid:	$\frac{\text{(Parallel Side 1 + Parallel Side 2)}}{2}$ x Height to parallel sides
Triangle:	$\frac{\text{Base x Height}}{2}$
Circle:	$\pi \times r^2$

Perimeters: The sum of the sides.

Circumference: 2 x π x radius or π x diameter.

Examples - Areas and perimeters of polygons:

Square:



Formula
$B \times H = B \times B = B^2 = \text{Area}$

5 feet x 5 feet = 25 square feet

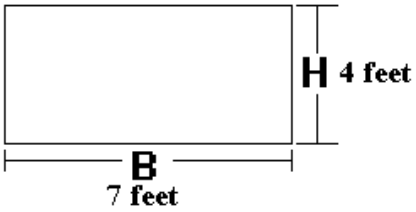
Perimeter = 5 + 5 + 5 + 5 = 20 feet

Characteristics
1. Opposite sides are parallel.

2. All sides are equal.

3. All angles = 90° (right).

Rectangle:



Formula
B x H = Area

7 feet x 4 feet =28 square feet

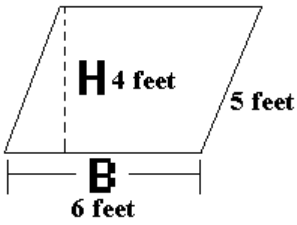
Perimeter = 7 + 4 + 7 + 4 = 22 feet

Characteristics
1. Opposite sides are parallel.

2. Opposite sides are equal.

3. All angles = 90° (right).

Parallelogram:



Formula
B x H = Area

6 feet x 4 feet = 24 square feet

Perimeter = 5 + 6 + 5 + 6 = 22 feet

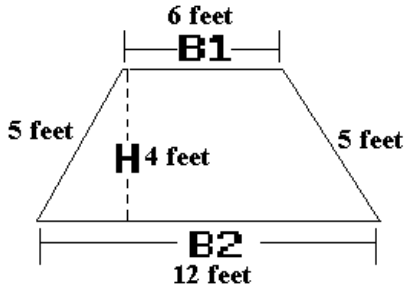
Characteristics
1. Opposite sides are parallel.

2. Opposite sides are equal.

3. Angles may not be 90°.

Trapezoid:

To calculate the area of a trapezoid, you must first determine the parallel sides; these are the bases. The height is then measured as the perpendicular distance between the two parallel sides.



Formula for Above Figure
$(B_1 + B_2) \div 2 \times H = \text{Area}$

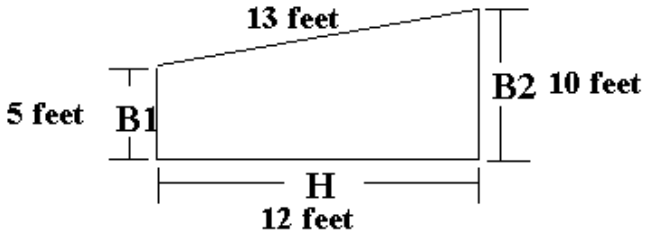
(6 feet + 12 feet) ÷ 2 = 9 feet

9 feet x 4 feet = 36 square feet

Perimeter = 6 + 5 + 12 + 5 = 28 feet

Characteristics
1. Two measured sides are parallel.

2. Height measured at right angles to parallel sides.



Formula for Above Figure
$(B_1 + B_2) \div 2 \times H = \text{Area}$

(5 feet + 10 feet) ÷ 2 = 7.5 feet

7.5 feet x 12 feet = 90 square feet

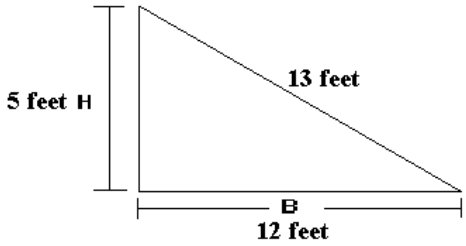
Characteristics
1. Two measured sides are parallel.

2. Base measured at right angles to parallel sides.

Perimeter = 5 + 13 + 10 + 12 = 40 feet

Triangles:

Right Triangle



Formula for Above Figure
Area = (B x H) ÷ 2

(5 feet x 12 feet) ÷ 2 = 30 square feet

Characteristics for Above Figure
1. One angle equals 90°.

2. Height is measure of the side that forms a right angle (90°) with the base.

If the length of one side of a right triangle is missing, you can determine its length by using the following equation:

$A^2 + B^2 = C^2$, where A and B are the lengths of the sides forming the 90° angle, and C = the hypotenuse (the longest side).

Using the example above, if A = 5 feet and B = 12 feet, then the formula $A^2 + B^2 = C^2$ becomes $5^2 + 12^2 = C^2$ and $C^2 = 25 + 144 = 169$ square feet To determine C, take the square root of both side of the equation as follows:

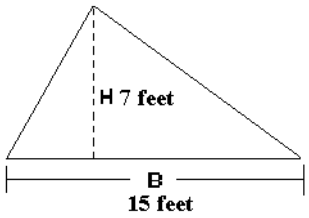
$$\sqrt{C^2} = \sqrt{5^2 + 12^2} = \sqrt{25 + 144} = \sqrt{169}$$

$$\sqrt{C^2} = \sqrt{169}$$

$$C = 13$$

Therefore, the perimeter of the above triangle will be 5 feet + 12 feet + 13 feet = 30 feet

Acute Triangle



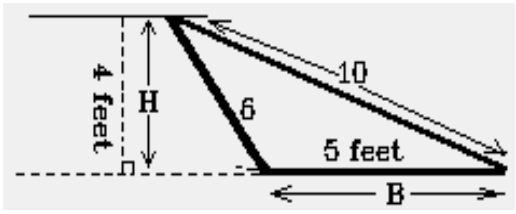
Formula for Above Figure
Area = (B x H) ÷ 2

(15 feet x 7 feet) ÷ 2 = 52.5 square feet

Characteristics for Above Figure
1. All angles less than 90° for a total of 180°.
2. Height measured at a right angle from the base to the highest point of the triangle.

The perimeter can only be determined if you know where the height intersects the base. This will give you two sides of the triangle so you are able to determine the third side. See $A^2 + B^2 = C^2$ formula above in right triangle example.

Obtuse Triangle



Formula for Above Figure
(B x H) ÷ 2 = Area

(4 feet x 5 feet) ÷ 2 = 10 square feet

Perimeter = 5+6+10 = 21 feet

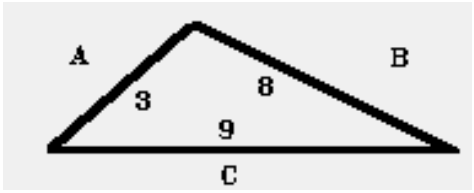
Characteristics for Above Figure
1. One angle measures more than 90°.

2. Height measured at right angles from the base (extended outside of the triangle) to the highest point of the triangle.

Calculating the area when the height is unknown

The area of a triangle can be found, without knowing the height, by using the following formula.

Area = $\sqrt{S(S-A)(S-B)(S-C)}$ where S = (A + B + C) ÷ 2



A = 3 feet, B = 8 feet, C = 9 feet

S = (3 feet + 8 feet + 9 feet) ÷ 2 = 10 feet

Area = $\sqrt{S(S-A)(S-B)(S-C)}$

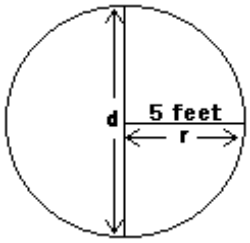
Area = $\sqrt{10(10-3)(10-8)(10-9)}$

Area = $\sqrt{10(7)(2)(1)}$

Area = $\sqrt{140}$

Area = 11.83 square feet

Circles:



Formula
$\pi \times r^2 = \text{Area}$

$\pi \times (5 \text{ feet})^2 = (\pi \times 25) = 78.54 \text{ square feet}$

Circumference = $2 \times \pi \times r = 31.42$ feet

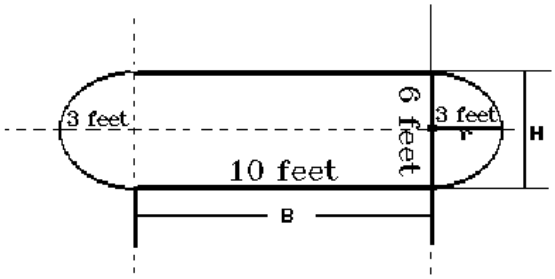
Characteristics
1. π is the ratio of any circle's circumference to its diameter.

2. $\pi = 3.1416$

3. r = radius; d = diameter
   2r = diameter

As indicated previously, "r" is the radius. To calculate the circumference, the formula is (π x 2 x r) or, since 2 x r equals the diameter (d), the formula becomes (π x d). For the area, the formula is π x r "squared." Any number squared is that number times itself. Using the example above, the radius equals 5 feet. The radius squared would then be equal to 5 x 5, or 25.

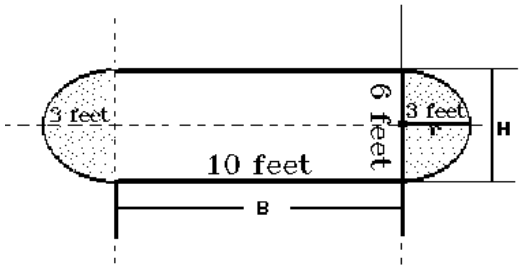
Find the Area and Perimeter of the Diagram Shown Below:



Formula for Above Figure
$(\pi \times r^2) + (B \times H) = \text{Area}$

Notes
1. Divide and conquer.

First, find the area of the two half-circles:



The area of one half-circle is: $(\pi \times r^2) \div 2$

This is equal to $(3.1416 \times 3^2) \div 2 = 14.137$ square feet.

Since the two half-circles are equal, the result can be multiplied by 2. Therefore, the area of the two half-circles is 28.274 square feet. (Which is also the area of one whole circle.)

Second, find the area of the rectangle: 10 x 6, which equals 60 square feet.

Third, calculate the total area of the figure, by adding the two areas together: 28.27 square feet + 60 square feet = 88.27 square feet.

Perimeter = $(2 \times \pi \times r)+(2 \times B)$

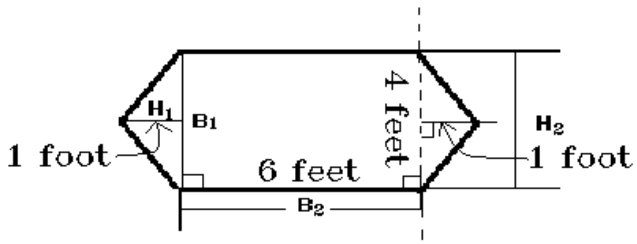
First, find the perimeter of the half-circles. Since each half-circle is the same, we need only find the perimeter of the whole circle. This distance is $2 \times \pi \times r$ or $\pi \times d$, which equals 6 x 3.1416, which equals 18.85 feet.

The remaining sides for calculation of the perimeter are 10 + 10, which equals 20 feet.

Add the two amounts together for the total perimeter:

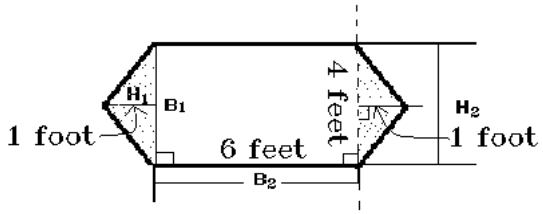
18.85 feet + 20 feet = 38.85 feet.

Find the Area and Perimeter of the Diagram Shown Below:



Formula	Notes
$(B_1 \times H_1)+(B_2 \times H_2) = \text{Area}$	1. Divide and conquer.

First, find the area of the two triangles at the ends of the figure:



The information given indicates that the two triangles are identical; therefore, we need only find the area of one triangle and multiply the result by 2. The formula for a triangle is base times the height divided by 2. This is equal to (1 x 4) ÷ 2 = 2 square feet.

The area of the two triangles is 4 square feet.

Second, calculate the area of the rectangle: 6 x 4, which equals 24 square feet.

Third, calculate the total area of the figure, by adding the two areas together: 4 square feet + 24 square feet = 28 square feet.

The perimeter can be determined by using the right triangle formula, namely, $A^2 + B^2 = C^2$ where C = the hypotenuse (the longest side) of a right triangle and A and B are the sides.

The hypotenuse is the side we are interested in for the determination of the perimeter. To find the hypotenuse, take the square root of the sum of the squares of the sides.

A = 1; B = 2; C = ?

$A^2 + B^2 = C^2$

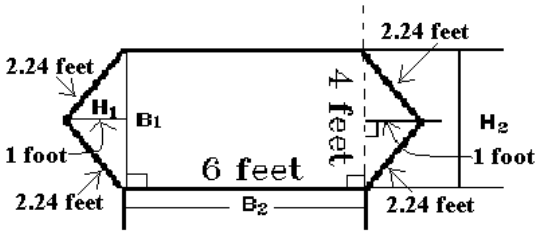
$C = \sqrt{A^2 + B^2}$

$C = \sqrt{2^2 + 1^2}$

$C = \sqrt{4 + 1}$

$C = \sqrt{5}$

$\sqrt{5} = 2.24$



Perimeter = 2.24 + 2.24 + 6 + 2.24 + 2.24 + 6 = 20.96 Feet

CONVERTING UNITS OF MEASURE

Areas are expressed in square units of measure, such as square feet, square inches, or square miles. Sometimes it is necessary to convert one unit of measure to another unit of measure. For instance, to convert square feet to acres, divide the number of square feet by 43,560, which is the number of square feet in one acre.

Example - Convert 1,000,000 square feet to acres:

1,000,000 Square feet ÷ 43,560 = 22.96 Acres

Example - Convert 1,000,000 square feet to square yards:

A yard is 3 feet in length; therefore, one square yard equals 3 feet x 3 feet or 9 square feet.

1,000,000 Square feet ÷ 9 Square feet = 111,111.11 Square yards

BASIC ASSESSMENT STATISTICS

The following is information on selected statistical measures, based on accumulated sales ratios. These measures can be valuable tools in analyzing such ratios. Additional detail and explanation can be found in **ARL Volume 3**, **LAND VALUATION MANUAL, Chapter 8, Statistical Measurements**.

SALES RATIO STUDIES

A sales ratio is the relationship of the assessor's actual value to the selling price, usually expressed as a percentage.

COMPUTATION

The sales ratio is computed by dividing the assessor's actual value of the **sold** property by its sales price.

Example:

Parcel	Actual Value	÷	Sales Price	=	Ratio
1	$169,000		$157,500		1.0730
2	115,000		108,000		1.0648
3	89,900		93,900		.9574
4	46,500		51,800		.8977
5	64,200		77,300		.8305

ESSENTIAL ASPECTS

Sales ratio studies are used to evaluate the fairness and uniformity of the distribution of the tax burden. The two essential aspects of a sales ratio study are assessment level and assessment uniformity. Assessment level is indicated by computing the central tendency of the ratios and is called the median sales ratio. Assessment uniformity is indicated by comparing the measures of central tendency of different types of property groups. The most common measure of assessment uniformity is the coefficient of dispersion (COD).

MEASURES OF CENTRAL TENDENCY

A measure of central tendency is a single number or value that expresses the center or the middle of a set of data. The central tendency may be considered representative or typical of the entire data set. The three measures of central tendency used in assessment ratio studies are the mean, median, and weighted mean.

MEASURES

Median

The median is the value that divides the data in half, each half containing the same number of observations. There are as many values above the median as below it. In assessment ratio studies, the median is generally used in measuring the assessment level because the median is least affected by “outlier” data. Outliers are properties with very high or very low sales ratios.

To determine the median, a data array must be constructed. An array lists the data from lowest to highest or highest to lowest. The rank of the median can be determined by the formula:

$(N + 1) \div 2$ N = Number of observations

Example - Find the median ratio of the data set. Ratios are arrayed, not the actual values or sales prices.

Parcel	Actual Value	Sales Price	Ratio Arrayed
1	$169,000	$157,500	1.0730
2	115,000	108,000	1.0648
3	89,900	93,900	**.9574 Median**
4	46,500	51,800	.8977
5	64,200	77,300	.8305

$(5 + 1) \div 2 = 3$

The median is the middle value in the array from either the top or the bottom of the array.

If there is an even number of values, the median is the average of the two middle values.

Advantages:

1. Easy to determine.
2. Unaffected by extremely high or low values, so it is a stable measure of central tendency.
3. The median always exists for any set of data.
4. There can be only one median.
5. The median takes all data into account.

Disadvantages:

1. The data must first be arrayed.
2. The median must be calculated if there is an even number of values in the data set.

Mean

The mean is the average of the data. The mean is computed by dividing the sum of the values in the data set by the number of observations.

Example - Find the mean ratio of the data set.

Parcel	Actual Value	Sales Price	Ratio Arrayed
1	$169,000	$157,500	1.0730
2	115,000	108,000	1.0648
3	89,900	93,900	.9574
4	46,500	51,800	.8977
5	64,200	77,300	.8305
Total			**4.8234**

Sum of ratios ÷ Number of ratios = Mean ratio

4.8234 Sum of ratios ÷ 5 Number of ratios = .9647 Mean ratio

Advantages:

1. Not difficult to compute.
2. Mean can be computed for any set of data.
3. The mean takes all the data into account.

Disadvantages:

The mean is greatly affected by extremely high and low values (outliers).

Weighted Mean

The weighted mean ratio is the ratio of the total actual values to the total sales prices in a group. The weighted mean measures assessment level on a dollar-by-dollar basis whereas the mean and median do so on a property-by-property basis.

Example - Find the weighted mean of the data set.

Parcel	Actual Value	Sales Price
1	$169,000	$157,500
2	115,000	108,000
3	89,900	93,900
4	46,500	51,800
5	64,200	77,300
Total	**$484,600**	**$488,500**

Sum of actual values ÷ Sum of sales prices = Weighted mean

$484,600 Sum of actual values ÷ $488,500 Sum of sales prices = .9920 Weighted mean

MEASURES OF DISPERSION (VARIATION OR SPREAD)

Measures of central tendency indicate only the general or overall level to which properties are appraised. They do not indicate the amount of variation or spread within the data set. In order to gain a more accurate picture of the equity and uniformity within the data set, measures of dispersion or variability are also needed. Consider the following two groups of ratios:

Example:

Neighborhood A	Neighborhood B
.96	.50
.98	.80
1.00	1.00
1.02	1.20
1.04	1.50
5.00 Total	5.00 Total
Median = 1.00	Median = 1.00
Mean = 1.00	Mean = 1.00

Both neighborhoods have the same median and mean sales ratio. It is obvious, however, that the properties in neighborhood A are appraised more equitably and uniformly than those in neighborhood B. Thus, the need for a measurement of variability.

Other Examples of Dispersion or Variability:

Moderate dispersion

```
          x   x
         x  x           x    x  x       x    x
Median  --------x--xx--xxx-x--x-x-----x-xxx---x--x-x
         x    x    x    x     x    x x       xx
```

Considerable dispersion

```
           x           x            x    x
                x           x
Median  x-----x-------x------x------------x
                      x                 x
          x      x   x           x
```

No dispersion

Median xxxxxxxxxxx---xxxxx----x-x--x-x-x-x-xxxx-xxx

Measures of dispersion or variability are either absolute or relative.

Absolute Measures

Range	Average Mean Absolute Deviation
Variance	Average Median Absolute Deviation
Standard Deviation	

Relative Measures

Coefficient of Dispersion
Coefficient of Variation

ABSOLUTE MEASURE

Median deviation is the average of the absolute deviations of the observations from their own median value. The absolute deviation is calculated by subtracting the median from the sales ratio. The resulting number will be treated as "absolute" or without a positive or negative sign. Absolute value is defined as the value of a number regardless of its sign; e.g. The numbers (3) and (–3) both have an absolute value of 3.

Example:

Parcel	Sales Ratio	-	Median	=	Absolute Deviation Median
1	1.0730		.9574		.1156
2	1.0648		.9574		.1074
3	.9574 Median		.9574		-0-
4	.8977		.9574		.0597
5	.8305		.9574		.1269
					.4096

Sum of deviations from median ÷ Number of observations = Median deviation

.4096 ÷ 5 = .0819

Advantages and disadvantages:

The median deviation requires somewhat involved computation, but it uses all the data items, and it is a good measure of the typical dispersion among the items. It is not severely affected by an occasional very high or very low value among the observations.

RELATIVE MEASURE

The coefficient of dispersion (COD) is a relative measure of dispersion. It measures the amount of dispersion among the observations in a set of data compared to a measure of central tendency for the same data set. The COD is a measure of dispersion widely used in assessment work. It is computed as follows:

(Average absolute deviation ÷ Median) x 100 = COD

It is the percentage by which the various individual sales ratios differ, on the average, from the median or mean ratio. The COD is the single most useful measure of assessment variability. Six steps are required to calculate the COD:

1. Compute the difference between each sales ratio and the measure of central tendency. The measure of central tendency used by the assessor's office is the median.

2. Take the absolute value of the difference.

3. Sum the absolute differences.

4. Divide that sum by the number of observations (N) to obtain the average deviation.

5. Divide the average deviation by the appropriate measure of central tendency (the median).

6. Multiply that quotient by 100.

For assessment work, the usual method is median deviation divided by the median. This is because the median deviation is a stable measure of dispersion, and the median is a stable measure of central tendency, especially when there are extreme data values.

Example:

Parcel	Sales Ratio -	Median =	Absolute Deviation from Median
1	1.0730	.9574	.1156
2	1.0648	.9574	.1074
3	.9574	.9574	-0-
4	.8977	.9574	.0597
5	.8305	.9574	.1269
			.4096

.4096 ÷ 5 = .0819 Median deviation

Coefficient of Dispersion:

(Average absolute deviation from the median ÷ Median ratio) x 100 = COD

(.0819 ÷ .9574) x 100 = 8.554 COD

PRORATING VALUES

ALL PROPERTY, REAL AND PERSONAL, LOCATED IN THE STATE AT 12:00 NOON ON JANUARY 1 IS CONSIDERED TAXABLE UNLESS EXPRESSLY EXEMPTED BY THE CONSTITUTION OR STATE STATUTES, § 39-1-105, C.R.S.

Statute requires all property in the state to be valued based on the condition and location of the property on January 1 of the assessment year. Certain exceptions "to the rule" require the assessor's office to prorate values according to the period of time the property was legally taxable. The word "prorate" means to divide or distribute proportionately. Circumstances where proration/apportionment is required by law are:

1. Real property that was destroyed after the assessment date, § 39-5-117, C.R.S.

2. Real property that becomes exempt after the assessment date, §§ 39-3-129 and 130(1)(a)(I), C.R.S.

3. Exempt real property that becomes taxable after the assessment date, § 39-3-129 and 130(1)(b)(I), C.R.S.

4. Manufactured homes that enter or leave the state after the assessment date, §§ 39-5-204(1)(c)(II), and 205(3)(b), C.R.S.

5. The value of movable equipment and oil and gas rotary drilling rigs that enter or leave the county after the assessment date is apportioned between affected counties according to amount of time spent in each county, §§ 39-5-113 and 113.3, C.R.S.

6. Works of art qualify for a property tax exemption when the works of art are in the custody and control of the state or a political subdivision thereof, a library or any art gallery or museum which is owned or operated by a charitable organizations whose property is irrevocably dedicated to charitable purposes and whose assets shall not inure to the benefit of any private person. The exemption applies only for the period of time the works of art are actually on loan, §§ 39-1-102(18), 39-3-123, and 39-5-113.5, C.R.S.

GENERAL PRORATION RULES

Prorate the actual value to the exact number of days the real property was legally taxable, except manufactured homes which are prorated using the assessed value and whole months.

1. Determine the number of days the real property was legally taxable by adding together the number of days in each taxable month.

Hint: September, April, June, and November have 30 days. All the other months have 31 days except for February. February has 28 days except in a leap year, then it has 29 days.

2. Determine the actual value per day by dividing the total actual value of the property by 365, or 366 for leap year. Round to the nearest cent.

3. Determine the taxable actual value by multiplying the resulting proportion (dollars per day) by the number of taxable days. Round to the nearest dollar.

4. Determine the prorated assessed value by multiplying the prorated taxable actual value by the appropriate assessment ratio. Round to the nearest dollar. (Depending on your county's policy.)

5. Verify the calculations.

Example:

A parcel of real property was taxable on January 1 and becomes exempt on June 1. The total actual valuation is $300,000. The classification is commercial. Determine the prorated taxable value of the property.

FIRST: Determine the number of taxable days. The property is taxable from January 1 through May 31:

January	31
February	+28
March	+31
April	+30
May	+31
	151 Days

June 1 is not included because that is the day it became exempt.

SECOND: Determine the actual value per day.

$300,000 Actual value ÷ 365 Days = $821.92 Per day

THIRD: Determine the prorated taxable actual value.

$821.92 Per day x 151 Taxable days = $124,110 Prorated taxable actual value

FOURTH: Determine the prorated taxable assessed value.

$124,110 Prorated taxable actual value x .29 Assessment rate = $35,991.90 Assessed value

Round the prorated taxable assessed value to the nearest $1.

$35,991.90 = $35,992 Assessed value

FIFTH: There are many ways to verify the calculations. The following is one example:

$300,000 Actual value x .29 Assessment rate = $87,000 Assessed value
$87,000 Assessed value ÷ 365 Days = $238.36 Per day
$238.36 Per day x 151 Taxable days = $35,992.36 ($35,992) Taxable assessed value

365 Days - 151 Taxable days = 214 Exempt days
$238.36 Per day x 214 Exempt days = $51,009.04 ($51,009) Exempt assessed value
$51,009 Exempt assessed value + $35,992 Taxable assessed value = $87,001 Total value

DESTROYED OR DEMOLISHED PRORATION RULE

The assessed value of a real property improvement that is demolished or destroyed is prorated from January 1 of the current year to the date of destruction. The date the property was destroyed is not counted as a taxable day.

The property owner has the responsibility of reporting the real property as destroyed and the date of the occurrence. A demolition permit may serve as notification of destruction. If the destruction or demolition is not reported, the property remains taxable for the full year, and the value is not legally abatable. However, if the destruction is well publicized, the assessor may wish to initiate a re-inspection of the property or properties involved in the interest of public relations. Statute does not authorize the proration of value for damaged property.

When calculating prorated values for destroyed or demolished real property, the most important thing to remember is to prorate only the improvement value. Separate the land value from the improvement value, prorate the improvement value to the date of destruction, then add the land back to the prorated improvement value to arrive at the total taxable value for the property.

Example - Real Property Destroyed or Demolished:

A commercial building, which had an actual value of $475,860, was completely destroyed by explosion and fire on March 12 of the current year. The owner notified the assessor prior to the date taxes were levied. Determine the prorated value of the property.

FIRST: Determine the number of taxable days; do not count the day of destruction. The property is taxable from January 1 through March 11.

January	31
February	+28
March	+11
	70 Days

SECOND: Determine the actual value per day.

$475,860 Actual value improvement ÷ 365 Days = $1,303.73 Per day

THIRD: Determine the prorated taxable actual value.

$1,303.73 Per day x 70 Taxable days = $91,261 Prorated taxable actual value

FOURTH: Determine the prorated taxable assessed value.

$91,261 Prorated taxable actual value x .29 Assessment rate = $26,465.69

Round the prorated taxable assessed value to the nearest $1.

$26,465.69 Rounded to the nearest $1 = $26,466 Assessed value

FIFTH: Verify the calculations:

$475,860 Actual value imp. x .29 Assessment rate = $137,999 Assessed value
$137,999 Assessed value ÷ 365 Days = $378.08 Assessed value per day
$378.08 Assessed value per day x 70 Taxable days = $26,466 Taxable assessed value

365 Days - 70 Taxable days = 295 Non-taxable days
$378.08 Per day x 295 Non-taxable day = $111,534 Non-taxable assessed value
$111,534 Non-taxable assessed value + $26,466 Taxable assessed value = $138,000

TAX CALCULATION:

Determine the amount of the tax bill the owner will receive in January assuming a tax rate of .043270 (43.270 mills.) The actual value of the land is $100,000.

Determine the total taxable assessed value of the property by adding the assessed value of the land to the prorated assessed value of the improvements.

Land	$100,000 Actual value land x .29 Assessment rate =	$29,000
+ Building	$ 91,261 Actual value imp. x .29 Assessment rate =	$26,466
Total assessed value		$55,466

Multiply the total assessed value by the tax rate to determine the taxes due.

$55,466 Total assessed value x .04327 Tax rate = $2,400.01 Tax

PROPERTY CHANGING TAXABLE STATUS

A change in tax status occurs when a governmental entity buys or sells property, or when the Administrator issues a Determination granting exemption, a forfeiture, or a revocation. An ownership change can also cause a change in tax status.

If an exempt property becomes taxable or a taxable property becomes exempt for a portion of the assessment year, general proration rules are used to determine the number of taxable days, the actual value per day, the prorated actual value, and the prorated assessed valuation. As illustrated previously, this is accomplished by determining the number of taxable days, multiplying the number of taxable days by the actual value per day, and then multiplying by the appropriate assessment ratio.

EXEMPTION PRORATION RULES

FIRST: Determine the number of days the real property was legally taxable by adding together the number of days in each month.

NOTE: The date the exemption was granted is not taxable.

The date the exemption was lost is taxable.

Exemption for governmental entities is determined by the delivery date of the property; the property is exempt for the number of days the exempt entity held title. Refer to **Chapter 3, Specific Assessment Procedures, *Title Conveyance***, for additional information on deed priority dates.

Priority of deed dates:

1. Date of delivery; date title passes to the grantee (shown in the signature area of the deed).

2. Acknowledgment date; date deed signed by grantor and acknowledged by a notary public.

3. Date made; date deed was prepared.

4. Recording date; date deed was recorded by the clerk and recorder.

SECOND: Divide the actual value of the property by 365 days (366 for leap year) to find the value per day.

THIRD: Multiply the value per day by the number of taxable days. Multiply the value per day by the number of exempt days.

FOURTH: If a determination involves a percentage of the property, a double calculation is required. The number of days the property was 100 percent taxable must be multiplied by the value per day. This total is then added to the total value for the number of days exempt, times the value per day, times the percent taxable. See Example 2.

FIFTH: Sum the taxable value and the exempt value to verify they equal the full actual value. See Example 1.

A taxable schedule and an exempt schedule should appear on the assessment roll.

It is essential to maintain a system that will track these schedules so the appropriate changes can be made each January 1. See **Chapter 3**, **Specific Assessment Procedures,** for details.

Example 1:

Owner A was granted exemption effective April 15 of the current year. The total property actual value is $99,460.

FIRST:

January	31	April	16
February	28	May	31
March	31	June	30
April	14	July	31
	104 Taxable days	August	31
		September	30
		October	31
		November	30
		December	31
			261 Exempt days

SECOND:

$99,460 Actual value ÷ 365 Days = $272.49 Per day

THIRD:

$272.49 Per day x 104 Taxable days = $28,338.96 ($28,339) Taxable actual value

$272.49 Per day x $\frac{261}{365}$ Exempt days = $71,119.89 ($71,120) Exempt actual value

FOURTH: The exemption involves 100 percent of the property; thus, this step is unnecessary.

FIFTH: Sum the taxable and exempt value to verify they equal the full actual value.

$28,339 Taxable actual value + $71,120 (+1) Exempt actual value = $99,460 Total value

NOTE: $1 was added to the exempt value because it is the largest value.

Example 2:

Owner B lost exemption on 64 percent of the real property effective November 11 of the current year. The total property actual value is $230,877.

NOTE: The property is 100 percent exempt from January 1 thru November 10 and 64 percent taxable from November 11 to December 31.

FIRST:

January	31	November	20
February	28	December	31
March	31		51 Partially taxable days
April	30		
May	31		
June	30		
July	31		
August	31		
September	30		
October	31		
November	10		
	314 Exempt days		

SECOND:

$230,877 Total actual value ÷ 365 Days = $632.54 Per day

THIRD:

$632.54 Per day x 51 Taxable days = $32,260 Partially taxable value

FOURTH:

$32,260 Partially taxable value x 64% Taxable % = $20,646 Taxable actual value for 11/11-12/31

$32,260 Partially taxable value x 36% Exempt % = $11,614 Exempt actual value for 11/11-12/31

$32,260 Partially taxable value

$632.54 Per day x 314 Exempt days = $198,618 Exempt actual value for 1/1-11/10

$11,614 + $198,618 = $210,232 Exempt actual value
$ 20,646 Taxable actual value
$230,878 Total property actual value

FIFTH:

$210,232 Exempt actual value (-$1) + $20,646 Taxable actual value = $230,877 Total actual value

NOTE: $1 was subtracted from the exempt value because it is the largest value.

Example 3:

Non-residential land and improvements of a previously exempt organization are sold to a non-qualifying organization on August 1. The total actual value of the property is $495,000. Determine the prorated taxable assessed value.

FIRST:

August	31
September	30
October	31
November	30
December	31
	153 Days

SECOND:

$495,000 Total actual value ÷ 365 Days = $1,356.16 Per day

THIRD:

$1,356.16 Per day x 153 Taxable days = $207,492 Taxable actual value

$1,356.16 Per day x 212 Exempt days = $287,506 Exempt actual value

$207,492 Taxable actual value x .29 Assessment rate = $60,173 Taxable assessed value
$287,506 Exempt actual value x .29 Assessment rate = $83,377 Taxable assessed value

FOURTH: The exemption involves 100 percent of the property; thus, this step is unnecessary.

FIFTH:

$207,492 Taxable actual value + $287,506 (+1) Exempt actual value = $495,000 Total value

NOTE: $1 was added to the exempt value because it is the largest value.

ROTARY DRILLING RIG/PORTABLE EQUIP. APPORTIONMENT

Rotary oil and gas drilling rigs, also called rotary rigs, and movable and portable equipment are personal property. They are subject to special apportionment rules. The actual value of a drilling rig, or the movable or portable equipment is divided among the counties where the property was located the previous year.

Owners of movable or portable equipment are required to file a statement accompanying the personal property declaration schedule indicating the counties in which the property is apt to be located during the assessment year, § 39-5-113, C.R.S. The county assessor then apportions the value based on the proposed location(s) during the year and notifies the owner and the other county assessors of the value and apportionment. If an assessor discovers that property was located in his or her county for a period of time that is different from the original apportionment, the county assessor discovering the error must request an amended apportionment. Failure to request an amended apportionment shall permit the original apportionment to stand, § 39-5-113(3), C.R.S.

Each year not later than April 15, rig owners are required to submit a rig location log for each rig they operated during the previous year. They submit the logs to the county of original assessment, that is, the county where the rig was first located during the previous year. This procedure is pursuant to § 39-5-113.3, C.R.S.

Apportionment occurs after the actual value of a rig has been determined by the county of original assessment. The actual value is divided by 365 to determine the actual value per day (366 for leap years). The actual value per day is then multiplied by the number of days the rig was located in each county to determine the apportioned value.

The county of original assessment notifies each Colorado county of its apportionment of the rig's actual value and sends a copy of the log and apportionment. The company is notified in the same way. Both notifications must occur on or before June 15, § 39-5-113.3, C.R.S. Section 39-5-121(1.5), C.R.S., requires that notices of value be sent to owners of personal property; therefore, the county of original assessment is responsible for mailing the Notice of Valuation to the rig owner. The notice should state the total value of the rig. Notices of Valuation may be mailed by the counties receiving an apportioned value, but this is purely optional. If the rig owner wishes to file a protest on the rig value assigned by the assessor, the owner must file a protest with the county of original assessment.

Travel days are assigned to the destination county. Stacked rig days are assigned to the county in which the rig was stacked. Final actual value rounding errors, either plus or minus, are assigned to the county of original assessment.

If assessor errors are found after the original apportionment but before August 1, the county of original assessment may submit a revised apportionment to the owner and other counties involved. Operator errors can only be corrected by the county of original assessment and only prior to August 10. After August 10, no changes can be made due to the August 25 Abstract of Assessment deadline.

Example - Rig Apportionment:

The rig operator submits the following log to the county of original assessment. The assessor determines the actual value of the rig to be $207,620. Determine the apportioned actual value that should be assigned to each county.

FIRST: Determine the number of taxable days attributable to each county. Calculate the number of days for each well.

Well Name	County	Date-From	To	#Days
Idler #2	Prowers, CO	01-01	01-23	23
Twombly #1-12	Cimmaron, OK	01-24	02-09	17
Robbins Ranch"A" #1	Baca, CO	02-10	03-18	37
Idler "F" #1	Prowers, CO	03-19	05-01	44
Pinkard #1	Baca, CO	05-02	06-28	58
Hoffman-Federal #1	Prowers, CO	06-29	07-28	30
Buxton #1	Bent, CO	07-29	08-08	11
Hinrich #1	Wallace, KS	08- 9	08-28	20
Bailey Farms,Inc. #4	Prowers, CO	08-29	10-19	52
Hudson-Persyn #1	Bent, CO	10-20	11-02	14
Negley "A" #1	Kiowa, CO	11-03	12-03	31
Hefley #2	Baca, CO	12-04	12-31	28
				Total 365

SECOND: Determine the actual value per day.

$207,620 Actual value ÷ 365 Days = $568.82 Per day

THIRD: Determine the apportioned taxable actual value attributable to each county.

	Days x $568.82	Actual Value
Days in Baca County, CO	123 x $568.82	$ 69,965
Days in Bent County, CO	25 x $568.82	14,220
Days in Kiowa County, CO	31 x $568.82	17,633
Days in Prowers County, CO	149 x $568.82	84,754 + 1
Days in Wallace County, KS	20 x $568.82	11,376
Days in Cimmaron County, OK	17 x $568.82	9,670
	Total	$207,618 + 1

Total = 365 Days x $568.82 Per day = $207,619 Total actual value

NOTE: $1 was added to Prowers County to account for the rounding error because it is the county of original assessment.

MANUFACTURED HOMES

Manufactured homes are prorated by month when the owner notifies the assessor that the home will be moved out of state or a manufactured home moves into the county from out of state, §§ 39-5-204(1)(c)(II), and 205(3)(b), C.R.S. The value is not prorated if a manufactured home is moved to another county in the state or when the home is moved within the county. Upon notification to the treasurer, the taxes become due and payable for the full calendar year to the county in which it was located on January 1, if the home is removed from the county, § 39-5-205(3)(a), C.R.S.

A fraction of any month is counted as a full month if the manufactured home leaves the state on or after the 16th. The assessed value of the manufactured home is divided by 12 to determine the assessed value per month. The assessed value per month is then multiplied by the number of taxable months to arrive at a prorated assessed value. The prorated assessed value is then multiplied by the tax rate (previous year if tax rate has not been set) to determine taxes dues. For further instructions, refer to **Chapter 3**, **Specific Assessment Procedures**.

Example -Manufactured Home Out-of-State Move:

A manufactured home, which was in the county on the assessment date, has an assessed value of $5,020. The home is permitted to move out of state on May 15. The tax rate is .103680. Determine the prorated tax.

FIRST: Determine the number of taxable months. The home is taxable from January through April. May is not counted because the home was not in the county on or after the 16.

January + February + March + April = 4 Months

SECOND: Determine the taxable assessed value per month. Round to the nearest cent.

$5,020 Total assessed value ÷ 12 Months = $418.33 Per month

THIRD: Determine the prorated taxable assessed value. Round to the nearest dollar.

$418.33 Per month x 4 Months = $1,673 Taxable assessed value

FOURTH: Multiply the prorated taxable assessed value by the tax rate to determine the taxes due prior to movement of the manufactured home.

$1,670 Taxable assessed value x .103680 Tax rate = $173.15 Tax

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CHAPTER 5
TAXPAYER ADMINISTRATIVE REMEDIES

NOTICE

A property owner must be sent a Notice of Valuation (NOV) every year regardless of whether or not the value has changed, § 20(8)(c), art. X, COLO. CONST. Statute requires that a protest form accompany the NOV, §§ 39-5-121(1) and (1.5), C.R.S. The notice must be mailed no later than May 1. In an intervening year (even numbered years), the assessor may include the NOV with the tax bill, provided the notice meets the criteria set forth in § 39-5-121(1.2), C.R.S. The required language for the NOV and other forms used in the appeals process are identified in **Chapter 9, Form Standards**, of this manual.

TAXPAYER'S RESPONSIBILITIES

FILING A PROTEST

If a taxpayer disagrees with the value assigned by the assessor, the taxpayer may file a protest during the statutory protest period. Real property protests must be postmarked or taxpayers must appear in person to protest no later than June 1, § 39-5-121(1)(a), C.R.S. Personal property protests must be postmarked no later than June 30. Taxpayers may appear in person to protest personal property valuations no later than July 5, § 39-5-121(1.5), C.R.S. A protest form is included with the notice of valuation; however it is not mandatory the taxpayer use this form, or any other particular form, when protesting.

Beginning in 2006, all Colorado counties have an option to elect to alter the protest process for real and personal property by expanding the assessor's time to answer protests from the last regular working day in June to the last regular working day in August. This gives the assessors an additional 60 days in which to answer protests. The alternate protest process must be requested by the assessor and approved by the board of county commissioners, who shall notify the Board of Assessment Appeals and district court, § 39-5-122.7(1), C.R.S.

A taxpayer may protest the total value of the property, not individual components. See H.R. Cherne et al v. Boulder CBOE, 885 P.2d 258 (Colo. App. 1994).

POSTMARKS ON FILED SCHEDULES OR FORMS

The United States Postal Service is the primary means of delivery of most documents. As such, the postmark is the qualifier as to whether the document has been considered timely filed with the assessor. The law provides that the document is considered to be received on the date it is postmarked, §§ 39-1-120(1) and (2), C.R.S.

If either the form initiating a protest or a written objection to the valuation of property is hand-delivered, the assessor must date stamp the protest because the protest will be presumed to be timely filed unless the assessor can present evidence to show otherwise, § 39-5-122(2), C.R.S.

FILING DEADLINES

Filing - when deemed to have been made.
(1)(a) Any report, schedule, claim, tax return, statement, or other document required or authorized under articles 1 to 9 of this title to be filed with or any payment made to the state of Colorado or any political subdivision thereof which is transmitted through the United States mail shall be deemed filed with and received by the public officer or agency to which it was addressed on the date shown by the cancellation mark stamped on the envelope or other wrapper containing the document required to be filed.

(b) Any such document which is mailed, but not received by the public office or agency to which it was addressed, or is received and the cancellation mark is not legible, or is erroneous or omitted shall be deemed to have been filed and received on the date it was mailed if the sender establishes by competent evidence that the document was deposited in the United States mail on or before the date due for filing. In such cases of nonreceipt of a document by the public officer or agency to which it was addressed, the sender shall file a duplicate copy thereof within thirty days after written notification is given to the sender by such public officer of the failure to receive such document.

(2) If any report, schedule, claim, tax return, statement, remittance, or other document is sent by United States registered mail, certified mail, or certificate of mailing, a record authenticated by the United States postal service of such registration, certification, or certificate shall be considered competent evidence that the report, schedule, claim, tax return, statement, remittance, or other document was mailed to the public officer or agency to which it was addressed, and the date of the registration, certification, or certificate shall be deemed to be the postmark date.

(3) If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day.

§ 39-1-120, C.R.S.

STANDING

The Division recommends that assessors require letters of agency from persons that are not the owner of record but are filing a protest on behalf of the property owner. The owner is the only person recognized by law to have "standing" to file a protest. Protests filed by individuals other than the owner or authorized agent may be denied for lack of standing.

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 protest. If a tax agent files a protest on behalf of the lessee, the agent must file a letter of agency and provide a copy of the lease to the assessor's office to ensure proper authority has been given to protest. Refer also to ***Standing*** under ***Abatement/Refund Process.***

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.

The county board also 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.

In addition, the county board reviews the valuations for assessment of all taxable property appearing in the assessment roll of the county, directing the assessor to supply any omissions which may come to its attention. Section 39-8-102(1),C.R.S., also directs the county board to correct any errors made by the assessor. Whenever appropriate, the board is allowed to raise, lower, or adjust any valuation for assessment appearing in the assessment roll to ensure that all valuations for assessment of property are just and equalized within the county. If the county board determines that an adjustment is warranted, the county board issues a resolution to effect the change and a county board of equalization decision letter is mailed to the taxpayer explaining the reason for the adjustment and the taxpayer's appeal rights. A Special Notice of Valuation issued by the assessor is not used in this situation, as the assessor does not have authority to change a value outside the assessor's protest period. As such, errors discovered during the county board's appeal period should be brought before the county board by the assessor.

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).

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.

Petitions to the Board of Assessment Appeals, Form BAA-1, can be obtained from:

Board of Assessment Appeals
1313 Sherman Street, Room 315,
Denver, CO 80203
Telephone (303) 866-5880
www.dola.colorado.gov/baa

The Board of Assessment Appeals mails notices of hearing to the county commissioners and petitioners at least thirty (30) days prior to the hearing date.

It is very important that county assessors be aware of such hearing dates. Assessors should arrange with their board of county commissioners and the county attorney to obtain a copy of notices of hearing affecting the county.

BINDING ARBITRATION

PROCEEDINGS

The arbitration hearing is held within sixty (60) days from the date the arbitrator was selected, § 39-8-108.5(3)(a), C.R.S. Both the county board and the taxpayer may participate in arbitration, § 39-8-108.5(3)(d), C.R.S. These hearings are informal and may be confidential and closed to the public if there is mutual agreement between the county board and the taxpayer, § 39-8-108(3), C.R.S. Typically, the assessor is the expert witness for the county board.

In order to prepare for the hearing, both the taxpayer and assessor gather information to support the valuation of the property, § 39- 8-108.5(3), C.R.S. Valuation of like property similarly situated is credible evidence, § 39-8-108(5)(b), C.R.S. Once the taxpayer raises the issue, the assessor should be prepared to explain/prove why the values are different. The value being appealed to arbitration may be a value set by the county board and not the assessor's value. So, upon request, the county must make all data supporting the assessor's valuation available within two (2) working days prior to hearing. Each request must include the data supporting the taxpayer's valuation, § 39-8-108(5)(d), C.R.S.

Please note that the county cannot rely on any confidential data which is not available to the taxpayer. If confidential data is used and made available to the taxpayer, the data must be presented so that the source cannot be identified, § 39-8-108(5)(c), C.R.S.

The arbitrator then considers all information presented by both parties and makes a decision in accordance with applicable Colorado property tax laws, § 39-8-108.5(3), C.R.S. It is important to remember that the arbitrator cannot increase the actual value above that set by the county board, except when omitted property is discovered at the hearing, § 39-8-108(5)(a), C.R.S.

ARBITRATOR'S DECISION

The arbitrator's written decision is delivered to both parties personally or by registered mail within ten (10) days of the hearing. The decision is final and not subject to further review, § 39-8-108.5(3)(g), C.R.S.

ARBITRATOR'S FEE

The arbitrator's fees and expenses are an amount agreed upon by the taxpayer and the county board, § 39-8-108.5(5)(a) and (b), C.R.S. In the case of residential real property, fees and expenses are not to exceed $150 per case. The arbitrator's fees and expenses, not including counsel fees, are paid as provided in the decision.

SELECTION OF ARBITRATOR

The taxpayer requesting binding arbitration and the county board must select an arbitrator within forty-five (45) days after the county board's decision, or thirty (30) days after the list is available, § 39-8-108.5(2)(a), C.R.S.

TAXPAYERS' RIGHTS AND RESPONSIBILITIES

The petitioner may request binding arbitration following the denial of an appeal to the county board of equalization (county board). The arbitrator's decision is final and not subject to further review, § 39-8-108.5, C.R.S.

In order to pursue arbitration, the taxpayer must notify the county board of the intent to pursue binding arbitration within thirty (30) days of the county board decision and select an arbitrator from the official list of arbitrators prepared by the county board. If the county board and the taxpayer cannot reach an agreement as to the selection of the arbitrator, the district court of the county in which the property is located selects an arbitrator from the list.

COUNTY COMMISSIONERS' RESPONSIBILITIES

LIST OF ARBITRATORS

The county commissioners develop a list of persons who are qualified to act as arbitrators of property valuation disputes. The official list of arbitrators is kept in the county clerk and recorder's office, § 39-8-108.5(1)(a), C.R.S.

ARBITRATOR'S QUALIFICATIONS

All arbitrators must be registered, licensed, or certified appraisers, § 39-8-108.5(1)(b), C.R.S. In addition to having an appraisal license, they must be experienced in areas of property taxation and be any one of the following: § 39-8-108.5(1)(b), C.R.S.

a. An attorney licensed to practice law in the State of Colorado;
b. An appraiser who is a member of the Institute of Real Estate Appraisers or its equivalent;
c. A former county assessor;
d. A retired judge;
e. A licensed real estate broker.

The county commissioners may require any other qualifications that they deem necessary.

The law does not require arbitrators to be residents of the county. They are also not prohibited form serving as arbitrators in more than one county. If, however, a person has represented a taxpayer in a protest, appeal, or abatement/refund action in the same tax year in the county where such property is located, he cannot be an arbitrator, § 39-8-108.5(1)(c), C.R.S.

ASSESSMENT APPEAL PROCEDURES FLOWCHART

Not later than May 1
Assessor must send valuation notice and protest form to real property taxpayers, § 39-5-121(1), C.R.S.

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1st working day after NOVs are mailed
Assessor begins to hear real property protests, § 39-5-122(1), C.R.S.

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By June 1
Taxpayers must file real property protests via the U.S. mail or in person, §§ 39-5-121(1) and 122(1), (2), C.R.S.

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June 1
Assessor concludes real property protest hearings, §§ 39-5-122(1) and (4), C.R.S.

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Not later than June 15
Assessor must send valuation notice and protest form to owners of personal property, apportioned movable equipment, drilling rig and oil and gas leaseholds and lands, §§ 39-5-113.3(2) and 121(1.5), and 39-7-102.5, C.R.S.

↓

Beginning on June 15
Assessor begins to hear personal property protests, §§ 39-5-122(1) and 39-7-102.5, C.R.S.

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Last working day in June
Assessor must notify real property taxpayers of determination, § 39-5-122(2), C.R.S.
(Except for counties using alternate appeals process – Last working day in August.)

↓

Not later than June 30
Taxpayer must mail personal property protest, §§ 39-5-121(1.5) and 122, C.R.S.
(Except for counties using alternate appeals process.)

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July 1
County board of equalization begins to hear real and personal property appeals, § 39-8-104(1), C.R.S. (Except for counties using alternate appeals process.)

↓

Not later than July 5
Taxpayer must file personal property protest in person, §§ 39-5-121(1.5) and 122(1), (2), C.R.S.

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July 5
Assessor concludes personal property protest hearings, § 39-5-122(4), C.R.S.

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July 10
Assessor must notify personal property taxpayers of determination, § 39-5-122(2), C.R.S. (Except for counties using alternate appeals process.)

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On or before July 15
Real property taxpayers must file appeals to county board of equalization, §§ 39-5-122(3), 39-8-101 and 106(1)(a), C.R.S. (Except for counties using alternate appeals process.)

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On or before July 20
Personal property taxpayers must file appeals to county board of equalization, § 39-8-106(1)(a), C.R.S.

↓

August 5
County board of equalization must conclude all hearings and render all decisions. Decisions are mailed to taxpayers within 5 business days of the date the decision was made, § 39-8-107(2), C.R.S. (Except for counties using alternate appeals process.)

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Last working day in August
If alternate protest process chosen, assessor must notify real and personal property taxpayers of determination, § 39-5-122(2), C.R.S.

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September 1
If alternate protest process is chosen, county board of equalization begins to hear real and personal property appeals, § 39-8-104(2), C.R.S.

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On or before September 15
If alternate protest process is chosen, real and personal property taxpayers must file appeals to county board of equalization, §§ 39-5-122(3), and 39-8-106(1)(a), C.R.S.

↓

November 1
If the alternate protest process is chosen, county board of equalization must conclude all hearings and render all decisions. Decisions are mailed to taxpayers within 5 business days of the date the decision was made, § 39-8-107(2), C.R.S.

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Within 30 days of denial
Taxpayer may file appeal with State Board of Assessment Appeals or District Court, or request binding arbitration within 30 days of the mailing of the county board's written decision, § 39-8-108(1), C.R.S.

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Within 45 days of denial
Taxpayer may file appeal with Court of Appeals within 45 days after Board of Assessment Appeals or District Court decision, § 39-8-108(2), C.R.S.

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Court of Appeals hears appeals when calendar permits, § 24-4-106(11), C.R.S.

↓

Taxpayer may appeal decision to the Colorado Supreme Court

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 classified, i.e., a residential property was assessed as commercial.

2. Illegal Levy
   A property was assigned an incorrect tax area code, resulting in the application of an illegal mill levy.

3. Clerical Errors
   Examples of clerical errors include data entry errors, computation errors, and incorrect measurement of improvements.

4. Real Property Changed from Taxable to Exempt
   The value is prorated based on the number of days the real property was exempt from taxation, §§ 39-3-129 through 132, C.R.S.

5. Incorrect Acreage or Square Footage of Land
   The petition will be approved if a 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 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 via an abatement petition 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 completing a 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 for 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 (December 22), § 39-5-117, C.R.S. Future years are considered illegal assessments.

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

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

13. Value Adjustments
    This includes value or classification adjustments made during protest or the county board appeals period that were not reflected on the tax warrant.

14. BAA or Court Order
    This includes value changes made 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. Property Wrongfully Sold
    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. 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.

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 (December 22) cannot be prorated and abated, § 39-5-117, C.R.S.

3. Personal Property No Longer Used by a 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 Golden Aluminum Company v. Weld County Board of County Commissioners, 867 P.2d 190 (Colo. App. 1993), "that the two-year period in which [the] taxpayer was required to file…[a] property tax abatement petition commenced on January 1 of [the] year after [the] year in which [the] disputed taxes were levied, and expired on [the] first business day of [the] calendar year two years later." 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
   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' meetings. 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; 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 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; 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). 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.**

PARCEL

As established by the Division, a parcel is a defined area of real estate. See **Chapter 13, Land Identification and Real Property Descriptions**.

RESIDENTIAL REAL PROPERTY

Definitions.
(14.5) "Residential real property" means residential land and residential improvements but does not include hotels and motels as defined in subsection (5.5) of this section.

§ 39-1-102, C.R.S.

RESIDENTIAL LAND

Definitions.
(14.4) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and which is used as a unit in conjunction with the residential improvements located thereon. The term includes parcels of land in a residential subdivision, the exclusive use of which land is established by the ownership of such residential improvements. The term does not include any portion of the land that is used for any purpose that would cause the land to be otherwise classified…. The term also does not include land underlying a residential improvement located on agricultural land.

§ 39-1-102, C.R.S.

RESIDENTIAL IMPROVEMENT

Definitions.
(14.3) "Residential improvements" means a building, or that portion of a building, designed for use predominantly as a place of residency by a person, a family, or families. The term includes buildings, structures, fixtures, fences, amenities, and water rights which are an integral part of the residential use. The term also includes mobile homes as defined in section 38-29-102(8) C.R.S., and manufactured homes as defined in section 42-1-102(106)(b) C.R.S.

§ 39-1-102, C.R.S.

NOTE: § 38-29-102(8), C.R.S. was repealed.

MANUFACTURED HOME

Definitions.
(106)(b) "Manufactured home" means any preconstructed building unit or combination of preconstructed building units, without motive power, where such unit or units are manufactured in a factory or at a location other than the residential site of the completed home, which is designed and commonly used for occupancy by persons for residential purposes, in either temporary or permanent locations, and which unit or units are not licensed as a vehicle.

§ 39-1-102, C.R.S.

POSSESSORY INTEREST

The Division defines possessory interest as, a private property interest in an otherwise tax-exempt property or the right to the occupancy and use of any benefit in a tax-exempt property that has been granted under lease, permit, license, concession, contract, or other agreement. See **ARL Volume 3, LAND VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation,** for details on possessory interest.

SPECIAL CLASSIFICATION TOPICS

Property Changing Use

When the use of a property changes after January 1, the assessment date, the classification assigned to the property as of January 1 remains in place until the following January 1. This includes a class or subclass change mid-year, such as a subdivision plat filed after January 1, a manufactured home that moves onto or is removed from a parcel, a single-family residence converted to a retail store, or a structure completely destroyed after the assessment date. For example:

- A residential subdivision plat is filed in June of the current year. The plat is processed by deleting the original unplatted vacant land parcel (0550) and creating new parcels for the platted residential lots. The new lots remain classified as unplatted vacant land (0550) for the remainder of the current year. The following January 1, the platted lots are reclassified as vacant residential lots (0100).

- A manufactured home moves onto a vacant residential lot (0100) in April of the current year. The land remains classified as vacant residential, and the manufactured home is classified as a manufactured home improvement (1235) for the current year. January 1, of the following year, the land is reclassified as residential manufactured home land (1135).

- A single family residence (1112/1212) is converted to a retail store in February of the current year. The property remains classified as a single family residence for the entire year and is reclassified the following January 1 as commercial merchandising property (2112/ 2212).

- In October, a duplex (1115/1215) is completely destroyed by fire. The property is classified as a duplex for the entire year. If the parcel is unimproved the following January 1, the property is reclassified as a residential lot (0100).

Exceptions to the rule include real property that changed taxable status after January 1 and the classification of land when a structure is assessed as omitted property. (The omitted structure was in place on January 1; therefore, the use of the land must correspond.)

Partially Completed Structures

Structures that are partially complete on January 1,are classified according to their intended use when completed. When a new foundation for a residence is completed as of January 1, the land is reclassified from vacant land to residential improved land. In addition, the improvement receives a partial assessment based on the portion of the improvement completed as of January 1. Guidelines to determine the percentage of completion of partially-constructed residential improvements are published in Section 1, ARL Volume 3.

If, after a period of time as determined by the assessor, no further construction progress is made to the property containing a foundation, it may be necessary to reclassify the property as vacant land.

Destroyed Structures

Structures that are fully destroyed prior to January 1 are removed from the assessment roll and the land is classified as vacant land for the current assessment year. Structures fully destroyed after January 1 are classified according to the use on January 1 of the current year.

Structures that are partially destroyed prior to January 1 are classified for the current year according to the previous use. If no effort to rebuild the structure occurs within a year, reclassify the property as vacant land. The assessor, after physically inspecting the property and reviewing the facts, may make the determination to allow the improved classification to continue.

Equities in State Land

The equity in land purchased under contract from the state is classified in the same manner as though owned by the purchaser. Any improvements on the land are classified according to their use. For further information, refer to **Chapter 3, Specific Administrative Processes, and ARL Volume 3, LAND VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation**.

Parcels of Land with Residential Use

Parcels of land, under common ownership, that are contiguous to land used for a residence and used as an integral part of a residence, are classified as residential property. The primary residential parcel must conform to the definition of residential real property as defined in § 39-1-102(14.5), C.R.S., and Sullivan v. Board of Equalization of Denver County, 971 P.2d 675 (Colo. App. 1998).

The assessor's judgment is crucial in determining if contiguous parcels can be defined as residential property. A physical inspection will provide information critical to this decision. Suggested judgment criteria to be considered are not limited to the following:

1. Are the parcels considered and actually used as a common unit with the residence?
2. Would the parcel(s) in question be conveyed with the residence as a unit?
3. Is the primary purpose of the parcel and associated structures to be for the support, enjoyment, or other non-commercial activity of the occupant of the residence?

If answers to these criteria are yes, then it is likely that the parcel would fall under the residential classification. Each of these criteria is considered individually with no emphasis placed on any particular criterion.

Growth Valuation for Assessment

Qualifying counties severely impacted by residential growth may opt to assess new construction that occurs between January 1 and July 1, § 39-5-132, C.R.S.

If the county commissioners make a finding of severe growth impact as provided in § 39-5-132, C.R.S., the assessor values new construction on both January 1 and July 1. The prorated value of the construction completed between January 1 and July 1 is added to the assessment roll.

The classification of the land is based in its status on the January 1 assessment date, unless the newly constructed building is a residential unit. If the newly constructed building is a residential unit and if the land was classified as vacant, the land is reclassified as residential and the assessment rate applied to the land is based on the residential classification, § 39-5-132(2)(c), C.R.S. **ARL Volume 3, LAND VALUATION MANUAL, Chapter 4, Valuation of Vacant Land Present Worth,** provides procedures for present worth valuation. In the procedures, it directs that the present worth value is applied only to vacant land. Once a building is on the land, present worth valuation does not apply; thus, the Division suggests the present worth valuation be removed when the land classification is changed to residential due to the installation of a residential improvement.

Manufactured Home with a Non-residential Use

Manufactured homes with a non-residential use are classified according to their use and assessed by the assessor. An example of this is a manufactured home used as a sales office. An exception is a manufactured home used as an on-site contractor's office on a construction location if such home has been issued a Special Mobile Machinery (SMM) license plate by the county clerk. This is rare because most mobile contractors' offices are specially designed for that purpose and are not manufactured homes as defined in § 42-1-102(106)(b), C.R.S.

Camper Trailers and Trailer Coaches

Camper trailers and trailer coaches are categorized as Class D vehicles and are issued plates by the county clerk of the county in which the owner resides. The controversy occurs when these types of trailers are parked in one place for an extended period of time. The following definitions should be reviewed.

Definitions.
(14) "Camper trailer" means a wheeled vehicle having an overall length of less than 26 feet, without motive power, which is designed to be drawn by a motor vehicle over the public highways and which is generally and commonly used for temporary living or sleeping accommodations.

§ 39-1-102, C.R.S.

Definitions.
(106)(a) "Trailer coach" means any wheeled vehicle having an overall width not exceeding eight feet and an overall length, excluding towing gear and bumpers, of not less than twenty-six feet and not more than forty feet, without motive power, which is designed and generally and commonly used for occupancy by persons for residential purposes, in temporary locations, and which may occasionally be drawn over the public highways by a motor vehicle and is licensed as a vehicle.

§ 39-1-102, C.R.S.

In the first definition, the words "temporary living or sleeping accommodations" are a key. In the second definition, the key phrase is "in temporary locations."

When these types of vehicles are permanently affixed to the ground, they are valued and assessed as an improvement by the assessor. If they are permanently located but not permanently affixed to the ground, and do not have a current license plate, they are valued and assessed as an improvement.

The assessor's judgment is crucial in determining the proper classification of the land and improvement. The criteria below can be used in that decision making process.

Before a property is eligible to be classified as residential, it must conform to Colorado statutory requirements. The statutes define residential improvements as:

Definitions.
(14.3) "Residential improvements" means a building, or that portion of a building, designed for use predominantly as a place of residency by a person, a family, or families. The term includes buildings, structures, fixtures, fences, amenities, and water rights which are an integral part of the residential use. The term also includes mobile homes as defined in section 38-29-102(8), C.R.S., and manufactured homes as defined in section 42-1-102(106)(b), C.R.S.

§ 39-1-102, C.R.S.

NOTE: § 38-29-102(8), C.R.S. was repealed by SB 89-23.

The statute above and § 39-1-102(8), C.R.S., reference § 42-1-102(106)(b), C.R.S., which defines manufactured homes for property tax purposes. Other definitions of manufactured homes are present in the statutes, but do not apply to property taxation.

Definitions.
(106)(b) "Manufactured home" means any preconstructed building unit or combination of preconstructed building units, without motive power, where such unit or units are manufactured in a factory or at a location other than the residential site of the completed home, which is designed and commonly used for occupancy by persons for residential purposes, in either temporary or permanent locations, and which unit or units are not licensed as a vehicle.

§ 42-1-102, C.R.S.

The improvement must meet statutory criteria reflected in number one and two below in order to be classified as residential:

1. Does the improvement meet the statutory definition of a residential improvement? (§ 39-1-102(14.3), C.R.S.)

   If not, the land and improvement, if real property, are classified under a non-residential subclass.

   If so, does the improvement comply with criterion number two?

2. Did the improvement have a residential use on the current assessment date? (§§ 39-1-102(14.3), (14.4), and 105, C.R.S.)

   If not, the land and improvement, if real property, are classified according to the use on the assessment date.

   If so, review the following criteria:

3. Does the improvement have a continuous supply of water, a working waste disposal system, electricity, and heating fuel? If local zoning and health regulation do not require this, the consideration of this criterion may be omitted.

   NOTE: For county planning and building code purposes, manufactured homes are defined in § 30-28-115(3)(a)(I), C.R.S.

4. Do the subdivision covenants allow improvements to be situated on the location year-round?

5. Was a certificate of occupancy issued for the improvement according to local rules and regulations?

6. Does the improvement meet the minimum requirements of a residence as defined by regulations established by local governmental entities?

7. Is the ownership of the improvement transferred through a bill of sale, statement of origin, title, or deed? Typically, property sold through a bill of sale will not qualify as a residential dwelling.

   Typically, the ownership of land, houses, and cabins is transferred by deed. The ownership of manufactured and mobile homes is transferred through a statement of origin when the home is new, a title when used, and a deed when the title has been purged. Ownership of camper trailers and trailer coaches is conveyed through certificate of title. The ownership of camper coaches is conveyed through a bill of sale.

Criteria three through seven are considered individually with no emphasis placed on any particular criterion. These criteria are qualifiers, not disqualifiers, and are used as such in the property classification process. When the classification is disputed, evidence supporting the disputed classification is provided by the taxpayer.

The following are three examples of improvements that would not qualify as residential:

1. A "camper coach" located on an otherwise vacant parcel of land. "Camper coach" is defined by Colorado statute as:

> **Definitions.**
> (13) . . . an item of mounted equipment, weighing more than five hundred pounds, which when temporarily or permanently mounted on a motor vehicle adapts such vehicle for use as temporary living or sleeping accommodations.
>
> **§ 42-1-102, C.R.S.**

2. A camper trailer located on an otherwise vacant parcel of land during the summer months.

3. Even though not a camper trailer or a trailer coach, a shed that is used by the owners periodically for lodging and/or storing equipment, while engaged in recreational activities.

In either situation, the land is classified according to its use and the improvement, if real property, is classified as a minor structure on vacant land.

If an improvement meets the statutory definition of residential improvements and was situated on the parcel January 1, a valid Colorado license plate on the improvement does not disqualify the land from being classified as residential.

In these cases, the improvement would not be assessed by the assessor, but the land could be classified as residential improved, if criteria one and two are met.

CAUTION: Double taxation must be avoided. This may require the assessor's office to physically inspect each such vehicle every year, sending a questionnaire to each owner or conferring with the county clerk to ensure that specific ownership vehicle taxes have not been paid on the camper trailer or trailer coach.

Agricultural Type Buildings on Non-Agricultural Property

Like all property, the use of the structure must be determined.

1. If the structure is used as an integral part of a residence, it is classified as residential.

2. If the structure is used in conjunction with a commercial/industrial enterprise, it is classified accordingly.

3. If the structure is used in conjunction with a farm/ranch operation, it is classified as a farm/ranch support building.

Condominium Properties that are Hotel Units

Units in condominium projects that are operated as hotels, including units held in time share estates or other partial ownership interests, are classified as residential property (1230) **unless** they meet the definition of a “hotel unit” as defined in Item 1 below. In addition, to be considered a hotel unit, the unit must meet the criteria expressed in Items 2 or 3 below, if either item is applicable, § 39-1-102(5.5)(a), C.R.S. Units not classified as residential property under these provisions are classified as commercial lodging (2115/2215).

Amenities such as conference facilities and restaurants are commercial property and are classified accordingly. If the amenities (commercial property) are defined as common elements in the condominium declaration, the value of the amenities (commercial property) is allocated to each condominium unit and assessed at 29 percent. In this scenario, the schedule for each unit will have more than one abstract code. If an amenity (commercial property) is not defined as a common element, but is defined as a condominium unit, the value of the commercial unit is assessed at 29 percent. See **Volume 3, LAND VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation,** for valuation procedure details.

1. "Hotel unit" means any residential unit included in **hotel units,** § 39-1-102 (5.5)(c)(III), C.R.S.

   "Hotel units" means more than four residential **unit ownership equivalents** in a project that are owned in whole or in part, directly, or indirectly through one or more intermediate entities, by a person or group of **related persons** who uses the units in connection with a business establishment primarily to provide lodging, camping, or personal care or health facilities to the general public predominantly on a nightly or weekly basis, § 39-1-102(5.5)(c)(III), C.R.S.

   "Related persons" means spouses and minor children, or persons who **control**, are controlled by, or are under common control with each other, § 39-1-102(5.5)(c)(III)(B), C.R.S.

   "Control" means the power to direct the business or affairs of an entity through direct or indirect ownership of stock, partnership interests, membership interests, or other forms of beneficial interests, § 39-1-102(5.5)(c)(III)(A), C.R.S.

   "Residential unit ownership equivalent" means:

   For time share units: Time share interests in one or more units that entitle the owner to three hundred sixty-five days of use in any calendar year, except leap years, § 39-1-102(5.5)(c)(VII)(A), C.R.S.

   For non-time share units: Undivided interests or full interests in one or more unit(s) that total 100 percent, § 39-1-102(5.5)(c)(VII)(B), C.R.S.

   Example: Single unit ownership equivalent of non-time share units

   John Q. Taxpayer owns:

1/4 interest	(25.0%) in Unit 1
1/2 interest	(50.0%) in Unit 5
1/4 interest	(25.0%) in Unit 10
	(100.0%)

   NOTE: If the above unit ownership equivalent is part of a block of more than four unit ownership equivalents, but is not used as part of a lodging facility, the units are classified as residential.

In addition to meeting the criteria above:

2. Units held as inventory primarily for sale and marketed by a developer to customers in the ordinary course of the developer's business must also meet the following provision to be commercial property:

   The unit has been held as inventory by the developer for two years or more after the date the certificate of occupancy was issued **and** depreciated by the developer under the Internal Revenue code as defined in §§ 39-1-102(5.5)(a)(II) and 39-22-103(5.3), C.R.S.

3. Units acquired by a lender or owners' association through foreclosure, a deed in lieu of foreclosure, or similar transaction must also meet the following provision to be commercial property:

   The unit is not marketed for sale **or** is depreciated by the lender or owners' association under the internal revenue code as defined in §§ 39-1-102(5.5)(a)(III) and 39-22-103(5.3), C.R.S.

Tax Apportionment for Hotel and Non-Hotel Owners:

The ownership interests in a hotel unit may be split between hotel unit owners and non-hotel unit owners, §§ 39-1-102(5.5)(c)(II), III, and (VI), C.R.S. When the two types of owners, hotel unit owners and non-hotel unit owners, hold ownership of a unit, the entire unit is classified and taxed as commercial lodging.

Unless an express agreement between the owners states otherwise, the non-hotel unit owner pays only the amount of tax that would be paid if the unit were classified as residential. The hotel unit owner pays the difference between the tax paid by the non-hotel unit owner and the total tax due, § 39-1-102(5.5)(b), C.R.S.

To assist the owners in determining the apportionment of the tax, at the request of any owner, the assessor calculates the tax that would have been levied if the unit had been classified as residential property, § 39-1-102(5.5)(b)(III), C.R.S. If any owner disagrees with the assessor's calculation, a petition may be filed with the county for a review under the abatement statute, § 39-10-114, C.R.S. Any appeal of the decision is governed by § 39-10-114.5, C.R.S.

An example apportionment of the tax is shown below.

Example:

- The unit has an actual value of $500,000.
- A hotel unit owner owns a 50% interest in the unit.
- Two non-hotel unit owners own the remaining 50% interest, each with a 25% interest.
- The tax rate is 80 mills.

1. Calculation of total taxes due:

   $500,000 (Actual value) x .29 (29%) (Assessment rate) = $145,000 (Assessed value)

   $145,000 (Assessed value) x .080000 (Tax rate) = **$11,600** (Tax due to treasurer)

2. Hypothetical calculation of total tax, had the property been classified residential: (The assessor must provide this upon request of the owner(s).)

   $500,000 (Actual value) x .0796 (7.96%) (Assessment rate) = $39,800 (Assessed value)

   $39,800 (Assessed value) x .080000 (Tax rate) = **$3,184** (Tax)

3. Apportionment of tax between owners:

   Non-hotel unit owner #1:

   $3,184 (Tax) x .25 (25%) = **$796** (Residential tax for owner #1)

   Non-hotel unit owner #2:

   $3,184 (Tax) x .25 (25%) = **$796** (Residential tax for owner #2)

   Hotel unit owner:

   $11,600 (Total tax) - $796 (Owner #1 tax) - $796 (Owner #2 tax) = **$10,008** (Hotel unit owner tax)

   Total tax due to the county treasurer: **$11,600**

PROPERTY CLASS AND SUBCLASS DESCRIPTIONS

This section contains a description of each property class, as well as detailed criteria and classification codes for each property subclass.

VACANT LAND

Vacant land is land which has no buildings or fixtures, other than minor structures, on it. Land or site improvements such as sewer, water, electricity, curb and gutter, and street paving may exist on vacant land. The land may be platted or unplatted. Vacant land includes all vacant lots, parcels, sites, or tracts whether platted or unplatted. Agricultural land, as defined by § 39-1-102(1.6)(a), C.R.S., and producing natural resource lands are excluded from this classification. Zoning and most probable future use are the classification criteria for platted vacant land. Unplatted parcels are classified by size.

VACANT REAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Vacant Land – Possessory Interest **Code: 0010**

Possessory interests in tax-exempt vacant land are assigned to this subclass. This subclass includes, but is not limited to, unimproved parking lots.

Report the following information:
Number of leases
Possessory interest value

Vacant Residential Lots **Land Code: 0100**

Platted lots are assigned to this subclass. Land or site improvements such as manufactured home hook-ups, sewer, water, electricity, curb and gutter, and street paving may exist on vacant land.

Report the following information:
Number of parcels
Land value

Vacant Commercial Lots **Land Code: 0200**

Platted lots zoned commercial are assigned to this subclass. Land or site improvements such as sewer, water, electricity, curb and gutter, and street paving may exist. Vacant unplatted parcels may be included under this subclass. For example, a vacant unplatted parcel used as a pay-parking lot.

Report the following information:
Number of parcels
Land value

Vacant Industrial Lots **Land Code: 0300**

Platted lots zoned industrial are assigned to this subclass. Land or site improvements such as sewer, water, electricity, curb and gutter, and street paving may exist on vacant land.

Report the following information:
Number of parcels
Land value

Vacant Planned Unit Development Lots **Land Code: 0400**

Platted lots which are zoned for residential, commercial, or industrial planned unit development use are assigned to this subclass. Land or site improvements such as manufactured home hook-ups, sewer, water, electricity, curb and gutter, and street paving may exist on this land.

Report the following information:
Number of parcels
Land value

ALL OTHER VACANT LAND

This subclass is for unplatted parcels, sites or tracts of land which range in size from less than one acre to over one hundred acres. Land or site improvements such as manufactured home hook-ups, sewer, water, electricity, curb and gutter, and street paving probably will not exist. Classify properties according to parcel size.

Less than 1.0 Acre **Land Code: 0510**

Report the following information:
Number of parcels
Land value

At Least 1.0 Acre but Less than 5.0 Acres **Land Code: 0520**

Report the following information:
Number of parcels
Land value

At Least 5.0 Acres but Less than 10.0 Acres **Land Code: 0530**

Report the following information:
Number of parcels
Land value

At Least 10.0 Acres but Less than 35.0 Acres **Land Code: 0540**

Report the following information:
Number of parcels
Land value

At Least 35.0 Acres but Less than 100.0 Acres **Land Code: 0550**

Report the following information:
Number of parcels
Land value

100.0 Acres and Above **Land Code: 0560**

Report the following information:
Number of parcels
Land value

Minor Structures **Imp. Code: 0600**

Minor structures are improvements that do not add value to the land on which they are located and that are not suitable to be used for and are not used for any commercial, residential, or agricultural purpose, § 39-1-103(14)(c)(II)(A), C.R.S.

Minor structures consist primarily of garages, sheds, and other minor improvements which are not used in conjunction with a residence, a commercial enterprise, or agricultural land.

NOTE: Minor structures located on agricultural land are classified as farm/ranch support buildings.

Report the following information:
Improvement value

RESIDENTIAL PROPERTY

All residential dwellings, land, improvements, and taxable personal property that are used in conjunction with residential dwellings, as well as conforming common interest community property, are classified according to use into the subclasses of residential property. If two or more residential uses apply to a property, that property is assigned to a subclass according to its primary or predominant use. Agricultural residences are assessed at the prevailing residential rate. All of the residential subclasses are listed on the residential page of the Abstract of Assessment (abstract).

A subclass was not created for properties where the owner qualifies for the senior citizen exemption. The assignment of such code would create a method of identifying such properties which would jeopardize the confidentiality of the exemption. The Division discourages the creation of an internal code by assessors for the senior citizen exemption program.

RESIDENTIAL PARCEL SIZE

There is no prescribed parcel size that may be entitled to residential classification. Each situation must be reviewed individually. Two court cases are relevant in this situation. In Gyurman v. Weld County Board of Equalization, 851 P.2d 307 (Colo. App. 1993), the owner presented sufficient evidence to prove a 36.75 acre tract should be classified as residential. In Farny v. Board of Equalization of Dolores County, 985 P.2d 106 (Colo. App. 1999), it was determined a 320 acre parcel should be classified as residential based on the owner's use of the parcel in conjunction with the residential use of a cabin.

MIXED USE PROPERTIES

When a portion of an improvement is used for residential purposes and a portion is also used for any other purpose, the actual value of each portion of the improvement is determined using the appropriate approaches to appraisal. The actual value of the land is determined by application of the appropriate approaches to appraisal. The land is allocated to the appropriate classes based upon the proportion that the actual value of each of the classes to which the improvement is allocated bears to the total actual value of the improvement. The appropriate assessment rate is then applied to each portion of the land and improvement, § 39-1-103(9)(a), C.R.S. In the case of land containing more than one improvement, one of which is a residential dwelling, the classification of the land is based on the predominant or primary use of the land in compliance with land use regulations. If multi-use is permitted by land use regulations, the land is allocated in the manner described in § 39-1-103(9)(b), C.R.S.

When there are no county land use regulations, the allocation of land to the primary and secondary uses is determined by the assessor, based on his/her judgment. It is acceptable to determine the land allocation for the secondary use based on the square footage of the secondary use within the improvement and a reasonable area around the improvement. The classification of the remaining portion of the land is tied to the primary use. The appropriate assessment rate is then applied to each portion of the land.

An exception to this is land underlying an agricultural residence. In this case, the land classification is based on the predominant agricultural land class.

RESIDENTIAL REAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Residential - Possessory Interest **Code: 1020**

Possessory interests in tax-exempt residential land and improvements are assigned to this subclass. Improvements owned by the lessee (taxpayer) are classified according to use and assigned to the corresponding subclass. This subclass includes, but is not limited to, single family residences and manufactured homes.

Report the following information:
Number of leases
Possessory interest value

Single Family Residential **Land Code: 1112** **Imp. Code: 1212**

Land and structures used as a residential dwelling unit by one family and other improvements related to residential use are classified under this subclass. The subclass includes townhomes and factory-built* residential structures. It also includes individual dwelling units of duplexes, triplexes, and planned unit developments when the parcel is split by the filing of a resubdivision plat. It also includes manufactured homes (mobile homes) if the manufactured home title has been properly purged with the Division of Motor Vehicles. It does not include condominiums.

*Factory built residential structures are built to Colorado uniform building codes, the same codes used in the construction of stick built homes. Factory built residential structures can be identified by a silver plate located under the kitchen sink. The outriggers and I-beams are removed when the structure is placed on a permanent foundation.

Report the following information:
Number of parcels
Number of residences
Land value
Improvement value

Farm or Ranch Residence **Imp. Code: 4277**

Residential dwellings located on farms or ranches and garages, carports, storage sheds, or other improvements directly related to the residence are classified under this subclass. It includes manufactured homes (mobile homes) if the manufactured home title has been properly purged with the Division of Motor Vehicles. It also includes factory built residential structures as defined in the single family residential subclass. Any structures or improvements listed in the "all other agricultural property" or farm/ranch support buildings subclasses are excluded.

Land underlying the residence is included in the predominant land subclass.

Report the following information:
Number of residences
Improvement value

Duplexes - Triplexes **Land Code: 1115** **Imp. Code: 1215**

Land and structures connected with duplexes and triplexes are classified under this subclass. A duplex is two residential dwelling units and a triplex is three units. While parcels may have one or more buildings that are duplexes or triplexes, typically there will be one parcel with two or three residential units. If the parcel is split by the filing of a resubdivision plat, the parcel is classified as single family residential.

Report the following information:
- Number of parcels
- Number of residences
- Land value
- Improvement value

Multi-Units (4 to 8 Units) **Land Code: 1120** **Imp. Code: 1220**

Land and structures designed as residential dwellings which include four to eight living units are classified under this subclass. Apartments, row-houses, boarding houses, dormitories, and nursing or rest homes are typical multi-unit dwellings in this subclass.

Report the following information:
- Number of parcels
- Number of residences
- Land value
- Improvement value

Multi-Units (9 Units and Up) **Land Code: 1125** **Imp. Code: 1225**

Land and structures designed as residential dwellings which have nine or more living units are classified under this subclass. Apartments, row-houses, dormitories, boarding houses, and nursing or rest homes are typical multi-unit dwellings.

Report the following information:
- Number of parcels
- Number of residences
- Land value
- Improvement value

Residential Condominiums **Imp. Code: 1230**

A condominium is a single real estate unit in a multi unit development in which a person has both separate ownership of a unit and a common ownership interest, along with the development's other owners, in the common areas.

A condominium declaration and plat, which define the character, duration, rights, obligations, limitations of ownership, and physical location, are filed with the clerk and recorder.

Condominiums used as residential dwelling units are listed under this subclass. Commercial condominiums are classified as 2245 and industrial condominiums are classified as 3230.

Report the following information:
- Number of residences (individual condominium units)
- Property value (land and improvement)

Manufactured Homes (Mobile Homes) **Land Code: 1135** **Imp. Code: 1235**

Manufactured homes (mobile homes*), which are titled through the Division of Motor Vehicles and have a residential use, are classified in this subclass. Properties where both the land and the manufactured home are owned by the same owner, or the manufactured home is situated on individually owned parcels of land, or the manufactured home is located in a manufactured home park, are included in this subclass. Factory built residential structures are classified as single family residential.

NOTE: Manufactured home hook-up values are included with and abstracted with the land. Detached garages and sheds used in conjunction with a manufactured home are classified as manufactured homes (1235).

*Manufacturers stopped producing mobile homes in 1976. This type of structure is now called a manufactured home. Manufactured homes are built to HUD standards and can be identified by a red tag usually located on the back of the structure. If the structure is shipped in more than one piece, each piece will have a red tag. If the red plate is missing, there should be an 8 1/2 x 11 inch paper "data plate," located near the water heater or furnace, which gives the specifications of the structure. The outriggers and I-beams are left in place when manufactured homes (mobile homes) are parked. The axles and wheels may or may not be removed. For purposes of property taxation, the terms mobile home and manufactured home are used synonymously.

Report the following information:
Number of parcels
Number of residences
Land value
Improvement value

Farm or Ranch Manufactured Homes (Mobile Homes) **Imp. Code: 4278**

Manufactured homes (mobile homes*), which are titled through the Division of Motor Vehicles and are being used as a farm or ranch residential dwelling, are assigned to this subclass. Also included are garages, carports or storage sheds directly related to the residence. It excludes those improvements listed in the "all other agricultural property" or "farm/ranch support buildings."

Land underlying the residence is to be included in the predominant land subclass.

*See details under the residential manufactured homes subclass.

Report the following information:
Number of residences
Improvement value

Manufactured Home Parks **Land Code: 1140** **Imp. Code: 1240**

Manufactured home park improvements and amenities owned by the landlord are included in this subclass. Improvements that may exist are park offices, resident manager's housing, swimming pools, playgrounds or recreation areas, site or manufactured home space storage buildings, and laundry rooms. Only manufactured home parks are classified in this subclass.

NOTE: Manufactured home hook-up values are included with and abstracted with the land.

Report the following information:
Number of parks
Land value
Improvement value

Parsonages, Rectories, Manses **Land Code: 1145** **Imp. Code: 1245**

Effective January 1, 1990, these properties are generally either fully exempt and are abstracted under religious purposes (9154 and 9254), or fully taxable and abstracted under the appropriate residential subclass.

Partially Exempt - Residential - Annual Percentage Determinations **Land Code: 1150** **Imp. Code: 1250**

The taxable portion of residential properties which have been granted a partial exemption by the Division pursuant to §§ 39-3-109(1)(b) or 112, C.R.S., and for which your office receives "Annual Percentage Determinations" from the Division, are included in this subclass.

The types of residential facilities which are included are, "elderly or disabled low-income residential facilities," "family service facilities" occupied by low-income single-parent families, "transitional housing facilities" occupied by low-income homeless or abused persons, housing for low-income elderly persons, housing for low-income disabled persons, and housing for persons receiving care or treatment from a licensed health care facility or institution for physical or mental disabilities.

Report the following information:
Number of parcels
Land value
Improvement value

RESIDENTIAL PERSONAL PROPERTY SUBCLASS CODE AND DESCRIPTION

Residential Personal Property **Pers. Code: 1410**

A description of this subclass is located under commercial personal property.

COMMERCIAL PROPERTY

Commercial property includes all lands, improvements, and personal property used as a commercial enterprise. Commercial improved property may have one or more uses.

HOTELS AND MOTELS

Hotels and motels are classified, valued, and assessed as commercial property unless documentation exists to support a classification as mixed-use property. To be classified as a mixed-use property, the hotel or motel property owner and/or operator must be able to document the use of any portion of the property as residential property. Specifically, evidence of overnight accommodation that is leased or rented for thirty consecutive days or longer by the same person or business entity must be provided. See **ARL Volume 3, LAND VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation**, for additional information.

BED AND BREAKFAST PROPERTIES

Bed and breakfast properties are unique mixed-use properties. To qualify as a bed and breakfast, certain criteria must be met.

- The innkeeper (owner, operator, or manager) must reside in the establishment or in a residence next to or directly across the street from the establishment, §§ 39-1-102(2.5) and (7.1), C.R.S.
- At least one meal per day must be provided at no additional charge, § 39-1-102(2.5), C.R.S.
- The establishment has no more than thirteen sleeping rooms available for guests, § 39-1-102(2.5), C.R.S.

When any of the above criteria are not met, the establishment does not qualify as a bed and breakfast.

When an establishment meets the above criteria, the commercial lodging areas must be determined. Commercial lodging area is defined as a guest room or a private or shared bathroom within a bed and breakfast that is offered for the exclusive use of paying guests on a nightly or weekly basis. Classification of these areas as a commercial area is based on whether the rooms are offered by an innkeeper as nightly or weekly lodging to guests for a fee, § 39-1-102(3.1) C.R.S. The areas that do not meet the criteria of a commercial lodging area are classified as residential.

The portion of the land directly underneath a bed and breakfast (building footprint) is assessed according to the provisions of the mixed-use statute, § 39-1-103(9), C.R.S. The remaining land is assessed as residential, unless there is a nonresidential use that is not associated with the operation of the bed and breakfast on some portion of the land, §§ 39-1-103(10.5)(b)(I) and (b)(II), C.R.S. When the land underlying the bed and breakfast is agricultural land, the classification of the land is based on the predominant agricultural land subclass, § 39-1-103(10.5)(b)(III), C.R.S.

MIXED USE PROPERTIES

When a residential use exists within a commercial property, the residential use must be classified as residential and assessed at the prevailing residential assessment rate. Procedures for valuing this kind of property are provided in § 39-1-103(9), C.R.S. Once the residential use has been separated, the commercial use or uses can be determined.

1. When two commercial uses exist after the residential use is extracted, the commercial portion of the property is classified according to the predominant use.
2. When there is no residential use, but two commercial uses exist, the property is classified according to the predominant use.
3. When three or more commercial uses exist, the property is classified as multiple use (2140/2240).

If a property has a commercial and industrial use, the property is classified according to the predominant use. The predominant use can be determined by the number of square feet used for each purpose.

Example:

A clothing manufacturer who also sells the clothing at retail to the public within the same structure.

COMMERCIAL REAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Airport – Possessory Interest **Code: 2020**

Possessory interests in tax-exempt airport land and improvements are assigned to this subclass. Improvements owned by the lessee (taxpayer) are classified according to use and assigned to the corresponding subclass.

Report the following information:
Number of leases
Possessory interest value

Entertainment – Possessory Interest **Code: 2021**

Possessory interests in tax-exempt entertainment land and improvements are assigned to this subclass. Improvements owned by the lessee (taxpayer) are classified according to use and assigned to the corresponding subclass. This subclass includes, but is not limited to, sports arenas, amphitheatres, and convention centers.

Report the following information:
Number of leases
Possessory interest value

Recreation – Possessory Interest **Code: 2022**

Possessory interests in tax-exempt recreation land and improvements are assigned to this subclass. Improvements owned by the lessee (taxpayer) are classified according to use and assigned to the corresponding subclass. This subclass includes, but is not limited to, ski areas, historical sites, parks, alpine slide areas, marinas, outfitters, and rafters.

Report the following information:
Number of leases
Possessory interest value

Other Commercial – Possessory Interest **Code: 2023**

Possessory interests in tax-exempt commercial land and improvements other than airport, entertainment, and recreation, are assigned to this subclass. Improvements owned by the lessee (taxpayer) are classified according to use and assigned to the corresponding subclass. This subclass includes, but is not limited to, office and retail buildings, and leased land under towers.

Report the following information:
Number of leases
Possessory interest value

Merchandising **Land Code: 2112** **Imp. Code: 2212**

Land, structures, and improvements that are used for businesses engaged in merchandising or the sale of goods and services are assigned to this subclass. It includes, but is not limited to, the following types of businesses:

Apparel & accessory stores
Appliance stores
Barber or beauty shops
Bakeries (retail)
Book & stationery stores
Building materials stores
Camera shops
Cigar stores
Coin-op laundries
Confectionery stores
Dairy product stores
Department stores
Drapery & upholstery
Drug & liquor stores
Fabric & sewing
Floor covering stores
Floral shops
Fruit & vegetable stores
Furniture stores
Garden supply
General merchandising
Grocery stores
Hardware
Hobby shops
Jewelry stores
Laundromat and dry cleaners
Limousine & taxicab services
Meat & fish markets
Manufactured home Dealers
Music stores
Newsstands
Photo studios
Quick-copy centers
Radio & TV sales
Shoe repair shops
Small appliance & repair
Souvenir & gift shops
Sporting goods stores
Used merchandise stores

Report the following information:
Number of parcels
Land value
Improvement value

Lodging **Land Code: 2115** **Imp. Code: 2215**

The land, structures, and improvements which typically provide temporary overnight lodging or sleeping facilities are assigned to this subclass. It includes, but is not limited to, the following types of businesses:

Bed and Breakfast
Cabins
Hotels
Inns
Motels
Overnight campgrounds
YMCA, YWCA

Report the following information:
Number of parcels
Land value
Improvement value

Offices **Land Code: 2120** **Imp. Code: 2220**

Land, structures, and improvements that are assigned to this subclass include, but are not limited to, the following types of offices:

Accounting & auditing
Abstract companies
Advertising firms
Bookkeeping services
Collection agencies
Commodity exchanges
Computer services
Credit bureaus
Detective agencies
Insurance services
Law offices
Mailing services
Management consultants
Personnel services
Public relations
Real estate sales
Subdividers & developers

Report the following information:
Number of parcels
Land value
Improvement value

Recreation **Land Code: 2125** **Imp. Code: 2225**

Land, structures, and improvements used for recreation and related goods or services are assigned to this subclass. It includes, but is not limited to, the following types of businesses:

Amusement parks & rides
Arenas athletic & rodeo
Athletic fields and clubs
Billiard parlors
Bowling alleys
Country clubs
Game & video centers
Golf courses
Movies-indoor & outdoor
Ski areas (private) including improvements
Swimming pools
Rinks-ice & roller Skating
Tracks & raceways
Theaters & stages

Report the following information:
Number of parcels
Land value
Improvement value

Limited Gaming **Land Code: 2127** **Imp. Code: 2227**

Land, structures, and improvements designed and used for limited stakes gaming are assigned to this subclass.

Report the following information:
Number of parcels
Land value
Improvement value

Special Purpose **Land Code: 2130** **Imp. Code: 2230**

Land, structures, and improvements designed and used for specific purposes are assigned to this subclass. Special purpose buildings are designed and built for a specific use and usually are not easily converted to a secondary use. For example, a service station building is not normally used for a restaurant or office. However, when such improvements are converted and used specifically for those purposes, they are reclassified accordingly. It includes, but is not limited to, the following types of businesses:

Auditoriums
Auto dealers
Auction barns (auto & livestock)
Banks
Car repair & paint shops
Car washes
Commercial contractors
Convalescent homes (short term)
Dental labs/offices
Doctors' offices
Fast food service
Funeral parlors
Hospitals
Garage (parking)
Kennels
Medical clinics
Pre-parole facility (short term)
Private correction facility (includes reformatories, prisons, and treatment facilities, including those where individuals are housed by order or direction of a governmental entity)
Radio & TV studios
Rehabilitation centers
Restaurants & lounges
Savings & loans
Service stations

Report the following information:
Number of parcels
Land value
Improvement value

Warehouse/Storage **Land Code: 2135** **Imp. Code: 2235**

Land, structures, and improvements used for storage or warehousing any of goods and/or services are assigned to this subclass. Structures will range in size from small mini-storage sheds to large commercial storage brokers. Commercial elevators, agricultural product brokers and storage improvements are assigned to this subclass.

Report the following information:
Number of parcels
Land value
Improvement value

Multi-Use **Land Code: 2140** **Imp. Code: 2240**

Multi-use properties have three or more specific commercial uses and are assigned to this subclass. Any residential portion is separately abstracted.

When less than three commercial uses exist, the classification is determined according to the predominant commercial use. When a residential use exists, the residential portion is abstracted under the appropriate residential subclass.

Report the following information:
Number of parcels
Land value
Improvement value

Commercial Condominiums **Imp. Code: 2245**

A condominium is a single real-estate unit in a multi-unit development in which a person has both separate ownership of a unit and a common ownership interest, along with the development's other owners, in the common areas.

A condominium declaration and plat, which define the character, duration, rights, obligations, limitations of ownership, and physical location, are filed with the clerk and recorder.

Condominiums used as business enterprise units and not as residential dwelling units are classified under this subclass.

This subclass includes, but is not limited to, the following types of businesses:

Retail
Office
Warehouse

Report the following information:
Property value (land and improvement)

Partially Exempt Property Taxable Portion **Land Code: 2150** **Imp. Code: 2250**

Properties owned by a tax exempt entity such as a church, school or strictly charitable institution that are partially taxable because a portion of the structure is leased or used by a business, organization, or group are assigned to this subclass. Include the taxable portion of any otherwise exempt properties.

NOTE: Partially taxable vacant land parcels are classified under the appropriate vacant land subclass.

Report the following information:
Number of parcels
Land value
Improvement value

COMMERCIAL PERSONAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Residential Personal Property **Pers. Code: 1410**

All equipment, furniture, and household furnishings or personal effects used for production of income related to residential rental units are assigned to this subclass.

Report the following information:
Number of schedules
Personal property value

Commercial Personal Property - Possessory Interest **Pers. Code: 2040**

Possessory interests in tax-exempt commercial personal property are assigned to this subclass. Personal property owned by the lessee (taxpayer) is classified according to use and assigned to the corresponding subclass.

Report the following information:
Number of schedules
Personal property value

Limited Gaming Personal Property **Pers. Code: 2405**

Equipment, furniture, and machinery used by a limited stakes gaming enterprise are assigned to this subclass.

Report the following information:
Number of schedules
Personal property value

Other Commercial Personal Property **Pers. Code: 2410**

Equipment, furniture, and machinery used by commercial businesses are assigned to this subclass.

Report the following information:
Number of schedules
Personal property value

INDUSTRIAL PROPERTY

Any enterprise which purchases, receives or holds property within any county for the purpose of adding value by any process of manufacturing, reducing, processing, milling, extracting, refining, or purifying, or by combining different materials and substances, is classified as industrial improved property.

INDUSTRIAL REAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Industrial – Possessory Interest **Code: 3020**

Possessory interests in tax-exempt industrial land and improvements are assigned to this subclass. Improvements owned by the lessee (taxpayer) are classified according to use and assigned to the corresponding subclass.

Report the following information:
Number of leases
Possessory interest value

Contracting/Service **Land Code: 3112** **Imp. Code: 3212**

Land, structures, and improvements used by general contractors, specialty trade contractors, and service businesses to manufacturers, processors, milling and refining firms are assigned to this subclass. This subclass includes, but is not limited to, the following types of businesses:

Bridge & road builders
Core drilling contractors
Engineering & seismographic
General building contractors
Home builders
Industrial contractors
Industrial repair

Report the following information:
Number of parcels
Land value
Improvement value

Manufacturing/Processing **Land Code: 3115** **Imp. Code: 3215**

Land, structures, and improvements used for processing goods and materials or for manufacturing finished products are assigned to this subclass. This subclass includes, but is not limited to, the following types of businesses:

Apparel & textile products
Chemical & allied products
Domestic water companies (locally assessed)
Electric & electric equipment
Feed mills
Food & kindred products
Furniture & fixtures
Lumber & wood products
Metal fabrication
Paper & allied products
Printing & publishing (in-house system)
Rubber & plastic
Textile & mill products
Transportation equipment

Report the following information:
Number of parcels
Land value
Improvement value

Refining/Milling **Land Code: 3120** **Imp. Code: 3220**

Land, structures, and improvements used for milling, extracting, and refining of mineral ore concentrates and the separation of recoverable metals, precious stones and related products are assigned to this subclass. Oil shale surface retort properties are to be classified in the producing mines class. Oil shale in-situ properties are to be classified in the oil and gas properties class.

Report the following information:
Number of parcels
Land value
Improvement value

Refining/Petroleum **Land Code: 3125** **Imp. Code: 3225**

Land, structures, and improvements used for refining crude oil into various petroleum by-products are assigned to this subclass. This includes oil refineries, gas plants and cracking plants. Oil shale surface retort properties are to be classified in the producing mines class. Oil shale in-situ properties are to be classified in the oil and gas properties class.

Report the following information:
Number of parcels
Land value
Improvement value

Industrial Condominiums **Imp. Code: 3230**

A condominium is a single real-estate unit in a multi-unit development in which a person has both separate ownership of a unit and a common ownership interest, along with the development's other owners, in the common areas.

A condominium declaration and plat, which define the character, duration, rights, obligations, limitations of ownership, and physical location, are filed with the clerk and recorder.

Condominiums used as industrial enterprise units and not as residential dwelling units are classified under this subsection.

This subclass includes, but is not limited to, the following types of businesses:

Contracting
Service
Manufacturing

Report the following information:
Property value (land and improvement)

INDUSTRIAL PERSONAL PROPERTY SUBCLASS CODE AND DESCRIPTION

Industrial Personal Property – Possessory Interest **Pers. Code: 3040**

Possessory interests in tax-exempt industrial personal property are assigned to this subclass. Personal property owned by the lessee (taxpayer) are classified according to use and assigned to the corresponding subclass.

Report the following information:
Number of schedules
Personal property value

Industrial Personal Property **Pers. Code: 3410**

Equipment, furniture, and machinery used for manufacturing, processing, and industrial service-related businesses are assigned to this subclass.

Report the following information:
Number of schedules
Personal property value

AGRICULTURAL PROPERTY

Land, structures, and improvements used as a farm or ranch are assigned to the agricultural land and improvements classifications provided. Those agribusinesses which do not meet the definition of a farm or ranch are classified as "all other agricultural" property. See the description of "all other agricultural" property for details.

The value of water rights is reflected in the productive or grazing capacity of the land.

AGRICULTURAL CLASSIFICATION CRITERIA

To be classified as agricultural land, the following criteria must be met.

1. Land that is used as a farm or ranch pursuant to §§ 39-1-102(3.5) and (13.5), C.R.S. The use must have been the same for at least the two prior years. As provided in § 39-1-102(1.6)(a)(I), C.R.S., the land can be in the process of being restored through conservation practices if:
   a. The land was placed in a conservation reserve program established under § 01 to 5506, cl. 7, U.S. CONST., or;
   b. A conservation plan approved by the appropriate conservation district has been implemented for a period of up to ten crop years as if the land were placed in such a conservation reserve program.

   The owner of the land used as a farm or ranch can also have a decreed water right to appropriated water or a final permit to appropriated ground water, § 39-1-102(1.6)(a)(IV), C.R.S.

   NOTE: The use of a portion of the land for hunting, fishing, or other wildlife purposes, for monetary profit or otherwise, does not affect the agricultural classification.

2. Forested land that consists of at least 40 acres and is used to produce tangible wood products, is subject to a forest management plan, and is not classified as a farm or ranch, § 39-1-102(1.6)(a)(II), C.R.S. Also see §§ 39-1-102(4.3), (4.4), (4.5), and (4.6), C.R.S.

3. Land that consists of at least 80 acres, or less than 80 acres if no residential improvements exist, and that is subject to a perpetual conservation easement if:
   a. The land was classified as agricultural under §§ 39-1-102(1.6)(a)(I) or (II), C.R.S., at the time the easement was granted, and
   b. The grant of the easement was to a qualified organization, and
   c. The easement was granted exclusively for conservation purposes, and
   d. Contemplated future uses of the land are described in the conservation easement.

NOTES:
The agricultural land designation does not include any portion of the land that is actually used for non-agricultural commercial or residential purposes, § 39-1-102(1.6)(a)(III), C.R.S. Also see §§ 39-1-102(3.2), (8.7), and (13.2), C.R.S.

The land under residential improvements existing on land qualifying under numbers one and two above is classified as agricultural. The land under other improvements existing on land qualifying under number one above is agricultural if the improvements are an integral part of the farm or ranch and if the other improvements and the land area are typically used as an ancillary part of the operation, §§ 39-1-102(1.6)(a)(I) and (II), C.R.S.

Illegal use of the land, such as trespass grazing, cannot qualify a parcel for the agricultural classification. See Nicholas J. Besch et al. v. Jefferson County Board of Commissioners and Colorado Board of Assessment Appeals, 20 P.3d 1195 (Colo. App. 2000).

Refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 5, Valuation of Agricultural Land,** for a synopsis of agricultural court cases that may assist in determining if parcels qualify for the agricultural classification.

AGRICULTURAL DEFINITIONS

Use the following definitions for farm or ranch agricultural classification.

Farm

> Definitions.
> (3.5) "Farm" means a parcel of land which is used to produce agricultural products that originate from the land's productivity for the primary purpose of obtaining a monetary profit.
>
> **§ 39-1-102, C.R.S.**

Ranch

A parcel of land which is used for grazing livestock for the primary purpose of obtaining a monetary profit. When analyzing eligibility as a ranch, livestock means domestic animals which are used for food, for human or animal consumption, breeding, draft, or profit, § 39-1-102(13.5), C.R.S.

Agribusiness

Agricultural property which does not meet the definition of farm or ranch is classified as "all other agricultural property" and valued using appropriate consideration of the three approaches to value based on its use on the assessment date, § 39-1-102(1.6)(b) C.R.S. Personal property used in agribusiness is taxable because it is not equipment used on a farm or ranch, § 39-1-102(1.3), C.R.S.

AGRICULTURAL REAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Agricultural – Possessory Interest **Pers. Code: 4020**

Possessory interests in tax-exempt agricultural land and improvements are assigned to this subclass. Improvements owned by the lessee (taxpayer) are classified according to use and assigned to the corresponding subclass. This subclass includes, but is not limited to, grazing leases.

Report the following information:
Number of leased acres (if available)
Number of leases
Possessory interest value

Sprinkler Irrigated Land **Land Code: 4107**

Irrigated lands used for raising crops, feeds, and food products, excluding orchards, are assigned to this subclass. These lands are cultivated, and the crops are maintained through use of sprinkler systems.

Report the following information:
Number of acres
Land value

Flood Irrigated Land **Land Code: 4117**

Irrigated lands used for raising crops, feeds, and food products, excluding orchards, are assigned to this subclass. These lands are cultivated, and the crops are maintained through use of surface water flood systems.

Report the following information:
Number of acres
Land value

Dry Farm Land **Land Code: 4127**

Cultivated lands used for growing crops that are not irrigated and rely on rainfall for all crop production are assigned to this subclass.

Report the following information:
Number of acres
Land value

Meadow Hay Land **Land Code: 4137**

Meadow hay land may be irrigated or sub-irrigated and is suitable for mowing and harvesting of hay, but typically is not cultivated.

Report the following information:
Number of acres
Land value

Grazing Land **Land Code: 4147**

Lands more suitable for grazing than cultivation on a continuing basis are assigned to this subclass. Land with a carrying capacity of no more than 80 acres per animal unit is included.

Report the following information:
Number of acres
Land value

Orchard Land **Land Code: 4157**

Lands used for fruit orchards and vineyards are assigned to this subclass.

Report the following information:
Number of acres
Land value

Farm/Ranch Waste Land **Land Code: 4167**

Non-producing land owned for and operated as a farm or ranch where the total property is valued using the production formula (for example, permanent blow out acres, seep and wasteland) is assigned to this subclass. The carrying capacity of this land must be more than 80 acres per animal unit.

Report the following information:
Number of acres
Land value

Forest Land **Land Code: 4177**

Land consisting of at least 40 acres of forest land which is subject to a forest management plan and is used to produce tangible wood products that originate from the productivity of the land for the primary purpose of obtaining a monetary profit are assigned to this subclass.

Only properties reported by the forest service on March 1 of each year are assigned to this subclass. Agricultural forest land includes land underlying any residential improvement located on such agricultural land, §§ 39-1-102(1.6)(a)(II), (4.3), and (4.4), C.R.S.

Report the following information:
Number of acres
Land value

Farm or Ranch Residence **Imp. Code: 4277**

A description of this subclass is located under residential real property.

Manufactured Homes (mobile homes) **Imp. Code: 4278**

A description of this subclass is located under residential real property.

Farm/Ranch Support Buildings **Imp. Code: 4279**

Agricultural improvements built for the support, shelter, or enclosure of animals or property used as an integral part of a farm or ranch are assigned to this subclass. Land underlying the support buildings is to be included in the predominant land subclass. These buildings include, but are not limited to, the following:

Corrals & holding pens	Livestock barns
Feedlots (farmer)	Loafing sheds
Feedmills (located on ag land)	Machinery sheds
Hay sheds	Pole sheds
Lean-to buildings	Storage bins & granaries

Report the following information:
Improvement value

All Other Agricultural Properties **Land Code: 4180** **Imp. Code: 4280**

Property which does not meet the statutory definition of agricultural land must be classified, valued, and abstracted as "all other property" pursuant to § 39-1-102(1.6)(b), C.R.S. For purposes of identifying these types of properties, the "all other agricultural properties" classification category was developed that includes agribusinesses and/or agriculturally-related commercial operations. Refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 5, Valuation of Agricultural Land**, for details on the types of properties to include in this subclass.

Report the following information:
Number of acres
Land value
Improvement value

AGRICULTURAL PERSONAL PROPERTY SUBCLASS CODE AND DESCRIPTION

Personal Property - Agribusiness **Pers. Code: 4410**

The personal property used on a farm to plant, raise, and harvest crops, and the personal property used on a ranch to breed and raise livestock are exempt.

Personal property used in conjunction with "other agricultural" businesses which do not qualify as a farm or ranch is taxable. These include, but are not limited to, the following types of properties:

Apiaries (bee farms)	Fur bearing animal farms
Aquaculture	Greenhouses
Feed lots	Mushroom farms

Report the following information:
Number of schedules
Personal property value

NATURAL RESOURCES PROPERTY

Natural resource properties, other than producing mines or producing oil and gas properties, are classified under this property class. It includes mines excepted under § 39-6-104, C.R.S., and severed mineral interests. Production is considered a leasehold interest attributable to the land. Each of the separate types of property must be assigned to one of the following subclasses:

NATURAL RESOURCES REAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Coal **Land Code: 5110** **Imp. Code: 5210**

Lands, leaseholds, and improvements used for the production of coal from strip and underground mines are assigned to this subclass.

Report the following information:
- Number of mines
- Tons of production
- Land value
- Improvement value

Earth or Stone Products **Land Code: 5120** **Imp. Code: 5220**

Mines and improvements operated for earth and stone products are assigned to this subclass. However, if no production has occurred during the prior year, classify these lands and leaseholds according to surface use. Included in this subclass are:

Clay	Gypsum	Rock	Stone
Dolomite	Peat	Sand	Turquoise
Flagstone	Perlite	Shealite	Volcanic scoria
Gravel			

Report the following information:
- Number of operations
- Tons of production
- Land value
- Improvement value

Nonproducing Patented Mining Claims **Land Code: 5140** **Imp. Code: 5240**

Natural resource mining properties for which ownership was granted by the federal government are assigned to this subclass. The mining claim includes both the land surface and minerals in or under the land, with any buildings or improvements. If mining occurs, the annual gross proceeds must be less than $5,000.

Properties used for residential or other non-mining use are classified according to their primary use.

Report the following information:
- Number of acres
- Land value
- Improvement value

Nonproducing Unpatented Mining Claim Improvements **Imp. Code: 5250**

Under § 3(1)(b), art. X, COLO. CONST., lands associated with nonproducing unpatented mining claims are exempt from taxation. Unpatented mining claims are defined in § 39-6-116, C.R.S.

Improvements located on unpatented mining claims are taxable and are assigned to this subclass. Properties used for residential or other non-mining use are classified according to their primary use.

Report the following information:
Number of structures
Improvement value

Severed Mineral Interests **Land Code: 5170**

Severed mineral interests are separate ownerships that do not include surface land ownership. All severed mineral interests regardless of probable mineral production are assigned to this subclass.

Report the following information:
Number of acres
Land value

NATURAL RESOURCES PERSONAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

The equipment, furniture, and machinery used in the operation of the businesses found in the natural resources real property class (excluding producing mines and oil and gas properties) are assigned to the corresponding subclasses:

Coal **Pers. Code: 5410**

Report the following information:
Number of schedules
Personal property value

Earth or Stone Products **Pers. Code: 5420**

Report the following information:
Number of schedules
Personal property value

Nonproducing Patented Mining Claims **Pers. Code: 5440**

Report the following information:
Number of schedules
Personal property value

Nonproducing Unpatented Mining Claims **Pers. Code: 5450**

Report the following information:
Number of schedules
Personal property value

PRODUCING MINES PROPERTY

Mine operations whose gross proceeds during the preceding calendar year have exceeded $5,000 qualify as producing mines pursuant to § 39-6-105, C.R.S. Producing mining operations, except those operations producing minerals excepted pursuant to § 39-6-104, C.R.S., are assigned to this property class. Included in this subclassification are:

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

PRODUCING MINES REAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Molybdenum **Land Code: 6110** **Imp. Code: 6210**

Land, buildings, and structures used for mining molybdenum are assigned to this subclass.

Report the following information:
Number of producing mines
Tons of production
Land value (value of product)
Improvement value

Precious Metals **Land Code: 6120** **Imp. Code: 6220**

Mines and improvements that are operated for the production of precious metal ores or stones are assigned to this subclass.

Diamonds	Gold	Silver

Report the following information:
Number of producing mines
Tons of production
Land value (value of product)
Improvement value

Base Metals **Land Code: 6130** **Imp. Code: 6230**

Land and improvements used for mining the following mineral ores are assigned to this subclass.

Cadmium	Lead	Tungsten
Copper	Tin	Zinc
Iron		

Report the following information:
Number of producing mines
Tons of production
Land value (value of product)
Improvement value

Strategic Minerals **Land Code: 6140** **Imp. Code: 6240**

Land, buildings and structures used primarily for mining of uranium and vanadium ores are assigned to this subclass.

Report the following information:
Number of producing mines
Tons of production
Land value (value of product)
Improvement value

Oil Shale/Retort **Land Code: 6150** **Imp. Code: 6250**

Land and buildings used to produce oil from shale by a surface retort (heating) method are assigned to this subclass.

Report the following information:
Number of operations
Tons of production
Land value (value of product)
Improvement value

PRODUCING MINES PERSONAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Equipment, furniture, and machinery used by producing mine operators are assigned to the corresponding subclasses:

Molybdenum **Pers. Code: 6410**

Report the following information:
Number of schedules
Personal property value

Precious Metals **Pers. Code: 6420**

Report the following information:
Number of schedules
Personal property value

Base Metals **Pers. Code: 6430**

Report the following information:
Number of schedules
Personal property value

Strategic Metals **Pers. Code: 6440**

Report the following information:
Number of schedules
Personal property value

Oil Shale/Retort **Pers. Code: 6450**

Report the following information:
Number of schedules
Personal property value

OIL AND GAS PROPERTY

Oil and gas lands, leaseholds, improvements, and personal property are assigned to this property class.

Assign improvements to the predominant use when both oil and gas are produced from the same well. The unit count denoting the number of wells is assigned to the predominant use. Land, improvements, and personal property used in the refining process are classified as industrial property.

OIL AND GAS REAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Producing Oil/Primary **Land Code: 7110** **Imp. Code: 7210**

Leaseholds/land and improvements used for primary oil production are assigned to this subclass.

Report the following information:
Number of wells
Production in barrels
Leaseholds/land value (based on production)
Improvement value

Producing Oil/Secondary **Land Code: 7120** **Imp. Code: 7220**

Leaseholds/land and improvements used for oil production using secondary or tertiary recovery methods or recycling projects are assigned to this subclass.

Report the following information:
Number of producing wells
Production in barrels
Leaseholds/land value (based on production)
Improvement value

Producing Gas/Primary **Land Code: 7130** **Imp. Code: 7230**

Leaseholds/land and improvements used for primary gas production are assigned to this subclass.

Report the following information:
Number of producing wells
Production in thousands of cubic feet (MCF)
Leaseholds/land value (based on production)
Improvement value

Producing Gas/Secondary **Land Code: 7140** **Imp. Code: 7240**

Leaseholds/land and improvements used for secondary or tertiary gas recovery methods or recycling projects are assigned to this subclass.

Report the following information:
Number of producing wells
Production in thousands of cubic feet (MCF)
Leaseholds/land value (based on production)
Improvement value

CO_2 (Carbon Dioxide) **Land Code: 7145** **Imp. Code: 7245**

Leaseholds/land and improvements used for naturally occurring CO2 are assigned to this subclass.

Report the following information:
Number of producing wells
Production in thousands of cubic feet (MCF)
Leaseholds/land value (based on production)
Improvement value

Helium **Land Code: 7147** **Imp. Code: 7247**

Leaseholds/land and improvements used for naturally occurring helium are assigned to this subclass.

Report the following information:
Number of producing wells
Production in thousands of cubic feet (MCF)
Leaseholds/land value (based on production)
Improvement value

Oil Shale/In-Situ **Land Code: 7150** **Imp. Code: 7250**

Leaseholds/land and improvements used to produce oil from shale by the in-situ process are assigned to this subclass.

Report the following information:
Number of operations
Production in barrels
Leaseholds/land value (based on production)
Improvement value

Natural Gas Liquids and/or Oil and Gas Condensate **Land Code: 7155** **Imp. Code: 7255**

Leaseholds/land and improvements used to extract liquid hydrocarbons that are gases at reservoir temperatures and pressures but are separately recovered through condensation or absorption. This subclass is used only for primary or secondary gas wells that separately declare the value of the dry gas and the value of the natural gas liquids as part of the annual oil and gas declaration schedule. Refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 6, Valuation of Natural Resource Leaseholds and Lands**, for details on this type of product.

Report the following information:
Production in barrels
Leaseholds/land value (based on production)
Improvement value

NOTE: The number of wells is reported as a primary or secondary gas well (7130 or 7140).

OIL AND GAS PERSONAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Equipment, furniture, and machinery used for the exploration or production of all petroleum resources are assigned to the corresponding subclass. When oil and gas are produced from the same well, assign personal property to the predominant use. Oil and gas personal property used in primary or secondary production and processing may include pumping or lifting units, wellheads, heaters/treaters, separators, free-water knockouts, production units, dehydration units, chemical injection pumps, submersible pumps, sucker rods, flowlines, storage tanks, environmental control devices, and other surface equipment.

Oil and gas pipelines, whether used as gathering systems, transmission systems, distribution systems, or any combination thereof, are classified under 7460.

Oil and gas skid-mounted or platform rotary drilling rigs are classified under 7470. Truck-mounted drilling rigs are not to be valued by the assessor, as they are considered Special Mobile Machinery (SMM).

Producing Oil/Primary **Pers. Code: 7410**

Report the following information:
Number of schedules
Personal property value

Producing Oil/Secondary **Pers. Code: 7420**

Report the following information:
Number of schedules
Personal property value

Producing Gas/Primary **Pers. Code: 7430**

Report the following information:
Number of schedules
Personal property value

Producing Gas/Secondary **Pers. Code: 7440**

Report the following information:
Number of schedules
Personal property value

CO_2 (Carbon Dioxide) **Pers. Code: 7445**

Report the following information:
Number of schedules
Personal property value

Helium **Pers. Code: 7447**

Report the following information:
Number of schedules
Personal property value

Oil Shale/In-Situ **Pers. Code: 7450**

Report the following information:
Number of schedules
Personal property value

Natural Gas Liquids and/or Oil and Gas Condensate **Pers. Code: 7455**

Report the following information:
Number of schedules
Personal property value

Pipeline Gathering/Transmission/Distribution Systems **Pers. Code: 7460**

Report the following information:
Number of schedules
Personal property value

Oil and Gas Rotary Drill Rigs **Pers. Code: 7470**

Report the following information:
Number of schedules
Personal property value

STATE ASSESSED PROPERTY

State assessed companies (public utilities) which include railroad companies, airlines, electric companies, telephone and telegraph companies, gas and gas pipeline carriers, domestic water companies selling at retail, pipeline companies, coal slurry pipelines, and private car line companies are valued by the Property Tax Administrator (Administrator).

STATE ASSESSED V. LOCALLY ASSESSED

Operating property is assessed by the Administrator. Property that is not part of the operating property can be locally assessed. The details surrounding these properties should be discussed with the State Assessed Section of the Division before any action is taken.

STATE ASSESSED PROPERTY SUBCODES AND DESCRIPTIONS

Real property **Code: 8299**

Land and improvements owned by a state assessed company is assigned to this subclass.

Report the following information:
Real property value

Personal property **Code 8499**

Personal property owned by a state assessed company is assigned to this subclass.

Report the following information:
Personal property value

STATE ASSESSED PROPERTY INTERNAL SUBCODES AND DESCRIPTIONS

The internal codes listed below may be used for more detailed tracking. Values must be reported under the state equivalent codes (8299 and 8499) on the abstract.

TYPE OF COMPANY	REAL	PERSONAL
Rail transportation companies		
Common carriers regular property	8210	8410
Other railroad companies	8211	8411
Rail car line companies		8412
Airline companies		
Airline companies	8220	8420
Petrochemical pipeline companies		
Petrochemical pipeline companies	8230	8430
Telephone and telegraph companies		
General telephone and telegraph companies	8240	8440
Independent telephone companies	8241	8441
Radio mobile telephone companies	8242	8442
Telephone resellers	8243	8443
Electric systems and companies		
Electric companies	8250	8450
Rural electric companies	8251	8451
Gas transmission pipeline companies		
Gas transmission pipeline companies	8260	8460
Gas distribution pipeline companies		
Gas distribution pipeline companies	8270	8470
Domestic water companies (selling at retail)		
Domestic water companies	8280	8480
TOTAL STATE ASSESSED	8299	8499

EXEMPT PROPERTY

The exempt property portion of the abstract provides for the recording of tax exempt land and improvements.

Exempt Real Subcodes, Internal Subcodes, and Descriptions

Federal

Residential Property	**Land Code: 9110**	**Imp Code: 9210**
Non-Residential Property	**Land Code: 9119**	**Imp Code: 9219**

Land and improvements owned by the United States Government are assigned to this subclass. The following internal codes may be used for more detailed tracking. The internal codes must be reported under the state equivalent code (9110, 9210, 9119, and 9219) on the abstract.

Tie the following codes to the appropriate code listed above.

	Land	Imp.
General service administration	9111	9211
National parks and monuments	9112	9212
National Forest	9113	9213
Bureau of land management	9114	9214
Indian	9115	9215
Mineral reserves	9116	-------
Military	9117	9217
Miscellaneous	9118	9218

State

Residential Property	**Land Code: 9120**	**Imp. Code: 9220**
Non-Residential Property	**Land Code: 9129**	**Imp. Code: 9229**

Land and improvements owned by the State of Colorado are assigned to this subclass. The following internal codes may be used for more detailed tracking. The internal codes must be reported under the state equivalent code (9120, 9220, 9129, and 9229) on the abstract.

Tie the following codes to the appropriate code listed above.

	Land	Imp.
Administration	9121	9221
Wildlife parks and recreation	9122	9222
Land commission	9123	9223
Highway department	9124	9224
Institutions	9125	9225
Mineral reserves	9126	-------
Colleges	9127	9227
Miscellaneous	9128	9228

County

Residential Property	**Land Code: 9130**	**Imp. Code: 9230**
Non-Residential Property	**Land Code: 9139**	**Imp. Code: 9239**

Land and improvements owned by the county are assigned to this subclass. The following internal codes may be used for more detailed tracking. The internal codes must be reported under the state equivalent code (9130, 9230, 9139, and 9239) on the abstract.

Tie the following codes to the appropriate code listed above.

	Land	Imp.
Administration	9131	9231
Road and bridge department	9132	9232
Tax title	9133	9233
Other Colorado counties	9134	9234
Parks and recreation	9135	9235
Mineral reserves	9136	9236
Housing authority	9137	9237
Miscellaneous	9138	9238

Political Subdivisions

Residential Property	**Land Code: 9140**	**Imp. Code: 9240**
Non-Residential Property	**Land Code: 9149**	**Imp. Code: 9249**

Land and improvements owned by a political subdivision are assigned to this subclass. The following internal codes may be used for more detailed tracking. The internal codes must be reported under the state equivalent code (9140, 9240, 9149, and 9249) on the abstract.

Tie the following codes to the appropriate code listed above.

	Land	Imp.
Town	9141	9241
School district	9142	9242
Cemetery district	9143	9243
Fire, water & sanitation	9144	9244
General imp. and recreation	9145	9245
Drainage and irrigation	9146	9246
Conservation and conservancy	9147	9247
Miscellaneous, including housing authority	9148	9248

Religious Purposes

Residential Property	**Land Code: 9150**	**Imp. Code: 9250**
Non-Residential Property	**Land Code: 9159**	**Imp. Code: 9259**

Land and improvements owned by religious organizations are assigned to this subclass. The following internal codes may be used for more detailed tracking. The internal codes must be reported under the state equivalent code (9150, 9250, 9159, and 9259) on the abstract.

Tie the following codes to 9150 and 9250

	Land	Imp.
Convent/Monastery	9153	9253
Parsonage	9154	9254
Residential-other	9155	9255

Tie the following codes to 9159 and 9259

	Land	Imp.
Church	9151	9251
Camp/Retreat	9152	9252
Religious child care	9156	9256
Religious school	9157	9257
Miscellaneous	9158	9258
Parking lot*		

*Parking lot value is assigned to the appropriate land use code.

Private Schools

Residential Property	**Land Code: 9160**	**Imp. Code: 9260**
Non-Residential Property	**Land Code: 9169**	**Imp. Code: 9269**

Land and improvements owned by private schools are assigned to this subclass. The following internal codes may be used for more detailed tracking. The internal codes must be reported under the state equivalent code (9160, 9260, 9169, and 9269) on the abstract.

Tie the following code to 9160 and 9260

	Land	Imp.
Residential	9165	9265

Tie the following codes to 9169 and 9269

	Land	Imp.
Elementary/Secondary	9161	9261
College	9162	9262
Vocational	9163	9263
Miscellaneous	9164	9264

Charitable

Residential Property **Land Code: 9170** **Imp. Code: 9270**
Non-Residential Property **Land Code: 9179** **Imp. Code: 9279**

Land and improvements owned by strictly charitable organizations are assigned to this subclass. The following internal codes may be used for more detailed tracking. The internal codes must be reported under the state equivalent code (9170, 9270, 9179, and 9279) on the abstract.

Tie the following codes to 9170 and 9270

	Land	Imp.
Housing integral part/no annual %	9174	9274
Housing integral part/annual %	9175	9275
Senior citizen disabled housing	9178	9278
Family service facility	9181	9281
Orphanage	9182	9282
Transitional housing	9185	9285
Federally owned-homeless	9186	9286

Tie the following codes to 9179 and 9279

	Land	Imp.
Non-residential	9171	9271
Health care facility	9172	9272
Domestic Water company	9173	9273
Child care center	9176	9276
Fraternal/Veterans	9177	9277
Amateur sports organization	9183	9283
Rented doctor office	9184	9284
Community corrections	9187	9287

All Other **Land Code: 9199** **Imp. Code: 9299**

Land and improvements owned by miscellaneous organizations are assigned to this subclass. The following internal codes may be used for more detailed tracking. The internal codes must be reported under the state equivalent code (9199 and 9299) on the abstract.

	Land	Imp.
Public libraries	9191	9291
Fairgrounds	9192	9292
Irrigation improvements	9193	9293
International	9194	9294
Leased	9195	9295
Credit union	9496	9996
Cemeteries	9197	9297
Miscellaneous	9198	9298

Report the following information:
- Number of parcels
- Land value
- Improvement value

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

ADDENDUM 6-A, PROPERTY CLASSES AND SUBCLASSES

For a list of property classes and subclasses, see the following chart.

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PROPERTY CLASSES AND SUBCLASSES

VACANT LAND

Real Property:

0010 Vacant-Possessory Interest
0100 Residential Lots
0200 Commercial Lots
0300 Industrial Lots
0400 PUD Lots
0510 < 1.0 Acre
0520 1.0 Acre but < 5.0 Acres
0530 5.0 Acres but < 10.0 Acres
0540 10.0 Acres but < 35.0 Acres
0550 35.0 Acres but < 100.0 Acres
0560 100.0 Acres +
0600 Minor Structures

RESIDENTIAL

Real Property:

1020* Residential-Possessory Interest
1112/1212 Single Family Residence
4277 Farm/Ranch Residence
1115/1215 Duplexes-Triplexes
1120/1220 Multi-Units (4-8)
1125/1225 Multi-Units (9+)
1230** Condominiums
1135/1235 Manufactured Housing
4278 Farm/Ranch Mfd. Homes
1140/1240 Mfd. Housing Parks
1145/1245 Parsonages, Rectories, Manses
1150/1250 Partially Exempt

COMMERCIAL

Real Property:

2020*Airport-Possessory Interest
2021*Entertainment-Possessory Interest
2022* Recreation-Possessory Interest
2023* Other Comm-Possessory Interest
2112/2212 Merchandising
2115/2215 Lodging
2120/2220 Offices
2125/2225 Recreation
2127/2227 Limited Gaming
2130/2230 Special Purpose
2135/2235 Warehouse/Storage
2140/2240 Multi-Use
2245** Commercial Condominiums
2150/2250 Partially Exempt(Tax. part)

Personal Property:

1410 Residential Personal Property
2040 Commercial Personal Property
2405 Ltd Gaming Personal Property
2410 Other Personal Property

INDUSTRIAL

Real Property:

3020* Industrial-Possessory Interest
3112/3212 Contracting/Service
3115/3215 Manuf./Processing
3120/3220 Refining/Milling
3125/3225 Refining/Petroleum
3230** Industrial Condominiums

Personal Property:

3040 Industrial PP-Possessory Interest
3410 Industrial Personal Property

AGRICULTURAL

Real Property:

4020 Agricultural-Possessory Interest
4107 Sprinkler Irrigated Land
4117 Flood Irrigated Land
4127 Dry Farm Land
4137 Meadow Hay Land
4147 Grazing Land
4157 Orchard Land
4167 Farm/Ranch Waste Land
4177 Forest Land
4279 Farm/Ranch Support Bldgs.
4180/4280 All Other Agricultural

Personal Property:

4410 Agricultural Personal Property

NATURAL RESOURCES

Real Property:

5110/5210 Coal
5120/5220 Earth/Stone Products
5140/5240 Nonprod. Pat. Mining Claim
5250 Nonprod. Unpat. Mining Claim Imps.
5170 Severed Mineral Interest

Personal Property:

5410 Coal
5420 Earth/Stone Products
5440 Nonprod. Pat. Mining Claim
5450 Nonprod. Unpat. Mining Claim

PRODUCING MINES

Real Property:

6110/6210 Molybdenum
6120/6220 Precious Metals
6130/6230 Base Metals
6140/6240 Strategic Minerals
6150/6250 Oil Shale/Retort

Personal Property:

6410 Molybdenum
6420 Precious Metals
6430 Base Metals
6440 Strategic Minerals
6450 Oil Shale/Retort

OIL AND GAS

Real Property:

7110/7210 Producing Oil/Primary
7120/7220 Producing Oil/Secondary
7130/7230 Producing Gas/Primary
7140/7240 Producing Gas/Secondary
7145/7245 Producing CO_2
7147/7247 Producing Helium
7150/7250 Oil Shale/In-Situ
7155/7255 Natural Gas Liquids and/or Oil and Gas Condensate

Personal Property:

7410 Producing Oil/Primary
7420 Producing Oil/Secondary
7430 Producing Gas/Primary
7440 Producing Gas/Secondary
7445 Producing CO_2
7447 Producing Helium
7450 Oil Shale/In-Situ
7455 Natural Gas Liquids and/or Oil and Gas Condensate
7460 Pipeline Gathering/Transmission/Distribution Systems
7470 Oil/Gas Rotary Drill Rigs

STATE ASSESSED

8299 Real Property
8499 Personal Property
NOTE: There are internal codes under each subclass.

EXEMPT

Real Property:

Federal
9110/9210 Residential
9119/9219 Non-residential
State
9120/9220 Residential
9129/9229 Non-residential
County
9130/9230 Residential
9139/9239 Non-residential
Political Subdivisions
9140/9240 Residential
9149/9249 Non-residential
Religious Purposes
9150/9250 Residential
9159/9259 Non-residential
Private Schools
9160/9260 Residential
9169/9269 Non-residential
Charitable
9170/9270 Residential
9179/9279 Non-residential
9199/9299 All Other
NOTE: There are internal codes under each subclass.

* The value listed represents the possessory interest value of land and improvements.

** The value listed represents a total value of the property; land and improvements.

INTERNAL SUBCODES FOR STATE ASSESSED PROPERTIES

The internal codes must be reported under the state equivalent code. (8299 and 8499)

	Real	Pers.
Rail transportation companies		
Common carriers regular property	8210	8410
Other railroad companies	8211	8411
Rail car line companies		8412
Airline companies		
Airline companies	8220	8420
Petrochemical pipeline companies		
Petrochemical pipeline companies	8230	8430
Telephone and telegraph companies		
General telephone and telegraph companies	8240	8440
Independent telephone companies	8241	8441
Radio mobile telephone companies	8242	8442
Telephone resellers	8243	8443
Electric systems and companies		
Electric companies	8250	8450
Rural electric companies	8251	8451
Gas transmission pipeline companies		
Gas transmission pipeline companies	8260	8460
Gas distribution pipeline companies		
Gas distribution pipeline companies	8270	8470
Domestic water companies (selling at retail)		
Domestic water companies	8280	8480
Total State Assessed	8299	8499

INTERNAL SUBCODES FOR EXEMPT PROPERTIES

FEDERAL: (9110, 9210, 9119, and 9219)

The internal codes must be reported under the state equivalent code.

	Land	Imp.
General service administration	9111	9211
National parks and monuments	9112	9212
National Forest	9113	9213
Bureau of land management	9114	9214
Indian	9115	9215
Mineral reserves	9116	----
Military	9117	9217
Miscellaneous	9118	9218

STATE: (9120, 9220, 9129, and 9229)

The internal codes must be reported under the state equivalent code.

	Land	Imp.
Administration	9121	9221
Wildlife parks and recreation	9122	9222
Land commission	9123	9223
Highway department	9124	9224
Institutions	9125	9225
Mineral reserves	9126	----
Colleges	9127	9227
Miscellaneous	9128	9228

COUNTY: (9130, 9230, 9139, and 9239)

The internal codes must be reported under the state equivalent code.

	Land	Imp.
Administration	9131	9231
Road and bridge department	9132	9232
Tax title	9133	9233
Other Colorado counties	9134	9234
Parks and recreation	9135	9235
Mineral reserves	9136	9236
Housing authority	9137	9237
Miscellaneous	9138	9238

POLITICAL SUBDIVISIONS: (9140, 9240, 9149, and 9249)

The internal codes must be reported under the state equivalent code.

	Land	Imp.
Town	9141	9241
School district	9142	9242
Cemetery district	9143	9243
Fire, water & sanitation	9144	9244
General imp. and recreation	9145	9245
Drainage and irrigation	9146	9246
Conservation and conservancy	9147	9247
Miscellaneous, including housing authority	9148	9248

RELIGIOUS PURPOSES

The internal codes must be reported under the state equivalent code.

Residential: (9150 and 9250)

	Land	Imp.
Convent/Monastery	9153	9253
Parsonage	9154	9254
Residential-other	9155	9255

RELIGIOUS PURPOSES (continued)

Non-residential: (9159 and 9259)

	Land	Imp.
Church	9151	9251
Camp/Retreat	9152	9252
Religious child care	9156	9256
Religious school	9157	9257
Miscellaneous	9158	9258

Parking lot value is assigned to the appropriate land use code.

PRIVATE SCHOOLS:

The internal codes must be reported under the state equivalent code.

Residential: (9160 and 9260)

	Land	Imp.
Residential:	9165	9265

Non-residential: (9169 and 9269)

	Land	Imp.
Elementary/Secondary	9161	9261
College	9162	9262
Vocational	9163	9263
Miscellaneous	9164	9264

CHARITABLE:

The internal codes must be reported under the state equivalent code.

Residential: (9170 and 9270)

		Land	Imp.
Housing integral part/no annual %	9174	9274	
Housing integral part/annual %		9175	9275
Senior citizen disabled housing		9178	9278
Family service facility		9181	9281
Orphanage		9182	9282
Transitional housing		9185	9285
Federally owned-homeless	9186	9286	

Non-residential: (9179 and 9279)

	Land	Imp.
Non-residential	9171	9271
Health care facility	9172	9272
Domestic Water company	9173	9273
Child care center	9176	9276
Fraternal/Veterans	9177	9277
Amateur sports organization	9183	9283
Rented doctor office	9184	9284
Community corrections	9187	9287

ALL OTHER: (9199 and 9299)

The internal codes must be reported under the state equivalent code.

See ARL Volume 2 for a listing of these internal codes.

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
- November 21: provides values for the Abstract of Assessment. (applies only to counties using the alternate appeal period)
- 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 at 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

BALANCING THE ABSTRACT

The following areas within the abstract must balance:

- Both the State Assessed Property class page and the state assessed class total for school district(s) from the School District page of the abstract = August County Notice of Valuation (companies and carlines) from the Division

- Property class pages +/- CBOE adjustments = School District Values by Class

  The Summary of County Board of Equalization Changes page of the abstract can be used to verify the balancing. The "Assessed" column represents the class values prior to CBOE changes. The "Total" column represents the "Assessed" column +/- the "CBOE" changes. The "School District" column represents the class values from the school district page. A "0" in the "Difference" column for each property class, provides verification that the number sets match.

- The base value total on the Cities and Towns page and the base value total on the School District page should match.

- The increment value total on the Cities and Towns page and the increment value total on the School District page should match.

COLORADO COUNTY - 2001
Abstract of Assessment (CRS 39-5-123)
Colorado Department of Local Affairs - Division of Property Taxation
Cities and Towns (Tax Increment Financing)

Name	Base	Increment	Total
CITY ONE	0	0	0
CITY TWO	2,846,460	21,765,420	24,611,880
CITY THREE	2,966,140	204,850	3,170,990
CITY FOUR	0	0	0
CITY FIVE	12,746,450	3,949,280	16,695,730
CITY SIX	0	0	0
Total:	18,559,050	25,919,550	44,478,600

COLORADO COUNTY - 2001
Abstract of Assessment (CRS 39-5-123)
Colorado Department of Local Affairs - Division of Property Taxation
School Districts (Tax Increment Financing)

Name	Base	Increment	Total
SCHOOL ONE	0	0	0
SCHOOL TWO	12,746,450	3,949,280	16,695,730
SCHOOL THREE	5,812,600	21,970,270	27,782,870
SCHOOL FOUR	0	0	0
Total:	18,559,050	25,919,550	44,478,600

When balancing within the abstract, be reminded that:

- The Residential Personal Property subclass (1410), which has a residential abstract code, is reported on the Commercial page.

- The Agricultural Residences subclass (4277), which has an agricultural abstract code, is reported on the Residential page.

- The Agricultural Manufactured Homes subclass (4278), which has an agricultural abstract code, is reported on the Residential page.

Because these subclasses are reported on a class page that does not correspond with the abstract code, an adjustment is required on the Cities and Towns page and the School District page for those property classes. When this process is not completed correctly, the Summary of County Board of Equalization Changes page will reflect the error. Administrative systems may be programmed to adjust for this situation. When this capability is missing within the system, the adjustments must be made manually.

BALANCING ABSTRACT TO CERTIFICATION OF VALUES

• Total taxable value of school districts from the Summary of CBOE Changes page and/or the School District page of the abstract	=	Current Year's Assessed Value certified to the county
• Total taxable value of school districts from the Summary of CBOE Changes page and/or the School District page of the abstract	=	Sum of Current Year's Assessed Value certified to school district(s)
• Total taxable value for cities from the Cities and Towns page of the abstract	=	Sum of Current Year's Assessed Value certified to city(s)/town(s)
• Total new construction shown in the new construction column on the New Construction page of the abstract	=	Total New Construction certified to the county
• New construction shown in the new construction column for each school district on the New Construction for School District page of abstract	=	Total New Construction certified to each school district

FILING THE ABSTRACT

The assessor prepares three copies of the abstract, and is required to file two copies with the Administrator no later than **August 25** of each year or no later than **November 21** for counties that elect to use the alternate protest period, §§ 39-5-123(1)(a) and (2), C.R.S. The third copy is maintained in the assessor's office for endorsement of the tax warrant, § 39-5-124(1), C.R.S. If the alternate protest and appeals procedure is used, the Division requests that the assessor complete a preliminary abstract as of August 25, without CBOE adjustments. The preliminary abstract should include a note explaining that the figures are preliminary and that a final abstract will be provided after county board hearings are completed. Value changes that occur after August 25 are reflected in the November abstract.

To assist the assessor in meeting this deadline, an automated abstract program is provided to each county by the Division. The automated abstract is accessed from the Internet at www.dola.state.co.us/PropertyTax/abstract_signin.htm. A unique county login name and a password are required to access the automated abstract. Please contact the Division if school district names change or new cities are created in your county so the automated abstract can be updated.

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 that elect to use 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.

   - When a county, city and county, or municipality offers a property tax exemption to residential or commercial property owners who install a renewable energy fixture on their property pursuant to §§ 30-11-107.3 and 31-20-101.3 C.R.S., the actual value must reflect that action.

   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 Montclair, 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.

Property owners are liable for taxes levied to retire outstanding indebtedness of a municipality, §§ 31-12-502, 31-12-604, and 31-12-705, C.R.S. When a bond exists, the taxable value of the property within the disconnected area must be separately certified each year to the municipality that excluded the property. This information must be provided to the municipality until the bond is retired.

Exclusion: For the current year's certification:

The actual value of the taxable real property within the excluded area is certified as an "exclusion" for local growth to the taxing entity that excluded the property from its boundaries.

The actual value of the taxable real property within the excluded area is not reported in the current year's valuation for the taxing entity that excluded the property from its boundaries.

Property owners are liable for taxes levied to retire outstanding indebtedness of a taxing entity, § 32-1-503(1), C.R.S. When a bond exists, the taxable value of the property within the excluded area must be separately certified each year to the taxing entity that excluded the property. This information must be provided to the municipality until the bond is retired.

10. The actual value of real property that changed from a taxable status to an exempt status (previously taxable). The value reflected is for the current year only. Assessors report the full value of the property. In some instances this will be a prorated amount because only a portion of the property became exempt.

    The actual value of real property possessory interests is included in this figure if an agreement (lease/permit) is not renewed. The value reported is for the current year only and is the full value of the possessory interest.

5.5 PERCENT PROPERTY TAX REVENUE LIMITATION

No later than August 25, the assessor must certify to each taxing entity located in the county the total valuation for assessment and the exceptions to the 5.5 percent revenue limitation described in §§ 29-1-301 and 39-5-121(2)(a), C.R.S.

The following information must be certified:

1. The current year's gross assessed value of the taxable real and personal property, including taxable real and personal property possessory interest, within each taxing entity's boundaries.

- When a non-school taxing entity gives a personal property exemption as allowed under the Colorado Constitution, the assessed value must reflect that action.

- If a school district gives a personal property exemption as allowed under the Colorado Constitution, the assessed value must reflect that action, but the reduction must also be itemized on the certification. Section 22-54-106(9), C.R.S., provides that any such exemption granted by a school district will not result in an increase to the state's share of the total program.

- If a county, city and county, or municipality offers a property tax exemption to residential or commercial property owners who install a renewable energy fixture on their property pursuant to §§ 30-11-107.3 and 31-20-101.3 C.R.S., the assessed value must reflect that action.

NOTE: The assessed value for state assessed property is shown in the column titled "$ Assessed" on the Notice of Valuation. This amount reflects the taxable 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.

When the entity has a tax increment area within its boundaries, and the tax increment area has an increment value, the value of the increment must be listed and deducted from the certified total current year's gross assessed value. This is necessary to calculate the current year's net assessed value. The mill levy is calculated using the current year's net assessed value, but it is levied against the current year's gross assessed value. The tax revenue produced by the increment valuation is paid into the funds of the tax increment financing authority, §§ 39-5-128(3), 31-25-107(9)(a), and 31-25-807(3)(a), C.R.S. Please refer to the discussion of ***Tax Increment Financing*** found in **Chapter 12, Special Topics**.

2. The assessed value of taxable real property improvements newly constructed in the previous year and new personal property connected with the new construction. New construction includes remodels and additions.* The Division suggests that manufactured homes may be considered as new construction when the homes are moved into a new manufactured home park or onto a vacant parcel of land. For state assessed properties, use the new construction amount listed in the "5.5% LIMIT" column on the Notice of Valuation.

   *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 increased assessed valuation due to increased volume of production of a producing mine. The assessor certifies this value automatically; however, before a taxing entity can exclude this from the limit, it must provide evidence showing that the increase causes an increase in the level of services provided by the taxing entity. The impact certification document is obtained from the Division of Local Government. The Division of Local Government recommends that each affected entity file the impact certification document no later than ten days after the certification of values is received.
    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 assessed value of taxable real and personal property annexed into the boundary of a municipality, and the assessed value of taxable real and personal 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 assessed value of the taxable real and personal property within the annexed area is certified as an "annexation" to the municipality that included the property in its boundaries.

    The assessed value of the taxable real and personal property within the annexed area is reflected in the "Current Year's Gross Assessed Value" 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 assessed value of the taxable real and personal property within the included area is certified as an "inclusion" to the taxing entity that included the property into its boundaries.

The assessed value of the taxable real and personal property within the inclusion area is reflected in the "Current Year's Gross Assessed Value" for the taxing entity that included the property in its boundaries.

5. The increased assessed valuation due to previously exempt federal property which became taxable. The assessed value of real and personal property possessory interest is included in this figure the first year the interest is valued. The assessor certifies this value automatically; however, the affected taxing entity must file an impact certification document with the Division of Local Government. The impact certification document is obtained from the Division of Local Government. The Division of Local Government recommends that each affected entity file the impact certification document no later than ten days after the certification of values is received.

6. The increased assessed valuation due to new oil and gas production. The assessor certifies this value automatically; however, an impact certification document must be filed with the Division of Local Government by each taxing entity requesting exclusion. In order for an entity to exclude this from the limit, the Division of Local Government must grant the authority to do so, § 29-1-301(1)(b), C.R.S. The impact certification document is obtained from the Division of Local Government. The Division of Local Government recommends that each affected entity file the impact certification document no later than ten days after the certification of values is received.

   The definition for "new oil and gas primary production" is the primary production of oil and gas wells that reported production for the first time in the preceding year. It does **not** include:
   a. Increased level of production from old wells
   b. Renewed production from shut-in wells
   c. Any valuation of equipment or fixtures
   d. Any site improvements, buildings, or other structures

   Because of the nature of coal bed methane gas wells, new primary production for this type of well will include increased levels of production for the wells until they have reached their maximum production.

   Example:

Year	Reported Production	Certified New Production
2003	1,200 MCF	1,200 MCF
2004	151,200 MCF	150,000 MCF
2005	160,000 MCF	10,000 MCF
2006	142,000 MCF	0
2007	150,000 MCF	0

7. The amount of revenue received by the taxing entity between August 1 of the preceding year and July 31 of the current year as taxes paid on taxable property that was previously omitted from the tax warrant. This includes omitted property revenue from taxable real and personal property possessory interests. The revenue received from oil and gas leaseholds and lands that were previously omitted from the assessment roll due to underreporting of the selling price or quantity sold is not included.

   Based on the Supreme Court's decision in Aggers, Assessor, v. People Ex Rel. The Town of Montclair, 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. According to the Division of Local Government, revenue collected on this type of omitted property is included in the calculation of the 5.5 percent property tax limit. As such, it is certified as omitted property revenue for the 5.5 percent limit calculation. The Division's policy on this issue is discussed in **Chapter 3** under "Omitted Revenue."

   Example:
   A residential improvement was assessed as omitted property for the prior year. The tax amount collected by the treasurer was $569.84. The property is located in a tax area where the following taxing entities have the authority to levy. The mill levies for those entities are listed below. Calculate the amount that should be certified as omitted revenue to each entity.

   Two mathematical approaches are:

   Tax ÷ Mill levy = Assessed value

   Assessed value x Individual mill levy = Tax

   OR

   Individual entity mill levy ÷ Total mill levy = Decimal relationship for that entity

   Total tax amount x Decimal for entity = Tax

Entity	Mill Levy	Tax Amount Certified to Entity
County	26.779	$224.25
School	32.608	273.06
Town	6.420	53.76
Recreation District	2.241	18.77
TOTAL LEVY	68.048	$569.84

   Manual calculation examples:

Total Tax		Total Tax Rate		Assessed Value
$569.84	÷	.068048	=	$8,374

Assessed Value		Entity Tax Rate		Entity Tax Amount
$8,374	x	.026779	=	$224.247 ($224.25)
$8,374	x	.032608	=	$273.059 ($273.06)
$8,374	x	.006420	=	$53.761 ($53.76)
$8,374	x	.002241	=	$18.766 ($18.77)

OR

Entity Tax Rate		Total Tax Rate		Entity Percentage
.026779	÷	.068048	=	.393531 (39.3531%)
.032608	÷	.068048	=	.479191 (47.9191%)
.006420	÷	.068048	=	.094345 (9.4345%)
.002241	÷	.068048	=	.032933 (3.2933%)

Total Tax		Entity Percentage		Entity Tax Amount
$569.84	x	.393531	=	$224.250 ($224.25)
$569.84	x	.479191	=	$273.062 ($273.06)
$569.84	x	.094345	=	$53.762 ($53.76)
$569.84	x	.032933	=	$18.766 ($18.77)

The assessor obtains this information from the county treasurer. The amount is the total property tax revenue received by the taxing entity from August 1 of the previous year through July 31 of the current year from taxes paid on property that was previously omitted from the assessment roll of any year.

8. The amount of revenue abated or refunded by the taxing entity.

   The assessor obtains this information from the county treasurer. The amount reported is the total property tax revenue for any year that was abated or refunded by the taxing entity from August 1 of the previous year through July 31 of the current year. If abatements or refunds are processed after July 31, and the assessor decides to certify the amounts to the taxing entities in the current year, care must be taken to ensure the amounts are not certified again to the taxing entities in the following year. The amount reported includes abatements for real and personal property possessory interests.

SCHOOL DISTRICT ELECTIONS

No later than August 25, the assessor certifies to school districts the total actual value of all taxable real and personal property, including taxable real and personal property possessory interests, § 39-5-128(1), C.R.S. This information is utilized by school districts for election purposes.

- If a school district gives a personal property exemption as allowed under the Colorado Constitution, the actual value must reflect that action, but the reduction must also be itemized on the certification. Section 22-54-106(9), C.R.S., provides that any such exemption granted by a school district will not result in an increase to the state's share of the total program.

TRUTH IN TAXATION

By August 25 the assessor certifies to each law enforcement authority the total assessed value of all taxable property within the territorial limits of the authority and the mill levy that when applied to such value, exclusive of the assessed value attributable to annexations or inclusions; new construction; increased volume of production; and previously exempt federal property which becomes taxable, will generate the same property tax revenue as was generated in the previous year. Any authority that proposes to certify a mill levy in excess of the previous year's mill levy, must submit the proposal at an election, § 30-11-406.5, C.R.S.

There are four law enforcement authorities in Colorado. They are located in Weld, Arapahoe, Douglas, and Jefferson.

GROWTH VALUATION FOR ASSESSMENT

Assessors of counties which operate under the provisions of § 39-5-132(3), C.R.S., must, by August 25, notify the county commissioners of:

1. The growth value for assessment of the county,
2. The percentage that such growth valuation for assessment bears to the total valuation for assessment of the county,
3. The portion of such growth valuation for assessment that is attributable to newly constructed taxable buildings within the boundaries of each taxing authority in the county, and
4. The percentage that such portion bears to the total valuation for assessment of each taxing authority in which such newly constructed taxable buildings are located.

BALANCING THE CERTIFICATION OF VALUES

The following areas within the certification must balance:

• Current Year's Assessed Value certified to the county	=	Sum of Current Year's Assessed Values certified to the school district(s)
• Items* certified to county for 5.5% Limit	=	Sum of Items* certified to school(s) for 5.5% Limit

*This works for new construction, increased production of producing mines, previously exempt federal property, and new primary oil or gas production.

The following areas of the certification must balance to the abstract:

• Total taxable value of school districts from the Summary of CBOE Changes page and/or the School District page of the abstract	=	Current Year's Assessed Value certified to the county
• Total taxable value of school districts from the Summary of CBOE Changes page and/or the School District page of the abstract	=	Sum of Current Year's Assessed Value certified to school district(s)
• Total taxable value for municipalities from the Cities and Towns page of the abstract	=	Sum of Current Year's Assessed Value certified to municipalities
• Total new construction shown in the new construction column on the New Construction page of the abstract	=	Total New Construction certified to the county

• New construction shown in the new construction column for each school district on the New Construction for School District page of the Abstract	=	Total New Construction certified to each school district

ASSESSOR'S FILING REQUIREMENTS

PENDING BOARD OF ASSESSMENT APPEALS AND COURT CASES

Assessors are encouraged to notify taxing entities of pending Board of Assessment Appeals and court cases of both state assessed and locally assessed properties that may affect the value and taxes. This action can assist the taxing entities in planning for value reductions and/or abatements. This can be achieved by including a note with the August 25 certification and the December 10 recertification.

NON-SCHOOL TAXING ENTITIES

No later than August 25, a copy of the certification of valuation (DLG 57) for non-school taxing entities is sent to each taxing entity and the Division of Local Government, § 39-5-121(2), C.R.S. Addresses and telephone numbers for the taxing entities may be obtained from the Division of Local Government. The address for the Division of Local Government is:

Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203
Telephone: 303-866-2156

SCHOOL DISTRICTS

No later than August 25, the assessor certifies the total valuation for assessment to each school district. A copy of the certification of valuation (DLG 57) for school districts is also sent to the Colorado Department of Education, § 39-5-128(1), C.R.S. The Department of Education utilizes the assessed valuations to calculate state aid to schools under the Public School Finance Act, § 22-54-101, C.R.S. et. seq. Addresses for the school districts may be obtained from the Department of Education.

The address for the Colorado Department of Education is:

Department of Education
Public School Finance Unit
201 East Colfax Avenue, Room 508
Denver, Colorado 80203
Attn: Mary Lynn Christel
Telephone: 303 866-6847

RECERTIFICATION OF VALUES

The assessor is required to send a single notification prior to December 10 if value changes are made after the August 25 certification deadline, § 39-1-111(5), C.R.S.

In the short time-frame between the recertification of values and certification of levies deadlines, taxing entities must review the recertified values, review the budget, review the 5.5 percent revenue limit and TABOR calculations, making adjustments as necessary, in order to certify the levy. **In an effort to assist the taxing entities with this challenge, the Division recommends that the assessor recertify values to taxing entities by December 1.**

RECERTIFIED DATA

The certification process followed in August is duplicated in December. The amounts reported for items that are tied to a specific tracking period, such as revenue from omitted property and abated/refunded revenue, are not changed for the December recertification. The balancing processes used for the August certification of values are used for the recertification of values. Dating the recertification forms will assist the taxing entities and the Division of Local Government in identifying the most current data. If the alternate protest and appeals procedure is used, the county board of equalization adjustments are reflected in the recertification data.

FILING REQUIREMENTS

As a courtesy, the Division recommends that each taxing entity receive a copy of the recertification because the county commissioners will not adjust a tax rate on behalf of a taxing entity. Addresses for taxing entities may be obtained from the Division of Local Government's web site at: http://www.dola.state.co.us/LGS/localgovtinfo/LGTypes.htm. Contact the Department of Education for school district addresses.

Copies of the December recertification of values are sent to:

All entities:	Board of County Commissioners
All non-school district entities:	Division of Local Government 1313 Sherman Street, Room 521 Denver, Colorado 80203 Telephone: 303-866-2156
All school districts:	Department of Education Public School Finance Unit Attn: Mary Lynn Christel 201 East Colfax Avenue, Room 508 Denver, Colorado 80203 Telephone: 303-866-6847

LEVY ADJUSTMENTS

Upon being notified that the valuation has changed, the county commissioners or equivalent body shall adjust the levies certified by affected taxing entities to ensure compliance with the 5.5 percent statutory revenue limitation found in § 29-1-301, C.R.S., if applicable, and may make adjustments in order that the same amount of revenue be raised. A copy of any adjustment to tax levies is transmitted to the Administrator and assessor, § 39-1-111(5), C.R.S. No statutory authority exists to adjust levies to conform to § 20, art. X, COLO. CONST. The intent of this provision is as follows:

1. To require county commissioners, or the equivalent body in Denver or Broomfield, to lower the mill levy if the valuation increases. This serves to prevent excess revenues over what was previously calculated by the Division of Local Government for the 5.5 percent limit.

   AND/OR

2. To give permission to increase the mill levy if the valuation decreases to ensure the allowed revenues are derived under the 5.5 percent limit as calculated by the Division of Local Government. However, § 20, art. X, COLO. CONST., prohibits increasing the mill levy without voter approval.

Value changes subsequent to the compilation of the abstract and the certification of values are usually the result of prorations caused by manufactured home movement, changes in taxable status of real property, demolition of real property, discovery of omitted property, and correction of errors. All such value changes are listed and explained in an internal supplemental record. Changes occurring after the August 25 certification are tracked and a final certification is made to the affected taxing entities before December 10. At the time of the certification of values to taxing entities, the assessor also notifies the entities that levies must be certified to the board of county commissioners no later than December 15, § 39-5-128, C.R.S.

It is recommended that each assessor maintain a record of all changes in the assessment roll to provide a tool for balancing the valuations between the abstract, certification of values, and the tax warrant. It is much easier to pull a file to refresh one's memory than to try and recreate the various changes which may have occurred between the three reports.

TAXING ENTITIES CALCULATE THE LIMITATIONS

As previously mentioned, much of the information furnished by the assessor through the certification of values process is used by taxing entities to determine legal increases in revenue and spending. **A worksheet is available from the Division of Local Government** which details the steps each taxing entity must use to determine its legal revenue and spending limits as required by the Colorado Constitution and Colorado statute.

CERTIFICATION OF LEVIES

No later than December 15, each city, town, school district, and special district certifies its tax levy to the board of county commissioners, § 39-5-128(1), C.R.S. The county board certifies and orders into its record the levy for all towns, cities, school districts, and special districts which are in the county. No later than December 22, the county board certifies all levies to the assessor and mails a copy of the certification to the Property Tax Administrator, the Division of Local Government, and the Department of Education, §§ 39-1-111(1) and (2), C.R.S. The Certification of Levies and Revenue form (3-CLR-01) that is used to report the levies, is developed by the Division of Property Taxation.

In the event that a levy is not certified to the assessor, it is the duty of the assessor, upon direction of the Division of Local Government, to extend the levies of the previous year, subject to the limitations prescribed in § 29-1-301, C.R.S. (5.5 percent revenue limitation), § 39-1-111(3), C.R.S. Due to the limitations described in § 20, art. X, COLO. CONST., the Division recommends that the assessor discuss the issue with the county commissioners and county attorney to determine the best course of action. Neither the county commissioners nor the local board of education has the authority to modify the general fund levy of a school district, § 22-40-103, C.R.S. In the event that a school district should certify a bond levy and failed to do so, refer to § 22-42-118, C.R.S., for direction.

TAX INCREMENT FINANCING AUTHORITIES

Urban renewal authorities (URA) and downtown development authorities (DDA) are the only bodies authorized to implement tax increment financing (TIF). These authorities receive the property tax revenue from the increment valuation, which is the portion of value that exceeds the base valuation of the tax increment area, §§ 31-25-107(9)(a) and 31-25-807(3)(a), C.R.S. The revenues received by taxing entities that include a TIF area within their boundaries are calculated on the current year's net assessed valuation. The net assessed valuation is the difference between the current year's gross assessed valuation and the increment valuation.

When completing the Certification of Levies and Revenue form, the assessor must use the gross assessed valuation and total revenue for the county and each city, town, school district, and special district as if the TIF district did not exist. Some assessors in the past have mistakenly reported the net valuation. This causes problems at the Division as the computer program used to compile values for all counties, automatically deducts the valuation for the TIF. This, in essence, causes the TIF value to be deducted twice. The increment valuation and the revenue due to the tax increment financing authority for each taxing entity affected are reported on the last page of Form 3-CLR-01.

TAX WARRANT

As soon as practicable after taxes for the year have been levied, but no later than January 10 of the following year, the assessor delivers the tax warrant to the treasurer. The tax warrant is a public document, and the treasurer must make it available to the general public. The assessor also retains one or more copies of the warrant, § 39-5-129, C.R.S.

BALANCING TAX WARRANT TO CERTIFICATION

Ideally, value changes are not made between the recertification of values and publication of the tax warrant. If changes are necessary, it is recommended that a record of all changes in the assessment roll be maintained to provide a tool for balancing. It is much easier to pull a file to refresh one's memory than to recreate all the various changes that may have occurred between the abstract and the tax warrant.

Abstract and entity reports should be run frequently to maintain tight data control.

• Total mill levy reflected in the Certification of Levies and Revenue Report for each entity	=	Total mill levy for each entity listed in the tax warrant
• Total assessed value for each entity as of the December recertification	=	Total assessed value for each entity listed in the tax warrant

MANDATORY INFORMATION

The tax warrant lists the owners of taxable property in the county, the class and valuation for assessment of such property, the individual levies extended against the valuation, and the total amount of taxes due on each property. At the end of the warrant, the aggregate of all taxes levied shall be totaled, balanced, and prorated to the funds of each levying entity, and the treasurer shall be commanded to collect all such taxes, § 39-5-129, C.R.S.

TEMPORARY TAX CREDIT OR MILL LEVY REDUCTION

Taxing entities may approve and enact a temporary property tax credit or mill levy rate reduction for affecting refunds to taxpayers. If a taxing entity utilizes a temporary property tax credit or mill levy rate reduction, the assessor must itemize the gross mill levy, and the temporary tax credit or mill levy rate reduction by footnote, § 39-1-111.5, C.R.S.

ATTACHMENT OF LIEN

Property taxes become due and payable one year after the lien attaches. The lien of general taxes for the current year, including taxes levied against new construction in severe growth counties under the provisions of § 39-5-132, C.R.S., attaches to all taxable property on the assessment date. Taxes levied on real and personal property, together with any delinquent interest, advertising costs, and fees prescribed by law, shall be a perpetual lien on the property, and such lien shall have priority over all other liens until the taxes, delinquent interest, advertising costs, and fees are paid in full, § 39-1-107, C.R.S.

The fact that the tax lien attaches on the assessment date, January 1, provides the ability to prorate and/or collect taxes during the current year, before the taxes are actually levied. This applies to:

Manufactured homes removed from the state, § 39-5-205, C.R.S.

Real property destroyed after the assessment date, § 39-5-117, C.R.S.

Real property gaining or losing exempt status, §§ 39-3-129, 130, 131, and 132, C.R.S.

Removal of property from state or transfer of personal property, § 39-10-113, C.R.S.

Exceptions to lien attaching on assessment date:

> Personal property brought into the state, § 39-5-110(1), C.R.S. The property tax lien attaches the assessment year following the year the property is put into use. The exceptions are mobile equipment and drilling rigs, which are apportioned based on the number of days the property is located in each Colorado county, §§ 39-5-113 and 113.3, C.R.S.
>
> Manufactured homes brought into the county from out of state, § 39-5-204, C.R.S. If a manufactured home is brought into the county from out of state after January 1, but before December 16, the lien attaches on the date of location in the county.

Possessory interest:

> Property tax for real or personal property possessory interests is assessed to the holder of the possessory interest and collected in the same manner as property taxes for real or personal property, except that the property tax does not become a lien against the property. The tax becomes a debt due from the lessee to the board of county commissioners or other such body as is authorized by law to levy property taxes. When unpaid, the tax is recoverable by the board or body by direct action in debt on behalf of each governmental entity for which a property tax levy was made, § 39-1-107(4), C.R.S.

TREASURER'S RESPONSIBILITY

The county treasurer is commanded to collect all taxes listed in the tax warrant, § 39-5-129, C.R.S. The treasurer does not have discretion to determine whether or not taxes should be adjusted without statutory authority, People v. Pitcher, 61 Colo. 149 (1916). An informality in complying with the requirements of the delivery of the tax warrant or errors that may exist in the warrant does not invalidate the warrant, §§ 39-5-130 and 39-10-101(3), C.R.S., and Haley v. Elliott, 20 Colo. 379 (1894).

CHANGES TO TAX WARRANT

When the intent can be determined, omissions and errors may be supplied or corrected by the assessor at any time before the tax warrant is delivered to the treasurer or by the treasurer at any time after the tax warrant is delivered to the treasurer, § 39-5-125, C.R.S. Section 39-10-101(2), C.R.S., gives the treasurer the authority to add omitted property to the tax warrant after the tax warrant is delivered. The treasurer may also correct an error in the name of a person owing taxes and collect the taxes from the person intended, § 39-10-101(3), C.R.S. The treasurer may not correct valuation errors in the tax roll without an official document such as an abatement petition, Board of Assessment Appeals (BAA) order, or court order.

A certified copy of the order or judgment of the BAA or district court may be presented to the treasurer for a refund of taxes and interest. The document is used by the treasurer as authority to change the value listed on the tax warrant. The document becomes a part of the treasurer's records, § 39-8-109, C.R.S. An abatement petition signed and approved by the appropriate parties gives the treasurer authority to change the value listed on the tax warrant, § 39-10-114, C.R.S. The petition becomes a part of the treasurer's records.

After a one-year period, uncollectible taxes levied on personal property, including manufactured homes, may be canceled by the board of county commissioners. When any real property has been stricken off by virtue of a tax sale and there has been no transfer by the county of a certificate of purchase, the taxes may be determined to be uncollectible after six years and may be canceled by the board of county commissioners, § 39-10-114(2), C.R.S. The commissioners' resolution becomes a part of the treasurer's records.

ADDENDUM 7-A – ATTORNEY GENERAL'S OPINION

The State of Colorado

DEPARTMENT OF LAW

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FORMAL OPINION

of

GALE A. NORTON
Attorney General

No. 93-8

August 27, 1993

DEPT OF LOCAL AFFAIRS
DIV OF TAXATION
SEP 7 5 03 PM '93

This opinion is in response to a request from the Executive Director of the Department of Local Affairs as to the effect of Colo. Const. art. X, § 20 on existing formulations for determining increases in levies and assessments of local governments.

QUESTION PRESENTED AND CONCLUSION

Are the statutory formulas for determining increases in levies and assessments of local governments repealed by Colo. Const. art X, § 20?

No. Colo. Const. art. X, § 20 retains existing statutory formulas if they result in more restrictive increases in levies and assessments.

ANALYSIS

Colo. Const. art. X, § 20, was approved by Colorado voters on November 3, 1992 and became effective on December 31, 1992. This provision imposed new spending and revenue limitations on state and local governments. Now, the maximum annual percentage change in a local government's fiscal year spending equals inflation in the prior calendar years plus annual local growth, adjusted for voter approved revenue changes, exemptions and credits which will reduce or end business personal property taxes, and reductions in local participation in state-mandated programs. Colo. Const. art. X, § 20(7)(b).

The maximum annual percentage change in a local government's property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for voter-approved property tax revenue changes, exemptions and credits which will

reduce or end business personal property taxes, and reductions in local participation in state-mandated programs. Colo. Const. art. X, § 20(7)(c). Local growth for all political subdivisions, except school districts, is "a net percentage change in actual value of all real property in a district from construction, minus destruction of similar improvements, and additions to, minus deletions from taxable real property." Colo. Const. art. X, § 20(2)(g).

These formulas are the "maximum" percentage changes. Statutory or constitutional limitations which existed prior to the passage of art. X, § 20 and which are more restrictive than the limitations contained in art. X, § 20 remain in effect. Colo. Const. art. X, § 20(1).

Section 29-1-301, C.R.S. (1986 & 1992 Supp.) was in effect at the time that art. X, § 20 was passed. Section 29-1-301 governs statutory tax levies. A taxing entity may impose a levy which is not greater than the amount of revenue that was levied in the preceding year plus 5.5%, plus the amount of revenue abated or refunded by the taxing entity by September 1 of the current year less the amount of revenue received by the taxing entity by September 1 of the current year as taxes paid on any taxable property which has previously been omitted from the assessment roll of any year. Section 29-1-301(1)(a).**1

When applying § 29-1-301(1)(a), all of the additional permitted items are totalled. The prior year's mill levy is applied to the total of the additional items. The theoretical revenue derived from multiplying the mill levy and the additional items is then added to the actual revenue which was received from the mill levy in the prior year. This total is then increased by 5.5%.

In some years, the statutory formula will result in less growth than the constitutional formula. In other years, the statutory formula will result in greater growth. Because the statutory formula may result in greater growth, you ask whether the statutory formula has been impliedly repealed by art. X, § 20. For the reasons stated herein, I conclude that § 29-1-301

1** The statute contains certain exceptions for payment of bonds and contractual obligations which have been approved by a majority of the qualified electors of the taxing entity. It also creates certain exclusions for increased valuation for assessment attributable to certain types of primary oil and gas production. Section 29-1-301(1)(b) and (d), C.R.S. (1992 Supp.).

does not conflict with art. X, § 20.

Article X, § 20 does not establish the only formulas for fiscal year spending and property tax revenues. Instead, the formulas are maximum calculations. Other limits which may be more restrictive are incorporated into the amendment. Article X, § 20(1). If the formulations in § 29-1-301 are more restrictive than the formula in art. X, § 20, then the statutory formulation must be applied. If the constitutional formula is more restrictive, then it controls.**2 As a practical matter, the revenue and spending calculations must be completed pursuant to both art. X, § 1 and § 29-1-301 to determine which is more restrictive.**3

SUMMARY

Section 29-1-301 was not repealed by art. X, § 20. Taxing entities which are governed by § 29-1-301 must compute the spending limits under both § 29-1-301 and art. X, § 20 and then choose the one which is more restrictive.

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Attorney General

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Deputy Attorney General

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2** Article X, § 20 states that existing limitation can be weakened only by future voter approval (emphasis added). Colo. Const. art. X, § 20(1). Thus, § 29-1-301 can be altered only at elections held subsequent to November 2, 1992.

3** The mathematical formula used by the Department of Local Affairs to implement § 29-1-301 cannot be substantially altered. It is assumed that the voters incorporated § 29-1-301 as it was implemented on November 2, 1992.

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CHAPTER 8
ASSESSMENT PLANNING GUIDELINES

GENERAL OBJECTIVES

Colorado statutes require biennial valuation of all properties. To accomplish this task, the assessor must plan for the implementation of the assessment program. These guidelines are designed to assist Colorado assessors in researching and identifying their individual needs and to translate those needs into a detailed written plan. A tool that is useful in deriving information for the detailed written plan is a workforce time requirement template created by the Division of Property Taxation. For more specific information concerning workforce requirements and use of the workforce template, refer to **Addendum 8-A, Workforce Requirements,** and **Addendum 8-B, Instructions For The Workforce Template.**

SPECIFIC COUNTY OBJECTIVES

Planning involves setting objectives and then developing strategies through which the objectives can be accomplished. The objectives of an effective assessment plan are:

1. To establish guidelines for an adequate budget, competent staff, and internal controls on an annual basis.

2. To establish specific assessment practices that achieve uniformity and consistency through fair and defensible values.

3. To establish mechanisms to meet the requirements of legislative, administrative, and other requirements of the assessment function.

ESSENTIAL PLANNING GUIDELINES

The following planning guidelines are offered to aid the assessor in the planning process:

1. Establish general goals and specific objectives with key personnel for a yearly assessment plan.

2. Evaluate existing practices to determine the merits and deficiencies that exist.

3. Establish procedures to meet goals and objectives through a detailed written plan. The plan should include what needs to be done, who needs to do it, what resources are available or needed, and reasonable timeframes required for completion of each task.

4. Determine workload areas, workforce requirements, equipment needs for data collection and analysis, and the cost to accomplish these tasks.

5. Present the plan and budget requirements to the board of county commissioners. As the assessor, make clear what duties you are mandated, by constitution and statute, to accomplish and the ramifications of non-compliance.

6. After approval, review the plan with staff, and start implementing the plan.

7. Establish procedures for evaluation of the results.

8. Establish components for a public relations program.

ASSESSMENT PRACTICES

HAND-DRAWN MAPS AND FILES

A successful appraisal is dependent on proper mapping of the county. The appraisal personnel will need adequate maps at a scale large enough for the identification of individual parcels, subdivisions, blocks, lots, and streets. Ideally, the county should be completely parceled in accordance with approved mapping specifications. For additional information concerning mapping specifications and parcel guidelines, refer to **Chapter 14, Assessment Mapping and Parcel Identification.**

Assessment maps should be obtained and maintained for the following uses:

1. Master control: An overall county map should be used to show progress and time projections for the completion of the appraisal.

2. Appraisal staff: Work maps for the appraisal staff should be available. Use of these maps is detailed later in this section.

3. Tax entity and tax area maps: This ensures that each property is listed within the proper tax entities and unique tax area.

COMPUTER-ASSISTED MAPPING AND FILES

With the advent of computer assisted mapping and Geographic Information Systems (GIS), assessment mapping has been taken to a higher level of sophistication. It is now possible to create numerous overlays for a county base map. Normally, the base map contains information that is pertinent to all of the overlays. The overlays may contain additional information such as: zoning, the location of taxing entities and tax areas, water and sanitation availability and existing taps, roads, or any other information that is useful. Additionally, area maps can be created with any combination of specific data and layers. The same uses listed for hand-drawn maps apply with the computer-assisted maps as well. See the previous section for the uses.

Specifications and guidelines for computer-assisted mapping can be found in **Addendum 14-B, Digital Parcel Mapping.**

SALES MAP (LAND)

The appraisal program begins with the valuation of the land. The most valid and supportive method of land valuation is through the sales comparison approach. However, except for improved residential land, all other methods to determine land value must be considered in accordance with § 39-1-103(5)(a), C.R.S. Sales maps are a vital tool to proper valuation. For a detailed description of land valuation methods refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 2, Appraisal Process, Economic Areas, and the Approaches to Value,** and **Chapter 4, Valuation of Vacant Land Present Worth.**

Information that can be shown on sales maps by parcel includes:

1. Sale date(s)
2. Qualified sale price of all sales occurring during the time period prescribed by statute.
3. Qualified sale price converted to a price per comparable unit
4. Land size and dimension.
5. Classification code (refer to **Chapter 6, Property Classification Guidelines and Assessment Percentages**).
6. Analysis of comparability
7. Assigned actual value
8. Zoning
9. Neighborhood and economic area boundaries

In addition to the maps, the above information should be entered in a computerized database for analysis. If the county is not using a Computer Assisted Mass Appraisal (CAMA) system that is capable of statistical analysis, this information can be entered into a commercially available database or spreadsheet program. All atypical characteristics of a property should be noted.

The statistical analysis should minimally include calculating measures of central tendency (mean, median, and weighted mean sales ratios); measure of uniformity (coefficient of dispersion); and a measure of assessment bias (price-related differential) for various strata of sales (by property class, economic area, neighborhood, architectural style, size, age, etc.). A more thorough analysis will include tests for validity, reliability, and sampling size. Additional information concerning statistical analysis can be found in **ARL Volume 3, LAND VALUATION MANUAL, Chapter 8, Statistical Measurements.**

SALES MAPS (IMPROVEMENTS)

Maps for residential, commercial, and industrial properties should be kept current and show the following items when possible:

1. Improved parcels
2. Type of improvements

3. Sale date(s)
4. Confirmed sale price drawn from the time period prescribed by statute
5. Classification code
6. Assigned actual value
7. Zoning
8. Neighborhood and economic area boundaries

Data sheets with information for qualified/verified sales along with income and expense data should be entered into the database for analysis of commercial/industrial property. Also, number of units, number of stories, value per unit, and atypical property characteristics can be analyzed at this time.

PROPERTY OWNERSHIP FILES

The assessment roll database is normally the primary property ownership file. It should be based on the parcel identification number. Minimally, it should contain: the name of the owner, the owner's mailing address, legal description of the property (often abbreviated), current actual and assessed valuation, tax area code, and property use code. The file should be cross-indexed by owner's name, property address, and parcel identification number.

PROPERTY CHARACTERISTICS FILE

The property characteristics file, or property record, contains data for each property. It documents the factors and methods used in appraising each property. The file records are examined and revised on a daily basis.

Included in the file would be the parcel identification number, street address, site characteristics, improvement characteristics, building(s) perimeter sketch, building permit history, sales history, record of inspections, approaches to appraisal data, photograph(s) of the property, newspaper articles, correspondence (unless confidential), and assessment appeal history. Thus, the property characteristics file is essentially a record of the current status of properties and in some cases may provide a five to ten year assessment history. Many counties not only have easily accessed electronic files for this data, they also have websites wherein most of this information is readily available to the public through the Internet.

SALES FILE

The sales file is a record of sales that have occurred during an established time period. The file is distinct and independent from the property characteristics file because it only contains information on sold properties. The sales file should contain the parcel or identification number, a physical description of the sold property as of the date of sale, confirmed sale price, actual value, legal instrument book and page, address or legal description of the property, use and zoning codes, sales disqualification code (if applicable), source of verification (TD1000, letter, telephone, in-person, buyer, seller, agent), neighborhood and economic area code.

PROPERTY AND SALES DATA

PROPERTY CLASSIFICATION

Proper classification (abstract) coding will provide quality information for many governmental organizations to use for planning, legislative impact studies, and statistical measurement. For the assessor, correct coding is essential to establish equitable values, proper assessment percentages, and to determine growth patterns of neighborhoods and economic areas. For more information concerning classification descriptions refer to **Chapter 6, Property Classification Guidelines and Assessment Percentages.**

PHYSICAL CHARACTERISTICS COLLECTION

Appraised values can be only as accurate as the property data upon which they are based. Of primary importance is data related to the physical characteristics of each property. Up-to-date, accurate physical data will ensure effective application of the cost, market, and income approaches to value. The collection of current physical characteristics data can be obtained through the implementation of complete physical appraisal and drive-by review programs, which are systematically scheduled. Also, if the county and municipalities have building inspection departments, the assessor should acquire copies of the issued building permits on a regular basis. A notice should be placed in a local newspaper stating that the assessor's office is conducting property inspections in specified neighborhoods. The notice should also indicate that the appraiser will leave an informational door hanger to schedule an appointment if no one is home.

SALES CONFIRMATION PROGRAM

Accurate, well-organized sales information is one of the essential components of a successful assessment system. Good sales data make it possible to effectively apply all three approaches to value and develop a reliable assessment ratio analysis program. Refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 3, Sales Confirmation and Stratification,** for details on the sales confirmation process.

DATA PROCESSING AND RECORD STORAGE

Computers are used for many administrative functions such as printing and storage of property data, generating notices of valuation, compiling reports for the Abstract of Assessment, and printing the tax warrant. Many other reports can also be produced such as:

1. New and retired parcel lists
2. Value change audit reports
3. Edit reports with error and warning messages
4. Cross reference indexes
5. Building permit listings
6. Property use code listings
7. Property neighborhood and economic area listings
8. Property zoning lists

9. Budget preparation

10. New construction lists which are used in calculating both the local growth factor and the 5.5 percent limitation.

Other local agencies such as a county or municipality planning department and a Downtown Development Authority can also use computerized information.

Computer technology lends itself to appraisal applications. The major advantage for computer assisted mass appraisal (CAMA) systems is improvement of assessment uniformity and quality. Some of the most common appraisal applications are:

1. Cost approach

2. Market approach

3. Income approach

4. Reconciliation (Correlation)

5. Sales-ratio studies

6. Statistical reports for specific factors:
    a. Economic area and neighborhood analysis
    b. Time trend analysis
    c. Market adjustments
    d. Property use
    e. Resold properties

7. Market depreciation studies

8. Simple linear and multiple regression analyses

PUBLIC RELATIONS

The assessor's primary administrative responsibility as a public official is to manage the assessment of property. Since service is the product offered by the assessor, the manner in which it is dispensed affects the image of the office.

Effective public relations can be categorized into three phases:

1. Determine the public relations needs

2. Develop a comprehensive public relations plan

3. Implement the plan

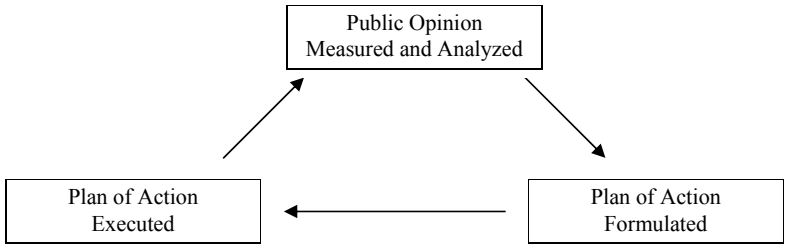
PHASE ONE consists of observing public opinion and determining what the concerns are. Is the new assessment level a major issue? Why are the assessor's appraisers physically reviewing all properties on the north end of town? Is the public aware of the residential assessment rate study and the role of the State Board of Equalization? What was the latest legislation passed concerning property valuations?

PHASE TWO is developing an effective plan to answer the questions and concerns observed in phase one. The public relations plan should include:

1. The timing of each public relations event
2. Justification of the selection of the media used
3. An outline of the contents or subject matter of each event
4. A list of all relevant guidelines to be used in explaining the situation to taxpayers.

PHASE THREE is execution of the plan developed in phase two. Public opinion has been recorded and analyzed, objectives have been formulated, and a plan constructed. Now the plan must be carried out.

Each of these phases operates simultaneously, since public opinion can change constantly. For this reason, the public relations plan must be flexible with actions corresponding to the needs of both the taxpayer and the assessor. The following diagram illustrates the continual process of the three phases of public relations:



The assessor is highly dependent on other parties to fulfill their job requirements. Some of these other parties are:

1. County government for budget appropriations
2. Other county and governmental agencies for such data as zoning, building permits, building regulations, and recorded documents.
3. Building construction companies for cost data
4. Banks, real estate agencies, appraisers, developers, and title companies for sales data, sales confirmations, sales trends, and correct title chains.
5. Property owners for sales, income, and expense data

The assessor can encourage the above participants by conducting an open and honest public relations program.

STAFFING

In order for the assessor to discover, list, classify, and value all property in the county, adequate staff and organization plans are needed. The size of an assessor's office is influenced by many factors. The most important of these are: size of county, rate of growth, type of appraisal program, and non-assessment duties of the assessor.

As indicated earlier, to determine the appropriate workforce, the Division has developed a computerized workforce template for calculating both administrative and appraisal personnel staffing needs. A copy of this template can be obtained from the Administrative Resources section of the Division of Property Taxation. It is recommended that each county assessor's office research and develop its own time requirements for each activity listed on the template. This will ensure that the workforce analysis truly represents the personnel required for each office. For a more complete discussion and illustrations, refer to **Addendum 8-A, Workforce Requirements** and **Addendum 8-B, Instructions For The Workforce Template**.

To determine the office personnel required it will be necessary to calculate the full-time employee (FTE) yearly hour calculation. This calculation considers the gross yearly hours possible per FTE, then deducts the unproductive days. These days include holidays, typical sick days, vacation days, and education days. Be sure to include formal schooling (Division classes, IAAO courses, workshops, and seminars) and on-the-job training for existing employees, as well as new personnel.

When developing the individual job time requirements, the following should be considered for administrative and appraisal functions.

ADMINISTRATIVE FUNCTIONS

GENERAL INFORMATION

This section is designed to present a general overview of the administrative functions of the office. Refer to **Addendum 8A, Workforce Requirements** and **Addendum 8-B, Instructions For The Workforce Template,** for more specific details and examples.

PUBLIC INFORMATION

Include in this area of the template, the annual time spent for inquiries, property record information requests, and public relations.

OFFICE MANAGEMENT

Include in this area the annual administrative time required in preparing and maintaining the office budget, managing personnel, attending regularly scheduled county government meetings, meeting with other county officers, secretarial support for all of the staff, the administrative managing of taxpayer protests and appeals, and conducting in-office training for new programs and procedures.

STATUTORY REPORTS

Include the annual time required to complete and maintain all statutory reports. Some of these reports are:

1. Notices of valuation and protest forms
2. Notices of determination
3. Out of state ownership list
4. Abstract of Assessment
5. Certification of values
6. Special district election lists
7. Recertification of assessed valuations
8. Tax warrant

REAL PROPERTY VALUATION PRORATIONS

Include the annual administrative time necessary to prorate or apportion values for such transactions as destroyed property, manufactured housing movement, changing taxable status, or any other prorations or apportionments that have not been tracked or accounted for in another category.

STATE ASSESSED PROPERTIES

Include the annual administrative time necessary to create the necessary files for the state assessed properties, including the proper assignment of tax area codes and abstract codes.

SENIOR EXEMPTIONS

Include the annual administrative time necessary to perform such duties as: mail applications; assist in the application completion; review submitted data; return incomplete applications; and all other administrative duties necessary for the completion of this task.

POSSESSORY INTERESTS – ADMINISTRATIVE DUTIES

For this task the administrative duties may include: identify the lease and research the interests; create spreadsheets for data collection; create and maintain the possessory interest accounts; data confirmation; and all other related administrative tasks.

OTHER TASKS OR DUTIES

With the ever-changing county needs and responsibilities, the assessor or other staff may have a specific task or duty, which is a normal on-going duty but cannot be accurately tracked under another category. Space in the template will allow the addition of this activity. An example of this type of duty would be the daily or weekly maintenance of a website.

OWNERSHIP CHANGES

Include the annual time required for the following tasks; all transfers, administrative handling of new subdivision plats, preparation of property splits and combinations, updating and administrative maintenance of a sales confirmation program, and address changes.

MAPPING

Include the annual time required for reproducing Mylar and updating parcel maps and producing additional assessment maps as necessary. For counties with computerized mapping, this area could be used to account for changes made to the base map and various overlays.

DATA PROCESSING

Include annual time required for administrative data entry, system maintenance, and production of both statutory and valuation analysis reports, such as sales ratio studies. The estimate should not include any time previously reported in ***Statutory Reports***.

APPRAISAL FUNCTIONS

GENERAL OVERVIEW

This section is designed to present a general overview of the appraisal functions of the office. Real property abstract class and general subclass names are listed on the upper portion of the appraisal worksheet. Actual parcel counts for each of these line items are necessary. Care should be taken to assure that the total count is not more than nor less than the total parcel count for the county. There are also time calculation areas for the appraisal of personal property, natural resource property, and exempt property. Refer to **Addendum 8-A, Workforce Requirements** and **Addendum 8-B, Instructions For The Workforce Template,** for more specific details and examples.

DRIVE-BY CYCLIC REVIEW

This review includes an overview of the economic area boundaries and neighborhoods, a review of the exterior quality, condition, and remaining economic life of all buildings, a determination of the proper abstract classifications of the property, an update of the property record card, an analysis of applicable approaches, a correlation to a final value, and a statistical test and analysis. At a minimum, it is recommended that the county conduct a drive-by cyclic review of all parcels. Refer to **Addendum 8-A, Workforce Requirements** and **Addendum 8-B, Instructions for The Workforce Template,** for more specific details and examples.

ON-SITE CYCLIC INSPECTION

As the drive-by cyclic review is conducted, properties will be discovered that require a more intensive review due to additions, remodeling, or deletions that have not been previously captured. This function includes the review of economic area boundaries and neighborhoods, the exterior and interior physical inspection of all buildings, determining the proper abstract classifications of the property, updating property characteristics data form, analyzing the applicable approaches, reconciling to a final value, and statistical testing and analysis.

OFFICE REVIEW

This includes examining each property record, recalculating the land and improvement values, reviewing the applicable approaches to value, correlation to a final value, and statistical testing and analysis. Over the two-year reappraisal cycle, all properties that are not subject to the ***Drive-By Cyclic Review Columns*** or the ***On-Site Cyclic Inspection Columns*** must be given an office review.

RECORDS PROCESSING

Time for entering and mass processing all of the updated appraisal information in the appraisal system is included in this area.

ADDITIONAL TRAVEL TIME - OUTLYING AREA

Driving time between properties for physical appraisals and drive-by reviews is normally included in the recommended production timeframe for each activity. However, in some counties it is necessary to travel from the county office to another population center before appraisal activities begin. Travel time to and from the center of the appraisal area should be estimated using main highway transportation routes. The average speed (miles per hour), the total number of yearly trips, and the round-trip miles should be calculated to estimate the time used in travel.

PROTEST AND APPEAL

Since the protest and appeal period consumes a significant part of an appraiser's work time, there is a section provided to account for this time. The worksheet is designed to average the greater number of protests during a reappraisal year with the typically lesser number of protests in an intervening year. It also includes sections for appeals to the county board of equalization, arbitration, Board of Assessment Appeals, and district court. Also included is a section for the appraisal duties associated with the abatement process.

POSSESSORY INTEREST

For this task the appraisal duties may include time to: discover, research and value the interests; create and utilize spreadsheets for data collection; and all other related administrative tasks.

ADDITIONAL APPRAISAL TASKS OR DUTIES

As previously mentioned in the discussion of administrative functions, sometimes there may be a specific appraisal task or duty that is a normal on-going activity but cannot be accurately tracked under any other category in the template. Space has been provided to allow the addition of this activity.

SALES CONFIRMATION

The sales confirmation process includes a physical review of the sold properties within the data-gathering period and may include contact with property buyers, sellers and agents. Therefore, an area is provided for this time calculation.

NEW CONSTRUCTION, NEW PARCEL, SUPERVISORY AND REVIEW TIME

The upper portion of the worksheet does not include time allocations for typical new construction appraisal or new subdivision valuations. A section is provided to estimate the time necessary for these tasks. Supervisory and appraisal review time calculations are also available.

PRODUCTION PLANNING

Production planning of activities will lead to a more accurate estimation of the time estimates for each task. Annual calendars showing appraisal and clerical production quotas by month are some examples of production planning. Following the established quotas will assure that all projected activities are completed within a planned time and that statutory deadlines are met. If the quotas are not met, an additional study should be conducted to determine the problem. The problem may be that the quotas are unreasonable for the time necessary to perform specific activities; the staff is not managing its time well, or a combination of both reasons.

Through an analysis of the results produced by the workforce template, a reorganization of personnel may be necessary. Additional responsibilities may need to be assigned or new positions created. Once the changes are determined and implemented, a new organizational chart should be prepared and all new or changed jobs defined with written job descriptions. The duties and responsibilities of each department within the office, as well as staffing, should be in writing and understandable by the staff. These duties and responsibilities should be analyzed annually to ensure job accuracy, competency, completion, and employee satisfaction.

INTERNAL CONTROLS

A set of internal controls is essential to the effective and efficient functioning of an assessment system. Internal controls ensure that laws, policies, and regulations are followed, standards of appraisal accuracy are maintained, work is finished on time, and resources are used efficiently. The degree to which internal controls should be formally set depends upon the size of the assessor's staff. A larger staff requires more extensive controls. The five major types of internal controls are: office organization plan, standards of practice, monitoring procedures, record security procedures, and general workflow plan.

OFFICE ORGANIZATION PLAN

The primary objective of an office organization plan is to allocate duties to appropriate personnel and avoid duplication. An office organization plan consists of two parts:

1. Office organization chart

2. Statements of function and responsibility for each employee

The office organization chart should show the hierarchy of reporting relationships of departments and personnel and the number of people assigned to each function.

The basic office organization chart can be divided into three distinct groups. These groups are:

1. Management Team
2. Administration Team
3. Appraisal Team

Each team, while being an integral part of the whole, has an important specialized function of its own. The Administration Team requires technical expertise in the administrative, listing, and reporting functions of the assessor. The Appraisal Team requires a staff of technically trained and licensed appraisers to value property. The Management Team consists of the assessor, administrative officer (chief deputy), and the chief appraiser. The Management Team must coordinate the efforts of all teams, as well as perform the management function.

Along with an office organization chart, statements of team functions and personnel duties and responsibilities should be outlined in writing. This will give each Management Team member and employee an understanding of the nature of the work and the level of performance expected. This is customarily done using a county generic job description form or a specific job description form developed within the assessor's office.

Once an office organization plan has been developed, the assessor must determine the workforce needs. Projecting adequate workforce for the assessor's office on an annual basis requires analysis of both administrative and appraisal time requirements. For a complete explanation of workforce analysis, refer to **Addendum 8-A, Workforce Requirements** and **Addendum 8-B, Instructions for The Workforce Template**.

GENERAL WORKFLOW PLAN

The general workflow plan should show the functional organization of the office. The physical arrangement of the office should be planned to enhance the internal controls that have been established and to maximize the efficiency and comfort with which employees perform their job duties.

STANDARDS OF PRACTICE

An efficient assessment system requires that each function or procedure be performed in a complete and quality manner. This is important for single or repetitive functions such as processing property transfers or measuring and diagramming a building. Written standards of practice should be prepared for personal conduct, property characteristic observation and description, data processing codes, and completing office and inter-departmental forms.

MONITORING PROCEDURES

The assessment system cannot operate effectively without some form of monitoring or "quality control" procedures. Monitoring procedures serve as checks for progress and performance of office functions and personnel. Some typical monitoring procedures are:

Time and Production Reports

Having employees keep records of the time they spend on various activities not only serves as a gauge for individual performance, but also assists in time management, scheduling, budget planning, and workforce requirements studies.

Sales Ratio Studies

This is the primary method of evaluating appraisal performance. The assessor should have appraisal analyses programs in place to test performance. Statistical analyses of the sales ratio data are ongoing indicators of appraisal performance. For additional information on statistical measurements refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 8, Statistical Measurements.**

Data and Procedural Audits

Computerized and manual data entry and procedural audits monitor both the completeness and accuracy of data.

Control Totals

Because of the nature of the assessor's work, the administrative and appraisal data files are constantly being updated. Some of this updating concerns ownership, mailing addresses, legal descriptions, and other changes to "literal" information. While input errors to these data entry fields can be serious and should be subject to a review process, they do not affect the valuation of a parcel. However, other input errors, such as value prorations, abstract coding, split or merged assessments, square footage measurements or other property characteristics, and neighborhood coding have the potential of producing significant assessment valuation errors. If such errors are not discovered before critical reporting, such as the notices of value or the certification of values to taxing entities, required corrections can be publicly embarrassing.

A two-phase control procedure should be implemented: Phase one to detect such general input errors, and phase two to correct the parcel where the error occurred. The actual procedure may vary according to the reporting capabilities of the computer system. However, every procedure should incorporate the following elements:

Phase One: A summary report or series of reports are run on the entire database file with the same acceptable value ranges for classes and subclasses of property at regular intervals. Exception reports listing properties outside these value ranges are analyzed; for example, a summary report of all residences that have an appraised value over $500,000 can be generated.

Also, class and subclass totals can be compared to corresponding totals on subsequent report(s).

Typically phase one reports are totaled by class and subclass of property, but may also be totaled by tax area or taxing entity.

Phase Two: Corrections are made and the phase one reports are rerun to ensure the errors have not been compounded. Some assessors use the Notice of Valuation preview report for phase two because it will show differences between the prior year's assessment and the current year's assessment on a parcel-by-parcel basis.

Supervisory Review of Appraisals

Supervisory review is another means of evaluating accuracy and uniformity of appraisals. Difficult or complex appraisal assignments and appraisals done by new appraisers should always be reviewed. It is also advisable to review a random sampling of all appraisals completed by the appraisal staff to ensure that good appraisal judgment is applied consistently.

RECORD SECURITY PROCEDURES

The integrity of the assessment system cannot be maintained without some form of record security procedures. Such procedures could be in the form of record modification restrictions and/or authorization and "audit trails" of daily changes made to property records. The public should be limited to "read only" access to the database files.

PERFORMANCE EVALUATION

With the myriad of changes that may directly affect the overall performance of the assessor's office, it is necessary to periodically review the overall office system. These changes can result from legislation, new policies, and advances in technology. Office procedures should be reviewed every intervening year between revaluations. The depth necessary for the review is dependent upon the number and degree of changes that have occurred since the last review. The review should answer such questions as:

- Does the overall flow of work in the office system progress in an orderly manner?
- Can any segment of this flow be streamlined to eliminate redundancies and make the office system more efficient while maintaining the needed integrity?
- Are the individual task assignments within the office system adequately staffed?

Management can also discover many of the inefficiencies within the current office system during the periodic employee performance evaluations. Feedback from the individual employees can point out office system problems that may have been overlooked by management.

BUDGET REQUIREMENTS

The most important part of an effective assessment system is an adequate budget. A budget should be economical but sufficient to maintain an accurate database, personnel, and support services for the coming fiscal year.

Each year, the assessor prepares a budget, which is presented to the board of county commissioners. The assessor should prepare a detailed budget, which explains why each expense item is being requested. The following is a checklist of expense items that should be considered for an annual appraisal program:

Personnel Expenses
1. Salaries
2. Benefits
3. Overtime
4. In-house training
5. Education
6. Appraiser licensing and certification

Supply Expenses
a. Office supplies
b. Operating supplies

Professional Services Expenses
1. Outside appraisal contract
2. Mapping or GIS contract
3. Data processing contract
4. Temporary clerical
5. Legal counsel

Communications Expenses
1. Postage
2. Telephone
3. Fax
4. Computer Network Fees
5. On line data retrieval systems

Travel and Transportation Expenses
1. Property inspections
2. Schools, workshops, seminars, conferences, meetings
3. Vehicle maintenance and fuel
4. Vehicle replacement
5. Vehicle insurance

Advertising and Legal Notice Expenses

Computer and Office Equipment Expenses
1. Purchase
2. Rent/lease
3. Repair
4. Maintenance contracts
5. Software and support

Other Specific Expenses
1. Professional membership dues
2. Printing
3. Multiple Listing Service (MLS)
4. Aerial Photographs

SELECTED REFERENCES

Property Appraisal and Assessment Administration, International Association of Assessing Officers, Chicago, 1990.

Property Assessment Valuation, Second edition, International Association of Assessing Officers, Chicago, Second Addition, 1996

Standard on Ratio Studies, International Association of Assessing Officers, Chicago, 1990.

Standard on Facilities, Computers, Equipment, and Supplies, International Association of Assessing Officers, Chicago, 1989.

Standard on Education and Training for Assessing Officers, International Association of Assessing Officers, Chicago, 1989.

Standard on Application of the Three Approaches to Value in Mass Appraisal, International Association of Assessing Officers, Chicago, 1983.

Standard on Mass Appraisal of Real Property, International Association of Assessing Officers, Chicago, 1984.

Standard on Public Relations, International Association of Assessing Officers, Chicago, March 1988.

Guide to Assessment Administration Standards, International Association of Assessing Officers, Chicago, 1990.

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ADDENDUM 8-A, WORKFORCE REQUIREMENTS

WORKFORCE ANALYSIS

This addendum should be reviewed in conjunction with **Addendum 8-B, Instructions for The Workforce Template.** This addendum is designed to explain each duty or responsibility that is listed and evaluated in the workforce template developed by the Division of Property Taxation. Printed copies of the sheets in the template can also be found in **Addendum 8-B**.

FTE YEARLY HOUR CALCULATION

Intrinsic to both the administrative and appraisal time estimates is the calculation of typical total full-time employee (FTE) yearly hours. The workforce template is designed to calculate the total yearly net hours. Basically, the typical workday hours (less any non-work related activities) is multiplied by the net yearly days. The net yearly days will be a measurement of the typical number of days a year that an employee will be performing the daily activities of the job. The net yearly days is determined by subtracting holidays, typical employee sick and vacation days, education and training days, and any other typical days off, from the gross yearly days. The gross yearly days is 260 (52 weeks a year times five days a week.) By dividing the total number of hours to complete all of the tasks necessary to operate the assessor's office in a typical year by the total net yearly hours per FTE, the required staff size can be estimated.

Example:
The employees in Shine County typically work an eight-hour day (not including lunch), with two coffee breaks, which are 15 minutes each. There is also a loss of work time due to an acceptable amount of non-work related activities such as rest room and drinking fountain stops, incidental conversations, or other activity. Based on observations, the total lost work time per day due to the non-work related activities is approximately one hour. The county is closed for 10 holidays and allows each employee his/her birthday off. By averaging the number of sick days taken during the previous year by all of the employees, it is determined that five days per employee are taken as sick leave each year. There are 10 vacation days allowed for all full-time employees and the majority of the employees take the full 10 days each year.

Based on the budgeted funding and the schools offered, each employee is expected to spend 10 days each year in training. Therefore the computation of full-time employee (FTE) yearly hours would be:

	Days
Gross yearly days:	260
Holidays:	-10
Sick days (typical for the office)	- 5
Vacation days (typical for the office)	-10
Education and training days:	-10
Other (birthday)	- 1
Yearly net days:	224

224 Days x 7 Hours (typical work day minus coffee breaks, etc.) = 1568 Yearly net hours

ADMINISTRATIVE TASK EVALUATION

Estimating workforce requirements for the administrative tasks of the assessor's office can be determined by calculating the total hours needed to complete the various administrative functions and dividing that total by the yearly net working hours to arrive at the number of employees needed. This sounds very simple, but it can require very extensive research. Appropriate time estimates should be established before the total net yearly administrative working hours are considered.

To establish appropriate time estimates for the administrative tasks, the tasks are divided into these major categories:

1. Public Information
2. Office Management
3. Statutory Reports
4. State Assessed Properties
5. Senior Exemption
6. Possessory Interest – Admin
7. Other Tasks or Duties
8. Ownership Changes
9. Mapping
10. Data Processing

WORK UNITS

It is appropriate to think of the job to be done in terms of "work units." Generally, for appraisal functions, the parcel or schedule count is the most common. The administrative work unit may be the number of:

1. Schedules or parcels
2. Mapping plats
3. Inquiries
4. Reports
5. Deeds
6. Full-Time Employees (FTEs)
7. Senior Exemptions
8. General Task Count, such as writing a weekly newspaper article or updating the office website

TIME ESTIMATES

As previously noted, each work unit needs a corresponding time estimate. In researching the time estimates for your county, bear in mind the number of staff working on each work unit. For example, if two people typically work on budget preparation, one person spending 60 hours and the other spending 20 hours, the work unit of one budget requires an 80-hour annual time estimate.

ADMINISTRATIVE FUNCTIONS

The following is a list of administrative functions, work units, and typical time estimates for the assessor's administration section. **The time estimates given are general guidelines and are not appropriate for every county**. It is highly recommended that each assessor's office research and develop its own time requirements for each classification listed. This will ensure that the workforce analysis accurately represents the administrative personnel required for each office.

PUBLIC INFORMATION

INQUIRIES

This includes the normal, day-to-day requests for information received from taxpayers either in person, by telephone, or by letter. Such inquiries generally include use of parcel maps and ownership records or general taxation information. The work unit for these activities is the typical number of such requests per year. If records have not been kept for these activities, the annual number can be estimated starting with the typical number of requests per week or month. Care should be taken in this estimation of "typical." The yearly estimate would be greatly skewed if it were based on a week or month that was overly slow or busy. The workforce template entry is five minutes per request.

PROPERTY RECORD INFORMATION

Real estate agents and private fee appraisers typically request this information. The work unit for this activity is also the number of requests per year and can be estimated in the same manner as inquiries. Some counties find that it is cost effective to install a computer terminal available for public use to reduce or eliminate time expended by an employee for this activity. The workforce template entry is six minutes per request.

PUBLIC RELATIONS

Giving directions and handing out brochures and mini-abstracts are some of the tasks that would be included in this activity. The work unit is also the number of requests per year. The workforce template entry is six minutes per request. Additional time should be considered for specially planned public relations projects such as speeches, radio/television interviews, or writing newspaper columns. The Division has a Public Relations packet that is available as a template for your county to personalize. Additional on-going public relations activities such as maintaining a website may be separately tracked under one of the two "Other Task/Duty" areas on the worksheet.

OFFICE MANAGEMENT

BUDGET PREPARATION

Preparation of the assessor's office budget is an annual event. The time necessary for this activity will vary from county to county. The time for this activity should include: budget information gathering, prior year's budget analysis, the analysis of future events or requirements that may cause additional budget needs, assessor budget meetings, and final budget report preparation and presentation. The default time entry into the workforce template is 80 hours. The annual work unit for most counties is one budget.

BUDGET MAINTENANCE

This entry is for periodically reviewing the individual line items of the budget. Some counties may review their budget line items weekly while others review them monthly. If a county reviewed its budget weekly for 15 minutes each week the template entry would have 52 as the number of annual work units and .25 hours (or 15 minutes) as the time per work unit. The workforce template entry would be 52 weeks a year and .25 hours per work unit.

SUPERVISION

This calculates the time necessary for the management of the assessor's office personnel including performance monitoring and evaluation, hiring, payroll work reports, and other related duties. The measurement of this category is a calculation of needed employees based on the information within the template at that time. The time estimate is the typical amount of time spent in supervisory tasks per employee. As the calculated number of FTE's (full-time employee, or equivalent) changes with additional information added to the template, this area automatically recalculates the needs for this task. In the template the work unit is per calculated FTE and the time estimate is 80 hours per FTE.

NOTE: In all entries where the work unit type is specified to be "PER FTE," no manual data entry should be done since this information will be automatically calculated by formulas within the template.

DEPARTMENT MEETINGS

This area includes such activities as attending regularly scheduled board of county commissioners meetings, general county budget hearings, section and office meetings, meetings with the county clerk and the treasurer, county zoning meetings, or any other department meetings. The time estimate for this activity is determined using the actual time spent interacting with other departments. The template entry is an average of 40 hours per year, per department.

SECRETARIAL SUPPORT

This area includes activities such as general correspondence, general file maintenance, employee time keeping, and other secretarial duties that are performed, but do not fit into any other category. This is to account for the time spent performing such activities, but several employees will probably share the duties. The work unit in the template is per calculated full-time employee. The template work unit time entry is 24 hours per calculated FTE.

PROTEST - ADMINISTRATIVE - ASSESSORS LEVEL

This area tracks the administrative time that is spent handling taxpayer protests and related duties for the assessor's protest period. This does not include any appraisal duties for protests. Appraisal time is tracked in the appraisal portion of the template. The work unit is the same as that reported for the appraisal duties and is automatically entered into the administrative worksheet. The work unit is an average number of the reappraisal year's and the intervening year's appeals. The template work unit time entry is ten minutes per protest.

APPEALS - ADMINISTRATIVE - CBOE LEVEL

This area tracks the administrative time that is spent handling taxpayer appeals and related duties for the county board of equalization appeals. This does not include any appraisal duties for appeals. Appraisal time is tracked in the appraisal portion of the template. The work unit is the same as that reported for the appraisal duties and is automatically entered into the administrative worksheet. The work unit is an average number of the reappraisal year's and the intervening year's appeals. The template work unit time entry is five minutes per appeal.

APPEALS - ADMINISTRATIVE - BAA LEVEL

This area tracks the administrative time that is spent handling appeals and related duties for the Board of Assessment Appeals or to binding arbitration. This does not include any appraisal duties for appeals. Appraisal time is tracked in the appraisal portion of the template. The work unit is the same as that reported for the appraisal duties and is automatically entered into the administrative worksheet. The work unit is an average number of the reappraisal year's and the intervening year's appeals. The template work unit time entry is five minutes per appeal.

APPEALS - ADMINISTRATIVE - DISTRICT COURT

This area tracks the administrative time that is spent handling appeals and related duties for the district court or higher (Court of Appeals, Supreme Court). This does not include any appraisal duties for appeals. Appraisal time is tracked in the appraisal portion of the template. The work unit is an average number of the reappraisal year's and the intervening year's appeals. The work unit is the same as that reported for the appraisal duties and is automatically entered into the administrative worksheet. The template work unit time entry is five minutes per appeal.

APPEALS - ADMINISTRATIVE - ABATEMENT

This area tracks the administrative time that is spent handling abatements. This does not include any appraisal duties for abatements. Appraisal time is tracked in the appraisal portion of the template. The work unit is the same as that reported for the appraisal duties and is automatically entered into the administrative worksheet. The work unit is an average number of the reappraisal year's and the intervening year's appeals. The template work unit time entry is ten minutes per abatement.

NEW PROGRAMS AND PROCEDURES

This includes administrative training programs for all new and existing staff, additional computer training for new programs, and other similar duties.

NOTE: Training days are also recognized in calculating the net working hours per employee. Time measured in this area should not include time accounted for in net working hours. The work unit and template time entry is 20 hours per FTE per year.

STATUTORY REPORTS

Preparation of all statutory reports of the assessor's office is the function of this job duty. This includes such reports as: notices of valuation and protest forms, notices of determination, out-of-state ownership list, Abstract of Assessment, certification of values, special district election lists, recertification of values and tax warrant. The template work unit and time entry for this activity is 40 hours per statutory report. The degree of computerization within the assessor's office can have a significant impact on the necessary time for each report.

STATE ASSESSED PROPERTIES

Typically the state assessed values established by the Division are placed into the database system by the administrative staff. This requires new data entry including the entry of new companies, the distribution of values, and the confirmation of tax area. The time necessary to manage state assessed values can vary greatly depending on several factors. They include the manner in which the state assessed values are apportioned to the correct tax areas or taxing entities, the number of taxing entities or tax areas in the county, the number of state assessed companies, and the amount of value in the companies. The template time entry and work unit for this activity is 10 minutes per state assessed company; however, some counties may need to devote as much as one hour per state assessed company.

SENIOR EXEMPTION

An allowance has been made in the template to track this duty, but there is a limited history to develop a time estimate guideline. The work unit is the number of exemption applications reviewed. The time estimate that has been allotted is 15 minutes.

POSSESSORY INTEREST - ADMINISTRATIVE

An allowance has been made in the template to track this duty, but there is limited history to give a time estimate guideline. The work unit is the number of possessory interest accounts reviewed. The time estimate that has been allotted is one hour per schedule.

OTHER TASKS OR DUTIES

Sometimes there may be an atypical administrative activity that is periodically done, but does not fit into the given descriptions. The template therefore provides tracking and accounting for these activities by providing two separate line items that are included in the totals. Again, since they are atypical, no work units or time entry are suggested. The title "Another Task/Duty" is not protected and may be replaced with an appropriate title for your use. Some examples of tasks where this could be used are: monthly updating of an internet home page, active participation in a computer users group, and issuing building permits for the county.

OWNERSHIP CHANGES

TRANSFERS

Simple ownership transfers are the result of documents recorded in the clerk's office that directly transfer property without any division of parcels. The work unit is the average number of such transfers per year. Like taxpayer inquiries mentioned earlier, the average number can be estimated starting on a typical per-week or per-month basis and multiplying the count by the number of weeks or months per year to obtain the annual figure. Review the calculated yearly total. Care must be taken so the number of work units calculated and reported on the template is indicative of an average year. The degree of computerization and transfer procedure used in the assessor's office will greatly affect this time estimate. Review this estimate very carefully. The template time entry is 12 minutes per simple ownership transfer.

NEW SUBDIVISION PLATS

This is the process of setting up information on new subdivisions and creating the necessary cards and files. This category does not include any map drafting duties, which are included in ***Mapping***. The number of new subdivision plats should be estimated based on the prior year's activity and any reliable future projections. The time estimate can vary greatly based on the typical number of lots in each new subdivision plat. The template time entry and work unit is 60 minutes per new subdivision plat.

SPLITS/COMBINATIONS

This duty includes assessment roll updating and new record creation for ownership splits or combinations. The time estimate should not include any appraisal or mapping duties. The work unit is the average number of such transfers per year. Do not include any simple ownership transfers in this count. Again, the degree of computerization and the transfer procedure used in the assessor's office will greatly affect this time estimate. The template time estimate is 30 minutes per split or combination.

SALES CONFIRMATION

A sales confirmation program includes administrative activities such as mailing Real Property Transfer Declarations (TD-1000) and questionnaires, logging the returned documents, and sales coding them into your data system. This entry does not include any appraisal time spent in sales confirmation or time that is accounted for in the property transfer process. The work unit is the yearly number of sales confirmations handled. The template time estimate and work unit is six minutes per sale.

ADDRESS CHANGES

All mailing address changes where there is no transfer of ownership are included in this function. The work unit is the average number of address changes per year.

NOTE: If your database address changes are done by another office, such as the treasurer's office, do not include those in your calculations. The template time estimate is six minutes per address change.

MAPPING

REPRODUCE MYLAR

This activity has been included primarily for counties that still have hand-drawn parcel maps. It is for tracking the time necessary for the manual reproduction of section maps on Mylar. This task is performed when Mylar becomes worn and old. The work unit is one Mylar map, and the template time estimate is 16 hours per reproduced Mylar map. If a county has computerized mapping, this category could be utilized to track the creation of new maps. The time estimate would have to be locally determined through an individual study.

UPDATE MAPS

Assessment maps should be updated to reflect parcel changes from subdivisions, tax area boundaries, splits/combinations, and any other changes affecting mapping. The work unit is a hand-drafted Mylar map and the template time estimate to do the updating is four hours per map per year. With the advent of computerized mapping and GIS systems, this activity could be used to track the computer time necessary to do the updating on each overlay. Researching the amount of time spent updating each overlay and the frequency of occurrence could help determine the appropriate time estimate necessary for this activity. The work unit could be the number of overlays that are typically updated.

DATA PROCESSING

DATA ENTRY

This includes the normal day-to-day data entry for the assessor's office. Items entered include all data processing information changes or corrections for the administration and appraisal sections of the assessor's office, but not the appraisal record keeping activities described in ***Appraisal Task Evaluation*** of this addendum or any activity previously mentioned, such as property transfers or address changes. The work unit is the total number of parcels or schedules with the template time estimate of five minutes for each parcel or schedule.

SYSTEM MAINTENANCE AND PRODUCTION

This is an ongoing activity each day. It generally includes such tasks as: updating the software programs with those sent out by the software distributor, periodic file back-up, review of internal tables, and any other activity that may be a system-wide operation. The template time estimate and work unit is one hour per number of standard working days in the typical year. Depending upon the number of approved holidays when the office is closed, this number should be around 250 days (52 weeks times 5 days per week equal 260 days minus 10 holidays equals 250 days).

ANALYSIS REPORTS

Included in this category are the generation of computer reports such as sales ratio studies, sales comparisons, administrative exception reports, classification error reports, and neighborhood statistics. Time spent analyzing reports is not included in this category. The work unit and time estimate are the same as system maintenance and production.

APPRAISAL TASK EVALUATON

The time estimates given are guidelines for typical appraisal operations and are not appropriate for every county. Again, it is highly recommended that each assessor's office research and develop it's own time requirements for each classification listed. This will ensure that the workforce analysis accurately represents the appraisal personnel required for each office.

CYCLIC REVIEWS

Before proceeding with explanations of the various steps in the appraisal task evaluation, it is necessary to discuss cyclic reviews. Cyclic reviews are appraisals and reviews for all real property according to an established time cycle and the personal property audit cycle. Through a predetermined period of time, all real property parcels should minimally receive a drive-by review or ideally, a complete physical inspection of both the interior and exterior characteristics of the property. All personal property accounts are physically reviewed on a predetermined cycle.

Example:

> The Shine County Assessor decided to conduct a drive-by cyclic review of all properties over a ten-year period. Typically during this same ten-year period, 10 percent of all properties will need an on-site physical inspection due to missed property characteristic changes such as additions or remodeling that cannot be analyzed during the drive-by cyclic review. To facilitate a balanced annual workload so that staffing levels remain consistent from year to year, nine percent of all of the parcels are given a drive-by review each year and one percent of the parcels receive an on-site physical inspection, totaling 10 percent. Therefore, during a two-year reappraisal cycle, 20 percent of all parcels receive either a drive-by review or an on-site inspection. The remaining 80 percent of the properties receive an office review to complete the reappraisal.

Determining which parcels receive a drive-by review should be carefully considered. The properties to be reviewed in each class may be grouped according to geographic location, economic area, similar building types, or similar uses. For example, your physical review of commercial properties for a specific year may include all motels, or it may consist of all commercial properties within a specific location such as a particular town. The needed on-site inspections will be discovered during the drive-by review. Planning should be based on all properties being reviewed within the specific cycle that has been established.

The personal property audit cycle should correspond with the audit plan that is prepared each year. The template allows the user to select separate cycles for real and personal property.

The workforce requirement study for the appraisal section of the assessor's office requires an analysis of a number of tasks, which may be segregated into four categories:

1. Drive-by cyclic review
2. On-site physical inspection
3. Office review
4. Records processing

A drive-by cyclic review does not require the in-depth examination of the parcel as is necessary when conducting an on-site physical inspection. A comparison of the previously collected characteristics and the current exterior characteristics is made. The drive-by cyclic review includes: an overview of the economic/neighborhood area; exterior review of the quality, condition, and remaining economic life of all buildings; updating a property characteristics data form; analysis of the applicable approaches to value; reconciliation to a final value determination; and statistical analysis of the final results. Any changes such as additions, deletions, new buildings, or other improvements will require re-listing and possibly a complete physical review. Normally, the time for such activities as mass appraisal table-building, sales analysis, simple linear and multiple regression analysis, time trending, and statistical analysis should be included in ***Model Building and Analysis*** of the appraisal template. The template time estimates vary with the type of property being reviewed or appraised and are listed later in this addendum.

The on-site physical review normally includes: an overview of the economic area/neighborhood; exterior and interior inspection of all buildings; updating a property characteristics data form; analysis of the applicable approaches to value; reconciliation to a final value determination; and statistical analysis of the final results. Re-measuring and diagramming may be necessary if any changes have been made to the property since the last inspection. Time for such activities as mass appraisal table-building, sales analysis, simple linear and multiple regression analysis, time trending, and statistical analysis should be included into ***Model Building and Analysis*** of the appraisal template. The template time estimates vary with the type of property being reviewed or appraised and are listed later in this addendum.

Office review procedures include everything listed in the drive-by review appraisal except the neighborhood overview and exterior review of the buildings. These are replaced with an office examination of the characteristics of each parcel prior to the recalculation. The template time estimates vary with the type of property being reviewed or appraised and are listed later in this addendum.

Appraisal records processing includes the mass processing of all updated appraisal information to the mass appraisal assessment system. It does not include general data entry that is tracked in the Administrative Task Evaluation section of this addendum. For additional information concerning the appraisal functions, refer to **ARL Volume 3, LAND VALUATION MANUAL, Chapter 2, Appraisal Process, Economic Areas, and the Approaches to Value.**

ABSTRACT PARCEL COUNT

An important step in determining the appropriate workforce requirements for yearly appraisal duties is an accurate parcel count. For agricultural land, the parcel count is replaced with an acreage calculation for each subclass of land. The initial parcel count should come from the county's most current abstract of assessment. However, accurate workforce estimates are dependent upon the accuracy of parcel counts and, if the abstract numbers in any class or subclass are not fully understood, a review of that abstract listing will be necessary. Included within the workforce template workbook are three data gathering pages. Pages 1 and 2 will assist you in compiling the necessary abstract counts into the appropriate classes and subclasses. Page 3 will be used to collect administrative data. To correctly use the workforce template, the abstract parcel count should include the following classes and subclasses:

Vacant Land
Residential
Commercial
Industrial
PUD lots
All Other

Improvements
Residential (include Farm Residence)
Condominium
Manufatured Housing
(include Agricultural Manufactured Homes)
Commercial
Industrial

Farm and Ranch Support Bldgs

All Other Agricultural Land

All Other Agricultural Improvements

Personal Property

State Assessed, Real and Personal

Improved Land
Residential
Commercial
Industrial

Agricultural Land
Irrigated
Dry Farm
Meadow Hay
Grazing
Orchard
Farm/Ranch Waste Land

Natural Resource
Land
Improvements

Exempt
Land
Improvements

OTHER APPRAISAL OPERATIONS COUNT

There are other tasks performed by the appraisal section for which counts must be taken. These include:

1. Extra travel out of the area
2. Model building and analysis
3. Statistical testing
4. Protests and appeals to the assessor; CBOE; BAA, binding arbitration, and judicial appeals; and abatements
5. Possessory interest
6. Additional appraisal task or duty
7. Sales confirmation
8. New construction
9. New parcel - creation
10. Supervisory time
11. Review time

Extra Travel Out of Area

Typically, driving time between the courthouse and the appraised properties is accounted for in the time allotted for appraisal. However, in some counties, there is a population center, such as another city, away from the courthouse location that requires additional driving time before any appraisal or drive-by review work can be done. Therefore this category should be used to account for the travel time to the population center. The work unit entry for this section is the miles that are typically traveled each year to other population centers. The time is calculated on the miles-per-hour entry that is made.

Model Building and Analysis

To utilize a market approach to value in mass appraisal, computer modeling may be necessary, especially for residential improved properties. The work unit entry for this field is the number of models that are typically created to adequately value property. This will track the additional time needed that is not adequately measured or included in the on-site inspections, drive-by's, and office reviews.

Statistical Testing

Mass appraisal, by definition, includes statistical testing. It is essential that determined property values should be statistically tested to assure they comply with State Board of Equalization standards as well as assuring accurate, consistent, and equitable values. The count should be based upon the statistical groupings that are analyzed. This may include economic areas, neighborhoods, or individual classes and subclasses of property. This section should not include any statistical testing that is being measured in another category.

Protests and Appeals

The appraisal time required for protests and appeals has greatly increased due to additional legislation and the escalation of property values statewide. The template requires work unit entries (number of protests) for both reappraisal year protests to the assessor as well as intervening year protests. Normally, the number of protests during a reappraisal year is much higher than during an intervening year. Therefore, the template will average the protests to the assessor for a more accurate typical measurement. Since preparation time and the appeal numbers vary depending on the level of the protest or appeal, the additional categories are available for separate estimates. Also included is a category for the appraisal duties involved in abatements. The number of abatements, protests and appeals entered in this spreadsheet will automatically be recorded in the administrative spreadsheet for the necessary administrative duties associated with these categories.

Possessory Interest

Allowance has been made in the template to track this duty, but there is limited history to give a time estimate guideline. The work unit is the number of possessory interest accounts reviewed. The appraisal time estimate that has been allotted is one hour.

Sales Confirmation

With more and more sales activity and escalating sales prices, sales confirmation work has become more time-consuming. The sales confirmation time estimate is similar to the time estimate for drive-by reviews. The count should reflect at least a drive-by review of all sales occurring in a typical year. In counties where sales numbers are large, a percentage of sales may be annually inspected.

New Construction

The work unit for new construction is an estimate of the number of parcels being newly developed, with the time estimate based on the duties of a physical appraisal. This category includes all new construction such as residential, commercial, and industrial. The time estimate that is determined should take the percentages of each class into consideration.

New Parcel - Creation

As with new construction, new parcel creation has become a measurable activity with the creation of new subdivisions. The work unit is the estimated number of new parcels added each year, and the time estimate represents the appraisal duties for the establishment of land values for these parcels. This normally involves a physical examination of the general and specific characteristics of the lots in the subdivision.

Supervisory Time

The appraisal supervisory time work unit is the calculated number of employees needed for appraisal duties. The time estimate is based on the typical supervisory duties for the appraisal staff. This would include such duties as employee hiring, performance evaluations, and management studies. As stated previously, the number of full-time employees or the equivalent is automatically calculated within the template.

Review Time

Review time is necessary to provide a supervisory review for a typical number of parcels. This estimate should be based on the number of reviews of appraisals that are made by new appraisers as well as all difficult or complex property appraisal reviews. This is another method of evaluating the accuracy and consistency of appraisals.

APPRAISAL TIME REQUIREMENT ESTIMATE WORKSHEET

As with the administrative tasks, the workforce template has time estimates for the parcel counts or appraisal duties. Again, these default time estimates are not suited for every county. They are only suggested for consideration, as the time estimates for each task are determined. It is highly recommended that each assessor's office research and develop it's own time requirements for each appraisal task listed. This will ensure that the workforce analysis accurately represents the appraisal personnel required for each office.

Drive-By Cyclic Review Columns

During a drive-by review, the site characteristics should be noted and considered. To avoid duplication of travel, vacant land should be inspected in conjunction with the improved land whenever possible. The template default time estimate for Vacant Land and Improved Land is three minutes per parcel. For the Improvements section the default time estimates are:

Residential (including Farm/Ranch Residence):	3 minutes
Condominium:	3 minutes
Manufactured Housing (mobile homes) including Agricultural Manufactured Homes:	3 minutes
Commercial:	10 minutes
Industrial:	20 minutes

Default time estimates for agricultural land include the tasks of general physical inspection, research, computation, final agricultural report preparation and individual records processing. The work unit is per thousand acres of land. Due to the amount of research necessary for each subclass, the time estimates vary. The template default time estimates are:

Irrigated:	180 minutes/1,000 acres
Dry Farm:	120 minutes/1,000 acres
Meadow Hay:	60 minutes/1,000 acres
Grazing:	60 minutes/1,000 acres
Orchard:	180 minutes/1,000 acres
Farm/Ranch Waste:	60 minutes/1,000 acres

The default time estimate for "Farm/Ranch Support Buildings" is 45 minutes. "All Other Ag Land" time estimate is three minutes per parcel, the same as vacant land. "All Other Ag Improvements" time estimate is 60 minutes.

The "Natural Resource Land" template default time estimate is 60 minutes.

“Exempt Land “and Exempt Improvements” have default times of three minutes and 30 minutes respectively.

The template work unit for "Extra Travel: Out Area" is the number of annual miles traveled. The time estimate is based on the average speed that is traveled. The default time entry is 45 miles per hour.

Example:

Sun City is 90 miles away from the Shine County Courthouse in Moonshine City. Typically this area is visited six times a year for reviews. The speed limit averages 45 miles per hour between Moonshine City and Sun City. Therefore one appraiser has a travel distance of 1,080 miles (180 miles round trip, multiplied by six trips a year.) At an average speed of 45 miles an hour, 24 working hours are lost in the commute.

“Model Building and Analysis” has a default time of 60 minutes, and “Statistical Testing” has a default time of 120 minutes.

Protests and appeals are a major time expense to the assessor’s office, both for administration and appraisal personnel. Administration personnel time estimates for these activities were discussed in the administration section. The appraisal default time estimates are:

Reappraisal Year - Assessor:	30 minutes per protest
Intervening Year - Assessor:	45 minutes per protest
County Board of Equalization and Arbitration:	90 minutes per appeal
Board of Assessment Appeals:	960 minutes per appeal
District Court:	960 minutes per appeal
Abatement:	480 minutes per abatement

In the template, a weighted average is taken between the protests to the assessor during a reappraisal year and the intervening year to more appropriately reflect the average workforce needs. Additional time was allotted to each protest during the intervening year period because normally the appeals during this time tend to be somewhat more complicated. The template default time estimate for abatements not only includes the necessary review and inspections, but also the time necessary for the abatement hearing.

The default time for “Possessory Interest” has an estimate of 60 minutes per account. Limited county research has been available to establish this estimate.

Under “Addtl Appsl Task/Duty” are three lines which are open categories to be used with discretion by the county. Time estimates must be researched by the county for any of these items.

The “Sales Confirmation” default time estimate is 15 minutes. The "New Construction" default time estimate on the template is 15 minutes per new construction parcel. The work unit is the estimated typical number of parcels that will have new construction. This category accounts for a drive-by check of new construction. The actual on-site inspection time estimate will be discussed under ***On-Site Cyclic Inspection Columns***. "New Parcel - Creation" generally requires a drive-by review of newly developed land as well as records processing. The default time is 30 minutes per parcel.

Like "Secretarial Support" in the administrative calculations, "Supervisory Time" is a formula calculation based on other data entered into the appraisal portion of the template that will calculate the number of FTE’s. The default time estimate for this area is 4800 minutes (80 hours) per year per calculated FTE.

On-Site Cyclic Inspection Columns

The drive-by review generates work attributable to this task. Parcels that have significant characteristic changes will require an on-site inspection. As previously indicated, the counts for the various entries are formula-driven. The default time estimates are:

Improvements	
Residential (including Farm/Ranch Residence):	60 minutes
Condominium:	20 minutes
Manufactured Housing (mobile homes) including Agriultural Manufactured Homes:	45 minutes
Commercial:	180 minutes
Industrial:	480 minutes
Farm/Ranch Support Buildings	120 minutes
All Other Agricultural Improvements	120 minutes
Natural Resource Improvements	120 minutes
Exempt Improvements	180 minutes
Sales Confirmation	60 minutes
New Construction	120 minutes

The “Personal Property” default time estimate is 120 minutes per audited parcel. The count is calculated from the personal property audit cycle percentage.

Office Review

In the two-year appraisal cycle, those properties that are not inspected through a physical appraisal or drive-by review will need to be examined in the office review. Since many of the functions necessary in the physical appraisal and drive-by review cannot be done in an office review, the amount of time per parcel is greatly reduced. Template default time estimates for the following subcategories are six-tenths of a minute (.6 minutes) per parcel:

- Vacant Land - Residential, Commercial, Industrial, PUD Lots, All Other
- Improved Land - Residential, Condominium, Commercial, Industrial

- Improvements - Residential (incl. farm residences), Condominiums, Manufactured Housing (mobile homes)
- Ag Land - all of the subclasses
- Farm/Ranch Support Buildings
- All Other Ag Land
- All Other Ag Improvements
- Natural Resource Land
- Exempt Land
- Exempt Improvements

The template default time estimate for Commercial Improvements and Personal property is 15 minutes and for Industrial and Natural Resource Improvements it is 60 minutes. For Review Time, the estimate is three minutes per parcel.

Records Processing

The actual time estimates for records processing can greatly vary from county to county depending upon such factors as their mass appraisal software capabilities, speed of the computer equipment, and number of necessary individual hand calculations. The template default time estimates for all subcategories of Vacant and Improved Land as well as All Other Ag Land and Exempt Land is three minutes per parcel. The template default time estimate for improvement sub categories of Residential, Condominium, and Manufactured Housing is five minutes. Commercial, Natural Resource, Exempt Improvements time estimates are 30 minutes as is the New Construction category. For Industrial Improvements the time estimate is 180 minutes. Farm/Ranch Support Buildings, Natural Resource Land, Personal Property and New Parcel Appraisal Creation have time estimates of 15 minutes. All of the subcategories under the Protest grouping have time estimates of six minutes. Sales confirmation time estimate is 7.5 minutes per parcel.

ADDENDUM 8-B, WORKFORCE TEMPLATE INSTRUCTIONS

The Workforce Time Requirement Worksheet template has evolved into its present state over a period of years of trial and error. It was originally created and used for a statewide analysis in 1988 using LOTUS software. The current version utilizes EXCEL software, but has been used with comparable spreadsheet software that translates EXCEL spreadsheets. The template may be obtained from the Administrative Resources section of the Division of Property Taxation. The example sheets in this addendum have been printed using this template. Also, it is advisable that your spreadsheet program software is set to enable cell protection. Many of the cells have formulae that should not be inadvertently overridden for proper performance of the template.

This workforce template was created as a tool to assist the assessor in the analysis of staff needed to perform the necessary duties of the assessor's office. The template was not designed to account for any additional workforce needs for atypical yearly activities such as: state board ordered reappraisal, database computer software changes, or above-normal deed backlog.

The template is **only an analytical tool**. The results are only as good as the information researched by the county. There is great diversity between the counties in Colorado with respect to characteristics such as county size, density of properties, degree of computerization, and numerous other factors. The listed default time estimates for each task or activity in the template which are described in **Addendum 8-A, Workforce Requirements**, are for general assessment operations in a small to mid-sized county. Regardless of the county size, it is recommended that each assessor's office research and develop it's own time requirements for each activity listed. This will assure that the workforce analysis accurately represents the duties and responsibilities of the office and the personnel required to complete them.

This addendum is designed to aid the template user with information and instructions on its use. This addendum should be used in conjunction with **Addendum 8-A, Workforce Requirements,** which contains more detailed explanations of each activity or task along with the default time estimates or general ranges for completing them.

GENERAL TEMPLATE INSTRUCTIONS AND CONTENTS

There are eight separate but interrelated worksheets in the EXCEL workbook that comprise the workforce template. The worksheets are labeled "COVER," "SUMMARY," "APPSL CALC," "ADMIN CALC," "APPSL TIME," "ADMIN TIME," "APPSL WORKSHEET," AND "ADMIN WORKSHEET." Each of these worksheets will be discussed. Also included is a worksheet labeled "INSTRUCTIONAL NOTES." This includes general information for the template user.

WHERE TO BEGIN: BASIC STEPS FOR DATA ENTRY

The first step, once you have a back-up of the template, should be to print the data gathering worksheets to assist you in gathering the necessary data to begin the workforce analysis. Range names have been created to assist in printing the various sheets. "GATHER1" and "GATHER2" are data gathering sheets for abstract count information. "GATHER3" is used for administrative data gathering. Included in this addendum are copies of the data gathering sheets as well as the report pages.

In reviewing the various worksheets, note that data entry cells are coded in red. Any cell that isn't red should not be overridden. If you have employed the worksheet protection included in your software, you should not be able to make any changes in areas that require no updating.

Go to the "APPSL CALC" worksheet. The first data entry step is the entry of the county name. This entry is made in cell "L1" of the "APPSL CALC" worksheet. Once it is entered, it then copies itself onto all other sheets where it is needed. It is also necessary to select the appraisal cycle that best fits your needs. The possible selections are 4 through 10, 12, and 15 years for real property. Additional information concerning these cycles can be found in Section 8 of this volume for real property and **ARL Volume 5, PERSONAL PROPERTY VALUATION MANUAL, Addendum 5-A, Audit Standards**, for personal property. Cell "E2" is the location for entering the real property appraisal cycle number. The personal property cycle number is to be entered into cell "L2." Enter the date of the study in cell "C4."

Go to the "ADMIN TIME" worksheet. The next necessary data entry area is for recording the typical full-time employee work hours. This area contains the pertinent information concerning the typical hours per day worked, vacation time, sick time, schooling time, or other activities throughout a typical year for a full-time employee (or equivalent). This information will ultimately be needed to calculate the number of full-time employees necessary to accomplish the required duties. The location of this information begins with cell "F53" and continues with cells "E55" through "E59."

Parcel count data and related count data for appraisal tasks should be entered on the "APPSL CALC" worksheet beginning with cell "D9" and continuing through cell "54, cells E50, E51, and H51." If you wish to add up to three additional appraisal tasks or duties to the calculations, the names of the duties can be added beginning with cell "A47" through cell "A49."

Time entries, in minutes, for these duties will be reported on the worksheet APPSL TIME" beginning with cell "D8" and continuing through "J51." **REMEMBER: ONLY CELLS WITH ENTRIES DISPLAYED IN RED ARE TO BE EDITED!**

Administrative counts are to be reported on worksheet "ADMIN CALC" beginning with cell "G8." Administrative time estimates, also in minutes, are to be entered in the worksheet "ADMIN TIME." The first data entry will be in "F7."

GENERAL INFORMATION ABOUT TIME

As previously discussed, most of the default time estimates listed in the various worksheets were developed for a 1988 comprehensive statewide study. Since that time the template has been used in numerous counties where, after research within the county, these general time estimates have either been verified or modified to reflect actual county information. As counties grow, and as they become more efficient with additional computerization and automation, the time estimates for each delineated duty will change.

PRINTING THE REPORT

The workbook contains range names that will make it easier to print. The workbook contains a cover page named "COVER" with the additional pages named "ONE," "TWO," "THREE," "FOUR," and "FIVE."

Should you have any questions or need further assistance, please contact a member of the Administrative Resources Section of the Division.

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PAGE 1 – BIENNIAL APPRAISAL WORKFORCE SUMMARY

BIENNIAL APPRAISAL WORKFORCE SUMMARY — SHINE — COUNTY

PREPARATION DATE:
January 1, 2002

PROPERTY CLASS	TOTAL HOURS	STAFF NEEDED
APPRAISAL		
SUPERVISORY TIME	0	0.00
VACANT LAND	0	0.00
RESIDENTIAL	0	0.00
CONDOMINIUM	0	0.00
MFG. HOUSING	0	0.00
COMMERCIAL/INDUST.	0	0.00
AGRICULTURAL	0	0.00
EXEMPT PROPERTY	0	0.00
NATURAL RESOURCES	0	0.00
PERSONAL PROPERTY	0	0.00
STAT. TESTING & MODEL BLDG	0	0.00
POSSESSORY INTEREST	0	0.00
ADDTL. APPSL TASKS/DUTIES	0	0.00
SALES CONF/NEW CONST/ PARCEL	0	0.00
TRAVEL OUT AREAS	0	0.00
TOTAL PROTEST/APPEALS	0	0.00
REVIEW	0	0.00
APPRAISAL TOTAL	**0**	**0.00**
ADMINISTRATIVE		
SUPERVISORY TIME	40	0.02
PUBLIC INFORMATION	0	0.00
OFFICE MANAGEMENT	115	0.06
STATUTORY REPORTS	320	0.17
STATE ASSESSED PROPERTIES	0	0.00
SENIOR EXEMPTION	0	0.00
POSSESSORY INTEREST - ADMIN	0	0.00
OTHER TASKS/DUTIES	0	0.00
OWNERSHIP CHANGES	0	0.00
MAPPING	0	0.00
DATA PROCESSING	500	0.27
ADMINISTRATIVE TOTAL	**975**	**0.52**
PERSONNEL GRAND TOTAL	**975**	**0.52**

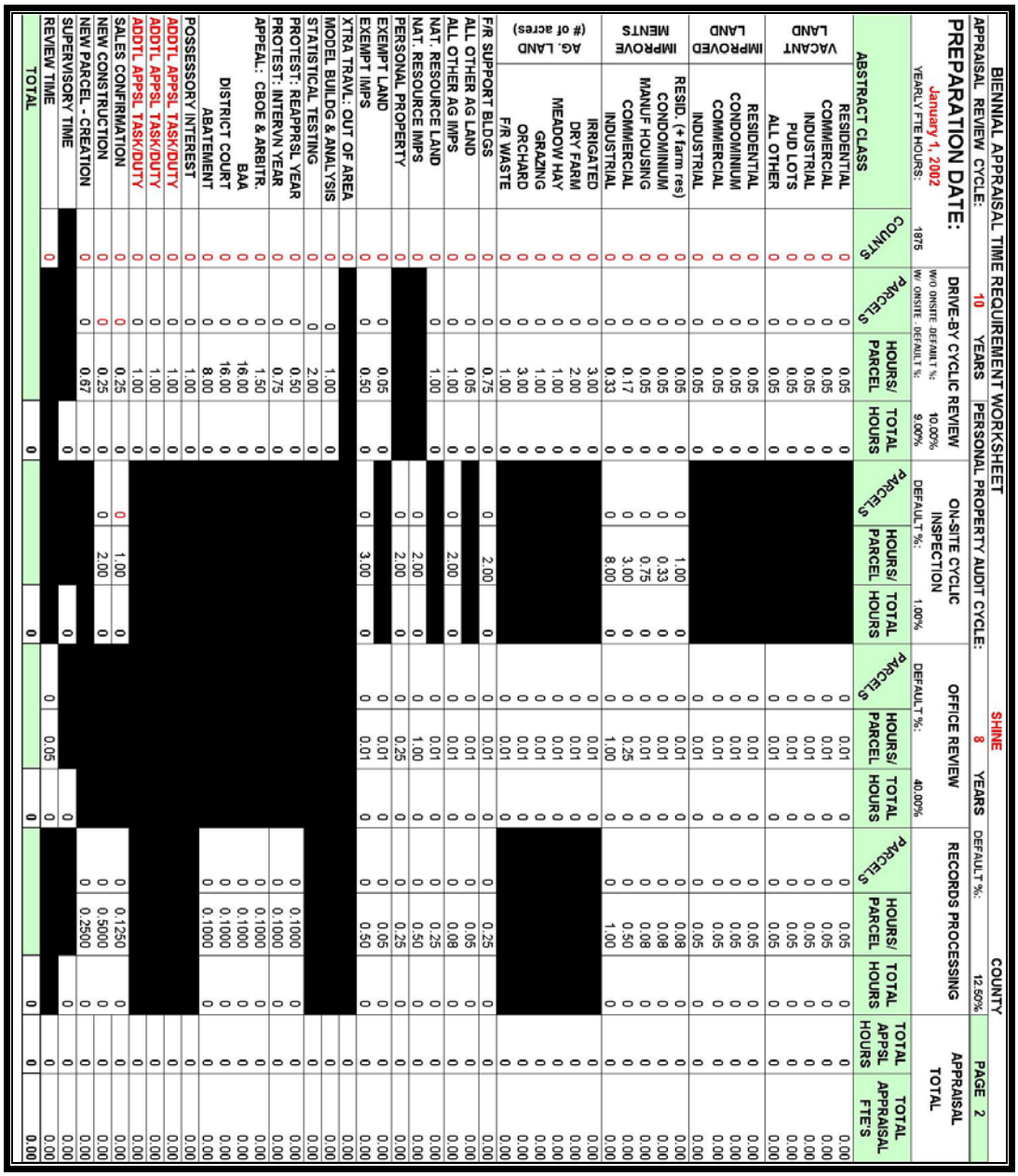
APPRAISAL REVIEW CYCLE: 10 YEARS

DEFAULT CYCLE PERCENTAGES

DRIVE-BY CYCLIC REVIEW:	9.00%
ON-SITE CYCLIC REVIEW:	1.00%
OFFICE REVIEW:	40.00%
PERSONAL PROPERTY AUDI	12.50%
YEARLY FTE HOURS:	1,875

PERSONAL PROPERTY AUDIT CYCLE: 8 YEARS

PAGE 2 – BIENNIAL APPRAISAL TIME REQUIREMENT WORKSHEET



BIENNIAL APPRAISAL TIME REQUIREMENT WORKSHEET — SHINE — COUNTY

APPRAISAL REVIEW CYCLE:	10 YEARS	PERSONAL PROPERTY AUDIT CYCLE:	8 YEARS	DEFAULT %:	12.50%	PAGE 2

PREPARATION DATE: January 1, 2002 — YEARLY FTE HOURS: 1875

		DRIVE-BY CYCLIC REVIEW			ON-SITE CYCLIC INSPECTION			OFFICE REVIEW			RECORDS PROCESSING			APPRAISAL TOTAL	
		W/O ONSITE DEFAULT %: 10.00%			DEFAULT %: 1.00%			DEFAULT %: 40.00%							
	ABSTRACT CLASS	COUNTS	PARCELS	HOURS/ PARCEL	TOTAL HOURS	PARCELS	HOURS/ PARCEL	TOTAL HOURS	PARCELS	HOURS/ PARCEL	TOTAL HOURS	PARCELS	HOURS/ PARCEL	TOTAL HOURS	TOTAL APPSL HOURS	TOTAL APPRAISAL FTE'S
VACANT LAND	RESIDENTIAL	0	0	0.05	0				0	0.01	0	0	0.05	0	0	0.00
	COMMERCIAL	0	0	0.05	0				0	0.01	0	0	0.05	0	0	0.00
	INDUSTRIAL	0	0	0.05	0				0	0.01	0	0	0.05	0	0	0.00
	PUD LOTS	0	0	0.05	0				0	0.01	0	0	0.05	0	0	0.00
	ALL OTHER	0	0	0.05	0				0	0.01	0	0	0.05	0	0	0.00
IMPROVED LAND	RESIDENTIAL	0	0	0.05	0				0	0.01	0	0	0.05	0	0	0.00
	CONDOMINIUM	0	0	0.05	0				0	0.01	0	0	0.05	0	0	0.00
	COMMERCIAL	0	0	0.05	0				0	0.01	0	0	0.05	0	0	0.00
	INDUSTRIAL	0	0	0.05	0				0	0.01	0	0	0.05	0	0	0.00
IMPROVEMENTS	RESID. (+ farm res)	0	0	0.05	0	0	1.00	0	0	0.01	0	0	0.08	0	0	0.00
	CONDOMINIUM	0	0	0.05	0	0	0.33	0	0	0.01	0	0	0.08	0	0	0.00
	MANUF HOUSING	0	0	0.05	0	0	0.75	0	0	0.01	0	0	0.08	0	0	0.00
	COMMERCIAL	0	0	0.17	0	0	3.00	0	0	0.25	0	0	0.50	0	0	0.00
	INDUSTRIAL	0	0	0.33	0	0	8.00	0	0	1.00	0	0	1.00	0	0	0.00
AG. LAND (# of acres)	IRRIGATED	0	0	3.00	0				0	0.01	0				0	0.00
	DRY FARM	0	0	2.00	0				0	0.01	0				0	0.00
	MEADOW HAY	0	0	1.00	0				0	0.01	0				0	0.00
	GRAZING	0	0	1.00	0				0	0.01	0				0	0.00
	ORCHARD	0	0	3.00	0				0	0.01	0				0	0.00
	F/R WASTE	0	0	1.00	0				0	0.01	0				0	0.00
F/R SUPPORT BLDGS		0	0	0.75	0	0	2.00	0	0	0.01	0	0	0.25	0	0	0.00
ALL OTHER AG LAND		0	0	0.05	0				0	0.01	0	0	0.05	0	0	0.00
ALL OTHER AG IMPS		0	0	1.00	0	0	2.00	0	0	0.01	0	0	0.08	0	0	0.00
NAT. RESOURCE LAND		0	0	1.00	0	0	2.00	0	0	0.01	0	0	0.25	0	0	0.00
NAT. RESOURCE IMPS					0	0	2.00	0	0	1.00	0	0	0.50	0	0	0.00
PERSONAL PROPERTY					0	0	2.00	0	0	0.25	0	0	0.25	0	0	0.00
EXEMPT LAND		0	0	0.05					0	0.01	0	0	0.05	0	0	0.00
EXEMPT IMPS		0	0	0.50	0	0	3.00	0	0	0.01	0	0	0.50	0	0	0.00
XTRA TRAVL: OUT OF AREA		0													0	0.00
MODEL BUILDG & ANALYSIS		0	0	1.00	0										0	0.00
STATISTICAL TESTING		0	0	2.00	0							0	0.1000	0	0	0.00
PROTEST: REAPPRSL YEAR		0	0	0.50	0							0	0.1000	0	0	0.00
PROTEST: INTERVN YEAR		0	0	0.75	0							0	0.1000	0	0	0.00
APPEAL: CBOE & ARBITR.		0	0	1.50	0							0	0.1000	0	0	0.00
	BAA	0	0	16.00	0							0	0.1000	0	0	0.00
	DISTRICT COURT	0	0	16.00	0							0	0.1000	0	0	0.00
	ABATEMENT	0	0	8.00	0							0	0.1000	0	0	0.00
POSSESSORY INTEREST		0	0	1.00	0										0	0.00
ADDTL APPSL TASK/DUTY		0	0	1.00	0										0	0.00
ADDTL APPSL TASK/DUTY		0	0	1.00	0										0	0.00
ADDTL APPSL TASK/DUTY		0	0	1.00	0										0	0.00
SALES CONFIRMATION		0	0	0.25	0	0	1.00	0				0	0.1250	0	0	0.00
NEW CONSTRUCTION		0	0	0.25	0	0	2.00	0				0	0.5000	0	0	0.00
NEW PARCEL - CREATION		0	0	0.67	0							0	0.2500	0	0	0.00
SUPERVISORY TIME					0				0		0			0	0	0.00
REVIEW TIME		0							0	0.05	0				0	0.00
TOTAL		0			0			0			0			0	0	0.00

PAGE 3 – ADMINISTRATION TIME REQUIREMENT WORKSHEET

ADMINISTRATION TIME REQUIREMENT WORKSHEET — SHINE — COUNTY — PAGE 3

PREPARATION DATE: January 1, 2002

ASSESSMENT FUNCTION	WORK UNIT TYPE	NUMBER OF ANNUAL WORK UNITS	HOURS PER WORK UNIT	TOTAL ADMIN. HOURS	TOTAL ADMINISTRATIVE F.T.E.S
PUBLIC INFORMATION:					
INQUIRIES	PER NUMBER	0	0.08	0	0.00
PROPERTY RECORD INFORMATION	PER NUMBER	0	0.10	0	0.00
PUBLIC RELATIONS	PER NUMBER	0	0.10	0	0.00
OFFICE MANAGEMENT:					
BUDGET PREPARATION	YEARLY BUDGET	1	80.00	80	0.04
BUDGET MAINTENANCE	PER WEEK	52	0.25	13	0.01
SUPERVISION	PER FTE	0.50	80.00	40	0.02
DEPARTMENT MEETINGS	PER DEPT.	0	40.00	0	0.00
SECRETARIAL SUPPORT	PER FTE	0.49	24.00	12	0.01
PROTEST: -ADMIN-ASSR LEVEL	PER NUMBER	0	0.17	0	0.00
APPEALS: -ADMIN-CBOE LEVEL	PER NUMBER	0	0.08	0	0.00
-ADMIN- BAA LEVEL	PER NUMBER	0	0.08	0	0.00
-ADMIN-DIST COURT	PER NUMBER	0	0.08	0	0.00
-ADMIN-ABATEMENT	PER NUMBER	0	0.17	0	0.00
NEW PROGRAMS/PROCEDURES	PER FTE	0.49	20.00	10	0.01
STATUTORY REPORTS	PER REPORT	8	40.00	320	0.17
REAL PROPERTY VALUE PRORATIONS	PER PRORATION	9	0.17	2	0.00
STATE ASSESSED PROPERTIES	PER COMPANY	0	0.17	0	0.00
SENIOR EXEMPTION	PER UNIT	0	0.25	0	0.00
POSSESSORY INTEREST - ADMIN	PER UNIT	0	1.00	0	0.00
OTHER TASK/DUTY	PER UNIT	0	0.00	0	0.00
OTHER TASK/DUTY	PER UNIT	0	0.00	0	0.00
OWNERSHIP CHANGES:					
TRANSFERS	PER NUMBER	0	0.20	0	0.00
NEW SUB PLATS	PER NUMBER	0	1.00	0	0.00
SPLITS/COMBOS	PER NUMBER	0	0.50	0	0.00
SALES CONF.\TD-1000 MAILING	PER NUMBER	0	0.10	0	0.00
ADDRESS CHANGES	PER NUMBER	0	0.10	0	0.00
MAPPING:					
REPRODUCE MYLAR	PER MAP	0	16.00	0	0.00
UPDATE MAPS	PER MAP	0	4.00	0	0.00
DATA PROCESSING:					
DATA ENTRY	PER PARCEL	0	0.08	0	0.00
SYSTEM MAINTENANCE & PROD.	PER WORK DAY	250	1.00	250	0.13
ANALYSIS REPORTS	PER WORK DAY	250	1.00	250	0.13
TOTAL				976	0.52

ADMINISTRATION SUMMARY	F.T.E.'S
ADMINISTRATIVE FTE'S:	0.50
SUPERVISORY FTE'S:	0.02
TOTAL ADMINISTRATIVE FTE'S:	0.52

PAGE 4 – APPRAISAL TIME REQUIREMENT ESTIMATE WORKSHEET

APPRAISAL TIME REQUIREMENT ESTIMATE WORKSHEET — PAGE 4

January 1, 2002 — SHINE — COUNTY

	ABSTRACT CLASS	DRIVE-BY CYCLIC REVIEW MINUTES PER PARCEL	DRIVE-BY CYCLIC REVIEW HOURS PER PARCEL	ON-SITE CYCLIC INSPECTION MINUTES PER PARCEL	ON-SITE CYCLIC INSPECTION HOURS PER PARCEL	OFFICE REVIEW MINUTES PER PARCEL	OFFICE REVIEW HOURS PER PARCEL	RECORDS PROCESSING MINUTES PER PARCEL	RECORDS PROCESSING HOURS PER PARCEL
VACANT LAND	RESIDENTIAL	3.0	0.0500			0.6	0.0100	3.0	0.0500
	COMMERCIAL	3.0	0.0500			0.6	0.0100	3.0	0.0500
	INDUSTRIAL	3.0	0.0500			0.6	0.0100	3.0	0.0500
	PUD LOTS	3.0	0.0500			0.6	0.0100	3.0	0.0500
	ALL OTHER	3.0	0.0500			0.6	0.0100	3.0	0.0500
IMPROVED LAND	RESIDENTIAL	3.0	0.0500			0.6	0.0100	3.0	0.0500
	CONDOMINIUM	3.0	0.0500			0.6	0.0100	3.0	0.0500
	COMMERCIAL	3.0	0.0500			0.6	0.0100	3.0	0.0500
	INDUSTRIAL	3.0	0.0500			0.6	0.0100	3.0	0.0500
IMPROVEMENTS	RESID. (+ farm res)	3.0	0.0500	60.0	1.0000	0.6	0.0100	5.0	0.0833
	CONDOMINIUM	3.0	0.0500	20.0	0.3333	0.6	0.0100	5.0	0.0833
	MANUF HOUSING	3.0	0.0500	45.0	0.7500	0.6	0.0100	5.0	0.0833
	COMMERCIAL	10.0	0.1667	180.0	3.0000	15.0	0.2500	30.0	0.5000
	INDUSTRIAL	20.0	0.3333	480.0	8.0000	60.0	1.0000	60.0	1.0000
AG. LAND (# of acres)	IRRIGATED	180.0	3.0000			0.6	0.0100		
	DRY FARM	120.0	2.0000			0.6	0.0100		
	MEADOW HAY	60.0	1.0000			0.6	0.0100		
	GRAZING	60.0	1.0000			0.6	0.0100		
	ORCHARD	180.0	3.0000			0.6	0.0100		
	F/R WASTE	60.0	1.0000			0.6	0.0100		
F/R SUPPORT BLDGS		45.0	0.7500	120.0	2.0000	0.6	0.0100	15.0	0.2500
ALL OTHER AG LAND		3.0	0.0500			0.6	0.0100	3.0	0.0500
ALL OTHER AG IMPS		60.0	1.0000	120.0	2.0000	0.6	0.0100	5.0	0.0833
NAT. RESOURCE LAND		60.0	1.0000			0.6	0.0100	15.0	0.2500
NAT. RESOURCE IMPS				120.0	2.0000	60.0	1.0000	30.0	0.5000
PERSONAL PROPERTY				120.0	2.0000	15.0	0.2500	15.0	0.2500
EXEMPT LAND		3.0	0.0500			0.6	0.0100	3.0	0.0500
EXEMPT IMPS		30.0	0.5000	180.0	3.0000	0.6	0.0100	30.0	0.5000
XTRA TRAVL: OUT OF AREA		45.0							
MODEL BUILDG & ANALYSIS		60.0	1.0000						
STATISTICAL TESTING		120.0	2.0000						
PROTEST: REAPPRSL YEAR		30.0	0.5000					6.0	0.1000
PROTEST: INTERVN YEAR		45.0	0.7500					6.0	0.1000
APPEAL: CBOE & ARBITR.		90.0	1.5000					6.0	0.1000
BAA		960.0	16.0000					6.0	0.1000
DISTRICT COURT		960.0	16.0000					6.0	0.1000
ABATEMENT		480.0	8.0000					6.0	0.1000
POSSESSORY INTEREST		60.0	1.0000						
ADDTL APPSL TASK/DUTY		60.0	1.0000						
ADDTL APPSL TASK/DUTY		60.0	1.0000						
ADDTL APPSL TASK/DUTY		60.0	1.0000						
SALES CONFIRMATION		15.0	0.2500	60.0	1.0000			7.5	0.1250
NEW CONSTRUCTION		15.0	0.2500	120.0	2.0000			30.0	0.5000
NEW PARCEL - CREATION		40.0	0.6667					15.0	0.2500
SUPERVISORY TIME		4800.0	80.0000						
REVIEW TIME						3.0	0.0500		

PAGE 5 – ADMINISTRATION TIME REQUIREMENT ESTIMATE WORKSHEET

ADMIN. TIME REQUIREMENT ESTIMATE WORKSHEET			PAGE 5
January 1, 2002		SHINE	COUNTY
ASSESSMENT FUNCTION	WORK UNIT TYPE	MINUTES PER WORK UNIT	HOURS PER WK UNIT
PUBLIC INFORMATION:			
INQUIRIES	PER NUMBER	5	0.0833
PROPERTY RECORD INFORMATION	PER NUMBER	6	0.1000
PUBLIC RELATIONS	PER NUMBER	6	0.1000
OFFICE MANAGEMENT:			
BUDGET PREPARATION	YEARLY BUDGET	4800	80.0000
BUDGET MAINTENANCE	PER WEEK	15	0.2500
SUPERVISION	PER FTE	4800	80.0000
DEPARTMENT MEETINGS	PER DEPT.	2400	40.0000
SECRETARIAL SUPPORT	PER FTE	1440	24.0000
PROTEST: -ADMIN-ASSR LEVEL	PER NUMBER	10	0.1667
APPEAL: -ADMIN-CBOE LEVEL	PER NUMBER	5	0.0833
-ADMIN-BAA LEVEL	PER NUMBER	5	0.0833
-ADMIN-DIST COURT	PER NUMBER	5	0.0833
-ADMIN-ABATEMENT	PER NUMBER	10	0.1667
NEW PROGRAMS/PROCEDURES	PER FTE	1200	20.0000
STATUTORY REPORTS	PER REPORT	2400	40.0000
REAL PROPERTY VALUE PRORATIONS	PER PRORATION	10	0.1667
STATE ASSESSED PROPERTIES	PER COMPANY	10	0.1667
SENIOR EXEMPTION	PER UNIT	15	0.2500
POSSESSORY INTEREST - ADMIN	PER UNIT	60	1.0000
OTHER TASK/DUTY	PER UNIT	0	0.0000
OTHER TASK/DUTY	PER UNIT	0	0.0000
OWNERSHIP CHANGES:			
TRANSFERS	PER NUMBER	12	0.2000
NEW SUB PLATS	PER NUMBER	60	1.0000
SPLITS/COMBOS	PER NUMBER	30	0.5000
SALES CONF.\TD-1000 MAILING	PER NUMBER	6	0.1000
ADDRESS CHANGES	PER NUMBER	6	0.1000
MAPPING:			
REPRODUCE MYLAR	PER MAP	960	16.0000
UPDATE MAPS	PER MAP	240	4.0000
DATA PROCESSING:			
DATA ENTRY	PER PARCEL	5	0.0833
SYSTEM MAINTENANCE & PROD.	PER WORK DAY	60	1.0000
ANALYSIS REPORTS	PER WORK DAY	60	1.0000

FTE YEARLY HOUR CALCULATION	DAYS	HOURS
HOURS-TYPICAL WORKDAY: (MINUS BREAKS, ETC.)		7.5
GROSS YEARLY DAYS (52 x 5):	260	
HOLIDAYS:	10	
SICK DAYS (TYPICAL):	0	
VACATION DAYS (TYPICAL):	0	
EDUCATION/TRAINING DAYS:	0	
OTHER:	0	
YEARLY NET DAYS - HOURS:	250	1875

PAGE 1 – ABSTRACT DATA GATHERING SHEET

DATA GATHERED FROM ABSTRACT COUNTS

PAGE 1

WORKFORCE ITEM	ABSTRACT CODE	ABSTRACT COUNT
VACANT LAND		
RESIDENTIAL	100	
COMMERCIAL	200	
INDUSTRIAL	300	
PUD LOTS	400	
ALL OTHER	10	
	510	
	520	
All Other Vacant Land Total:	530	
	540	
	550	
	560	
IMPROVED LAND		
RESIDENTIAL	1112	
	1115	
	1120	
Residential Land Total:	1125	
	1135	
	1140	
	1150	
COMMERCIAL	2010	
	2011	
	2012	
	2013	
	2112	
Commercial Land Total:	2115	
	2120	
	2125	
	2127	
	2130	
	2135	
	2140	
	2145	
	2150	
INDUSTRIAL	3112	
	3115	
Industrial Land Total:	3120	
	3125	

WORKFORCE ITEM	ABSTRACT CODE	ABSTRACT COUNT
IMPROVEMENTS		
RESIDENTIAL (+ farm res)	1212	
	4277	
	1215	
Residential Imps Total:	1220	
	1225	
	1240	
	1250	
CONDOMINIUM	1230	
MANUF HOUSING	1235	
Manufactured Homes Total:	4278	
COMMERCIAL	2020	
	2021	
	2022	
	2023	
	2212	
	2215	
	2220	
	2225	
Commercial Imps Total:	2227	
	2230	
	2235	
	2240	
	2250	
INDUSTRIAL	3020	
	3212	
Industrial Imps Total:	3215	
	3220	
	3225	

PAGE 2 – ABSTRACT DATA GATHERING SHEET

DATA GATHERED FROM ABSTRACT COUNTS

PAGE 2

WORKFORCE ITEM	ABSTRACT CODE	ABSTRACT COUNT
AG. LAND - (# of acres)		
IRRIGATED	4010	
Irrigated Land Total:	4107	
	4117	
DRY FARM	4127	
MEADOW HAY	4137	
GRAZING	4147	
Grazing Land Total:	4177	
ORCHARD	4157	
F/R WASTE	4167	
F/R SUPPORT BLDGS	ESTIMATE	
ALL OTHER AG LAND	4180	
ALL OTHER AG IMPS	ESTIMATE	
NAT. RESOURCE LAND	5110	
	5120	
	5140	
	5170	
	6110	
	6120	
	6130	
	6140	
	6150	
	7110	
	7120	
Natural Resource Land Total:	7130	
	7140	
	7145	
	7147	
	7150	
	7155	
EXEMPT LAND	9119	
	9129	
	9139	
	9149	
Exempt Land Total:	9159	
	9169	
	9179	
	9199	
EXEMPT IMPS	ESTIMATE	

WORKFORCE ITEM	ABSTRACT CODE	ABSTRACT COUNT
NAT. RESOURCE IMPS	5250	
	5410	
	5420	
	5440	
	6410	
	6420	
	6430	
	6440	
	6450	
	7410	
	7420	
Natural Resource Imps Total:	7430	
	7440	
	7445	
	7447	
	7450	
	7255	
PERSONAL PROPERTY	1410	
	2040	
	2405	
	2410	
	3040	
	3410	
	4410	
	5410	
	5420	
	5450	
	6410	
	6420	
	6430	
	6440	
	6450	
	7410	
	7420	
Personal Property Total:	7430	
	7440	
	7445	
	7447	
	7450	
STATE ASSD-REAL	8299	
STATE ASSD - PRSNL	8499	

PAGE 3 – ADMINISTRATIVE DATA GATHERING SHEET

ADMINISTRATION TIME REQUIREMENT WORKSHEET (FOR DATA GATHERING)

PAGE 3

ASSESSMENT FUNCTION	WORK UNIT TYPE	NO. OF ANNUAL WORK UNITS	MINUTES PER WORK UNIT	HOURS PER WORK UNIT
PUBLIC INFORMATION:				
INQUIRIES	PER NUMBER		5	0.0833
PROPERTY RECORD INFORMATION	PER NUMBER		6	0.1
PUBLIC RELATIONS	PER NUMBER		6	0.1
OFFICE MANAGEMENT:				
BUDGET PREPARATION	YEARLY BUDGET		4800	80
BUDGET MAINTENANCE	PER WEEK		15	0.25
SUPERVISION	PER FTE		4800	80
DEPARTMENT MEETINGS	PER DEPT.		2400	40
SECRETARIAL SUPPORT	PER FTE		1440	24
PROTEST: -ADMIN-ASSR LEVEL	PER NUMBER		10	0.1667
APPEALS: -ADMIN-CBOE LEVEL	PER NUMBER		5	0.0833
-ADMIN- BAA LEVEL	PER NUMBER		5	0.0833
-ADMIN-DIST COURT	PER NUMBER		5	0.0833
-ADMIN-ABATEMENT	PER NUMBER		10	0.1667
NEW PROGRAMS/PROCEDURES	PER FTE		1200	20
STATUTORY REPORTS	PER REPORT		2400	40
STATE ASSESSED PROPERTIES	PER COMPANY		10	0.1667
ANOTHER TASK/DUTY	PER UNIT		0	0
ANOTHER TASK/DUTY	PER UNIT		0	0
ANOTHER TASK/DUTY	PER UNIT		0	0
ANOTHER TASK/DUTY	PER UNIT		0	0
OWNERSHIP CHANGES:				
TRANSFERS	PER NUMBER		12	0.2
NEW SUB PLATS	PER NUMBER		60	1
SPLITS/COMBOS	PER NUMBER		30	0.5
SALES CONFIRMATION	PER NUMBER		6	0.1
ADDRESS CHANGES	PER NUMBER		6	0.1
MAPPING:				
REPRODUCE MYLAR	PER MAP		960	16
UPDATE MAPS	PER MAP		240	4
DATA PROCESSING:				
DATA ENTRY	PER PARCEL		5	0.0833
SYSTEM MAINTENANCE & PROD.	PER WORK DAY		60	1
ANALYSIS REPORTS	PER WORK DAY		60	1

CHAPTER 9
FORM STANDARDS

FORMS

The Property Tax Administrator (Administrator) must, by law, approve personal property schedule forms, notices, appraisal cards, Real Property Transfer Declarations (TD-1000), and other records used and maintained by all assessors to ensure uniformity, §§ 39-2-109(1)(d) and (h) and 39-8-106(1), C.R.S.

The centralized form approval system serves an essential function. It achieves statewide uniformity which increases taxpayer understanding of the assessment process, provides consistent information requested of taxpayers regarding valuation, supports consistency in information reporting by the assessor, and it enhances the professional credibility of assessors.

FORM POLICY

The following procedures explain which forms require approval and what is required for form approval if you do not use a pre-approved Division form.

FORMS WHICH REQUIRE APPROVAL

The following forms must be approved by the Property Tax Administrator, § 39-2-109(1)(d), C.R.S. Forms published by the Administrator are reviewed by the Statutory Advisory Committee (SAC) and recommended to the State Board of Equalization (state board), §§ 39-2-131(1)(a)(II) and 39-9-103(10), C.R.S.

1. Real and personal property appraisal records
2. Personal property declaration schedule(s)
3. Notice of Valuation
4. Protest form
5. Notice of Determination
6. Real Property Transfer Declaration
7. Cadastral records and forms
8. Petitions for abatement or refund

PRE-APPROVED DIVISION FORMS

The Division works closely with major printers in the design and format of forms. Please check with the Division when ordering forms to ascertain which printers are printing approved forms. The Division need only know from which printer the county is ordering the form.

MISCELLANEOUS DATA FORMS

In addition to the seven types of forms listed above, the assessor's office may use other forms such as data collection forms, market and income analysis worksheets, as well as forms used to collect valuation and property characteristic data. These miscellaneous forms do not require approval by the Division nor do they require the county to adhere to the Division form numbering system.

The Division maintains a file of miscellaneous forms as samples for county assessors and for the exchange of information among counties. If county assessors submit forms used in their counties, this information will be shared with other counties upon request.

FORM APPROVAL PROCEDURES

Unless you have been notified of a specific deadline, forms may be submitted for approval at any time. To avoid delays in the approval and printing process, **please allow a 20 working day approval period.**

NOTE: Personal Property Declaration Schedules (DS) must be submitted annually for approval.

To expedite the approval process, the following procedures are recommended.

1. The Division distributes form changes, new forms, and form standards to the assessor.

2. The assessor submits a copy of the typeset form to the Division for approval.

3. Written notification of approval from the Administrator will be mailed within 20 working days of receipt of the submitted form.

   If the form is not approved, a letter explaining what is needed to receive approval is sent to the assessor.

   Pending legislation may affect the approval of a form.

4. A copy of the revised typeset form is submitted to the Division for a second review. (Steps three and four will continue until the form meets the required criteria.)

5. Once the form meets the required criteria, the assessor will be notified.

6. When the order from the printer is received, please submit a copy of your form with county test data for the Division's files.

ASSIGNING FORM NUMBERS

All assessor forms must be assigned a number which uniquely identifies the form. The form number is comprised of the following:

1. Form series code

2. Form number

3. County number
4. Edition and revision date

Form Series Codes

- AR - appraisal record
- DS - declaration schedule
- NOV - Notice of Valuation
- PR - protest and review, includes Notices of Determination
- TD - Real Property Transfer Declaration
- AD - cadastral records

Form Number for County-Developed Forms

The Division will assign each form a unique number as described below. Counties may use this number or assign their own. Existing form numbers are as follows:

181 – Real Property NOV
185 – Personal Property NOV
189/190 – Special NOV
212 – Real Property Protest Form
213 – Personal Property Protest Form
214/215 – Special Protest Form
207 – Notice of Determination
216 – Special Notice of Determination
1000–Real Property Transfer Declaration

County Number

Each county is assigned a number which is determined by the county's placement in the following alphabetic sequence.

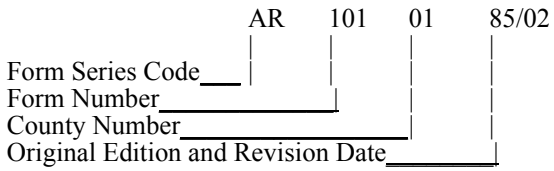
01-Adams	17-Dolores	34-La Plata	51-Pueblo
02-Alamosa	18-Douglas	35-Larimer	52-Rio Blanco
03-Arapahoe	19-Eagle	36-Las Animas	53-Rio Grande
04-Archuleta	20-Elbert	37-Lincoln	54-Routt
05-Baca	21-El Paso	38-Logan	55-Saguache
06-Bent	22-Fremont	39-Mesa	56-San Juan
07-Boulder	23-Garfield	40-Mineral	57-San Miguel
80-Broomfield	24-Gilpin	41-Moffat	58-Sedgwick
08-Chaffee	25-Grand	42-Montezuma	59-Summit
09-Cheyenne	26-Gunnison	43-Montrose	60-Teller
10-Clear Creek	27-Hinsdale	44-Morgan	61-Washington
11-Conejos	28-Huerfano	45-Otero	62-Weld
12-Costilla	29-Jackson	46-Ouray	63-Yuma
13-Crowley	30-Jefferson	47-Park	
14-Custer	31-Kiowa	48-Phillips	
15-Delta	32-Kit Carson	49-Pitkin	
16-Denver	33-Lake	50-Prowers	

Edition and Revision Date

The dates identify the year a form was developed and the year the form was revised. The month is excluded.

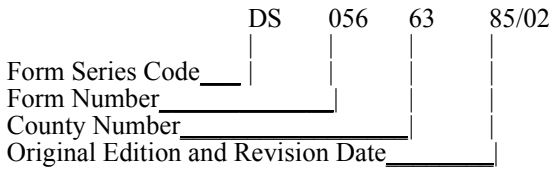
Example of Form Number Development

1. Residential Property Appraisal Record submitted by Adams County:



   This should appear as **AR101-01 85/02** in a corner of the form.

2. Personal Property Declaration Schedule submitted by Yuma County:



   This should appear as **DS056-63 85/02** in a corner of the form.

Form Number for Pre-Approved Forms

In addition to the above information, the form number for pre-approved forms prepared by printer vendors will contain the following:

1. 15 - Department of Local Affairs
2. DPT - Division of Property Taxation
3. One of the following codes which distinguishes the section that prepared the form.

   AS - Appraisal Standards Section
   EX - Exemption Section
   SA - State Assessed Section
   AR - Administrative Resources Section

Example:
Notice of valuation form originally developed by the Administrative Resources Section of the Division in 1984 and revised most recently in 2004.

15-DPT-AR
NOV 118-84/07

FORM STANDARDS

The form standards contain form criteria required by Colorado statutes and the Administrator. The criteria for each form are listed under the specific form within the form standards.

The Administrator has the responsibility of disapproving any item on any form that does not comply with the law, which does not meet the Administrator's form standards, or contains information that detracts from its main purpose.

STANDARDS FOR DECLARATION SCHEDULES

All declaration schedules require the approval of the Administrator. All instructions, wording, and sections of the declaration schedules must be used verbatim. Minor formatting changes may be acceptable if the forms are printed by a printer whose forms have been pre-approved. Should the county wish to print its own declaration schedules, the Division will furnish the assessor with copies of the pre-approved forms.

The Division follows a standard procedure in revising the declaration schedules (DS) each year. The revised DS forms are scheduled to be at the printer for new artwork during September or early October. Camera-ready copy is returned to the Division for final proofing by the first week in November. Printed (pre-approved) declaration schedules are typically ready to be ordered from the printer by December 1.

Pre-approved forms will be ready and made available to assessors desiring to print their own no later than the first week in November of each year. See schedule below.

Any corrections, changes, or suggestions may be made at any time during the calendar year. However, the following schedule shows the typical cycle for approving and reviewing next year's forms:

Procedure	**Date**
Notify assessors of review	August 1
Review declaration schedules	August 15 - September 15
Final date for input, changes, revisions	September 15
Meet with assessors	September 15
Artwork, set-up for declaration schedules	September 15 - October 7
Initial camera-ready proof from printer	October 7
Check proof - make corrections	October 7 - 31
Final camera-ready proof from printer	November 1

Send pre-approved copies to other printers; printer accepts printing orders	November 1 - 30
Delivery of declaration schedules by printer to assessors	December 1

STANDARDS FOR THE APPRAISAL PROPERTY RECORD

All appraisal property record hard copies (cards) require the approval of the Administrator. **To meet Division approval, the form must contain the required items listed below, or the items must be stored in the electronic record system of the assessor's office.**

REQUIRED ITEMS

1. Actual value
2. Assessed value
3. Assessment percentage
4. Book/page or reception number
5. City or town and tax area
6. Correlation data
7. Cost approach data, market approach data, income approach data
8. Diagram of property
9. Land value calculations
10. Legal description
11. Improvement inventory
12. Parcel identification number (schedule number)
13. Property owner's name and mailing address
14. Property street address
15. Sales dates or sales information

RECOMMENDED ITEMS

The following items are recommended for inclusion on the appraisal property record to provide additional information to assessors and taxpayers:

1. List of three prior owners and sales data
2. Photograph of property

3. Building permit information

4. Remarks

STANDARDS FOR ALL NOTICES OF VALUATION (NOV)

The assessor is required to mail annually a Notice of Valuation (NOV) and a Protest Form to property owners. For agricultural property, the notice shall state separately the actual value of land and improvements. For all other property, the notice shall state the total actual value of land and improvements, § 20, art. X, COLO. CONST. and §§ 39-5-121(1) and (1.5), C.R.S.

When there is no change in value from the previous year, the NOV may be mailed with the tax bill during the intervening years, § 39-5-121(1.2), C.R.S.

Any county can adopt alternate dates for mailing Notices of Determination (NOD) and holding County Board of Equalization hearings. When the alternate protest procedures are adopted, several dates on the real and personal property NOVs and NODs must be changed. The standard dates and alternate dates are shown below. They can be found in §§ 39-5-122.7(1), 39-8-104, 39-8-106(1)(a), and 39-8-107(1) and (2), C.R.S.

Task	Standard Date	Alternate Date
Real property protests by mail	June 1	N/A
Real property protests in person	June 1	N/A
Real NODs mailed	Last wkg day in June	Last wkg day in August
Personal property protest by mail	June 30	N/A
Personal property protest in person	July 5	N/A
Personal property NODs mailed	July 10	Last wkg day in August
Real property CBOE hearings begin	July 1	September 1
Personal property CBOE hearings begin	July 1	September 1
Real property appeal to CBOE (by mail or in person)	July 15	September 15
Personal property appeal to CBOE (by mail or in person)	July 20	September 15
CBOE concludes all hearings	August 5	November 1
CBOE mails decisions	5 business days from date of decision	Same
Taxpayer appeals to BAA, arbitration or district court	Within 30 days of CBOE's decision	Same

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

RECLASSIFICATION OF AGRICULTURAL PROPERTY

Actual value determined - when.
(5)(c) Once any property is classified for property tax purposes, it shall remain so classified until such time as its actual use changes or the assessor discovers that the classification is erroneous. The property owner shall endeavor to comply with the reasonable requests of the assessor to supply information which cannot be ascertained independently but which is necessary to determine actual use and properly classify the property when the assessor has evidence that there has been a change in the use of the property. Failure to supply such information shall not be the sole reason for reclassifying the property. Any such request for such information shall be accompanied by a notice that states that failure on the part of the property owner to supply such information will not be used as the sole reason for reclassifying the property in question. Subject to the availability of funds under the assessor's budget for such purpose, no later than May 1 of each year, the assessor shall inform each person whose property has been reclassified from agricultural land to any other classification of property of the reasons for such reclassification including, but not limited to, the basis for the determination that the actual use of the property has changed or that the classification of such property is erroneous.

§ 39-1-103, C.R.S. (emphasis added)

This may be computer generated in the blank area of the NOV in the section titled "Type of Property."

REQUIREMENTS FOR OPTIONAL INCLUSION OF TAX ESTIMATE

With the approval of the board of county commissioners, the assessor may include in the NOV an estimate of the taxes which may be owed for the current property tax year. If the estimate is included, the notice shall clearly state the following items, §§ 39-5-121(1) and (1.5), C.R.S. Those items shown in bold print must appear in bold print on the form.

1. The tax amount is merely an estimate based upon the best information available.

2. The taxpayer has the right to protest the adjustment in valuation, but not the estimate of taxes.

REQUIREMENTS FOR BILINGUAL LANGUAGE ON NOV

On October 21, 1985, the State Board of Equalization issued an order requiring certain counties to print a Spanish language statement on their NOVs. A second order, issued July 10, 1986, modified the Spanish language statement. The orders were issued pursuant to an action filed against the state board in Denver District Court by a group of Conejos County taxpayers. One of the points argued by the group was that county taxpayers were denied their right of due process by receiving NOVs written solely in English when a majority of county residents speak Spanish. The parties stipulated, and the court remanded the matter back to the state board to issue orders consistent with the stipulation.

The counties subject to the requirement are those identified by the Director of the Census as having a legal obligation to provide minority language assistance pursuant to section 203 of the voting rights act of 1965, as amended in 1982, 42 US CONST. 1973 et seq.

Currently, the following counties are subject to the requirement: Alamosa, Conejos, Costilla, Crowley, Denver, Otero, Rio Grande, and Saguache. If any of these counties use the alternate protest procedures, the dates in the statement below must be changed.

Bilingual Language for Real and Personal Property NOV

The Spanish language shown below must be printed verbatim on the bilingual NOV forms used by the counties listed above. Items shown in bold face print must be printed in bold face print.

> Esta **NOTICIA IMPORTANTE** es tocante a la valuación de impuestos (tasación) de su propiedad. Si no comprende esta noticia o si tiene algunas preguntas, haga sus preguntas a la oficina del asesor en su condado inmediatamente y le daran información acerca de sus derechos a protestar dichos valores. Si esta noticia se refiere a su casa o otro terreno, usted debe comunicarse con su asesor antes del 1 de junio a mas tardar. Si esta noticia es tocante su propiedad personal, usted debe comunicarse con su asesor antes del 5 de julio a mas tardar, o si lo hace por escrito, hagalo antes del 30 de junio. Si usted no se comunica con su asesor, usted perdera todos los derechos a apelar.

The following English translation is not required to be printed on the NOV form.

> This **IMPORTANT NOTICE** concerns your property tax assessment. If you do not understand this notice or if you have any questions, contact your county assessor's office immediately for information about your rights. If this notice concerns your house or other lands, you must contact your assessor by June 1. If this notice concerns personal property, you must contact your assessor by July 5, unless you write a letter, then you must do so by June 30. If you do not contact your assessor, you will lose your rights to appeal.

Bilingual Language for Special NOV

The Spanish language shown below must be printed verbatim on the bilingual special NOV form for the counties listed above.

> ESTOS SON SUS DERECHOS BAJO LA LEY!
>
> Si usted no esta de acuerdo con el valor actual o si cree que es impropio por alguna razon: Usted debe protestar por escrito o personalmente a la oficina del asesor de su condado dentro de 30 dias de le fecha en esta noticia. Despues de los 30 dias, usted pierde su derecho a protestar.

The following English translation is not required to be printed on the NOV form.

> THESE ARE YOUR RIGHTS UNDER THE LAW!
>
> If you disagree with this actual value or if you think it is improper for any reason, you must protest in writing or personally to the office of the assessor in your county within 30 days of the date of this notice. After the 30 days, you lose the right to protest.

STANDARDS FOR SPECIFIC NOTICES OF VALUATION

REQUIRED ITEMS FOR REAL PROPERTY NOV (ADDENDUM 9-A)

Regardless of the format selected, the Real Property NOV must include all of the required items and language listed below. Any additional information should not conflict with or detract from the required items.

General requirements

1. Form Title
   Identifies the NOV form type. "Real Property Notice of Valuation" must be printed in boldface capital print.

2. Form Number
   Uniquely identifies the form by a specific number. Counties developing forms must assign a number which complies with the form numbering procedures. Form numbering instructions begin on page two of this section.

3. Assessor's Information
   These items must be stamped or printed on the form: county name, assessor's mailing and street address, office hours, and telephone number. Inclusion of the office FAX number and website address is optional.

4. Dates and Place Hearing Will be Held
   This information identifies the time period the assessor sits to hear protests and the physical location where protests will be heard, §§ 39-5-121(1) and (1.5), C.R.S. This information should be in boldfaced type. Real property protest hearings are held beginning on the first working day after NOVs are mailed to taxpayers and until June 1, §§ 39-5-122(1) and (4), C.R.S.

5. Property Owner's Name and Mailing Address
   Identifies the owner of record.

6. Legal Description or Location of Property
   Identifies the property.

7. Parcel Identification Number (Schedule Number)
   Provides cross-reference and internal control.

8. Tax Area Code
   Identifies the tax area of the property.

9. Notice Date
   Provides the date the notice was generated.

10. Current Assessment Year (Tax year)
    Identifies the current assessment year.

Subclass of Property

Identifies the type of property being valued and distinguishes the assessment rate, §§ 39-5-121(1) and (1.5), C.R.S. The following are two ways to identify this information:

1. Subclass Name, e.g., Sprinkler Irrigated Land and Farm or Ranch Residence.

2. Subclass Code Number, e.g., 4107 and 4277. (Subclass code numbers can be used as long as the taxpayer is provided with a list of class codes and their descriptions.)

For mixed-use properties, although not required by statute, the Division recommends that assessors separately list each subclass designation. This information benefits the taxpayer by providing the value that will be assessed at each assessment rate. An example is shown below.

Property Description

Lot 21 Block 2 Meadowlark Subdivision and 1/50th interest in common elements

Property Classification	Current Year Actual Value	Prior Year Actual Value	Increase/ Decrease
Single Family Residential	90,000	85,000	5,000
Commercial Recreation	10,000	7,000	3,000
TOTAL	100,000	92,000	8,000

Property Values

Property values must be stated in the form of actual values. Colorado statute prohibits listing the assessed value on the NOV. For agricultural property, land and improvement values must be listed separately on the notice. For all other property, the total property value must be listed, § 39-5-121(1), C.R.S.

1. Prior Year Actual Value
   Provides space to list the prior year's value.

2. Current Year Actual Value (or Current Valuation)
   Provides space to list the current year's value.

3. Increase or Decrease in Actual Value
   Provides space to list the value adjustment from the prior year's value to the current year's value.

Property Characteristics

During reappraisal years, real property NOVs must include the following characteristics:

1. An itemized listing of the land and improvements.

2. The characteristics that are germane to the value of such land and improvements.

To satisfy the first requirement, assessors may choose to provide a count and a total square footage or acreage for each sub-class comprising the subject property. To satisfy the second requirement, the characteristics "germane to the value" must be listed. These are the physical characteristics of the property your office used to determine its actual value. NOVs for every class of real property are subject to the requirements.

The language and data categories shown on **Addendum 9-A, Real Property NOV**, are provided as an example. Each assessor must determine the categories of data to include in order to satisfy the requirements described above.

Data Collection Period

Providing information concerning the data collection time period allows the taxpayer to better determine if the value placed on the property by the assessor is accurate. It also assists the taxpayer in accurately completing the questionnaire on the protest form.

Space should be provided on the front of the NOV for this data. The language shown below must be printed verbatim on the form.

For years 2007 – 2008

> The appraisal data used to establish your real property value was from the 18 month period ending June 30, 2006. Your value is based on comparable sales of properties during that period.

Intervening Year Criteria

> **Notice of adjusted valuation.**
> (1)(a) For the years that intervene between changes in the level of value, if the difference between the actual value of such land or improvements in the previous year and the actual value of such land or improvements in the intervening year as set forth in such notice constitutes an increase in actual value of more than seventy-five percent, the assessor shall mail together with the notice an explanation of the reasons for such increase in actual value.
>
> **§ 39-5-121, C.R.S.**

Space must be provided below the value section of the NOV to computer generate the reason(s) for an increase in value greater than seventy-five (75) percent.

Notice that § 39-5-121, C.R.S., requires an explanation for an intervening year increase when the increase to the land or improvement value is greater than 75 percent. Therefore, an explanation is sometimes required when the total value increased by less than 75 percent.

Examples:

A home was constructed on a vacant parcel. The actual value of the land did not change, but value was added for the improvement, which increased the total value by 100 percent. The value increase is due to new construction.

An addition and a deck are added to a home. The actual value of the land did not change, but the actual value of the improvement increased 77 percent. The value increase is due to construction of an addition and a deck.

Assessment Date and Rates, Data Collection Period

The information shown below must be printed verbatim on the form. Those items shown in boldface must be printed in boldface, § 39-5-121(1), C.R.S.

> Your property was valued as it existed on January 1 of the current year.
>
> The tax notice you receive next January will be based on this value.
>
> **The assessment percentage for residences is projected to be ___%. Generally, all other property, including vacant land, is assessed at 29%, §§ 39-1-104(1) and (1.5), C.R.S.**
>
> **A change in the projected residential assessment percentage is not grounds for protest or abatement of taxes, § 39-5-121(1), C.R.S.**
>
> All property in Colorado is revalued every odd year.
>
> If the **senior citizen property tax exemption** has been applied to your property, it is not reflected in the value shown above.

Taxpayers' Rights

The language shown below must be printed verbatim on the form. Those items shown in boldface must be printed in boldface, § 39-5-121(1), C.R.S. Counties using the optional appeal dates must insert the optional dates as appropriate.

> **YOU HAVE THE RIGHT TO PROTEST YOUR REAL PROPERTY VALUE OR ITS CLASSIFICATION.**

Taxpayers' Protest and Appeal Procedures

The language shown below must be printed verbatim on the form. Those items shown in boldface must be printed in boldface, § 39-5-121(1), C.R.S.

REAL PROPERTY PROTESTS AND PROCEDURES
Land and Improvements

"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.

PROTESTS BY MAIL: If you choose to mail a written protest, please submit a letter , to the Assessor at the address listed on this notice. Include an estimated value of your property as of June 30, 20__, along with any supporting documentation. **To preserve your right to protest, your mailed protest must be postmarked no later than June 1 of this year, § 39-5-121(1), C.R.S.**

PROTESTS IN PERSON: If you choose to present objections to the Assessor in person, please be prepared to state the estimated value of your property as of June 30, 20__, and provide any supporting documentation available. **To preserve your right to protest, you must appear in the County Assessor's Office on or before June 1 of this year.**

AFTER JUNE 1, YOU WILL NOT BE ABLE TO FILE A PROTEST.

ASSESSOR'S DETERMINATION: The Assessor must make a decision on your protest and mail a Notice of Determination to you **by the last regular working day in June**.

APPEALING THE ASSESSOR'S DECISION: If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination from the Assessor, you must file a written appeal with the County Board of Equalization **on or before July 15**.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

FOR MORE INFORMATION CONTACT THE ASSESSOR'S OFFICE AT THE TELEPHONE NUMBER LISTED ON THE NOTICE OF VALUATION.

Deadlines that Fall on Weekend or Holiday

Assessors have two choices for handling protest and appeal deadlines that conflict with a weekend or a holiday.

1. Option 1 - The assessor can print the statutory deadlines and include the following statement on the NOVs.

> If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

2. Option 2 - The assessor can change the printed deadlines that fall on a weekend or holiday to the next business day. If the assessor chooses this option, printing the statutory language from § 39-1-120(3), C.R.S., is not required.

REQUIREMENTS FOR PERSONAL PROPERTY NOV (ADDENDUM 9-B)

Regardless of the format selected, the Personal Property NOV must include all of the required items and language listed below. Any additional information should not conflict with or detract from the required items.

General requirements

1. Form Title
   Identifies the NOV form type. "Personal Property Notice of Valuation" must be printed in boldface capital print.

2. Form Number
   Uniquely identifies the form by a specific number. Counties developing forms must assign a number which complies with the form numbering procedures. Form numbering instructions begin on page two of this section.

3. Assessor's Information
   These items must be stamped or printed on the form: county name, assessor's mailing and street address, office hours, and telephone number. Inclusion of the office FAX number and website address is optional.

4. Dates and Place Hearing Will be Held
   This information identifies the time period the assessor sits to hear protests and the physical location where protests will be heard, §§ 39-5-121(1) and (1.5), C.R.S. This information should be in boldfaced type. Personal property protest hearings are held June 15 through July 5, §§ 39-5-122(1) and (4), C.R.S.

5. Property Owner's Name and Mailing Address
   Identifies the owner of record.

6. Legal Description or Location of Property
   Identifies the property.

7. Parcel Identification Number (Schedule Number)
   Provides cross-reference and internal control.

8. Tax Area Code
   Identifies the tax area of the property.

9. Notice Date
   Provides the date the notice was generated.

10. Current Assessment Year (Tax year)
    Identifies the current assessment year.

Subclass of Property

Identifies the type of property being valued and distinguishes the assessment rate, §§ 39-5-121(1) and (1.5), C.R.S. The following are two ways to identify this information:

1. Subclass Name, e.g., Other Commercial Personal Property.

2. Subclass Code Number, e.g., 2410. (Subclass code numbers can be used as long as the taxpayer is provided with a list of class codes and their descriptions.)

Property Values

Property values must be stated in the form of actual values. Colorado statute prohibits listing the assessed value on the NOV, § 39-5-121(1.5), C.R.S.

1. Prior Year Actual Value
   Provides space to list the prior year's personal property value.

2. Current Year Actual Value (or Current Valuation)
   Provides space to list the current year's personal property value.

3. Increase or Decrease in Actual Value
   Provides space to list the value adjustment from the prior year's personal property value to the current year's personal property value.

Assessment Date and Assessment Rate

The language shown below must be printed verbatim on the form. Those items shown in boldface must be printed in boldface, § 39-5-121(1.5), C.R.S.

> Your personal property was valued as it existed on January 1 of the current year. The "current year actual value" represents the actual value of your property as of the appraisal date. The appraisal date is June 30, _____. *(for 2007 – 2008, insert "2006.")*, § 39-1-104(12.3)(a), C.R.S. The tax notice you receive next January will be based on this value.
>
> An assessment percentage will be applied to the actual value of your property before property taxes are calculated. **The assessment percentage for personal property is 29%, § 39-1-104(1), C.R.S.**

Taxpayers' Rights

The language shown below must be printed verbatim on the form. Those items printed in boldface must be printed in boldface, § 39-5-121(1.5), C.R.S.

YOU HAVE THE RIGHT TO PROTEST YOUR PERSONAL PROPERTY VALUE.

Taxpayers' Protest and Appeal Procedures

The language shown below must be printed verbatim on the form. Those items shown in boldface must be printed in boldface, § 39-5-121(1.5), C.R.S.

PERSONAL PROPERTY PROTEST PROCEDURES
Furnishings, Machinery, and Equipment

PROTESTS BY MAIL : If you choose to mail a written protest, you may elect to complete the attached protest form and mail it to the Assessor at the address listed on the Notice of Valuation. **To preserve your right to protest, your mailed protest must be postmarked no later than June 30**, § 39-5-121(1.5), C.R.S.

PROTESTS IN PERSON : If you choose to present objections to the Assessor in person, you may elect to complete the attached protest form and deliver it to the Assessor at the address listed on the Notice of Valuation. **To preserve your right to protest, you must appear in the County Assessor's Office on or before July 5 of this year**, § 39-5-121(1.5), C.R.S.

AFTER THESE DATES, YOU WILL NOT BE ABLE TO FILE A PROTEST.

ASSESSOR'S DETERMINATION : The Assessor must make a decision on your protest and mail a Notice of Determination to you **by July 10**.

APPEALING THE ASSESSOR'S DECISION : If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination from the Assessor, you must file a written appeal with the County Board of Equalization **on or before July 20**.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

FOR MORE INFORMATION CONTACT THE ASSESSOR'S OFFICE AT THE TELEPHONE NUMBER LISTED ON THIS NOTICE OF VALUATION.

Deadlines that Fall on Weekend or Holiday

Assessors have two choices for handling protest and appeal deadlines that conflict with a weekend or a holiday.

1. Option 1 - The assessor can print the statutory deadlines and include the following statement on the NOVs.

> If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

2. Option 2 - The assessor can change the printed deadlines that fall on a weekend or holiday to the next business day. If the assessor chooses this option, printing the statutory language from § 39-1-120(3), C.R.S., is not required.

REQUIREMENTS FOR OIL/GAS PROPERTY AND PRODUCING MINES

The statutes specify that the calculation of value for real property classified as producing mines and oil and gas leaseholds and lands is the valuation for assessment. No assessment percentage is applied. To clarify this situation, mark the value with an asterisk which references a computer generated paragraph explaining that the actual value listed is the taxable value.

The following is an example, including the required language:

Property Classification	Prior Year Actual Value	Current Year Actual Value	Increase/ Decrease
Prod. Oil Primary (leasehold)	10,000*	12,000*	2,000*
Prod. Oil Primary (imp)	15,000	16,000	1,000
TOTAL	25,000	28,000	3,000

*The value listed for the leasehold on this notice represents the taxable value of your 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

DEADLINE FOR ALL PRODUCING NATURAL RESOURCES PROPERTY

The enactment of §§ 39-7-102.5 and 39-6-111.5, C.R.S., changed the NOV mailing date for certain property. The statutes specify that when real property classified as oil and gas leaseholds and lands, and producing and non-producing mines, is valued in accordance with articles 6 or 7 of the Colorado Revised Statutes, the NOV mailing date and appeal timeframe shall be the same as that for personal property. This includes property in the Natural Resources class when the actual value is based on the production volume of the property.

REQUIRED ITEMS FOR THE SPECIAL NOV (ADDENDUM 9-C)

Regardless of the format selected, the Special NOV must include all of the required items and language listed below. Any additional information should not conflict with or detract from the required items.

General requirements

1. Form Title
   Identifies the NOV form type. "Special Notice of Valuation" must be printed in boldface capital print.

2. Form Number
   Uniquely identifies the form by a specific number. Counties developing forms must assign a number which complies with the form numbering procedures. Form numbering instructions begin on page two of this section.

3. Assessor's Information
   These items must be stamped or printed on the form: county name, assessor's mailing and street address, office hours, and telephone number. Inclusion of the office FAX number and website address is optional.

4. Dates and Place Hearing Will be Held
   The taxpayer is provided 30 business days to protest the valuation to the assessor. Appeals beyond the assessor are handled as abatements. The taxpayer is not required to protest within the 30-day window before filing an abatement petition.

5. Property Owner's Name and Mailing Address
   Identifies the owner of record.

6. Legal Description or Location of Property
   Identifies the property.

7. Parcel Identification Number (Schedule Number)
   Provides cross-reference and internal control.

8. Tax Area Code
   Identifies the tax area of the property.

9. Notice Date
   Provides the date the notice was generated.

10. Assessment Year (Tax year)
    Identifies the assessment year.

Subclass of Property

Identifies the type of property being valued and distinguishes the assessment rate, §§ 39-5-121(1) and (1.5), C.R.S. The following are two ways to identify this information:

1. Subclass Name, e.g., Sprinkler Irrigated Land and Farm or Ranch Residence.

2. Subclass Code Number, e.g., 4107 and 4277. (Subclass code numbers can be used as long as the taxpayer is provided with a list of class codes and their descriptions.)

For mixed-use properties, although not required by statute, the Division recommends that assessors separately list each subclass designation. This information benefits the taxpayer by providing the value that will be assessed at each assessment rate. An example is shown below.

Property Description

Lot 21 Block 2 Meadowlark Subdivision and 1/50th interest in common elements

Property Classification	Current Year Actual Value	Prior Year Actual Value	Increase/ Decrease
Single Family Residential	90,000	85,000	5,000
Commercial Recreation	10,000	7,000	3,000
TOTAL	100,000	92,000	8,000

Circumstances Requiring a Special NOV

It is necessary to make a statement explaining why the Special NOV is being sent. The statutes that apply are: §§ 39-2-117(3)(a), 39-3-129, 39-5-113.5, 125, 203(3)(a), and 204, C.R.S. This explanation can be typed or computer generated.

Opening Paragraph

The opening paragraph must be printed verbatim on the form.

> The assessed value of your property will be entered on the tax warrant because:

Reason for Notice

The explanation that pertains to the property valuation must be typed or computer generated on the form below the opening paragraph. The mandatory explanation shown below must be used verbatim.

> Your property was omitted from the tax warrant for the year(s) _____, _____.
>
> Your newly constructed property was completed as of January 1.
>
> Your newly constructed property was partially completed as of January 1.
>
> Your manufactured home moved into the county from another state.
>
> The exempt status of your property was forfeited because you failed to file an Exempt Property Report (Form 970) with the Property Tax Administrator.
>
> The exempt status of your property was revoked by the Property Tax Administrator.
>
> The property was exempt, but because of transfer of ownership, the exemption no longer applies.
>
> The exempt status of your manufactured home changed because it is no longer listed as inventory and located on a manufactured home dealer's sales display lot.
>
> Other:_____

Property Values

Property values must be stated in the form of actual values. Land and improvement values for agricultural property must be separately listed on the NOV. Colorado statute prohibits listing the assessed value on the NOV, § 39-5-121, C.R.S.

1. Prior Actual Value (or Prior Valuation)
   Provides space to list the real or personal property value for the prior year.

2. Year
   Provides space to list the property tax year applicable to the property valuation.

3. Full Year's Value
   Provides space to list the real property or personal property value. This area should be completed if the property is being assessed for the full year.

4. Partial Year's Value
   Provides space to list the prorated value of the land, improvements, and total value of the real property or works of art. This area should be completed if the property is being assessed for a portion of the year.

Valuation Methods and Assessment Rates

The language shown below must be printed verbatim on the form, §§ 39-1-103(5)(a), 104(1), and (1.5), 105, and 39-5-121, C.R.S. Those items shown in boldface must be printed in boldface.

> Your property was valued as it existed on January 1 of the year indicated. The "full" or "partial" year's actual value represents the actual value of your property as of the appraisal date. The appraisal date is June 30, _____. (insert appraisal date(s) for year(s) being assessed.) The tax notice you receive will be based on this value.
>
> An assessment percentage will be applied to the actual value of your property before property taxes are calculated. **The assessment percentage for residences for that year was/is _____%. Generally, all other property, including vacant land and personal property, is assessed at 29%, §§ 39-1-104(1) and (1.5), C.R.S. and Section 3 of Article X of the Colorado Constitution.**
>
> **A change in the residential assessment percentage is NOT grounds for protest or abatement of taxes, § 39-5-121(1), C.R.S.**

Taxpayers' Rights and Protest Deadlines

The language shown below must be printed verbatim on the form, § 20, art. X, COLO. CONST. and § 39-5-121, C.R.S. Those items shown in boldface must be printed in boldface.

> **YOU HAVE THE RIGHT TO PROTEST YOUR PROPERTY VALUE. OWNERS OF REAL PROPERTY MAY ALSO PROTEST THE PROPERTY CLASSIFICATION.**
>
> **To preserve this right, you must protest to the Assessor either by mail or in person within 30 days of the date of this notice.**

Taxpayers' Protest and Appeal Procedures

The language shown below must be printed verbatim on the form, §§ 39-1-113, 39-2-116 and 125, 39-10-114 and 114.5, C.R.S., and § 20, art. X, COLO. CONST. Those items shown in boldface must be printed in boldface.

PROTEST PROCEDURES

PROTESTING YOUR VALUATION: If you choose to protest your property valuation or the classification of your real property, you must present oral or written objections to the Assessor within thirty days of the date of this notice. You may elect to complete the attached protest form and mail or deliver it to the Assessor at the address listed on this Special Notice of Valuation.

ASSESSOR'S DETERMINATION: The Assessor must make a decision on your protest and mail a Notice of Determination to you within thirty days of the date your protest was filed.

APPEALING THE ASSESSOR'S DECISION: If you disagree with the Assessor's determination regarding your value, or if you do not receive a Notice of Determination from the Assessor, you must file a petition for abatement or refund of taxes with the county after you receive the tax notice(s). The Assessor will make a recommendation to the Board of County Commissioners, and the board will conduct a hearing on the petition. **Every petition filed for abatement or refund of taxes shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.**

TO PRESERVE YOUR APPEAL RIGHTS, YOU MUST FILE A PETITION FOR ABATEMENT OR REFUND OF TAXES WITHIN TWO YEARS OF THE JANUARY 1 FOLLOWING THE YEAR IN WHICH THE TAXES WERE LEVIED. FOR OMITTED PROPERTY, THE TAXES ARE LEVIED ON THE DATE THE TAX BILL IS MAILED.

YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELYPROTEST OR PETITION FOR ABATEMENT OR REFUND OF TAXES; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

FOR MORE INFORMATION CONTACT THE ASSESSOR'S OFFICE AT THE TELEPHONE NUMBER LISTED ON THIS SPECIAL NOTICE OF VALUATION.

NOTICE OF VALUATION SAMPLES

Sample forms of the real property NOV, the personal property NOV, and the special NOV are shown in **Addenda 9-A, Real Property NOV**, **9-B, Personal Property NOV**, and **9-C, Special NOV**.

STANDARDS FOR PROTEST FORMS

Colorado statutes require the assessor to mail a form with every NOV that may be completed by the taxpayer to initiate a protest of the assessor's valuation. Completion of this form does not constitute the exclusive means of protesting the assessor's valuation, §§ 39-5-121(1) and (1.5), and 39-5-122(2), C.R.S.

REQUIRED ITEMS FOR REAL PROPERTY PROTEST FORM (ADDENDUM 9-D)

The following items are required on all real property protest forms. Regardless of the format selected, the protest form must include all of the required items and language listed below. Any additional information should not conflict with or detract from the required items.

General requirements

1. Form Title
   Identifies the protest form. "Real Property Protest Form" must be printed in bold face capital print.

2. Form Number
   Uniquely identifies the form by a specific number. Counties developing forms must assign a form number which complies with the form numbering procedures. Form numbering instructions begin on page three of this section.

3. Assessor's Information
   These items must be stamped or printed on the form: county name, assessor's mailing and street address, office hours, and telephone number. Inclusion of the office FAX number and website address is optional.

4. Identification of the Property
   It is essential to provide space for the taxpayer to identify the property being protested. The owner's name plus one of the following items is required.
   a. Property Description (Legal Description)
   b. Location of Property
   c. Parcel Identification Number/Schedule Number

   NOTE: The Division recommends that all items be used.

Property Values

Property values must be stated as actual values. Land and improvement values for agricultural property must be separately listed. For all other property, a total property value must be listed.

1. Prior Year Actual Value
   Provides space to list the prior year's value.

2. Current Year Value
   Provides space to list the current year's value.

3. Increase or Decrease in Actual Value
   Provides space to list the value adjustment from the prior year's value to the current year's value.

Taxpayers' Rights

The language shown below must be printed verbatim on the form.

> You may use this form to begin the protest process. Please complete the form and send it to the Assessor.

Protest Documentation

The language shown below must be printed verbatim on the form.

> Please state your reason for requesting a review.

Allow space for the taxpayer to provide information explaining the review request.

> Please state what you believe your property would have sold for as of June 30, 2006. Attach documentation to support your estimated value as necessary.

Allow space for the taxpayer to provide information explaining the property value estimate.

RECOMMENDED ITEMS FOR REAL PROPERTY PROTEST FORMS

The following items would be helpful in identifying and analyzing a taxpayer protest.

Class or Subclass of Property

Identifies the type of property being valued and distinguishes which assessment rate has been used. The following are two ways to identify this information:

1. Class Name, e.g., Single Family Residential Land and Single Family Residential Structure.

2. Class Code Number, e.g., 1112 and 1212, together with a listing of code descriptions.

For mixed-use properties, although not required by statute, the Division recommends that assessors separately list each subclass designation. This information benefits the taxpayer by providing the value that will be assessed at each assessment rate. An example is shown below.

Property Description

Lot 21 Block 2 Meadowlark Subdivision and 1/50th interest in common elements

Property Classification	Current Year Actual Value	Prior Year Actual Value	Increase/ Decrease
Single Family Residential	90,000	85,000	5,000
Commercial Recreation	10,000	7,000	3,000
TOTAL	100,000	92,000	8,000

REQUIRED ITEMS FOR PERSONAL PROPERTY PROTEST FORM

The following items are required on all personal property protest forms. Regardless of the format selected, the protest form must include all of the required items and language listed below. Any additional information should not conflict with or detract from the required items.

General requirements

1. Form Title
   Identifies the protest form. "Personal Property Protest Form" must be printed in bold face capital print.

2. Form Number
   Uniquely identifies the form by a specific number. Counties developing forms must assign a form number which complies with the form numbering procedures. Form numbering instructions begin on page two of this section.

3. Assessor's Information
   These items must be stamped or printed on the form: county name, assessor's mailing and street address, office hours, and telephone number. Inclusion of the office FAX number and website address is optional.

4. Identification of the Property
   It is essential to provide space for the taxpayer to identify the property being protested. The owner's name plus one of the following items is required.
   a. Property Description (Legal Description)
   b. Location of Property
   c. Parcel Identification Number/Schedule Number

   NOTE: The Division recommends that all items be used.

Property Values

Prior Year Actual Value (or Prior Valuation): Provides space to list the prior year's value.

1. Current Year Actual Value (or Current Valuation)
   Provides space to list the current year's actual value.

2. Increase or Decrease in Actual Value
   Provides space to list the value adjustment from the prior year's personal property value to the current year's personal property value.

Taxpayers' Rights

The language shown below must be printed verbatim on the form.

> **YOU MAY ELECT TO COMPLETE THIS FORM TO PROTEST YOUR PROPERTY VALUATION.**
>
> **PERSONAL PROPERTY VALUATION PROTESTS:** If you disagree with the "current year actual value" determined for your property, you may file a protest by mail or in person with the County Assessor. Please refer to the protest procedures for the deadline dates for filing protests.

Taxpayer Information

The language shown below must be printed verbatim on the form.

> Completing the Personal Property Questionnaire will help you determine an estimate of value for your property, which can be compared to the value determined by the Assessor. Colorado law requires consideration of the cost, market, and income approaches to value for personal property.

Protest Documentation

The language shown below must be printed verbatim on the form.

> **DOCUMENTATION** - REASON FOR REQUESTING A REVIEW:

Allow space for the taxpayer to provide information explaining the review request.

Personal Property Questionnaire

The questionnaire assists the taxpayer in determining an estimate of value for the property and provides documentation for the protest, §§ 39-1-103(5)(a), 39-1-104(12.3)(a), and 39-5-121(1), C.R.S. Refer to **Addendum 9-E, Personal Property Protest Form**.

RECOMMENDED ITEMS FOR PERSONAL PROPERTY PROTEST FORMS

The following items would be helpful in identifying and analyzing a taxpayer protest.

Class or Subclass of Property

Identifies the type of property being valued and distinguishes which assessment rate has been used. The following are two ways to identify this information:

1. Class Name, e.g., Other Commercial Personal Property.

2. Class Code Number, e.g., 2410, together with a listing of code descriptions.

SPECIAL PROTEST FORMS

Assessors should mail a form with every NOV which may be completed by the taxpayer to initiate a protest of the assessor's valuation. Completion of this form shall not constitute the exclusive means of protesting the assessor's valuation.

REQUIREMENTS FOR SPECIAL PROTEST FORMS (ADDENDUM 9-F)

The following items are required on all real and personal property protest forms. Regardless of the format selected, the protest form must include all of the required items and language listed below. Any additional information should not conflict with or detract from the required items.

General requirements

1. Form Title
   Identifies the protest form. "Special Protest Form" must be printed in bold face capital print.

2. Form Number
   Uniquely identifies the form by a specific number. Counties developing forms must assign a form number which complies with the form numbering procedures. Form numbering instructions begin on page two of this section.

3. Assessor's Information
   These items must be stamped or printed on the form: county name, assessor's mailing and street address, office hours, and telephone number. Inclusion of the office FAX number and website address is optional.

4. Identification of the Property
   It is essential to provide space for the taxpayer to identify the property being protested. The owner's name plus one of the following items is required.
   a. Property Description (Legal Description)
   b. Location of Property
   c. Parcel Identification Number/Schedule Number

   NOTE: The Division recommends that all items be used.

Property Values

Land and improvement values for agricultural properties must be separately listed. For all other property, a total value must be listed.

1. Prior Actual Value
   Provides space to list the prior year's value for real or personal property.

2. Year
   Provides space to list the property tax year applicable to the property valuation.

3. Full Year's Value
   Provides space to list the value of the real or personal property. This area should be completed if the property is being assessed for the full year.

4. Partial Year's Value
   Provides space to list the prorated value of the land, improvements, and total value of real property or the personal property. This area should be completed if the property is being assessed for a portion of the year.

5. Assessment Year (Tax Year)
   Identifies assessment year.

Taxpayer's Rights

The language shown below must be printed verbatim on the form.

> **YOU MAY ELECT TO COMPLETE THIS FORM TO PROTEST YOUR PROPERTY VALUATION.**
>
> **VALUATION PROTESTS:** If you disagree with the "full" or "partial" year's actual value, you may file a protest by mail or in person with the County Assessor. Owners of real property may protest the classification determined for your property. Please refer to the Special Notice of Valuation for the deadline dates for filing protests.

Taxpayer Information

The language shown below must be printed verbatim on the form.

> Completing the questionnaire will help you determine an estimate of value for your property, which can be compared to the value determined by the Assessor. Colorado law requires application of the market approach to value for residential properties (includes apartments) and consideration of the cost, market, and income approaches to value for vacant land, commercial and industrial properties, and personal property.

Real or Personal Property Questionnaire

The questionnaire assists the taxpayer in determining an estimate of value for the property and provides documentation for the protest. The appropriate questionnaire should be used, i.e., if the property being valued is real property, send the real property questionnaire. The questionnaire language is shown in section "Standards for Protest Forms."

RECOMMENDED ITEMS FOR SPECIAL PROTEST FORMS

The following items would be helpful in identifying and analyzing a taxpayer protest.

Class or Subclass of Property

Identifies the type of property being valued and distinguishes which assessment rate has been used. The following are two ways to identify this information:

1. Class Name, e.g., Single Family Residential Land and Single Family Residential Structure.

2. Class Code Number, e.g., 1112 and 1212, together with a listing of code descriptions.

For mixed-use properties, although not required by statute, the Division recommends that assessors separately list each subclass designation. This information benefits the taxpayer by providing the value that will be assessed at each assessment rate. An example is shown below.

Property Description

Lot 21 Block 2 Meadowlark Subdivision and 1/50th interest in common elements

Property Classification	Current Year Actual Value	Prior Year Actual Value	Increase/ Decrease
Single Family Residential	90,000	85,000	5,000
Commercial Recreation	10,000	7,000	3,000
TOTAL	100,000	92,000	8,000

SPECIAL PROTEST FORM SAMPLE

A sample of the special protest form and the corresponding real and personal property questionnaires are shown in **Addendum 9-F, Special Protest Form.**

STANDARDS FOR THE NOTICE OF DETERMINATION

Colorado statutes requires the assessor to mail two copies of the Notice of Determination (NOD) to each taxpayer who has filed a protest with the assessor, § 39-5-122(2), C.R.S.

Counties electing to adopt the alternate protest procedures for real property must adjust the protest and appeal dates listed in the NOD accordingly. **See alternate protest procedures under *Standards for All Notices of Valuation*.**

REQUIRED ITEMS (ADDENDUM 9-G)

The following items and language are required on all NOD forms.

Form Title

Identifies the NOD form. "Notice of Determination" must be printed in boldface capital print.

Form Number

Uniquely identifies the form by a specific number. Counties developing forms must assign a form number which complies with the form numbering procedures. Form numbering instructions begin on page three of this section.

County Name, Assessor's Mailing Address

Must be stamped or printed on the form.

Property Owner's Name and Mailing Address

Identifies the owner of record.

Legal Description or Location of Property

Identifies the property, § 39-8-106(1)(b)(I), C.R.S.

Parcel Identification Number (Schedule Number)

Provides cross-reference and internal control.

Current Assessment Year (Tax Year)

Identifies the current assessment year.

Category of Property

It is necessary to identify the type of property being reviewed and the appraisal procedures used to value each type of property, § 39-8-106(1)(b)(III), C.R.S.

Opening Paragraph

The opening paragraph shown below must be printed verbatim on the form.

> The appraised value of property is based on the appropriate consideration of the approaches to value required by law. The Assessor has determined that your property should be included in the following category(ies):

Classification and Valuation Methodology

The assessor must identify the valuation methodology that pertains to the subject property's classification, § 39-8-106(1)(b)(III), C.R.S. The mandatory explanations shown below must be used verbatim.

> Residential property – The property is valued by the market approach to value.
>
> Agricultural land - The value is determined solely by the earning or productive capacity of the land, capitalized at a rate set by law.
>
> Producing mines - The property is assessed at 25% of the gross proceeds or 100% of the net proceeds, whichever is greater.
>
> Oil and gas leaseholds and lands - The property is assessed at 87.5% of the gross value of the oil and/or gas sold or transported from the premises on primary production; secondary production is assessed at 75%.
>
> Possessory interests – The property is valued in accordance with the procedures established in § 39-1-103(17)(a), C.R.S.
>
> All other property, including vacant land, is valued by considering the cost, market, and income approaches.

Explanation of the Assessor's Determination

Provides facts used by the assessor to determine the proper valuation of the property, §§ 39-5-122(5)(a) and 39-8-106(1)(b)(III), C.R.S.

When denying a protest and listing the reasons, neither a statement merely denying the protest nor a statement referring to compliance with requirements of the annual study is sufficient to satisfy requirement of providing an explanation.

The paragraph shown below must be printed verbatim on the form. The responses used by the assessor will be typed or computer generated and will follow this paragraph.

> The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest, and has determined the valuation(s) assigned to your property. The reasons for this determination of value are as follows:

Property Classification

Identifies the type of property being reviewed. The following are two ways to identify this information:

1. Class Name, e.g., Single Family Residential Land and Single Family Residential Structure.

2. Class Code Number, e.g., 1112 and 1212, together with a listing of code descriptions.

For mixed-use properties, although not required by statute, the Division recommends that assessors separately list each subclass designation. This information benefits the taxpayer by providing the value that will be assessed at each assessment rate. An example is shown below.

Property Description

Lot 21 Block 2 Meadowlark Subdivision and 1/50th interest in common elements

	Current Year		Prior Year
Property Classification	Actual Value	Increase/ Decrease	Actual Value
Single Family Residential	90,000	85,000	5,000
Commercial Recreation	10,000	7,000	3,000
TOTAL	100,000	92,000	8,000

Petitioner's Estimate of Value

Identifies the taxpayer's estimate of the property's valuation that was furnished by the taxpayer on the protest form, § 39-8-106(1)(b)(V), C.R.S.

Assessor's Valuation

Provides property valuation information to the taxpayer, § 39-8-106(1)(b)(II), C.R.S.

1. Actual Value Prior to Review
   Provides space to separately list total real value or personal property value prior to the assessor's review.

2. Actual Value After Review
   Provides space to list total real value or personal property value after the assessor's review. Informs the taxpayer of the assessor's adjustments if any were made.

Appeal Rights

Informs the taxpayer of the right to appeal the assessor's decision, §§ 39-5-122(1), (2) and (3), C.R.S. The language shown below must be printed verbatim on the front side of the form in boldface type.

APPEAL DEADLINES: REAL PROPERTY – JULY 15, PERSONAL PROPERTY – JULY 20

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S. Please see the back of this form for detailed information on filing your appeal.

Taxpayer Appeal Procedures

Informs the taxpayer of the statutory deadlines for filing appeals with the county board of equalization and the time period when appeal hearings will be conducted, § 39-8-106(1)(a), C.R.S. The language shown below must be printed verbatim on the form. Items that appear in boldface type must be printed in boldface print. Counties using the alternate appeal procedures must change the dates listed below when appropriate.

YOU HAVE THE RIGHT TO APPEAL THE ASSESSOR'S DECISION
The County Board of Equalization will sit to hear appeals beginning July 1 and continuing through August 5 for real property (land and buildings) and personal property (furnishings, machinery, and equipment), §§ 39-8-104 and 39-8-107(2), C.R.S.

APPEAL PROCEDURES :
If you choose to appeal the Assessor's decision, mail or deliver one copy of this completed form to the County Board of Equalization. To preserve your right to appeal, your appeal must be POSTMARKED OR DELIVERED ON OR BEFORE JULY 15 FOR REAL PROPERTY AND JULY 20 FOR PERSONAL PROPERTY.

NOTIFICATION OF HEARING:
You will be notified of the time and place set for the hearing of your appeal.

County Board of Equalization Information

Informs the taxpayer where appeals can be mailed or delivered. This information must be stamped or printed on the form.

1. County name
   Shows with which county board of equalization to file an appeal.

2. Mailing address
   Allows taxpayers to mail their petitions to the county board.

3. Street address
   Allows taxpayers to deliver their petitions to the county board.

County Board Determinations:

Informs taxpayers that the county board must respond to their appeals by the statutory deadline, § 39-8-107(2), C.R.S. The language shown below must be printed verbatim on the form. Items that appear in boldface type must be printed in boldface print. Counties using the alternate appeal procedures must change the dates listed below when appropriate.

COUNTY BOARD OF EQUALIZATION'S DETERMINATION
The County Board of Equalization must make a decision on your appeal and mail you a determination within five business days of that decision. The County Board must conclude its hearings and render decisions by August 5.

Taxpayer Further Appeals

Informs taxpayers of their right to appeal to a higher level if they are not satisfied with the county board's decision, §§ 39-2-125(1)(c), 39-8-108(1), and 108.5, C.R.S. The language shown below must be printed verbatim on the form. Items that appear in boldface type must be printed in boldface print.

TAXPAYER RIGHTS FOR FURTHER APPEALS:

If you are not satisfied with the County Board of Equalization's decision, you must file within thirty days of the County Board of Equalization's written decision with ONE of the following:

Board of Assessment Appeals (BAA) : Contact the BAA at 1313 Sherman Street, Room 315, Denver, Colorado 80203, (303) 866-5880. An appeal form, rules and guidelines can be obtained on-line at www.dola.colorado.gov/baa.

District Court: Contact the district court in the county where the property is located. See your local telephone book for the address and telephone number.

Arbitration: Contact the County Commissioners at the address provided for the County Board of Equalization.

If you do not receive a determination from the County Board of Equalization, contact the county board. If the county board is not going to mail a decision, you must file an appeal with the Board of Assessment Appeals by September 11.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

NOTE: The September 11 deadline for filing an appeal with the Board of Assessment Appeals when the taxpayer does not receive a notice of determination is subject to change each year. The Division will notify assessors in years that the date is something other than September 11. Also, the generic information under district court may be replaced with the name, address, and telephone number of the district court that services the county.

Deadlines that Fall on Weekend or Holiday

Assessors have two choices for handling protest and appeal deadlines that conflict with a weekend or a holiday.

1. Option 1 - The assessor can print the statutory deadlines and include the following statement on the NODs.

> If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

2. Option 2 - The assessor can change the printed deadlines that fall on a weekend or holiday to the next business day. If the assessor chooses this option, printing the statutory language from § 39-1-120(3), C.R.S. is not required.

Appeals to the BAA must be filed 30 days after the date of the county board's decision. The conclusion deadline for the county board may fall on a weekend or holiday; therefore, the date representing the 30-day deadline must be verified each year to ensure conformance with § 39-8-108(1), C.R.S.

Explanation of Taxpayer Disagreement

Allows space for taxpayers to provide information justifying the appeal, § 39-8-106(1)(c), C.R.S. The language shown below must be printed verbatim print. Items that appear in boldface type must be printed in boldface print.

> **PETITION TO THE COUNTY BOARD OF EQUALIZATION**
> In the space below, please explain why you disagree with the Assessor's valuation. IN ACCORDANCE WITH § 39-8-106(1.5), C.R.S., IF YOUR APPEAL INVOLVES REAL PROPERTY, YOU MUST STATE YOUR OPINION OF VALUE IN TERMS OF A SPECIFIC DOLLAR AMOUNT. Attach additional documents as necessary.

Signatures and Dates

Petitioner - attests that the information and facts given are true and accurate. This signature and date line should be located below the taxpayer disagreement/explanation section.

Date of Receipt by County Board of Equalization

Provides proof of the date the notice of determination was received by the county board, § 39-8-106(1)(a), C.R.S. It is required that the date the form was received by the county board of equalization be stamped on the form because appeals are presumed to be on time unless the county board can present evidence to show otherwise.

RECOMMENDATIONS FOR NOTICE OF DETERMINATION

The following items are recommended to be included in the form.

Review Number

Uniquely identifies each protest filed with the assessor. Allows for an effective tracking system.

Additional Taxpayer Information

Provides the taxpayer with additional information concerning property taxes. The language shown below should be printed verbatim in bold face print.

> **If your concern is the amount of your property tax, local taxing authorities (county, school district, city, fire protection, and other special districts) hold budget hearings in the fall. Please refer to your tax bill or ask your Assessor for a listing of the districts, and plan to attend their budget hearings.**

NOTICE OF DETERMINATION FORM SAMPLE

A sample form of the NOD is shown in **Addendum 9-G, Notice of Determination**.

SPECIAL NOTICE OF DETERMINATION FORM SAMPLE

A sample form of the special NOD is shown in **Addendum 9-H, Special Notice of Determination**.

NOTE: This form is not mandatory.

SENIOR CITIZEN AND DISABLED VETERAN EXEMPTIONS

ANNUAL NOTICE TO RESIDENTIAL PROPERTY OWNERS

Assessors must annually mail a notice to each owner of residential property explaining the existence of the senior citizen and disabled veteran exemptions. The notice must be mailed no later than May 1 of each year. The notice may be mailed with the treasurer's January tax bill, with the assessor's May 1 NOV, or as a separate mailing, § 39-3-204, C.R.S.

Notification may be provided in one of two formats: the notification insert language printed below, or the Senior Citizen Exemption Brochure available through Print Rite (303) 789-6067 and available on the Division of Property Taxation's website at www.dola.colorado.gov/dpt/publications. The potential advantages to each format are as follows:

- Insert – This is the least expensive notice to print and to mail.
- Brochure – Mailing the brochure as the notice document places the most comprehensive description of the exemptions in the hands of each residential owner. Counties choosing this option must mail the most current version of the brochure that includes a description of the disabled veterans program.

Insert Language

The following insert language must be printed verbatim, although it may be customized to include the assessor's address and phone number. Any deviations from the insert language shown below must be submitted to the Division for approval.

PROPERTY TAX EXEMPTION FOR SENIOR CITIZIENS AND DISABLED VETERANS

A property tax exemption is available to senior citizens, surviving spouses of senior citizens, and disabled veterans. For those who qualify, 50 percent of the first $200,000 in actual value of their primary residence is exempted. The state pays the exempted portion of the property tax. Once approved, the exemption remains in effect for future years, and the applicant should not reapply. Application requirements are as follows.

SENIOR EXEMPTION

The exemption is available to applicants who: a) are at least 65 years of age as of January 1 of the year of application, b) owned their home for at least 10 years as of January 1, and c) occupied it as their primary residence for at least 10 years as of January 1. Limited exceptions to the ownership/occupancy requirements are detailed in the qualifications section of the application. The senior exemption is also available to surviving spouses of seniors who met the requirements on any January 1 after 2001. The application deadline is **July 15**. The application form is available from and should be submitted to the county assessor at the following address:

County name
Address
Telephone number
e-mail address

DISABLED VETERAN EXEMPTION

The exemption is available to applicants who: a) sustained a service-connected disability while serving on active duty in the Armed Forces of the United States, b) were honorably discharged, and c) were rated by the United States Department of Veterans Affairs as one hundred percent "permanent and total" disabled. VA unemployability awards do not meet the requirement for determining an applicant's eligibility. The applicant must have owned and occupied the home as his or her primary residence since January 1 of the year of application, however, limited exceptions to the ownership/occupancy requirements are detailed in the eligibility requirements section of the application. The application deadline is **July 1**. Application forms are available from the Division of Veterans Affairs at the address and telephone number shown below and from the website of the Colorado Division of Property Taxation at 222.dola.colorado.gov/dpt/forms/index.htm. Completed applications should be submitted to the Colorado Division of Veterans Affairs at the following address:

Colorado Department of Military and Veterans Affairs
Division of Veterans Affairs
7465 E. 1st Avenue, Suite C
Denver, Colorado 80230
Telephone: 303-343-1268 Fax: 303-343-7238
http://www.dmva.state.co.us/viewpage.php?UGFnZUlEPTU=

SHORT FORM – SENIOR EXEMPTION

The Short Form is for senior exemption applicants who meet the basic requirements for age, ownership, and occupancy as discussed in Chapter 12. All three questions in section five of the Short Form must be answered "True" to qualify using this document. Applicants who apply as the surviving spouse of a senior who previously qualified and those who fall under one or more of the exceptions to the 10-year ownership and occupancy requirements, must apply using the long application form.

The Short Form narrative language and form questions must be printed word for word as they appear on the Division's master document. However, we encourage you to customize the document by including your county name, address, phone and fax numbers, and website address. You can also change the appearance of the cover or modify the cover for use as a mailing document. The Short Form and narrative are intended to be printed front and back on legal size paper. They are available by calling the Division or on the Division's website at www.dola.colorado.gov/dpt/index.htm

LONG FORM – SENIOR EXEMPTION

The Long Form is used by senior exemption applicants who cannot answer "True" to the three questions in section 5 of the Short Form, but who may still qualify for the exemption. This includes the following applicants:

1. Surviving spouses of seniors who previously qualified.

2. Applicants who are married to the owner of record and whose spouse also occupies the property as his/her primary residence.

3. Applicants whose residence is owned by a trust, corporate partnership, or other legal entity, solely for estate planning purposes.

4. Applicants who do not meet the 10-year ownership and occupancy requirements on their current residence but would meet the requirements on their prior residence had their prior residence not been condemned in an eminent domain proceeding by a governmental entity.

5. Applicants who would meet the 10-year occupancy requirement if they had not been confined to a health-care facility. (This exception can also be used when the spouse is or was the owner of record and occupancy of the spouse was interrupted by confinement in a health care facility.)

The Long Form exceptions are discussed in more detail in **Chapter 12, Special Topics**.

As with the Short Form, Long Form narrative language and form questions must be printed word for word as they appear on the Division's master Long Form. The Long Form and instructions are intended to be printed on two sides of an 11"x17" sheet. Assessors are encouraged to customize the document by including the county name, address, phone and fax numbers, and e-mail address. The Long Form is available on the Division's website at www.dola.state.co.us/PropertyTax/Forms/formsIntro.htm or by calling the Division.

DISABLED VETERAN EXEMPTION FORM

The application form is available from the web site of the Colorado Division of Property Taxes at www.dola.colorado.gov/dpt/forms/index.htm. It is also available from the Colorado Division of Veterans Affairs at:

Colorado Department of Military and Veterans Affairs
Division of Veterans Affairs
7465 E. 1st Avenue, Suite C
Denver, Colorado 80230
Telephone: 303-343-1268 Fax: 303-343-7238
http://www.dmva.state.co.us/viewpage.php?UGFnZUlEPTU=

BROCHURE

The brochure provides the most complete explanation of the exemptions, including the penalties for false reporting, the procedures for appealing the denial of exemption status, and the requirement that the assessor be notified of a change of ownership or occupancy. We recommend that assessors include the brochure when mailing forms requested by taxpayers.

The narrative language in the brochure must be printed word for word as it appears in the master document. Once again, we encourage assessors to include their office address, telephone and fax numbers and their Internet address on the document. Assessors may also change the appearance of the cover. The brochure is available on the Division's website at www.dola.state.co.us/PropertyTax/Forms/formsIntro.htm, or by calling the Division.

REAL PROPERTY TRANSFER DECLARATION

Any conveyance document presented for recording on or after July 1, 1989, must be accompanied by a Real Property Transfer Declaration, § 39-14-102(1)(a), C.R.S. A conveyance document is defined as any document upon which a documentary fee is imposed, § 39-14-101(2), C.R.S.

REQUIRED LANGUAGE

Language is prescribed by the Property Tax Administrator.

APPROVED REAL PROPERTY TRANSFER DECLARATION

The language shown on the example Real Property Transfer Declaration that begins on the next page must be used verbatim. The completion guide to this form is also provided. Instructions for using this form, as well as another copy of the form, are found in **ARL Volume 3, LAND VALUATION MANUAL, Chapter 3, Sales Confirmation and Stratification**.

REAL PROPERTY TRANSFER DECLARATION - (TD-1000)

GENERAL INFORMATION

Purpose: The Real Property Transfer Declaration provides essential information to the County Assessor to help ensure fair and uniform assessments for all property for property tax purposes. Refer to 39-14-102(4), Colorado Revised Statutes (C.R.S.).

Requirements: All conveyance documents (deeds) subject to the documentary fee submitted to the county clerk and recorder for recordation must be accompanied by a Real Property Transfer Declaration. This declaration must be completed and signed by the grantor (seller) or grantee (buyer). Refer to 39-14-102(1)(a), C.R.S.

Penalty for Noncompliance: Whenever a Real Property Transfer Declaration does not accompany the deed, the clerk and recorder notifies the County Assessor who will send a notice to the buyer requesting that the declaration be returned within thirty days after the notice is mailed.

If the completed Real Property Transfer Declaration is not returned to the County Assessor within the 30 days of notice, the assessor may impose a penalty of $25.00 or .025% (.00025) of the sale price, whichever is greater. This penalty may be imposed for any subsequent year that the buyer fails to submit the declaration until the property is sold. Refer to 39-14-102(1)(b), C.R.S.

Confidentiality: The assessor is required to make the Real Property Transfer Declaration available for inspection to the buyer. However, it is only available to the seller if the seller filed the declaration. Information derived from the Real Property Transfer Declaration is available to any taxpayer or any agent of such taxpayer subject to confidentiality requirements as provided by law. Refer to 39-5-121.5, C.R.S and 39-13-102(5)(c), C.R.S.

---

1. Address and/or legal description of the real property sold: Please do not use P.O. box numbers.

_____

_____

2. Type of property purchased: ☐ Single Family Residential ☐ Townhome ☐ Condominium ☐ Multi-Unit Res
   ☐ Commercial ☐ Industrial ☐ Agricultural ☐ Mixed Use ☐ Vacant Land ☐ Other_____

3. Date of closing:

   _____

   Month Day Year

   Date of contract if different than date of closing:

   _____

   Month Day Year

4. **Total sale price: Including all real and personal property.**
   $_____

5. **Was any personal property included in the transaction? Personal property would include, but is not limited to, carpeting, window coverings, free standing appliances, equipment, inventory, furniture. If the personal property is not listed, the entire purchase price will be assumed to be for the real property as per 39-13-102, C.R.S.**
   ☐ Yes ☐ No If yes, approximate value $_____ Describe_____

6. Did the total sale price include a trade or exchange of additional real or personal property? If yes, give the approximate value of the goods or services as of the date of closing.
   ☐ Yes ☐ No If yes, value $_____
   If yes, does this transaction involve a trade under IRS Code Section 1031? Yes No

7. Was 100% interest in the real property purchased? Mark "no" if only a partial interest is being purchased.
   ☐ Yes ☐ No If no, interest purchased_____%

8. Is this a transaction among related parties? Indicate whether the buyer or seller are related. Related parties include persons within the same family, business affiliates, or affiliated corporations. ☐ Yes ☐ No

9. Check any of the following that apply to the condition of the improvements at the time of purchase.
   ☐ New ☐ Excellent ☐ Good ☐ Average ☐ Fair ☐ Poor ☐ Salvage.

If the property is financed, please complete the following.

10. Total amount financed. $_____

11. Type of financing: (Check all that apply)
- ☐ New
- ☐ Assumed
- ☐ Seller
- ☐ Third Party
- ☐ Combination; Explain _____

12. Terms:
- ☐ Variable; Starting interest rate _____%
- ☐ Fixed; Interest rate _____%
- ☐ Length of time_____years
- ☐ Balloon payment Yes No. If yes, amount _____Due date_____

13. Mark any that apply: ☐ Seller assisted down payments, ☐ Seller concessions, ☐ Special terms or financing.

If marked, please specify: _____

For properties other than residential (Residential is defined as: single family detached, townhomes, apartments and condominiums) please complete questions 14-16 if applicable. Otherwise, skip to #17 to complete.

14. Did the purchase price include a franchise or license fee? ☐ Yes ☐ No
If yes, franchise or license fee value $_____

15. Did the purchase price involve an installment land contract? ☐ Yes ☐ No
If yes, date of contract _____

16. If this was a vacant land sale, was an on-site inspection of the property conducted by the buyer prior to the closing?
☐ Yes ☐ No

Remarks: Please include any additional information concerning the sale you may feel is important.

_____
_____
_____

17. Signed this_____ day of _____ , 20_____.
Enter the day, month, and year, have at least one of the parties to the transaction sign the document, and include an address and a daytime phone number. Please designate buyer or seller.

_____
Signature of Grantee (Buyer) ☐ or Grantor (Seller) ☐

18. All future correspondence (tax bills, property valuations, etc.) regarding this property should be mailed to:

_____(_____)_____
Address (mailing) Daytime Phone

_____
City, State and Zip Code

REAL PROPERTY TRANSFER DECLARATION COMPLETION GUIDE (TD-1000)

Every two years, Colorado Assessors must appraise all real estate in the state. Selling prices of sold properties, taken from deeds, are used extensively in the appraisal process. Because of circumstances surrounding a sale (for example, a sale between family members), some selling prices are not truly indicative of a property's value. Appraisers typically adjust sale prices when unusual circumstances exist, or disqualify (ignore) these sales altogether. The Real Property Transfer Declaration (TD-1000) alerts the appraiser in the Assessor's Office to sales which may not be an indication of a property's value. The following is a brief explanation of the purpose of each question on the Real Property Transfer Declaration:

1. Address or legal description of the real property sold:
   This information links the sale to the assessor's records and identifies the property's location.

2. Type of property purchased:
   This information allows the assessor to use one form for all uses of property and to identify the type of property purchased.

3. Date of Closing and Date of Contract if Different from Date of Closing:
   The date the property is transferred from the seller to the buyer and the date of the contract if different than the date of closing. . .

4. Total sale price.
   The total sale price is the most essential item of information concerning the sale, and its accuracy must be carefully scrutinized. The total sale price will sometimes differ from the recorded documentary fee. Adjustments to the sale price, often necessary before a sale can be used, are more accurate when the true price has been identified.

5. Was any personal property included in the transaction?
   If personal property, as listed on the RPTD, was included in the sale price, the value of the personal property must be subtracted from the sale price to determine the sale price of the real property transferred. Refer to 39-1-103(8)(a)(I) & (f) & 39-13-102(5)(a), C.R.S.

6. Did the total sale price include a trade or exchange?
   Transactions involving trades of additional items or property should be excluded from the Assessor's data bank of sales information whenever possible particularly when the value of the traded property is substantial or cannot be reliably established. However, a trade under the IRS Code Section 1031 would be included in the analysis and therefore needs to be identified on the RPTD.

7. Was 100% interest in the real property purchased?
   This is crucial to identify whether or not the sale is a fee simple transaction (100%). If it is not, the sale price cannot be considered representative of the total market value of the property.

8. Is this transaction among related parties?
   It is important to know whether the buyer and seller are related individuals or corporate affiliates because such sales often do not reflect market value.

9. Check any of the following that apply to the condition of the improvements at the time of purchase.
   When determining market value, the condition of the property at the time of the sale is very important. If one or more of the items are checked, further analysis is necessary in order to establish the condition at the time of sale.

10. through 13. Finance questions:
When financing reflects prevailing market practices and interest rates, which is ordinarily the case with third-party financing, sales prices would not require adjustments. However, adjustments or disqualifications may be considered if the type of financing is determined atypical or non-market.

The remainder of the questions are for purchases of property other than residential.

14. Did the purchase price include a franchise or license fee?
If a franchise fee or license fee is included in the sale price and the amount can be substantiated, the sale price should be adjusted to reflect the sale price of the real property only. If the franchise fee or license fee that is declared on the RPTD appears to be atypical, further analysis may be necessary before the sale is used.

15. Did the purchase involve an installment land contract?
Title is not transferred until the final payment is made. Oftentimes the purchase price is agreed upon years prior to fulfillment of the contract and filing of the deed. Therefore, the purchase price may not be reflective of the current date on the deed.

16. If this was a vacant land sale, was an on-site inspection of the property conducted by the buyer prior to purchase?
If the answer to this question is no, the possibility exists of an unknowledgeable buyer. Follow-up with the grantee may be necessary.

17. Signature: *Validation*

18. Address and Telephone Number: *Telephone number and address to which all future correspondence regarding the property is to be sent. This would include tax bills, property valuations, and other correspondence.*

ADDENDUM 9-A, REAL PROPERTY NOV

15-DPT-AR NOV 118-04/07

Real Property Notice of Valuation

County, Colorado

(Insert Street Address)
(Insert City, State and Zip Code)

Assessor's Name, *County Assessor*

Phone: (Insert Phone Number) Fax: (Insert Fax Number)

Owner's Name and Mailing Address	Property Address

Date of Notice	Parcel ID	Tax Area Code	Tax Year

Property Description

Property Classification	Current Actual Value	Prior Actual Value	Change in Value
Totals:			

REASON FOR CHANGE GREATER THAN 75%

Characteristics of Land and Improvements

- Your property was valued as it existed on January 1 of the current year.
- **The tax notice you receive next January will be based on this value.**
- **Your right to appeal your property value expires on June 1, 20____.**
- All property in Colorado is revalued every odd year.

The assessment percentage for residences is projected to be _____%. Generally, all other property, including vacant land , is assessed at 29%, § 39-1-104(1) and (1.5), C.R.S.

If the **senior citizen or disabled veterans property tax exemption** has been applied to your property, it is not reflected in the value shown above.

— See Reverse Side for Protest Procedures. —

Real Property Protest Procedures

(Land and Improvements)

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(7), C.R.S.

APPRAISAL PERIOD: The appraisal data used to establish your real property value was from the 18-month period ending June 30, 20___. Your value is based on comparable sales of properties during that period.

YOU HAVE THE RIGHT TO PROTEST YOUR REAL PROPERTY VALUE OR ITS CLASSIFICATION.

A change in the projected residential assessment percentage is not grounds for protest or abatement of taxes, § 39-5-121(1), C.R.S.

Protests by Mail

PROTESTS BY MAIL: If you choose to mail a written protest, please submit a letter, to the Assessor at the address listed on this notice. Include an estimated value of your property as of June 30, 20__, along with any supporting documentation. **To preserve your right to protest, your mailed protest must be postmarked no later than June 1 of this year. § 39-5-122(2), C.R.S.**

Protests in Person

PROTESTS IN PERSON: If you choose to present objections to the Assessor in person, please be prepared to state the estimated value of your property as of June 30, 20__, and provide any supporting documentation available. **To preserve your right to protest, you must appear in the County Assessor's Office on or before June 1 of this year. § 39-5-122(2), C.R.S.**

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S

AFTER JUNE 1, YOU WILL NOT BE ABLE TO FILE A PROTEST.

Assessor's Determination

The Assessor must make a decision on your protest and mail a Notice of Determination to you **by the last regular working day in June.**

Appealing the Assessor's Decision

If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination from the Assessor, you must file a written appeal with the County Board of Equalization **on or before July 15.**

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

FOR MORE INFORMATION CONTACT THE ASSESSOR'S OFFICE AT THE TELEPHONE NUMBER LISTED ON THE NOTICE OF VALUATION.

ADDENDUM 9-B, PERSONAL PROPERTY NOV

15-DPT-AR
Form NOV-185 66/04

PERSONAL PROPERTY NOTICE OF VALUATION

(insert county name) County Assessor
(insert mailing address)
(insert street address)
(insert city, state, zip code)

Hearings will be held: *(insert dates)*
Location: *(insert place)*
Office Hours:
Telephone Number:
FAX Number:

Owner's Name and Address:

Tax Year:
Schedule Number:
Tax Area Code:
Notice Date:
Property Address/Location:

Legal or Property Description:

Property Classification	Prior Year Actual Value	Current Year Actual Value	Increase/ Decrease
TOTAL			

Your personal property was valued as it existed on January 1 of the current year. The "current year actual value" represents the actual value of your property as of the appraisal date.
The appraisal date is June 30, _____, § 39-1-104(12.3)(a), C.R.S. The tax notice you receive next January will be based on this value.

An assessment percentage will be applied to the actual value of your property before property taxes are calculated. **The assessment percentage for personal property is 29%, § 39-1-104(1), C.R.S.**

YOU HAVE THE RIGHT TO PROTEST YOUR PERSONAL PROPERTY VALUE.

PERSONAL PROPERTY PROTEST PROCEDURES

Furnishings, Machinery, and Equipment

PROTESTS BY MAIL: If you choose to mail a written protest, you may elect to complete the attached protest form and mail it to the Assessor at the address listed on the Notice of Valuation. **To preserve your right to protest, your mailed protest must be postmarked no later than June 30,** § 39-5-121(1.5), C.R.S.

PROTESTS IN PERSON: If you choose to present objections to the Assessor in person, you may elect to complete the attached protest form and deliver it to the Assessor at the address listed on the Notice of Valuation. **To preserve your right to protest, you must appear in the County Assessor's Office on or before July 5 of this year**, § 39-5-121(1.5), C.R.S.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

AFTER THESE DATES, YOU WILL NOT BE ABLE TO FILE A PROTEST

ASSESSOR'S DETERMINATION: The Assessor must make a decision on your protest and mail a Notice of Determination to you **by July 10.**

APPEALING THE ASSESSOR'S DECISION: If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination from the Assessor, you must file a written appeal with the County Board of Equalization **on or before July 20.**

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

FOR MORE INFORMATION CONTACT THE ASSESSOR'S OFFICE AT THE TELEPHONE NUMBER LISTED ON THIS NOTICE OF VALUATION.

ADDENDUM 9-C, SPECIAL NOV

15-DPT-AR
Form NOV-189/190 88/06

SPECIAL NOTICE OF VALUATION

(insert county name) County Assessor
(insert mailing address)
(insert street address)
(insert city, state, zip code)

Office Hours:
Telephone Number:
FAX Number:

Owner's Name and Address:

Tax Year:
Parcel/Schedule Number:
Tax Area Code:
Notice Date:
Property Address/Location:

Legal or Property Description:

Property Classification	Prior Actual Value	Actual Value for the Year of_____ Full Year's Value	Partial Year's Value
TOTAL			

The assessed value of your property will be entered on the tax warrant because:

(Computergenerate or type in the appropriate response from the mandatory list following this form.)

Property inventory: Please review the following information to ensure that your property is accurately described in the Assessor's records.

Items	No.	Areas	Const.	SqFT	Adj. Category	SqFT

(Language and data categories shown in this section are provided as an example only. Assessors including property characteristics in compliance with § 39-5-121(1)(b), C.R.S., must determine which characteristics are necessary to comply with the statute.)

Your property was valued as it existed on January 1 of the year indicated. The "full" or "partial" year's actual value represents the actual value of your property as of the appraisal date. The appraisal date is June 30, _____. The tax notice you receive will be based on this value. If the **senior citizen property tax exemption** has been applied to your property, it is not reflected in the value shown above.

An assessment percentage will be applied to the actual value of your property before property taxes are calculated. The assessment percentage for residences for that year was/is ____%. Generally, all other property, including vacant land and personal property, is assessed at 29%, §§ 39-1-104(1) and (1.5), C.R.S, and § 3, art. X, COLO. CONST. A change in the residential assessment percentage is NOT grounds for protest or abatement of taxes, § 39-5-121(1), C.R.S.

The appraisal data used to establish real property value was from the 18 month period ending June 30, ____*.

*If data is insufficient during this time period, assessors may use data from the five year period ending June 30, ____ . Data should be gathered in six month intervals going back from June 30,____ , until sufficient data is gathered.

YOU HAVE THE RIGHT TO PROTEST YOUR PROPERTY VALUE. OWNERS OF REAL PROPERTY MAY ALSO PROTEST THE PROPERTY CLASSIFICATION.

To preserve this right, you must protest to the Assessor either by mail or in person within 30 days of the date of this notice.

PROTEST PROCEDURES

PROTESTING YOUR VALUATION: If you choose to protest your property valuation, or the classification of your real property, you must present oral or written objections to the Assessor **within thirty days of the date of this notice**. You may elect to complete the attached protest form and mail or deliver it to the Assessor at the address listed on this Special Notice of Valuation.

ASSESSOR'S DETERMINATION: The Assessor must make a decision on your protest and mail a Notice of Determination to you **within thirty days of the date your protest was filed.**

APPEALING THE ASSESSOR'S DECISION: If you disagree with the Assessor's determination regarding your value, or if you do not receive a Notice of Determination from the Assessor, you must file a petition for abatement or refund of taxes with the county after you receive the tax notice(s). The Assessor will make a recommendation to the Board of County Commissioners, and the board will conduct a hearing on the petition. **Every petition filed for abatement or refund of taxes shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition § 39-1-113(1.7), C.R.S.**

TO PRESERVE YOUR APPEAL RIGHTS, YOU MUST FILE A PETITION FOR ABATEMENT OR REFUND OF TAXES WITHIN TWO YEARS OF THE JANUARY 1 FOLLOWING THE YEAR IN WHICH THE TAXES WERE LEVIED. FOR OMITTED PROPERTY, THE TAXES ARE LEVIED ON THE DATE THE TAX BILL IS MAILED.

YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY PROTEST OR PETITION FOR ABATEMENT OR REFUND OF TAXES; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

FOR MORE INFORMATION CONTACT THE ASSESSOR'S OFFICE AT THE TELEPHONE NUMBER LISTED ON THIS SPECIAL NOTICE OF VALUATION.

Mandatory Responses for the Special Notice of Valuation.

Your property was omitted from the tax warrant for the year(s) _____ , _____.

Your newly constructed property was completed as of January 1.

Your newly constructed property was partially completed as of January 1.

Your manufactured home moved into the county from another state.

The exempt status of your property was forfeited because you failed to file an Exempt Property Report (Form 970) with the Property Tax Administrator.

The exempt status of your property was revoked by the Property Tax Administrator.

The property was exempt, but because of transfer of ownership, the exemption no longer applies.

The exempt status of your manufactured home changed because it is no longer listed as inventory and located on a manufactured home dealer's display lot.

Other: _____

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ADDENDUM 9-D, REAL PROPERTY PROTEST FORM

15-DPT-AR Protest 118-04/07

Real Property Protest Form

County, Colorado

Assessor's Name, *County Assessor*

(Insert Street Address)
(Insert City, State and Zip Code)
Phone: (Insert Phone Number) Fax: (Insert Fax Number)

Owner's Name and Mailing Address	Parcel ID	Date of Notice

Property Description

You may use this form to begin the protest process. Please complete the form and send it to the Assessor.

APPRAISAL PERIOD: The appraisal data used to establish your real property value was from the 18-month period ending June 30, 2006.

Please state your reason for requesting a review:

Please state what you believe your property would have sold for as of June 30, 2006. Attach documentation to support your estimated value as necessary.

VERIFICATION: I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachment constitute true and complete statements concerning the described property:

Signature:_____ Phone:_____ Date:_____

Agent Assignment: I, (Owner Signature and Date)_____ authorize the below-named agent to act on my behalf regarding the property tax valuation described herein for the year of this notice.

Agent's Name (Please Print):_____

Agent's Telephone Number:_____

Please mail all correspondence regarding this protest to the above-named agent at the following address:

REAL PROPERTY QUESTIONNAIRE

ATTACH ADDITIONAL DOCUMENTS AS NECESSARY

MARKET APPROACH: This approach to value uses sales from the appropriate time period to determine the actual value of your property. The following items, if known, will help you estimate the market value of your property. If available, attach a copy of any appraisal or written estimate of value.

Have similar properties in your immediate neighborhood sold?

DATE SOLD	PROPERTY ADDRESS	SELLING PRICE
_____	_____	_____
_____	_____	_____
_____	_____	_____

Based on these sales and accounting for differences between sold properties and your property, state the value of your property. $_____

COST APPROACH: (USE FOR NON-RESIDENTIAL PROPERTIES ONLY.) This approach to value uses replacement construction costs from the appropriate time period to determine the value of your property. The following items, if known, will help you estimate the replacement cost of your property.

Year Built _____ Builder _____ Original Construction Cost $_____

List all changes made to your property prior to January 1 of the current year, i.e., remodeling of storefront; expansion of storage area; addition to parking, service or manufacturing area.

DATE	DESCRIPTION OF CHANGE	COST
_____	_____	_____
_____	_____	_____

Is your structure in typical condition for its age? ____ If not, why? _____

Based on the replacement cost of construction and of any changes, including depreciation, state the total value of your property. $_____

INCOME APPROACH: (USE FOR NON-RESIDENTIAL PROPERTIES ONLY.) This approach to value converts economic net income from the appropriate time period into present worth.

If your property was rented or leased, attach operating statements showing rental and expense amounts for this property.

Indicate square foot rental rate for all tenants. (Attach rent and lease schedule)

If known, list rents of comparable properties.

If available, attach operating statements showing rental and expense amounts for comparable properties.

If an appraisal using the income approach was conducted, please attach.

==========

FINAL ESTIMATE OF VALUE $_____

==========

AGENT ASSIGNMENT: I authorize the below-named agent to act on my behalf regarding the property tax valuation of the property described herein for the year _____.

Agent's Name (please print):_____Telephone Number: _____

Owner's Signature:_____Date:_____

Please mail all correspondence regarding this protest to the above-named agent at the following address: _____

Indicate name and telephone number for a person the Assessor may contact if an on-site inspection is necessary: _____

==========

VERIFICATION: I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachment constitute true and complete statements concerning the described property.

Signature_____Date_____

15-AR-DPT
ARL VOL 2
1-84 Rev 1-08

ADDENDUM 9-E, PERSONAL PROPERTY PROTEST FORM

15-DPT-AR
Form PR-213 88/00

PERSONAL PROPERTY PROTEST FORM

(insert county name) County Assessor
(insert mailing address)
(insert street address)
(insert city, state, zip code)

Hearings will be held: *(insert dates)*
Location: *(insert place)*
Office Hours:
Telephone Number:
FAX Number:

Owner's Name and Address:

Tax Year:
Schedule Number:
Tax Area Code:
Notice Date:
Property Address/Location:

Legal or Property Description:

Property Classification	Prior Year Actual Value	Current Year Actual Value	Increase/ Decrease
TOTAL			

YOU MAY ELECT TO COMPLETE THIS FORM TO PROTEST YOUR PROPERTY VALUATION.

PERSONAL PROPERTY VALUATION PROTESTS: If you disagree with the "current year actual value" determined for your property, you may file a protest by mail or in person with the County Assessor. Please refer to the protest procedures for the deadline dates for filing protests.

Completing the Personal Property Questionnaire will help you determine an estimate of value for your property, which can be compared to the value determined by the Assessor. Colorado law requires consideration of the cost, market, and income approaches to value for personal property.

DOCUMENTATION - REASON FOR REQUESTING A REVIEW:

PERSONAL PROPERTY QUESTIONNAIRE

ATTACH ADDITIONAL DOCUMENTS AS NECESSARY

MARKET APPROACH: This approach to value uses sales from the previous year to determine the actual value of your property on January 1 of this year. The following items, if known, will help you estimate the market value of your property. If available, attach a copy of any appraisal or written estimate of value, if conducted during the previous year.

Have similar properties sold during the previous year?

DATE SOLD	ITEM	SELLING PRICE
_____	_____	_____
_____	_____	_____

Based on these sales and accounting for differences between sold properties and your property, what do you believe your property would have sold for on January 1 of this year? $_____

COST APPROACH: This approach to value uses replacement cost new, less depreciation, to determine the value of your property on January 1 of this year.

Item _____Estimated Replacement Cost New $_____

Source_____

Have changes been made to the property, i.e., refurbishing, reconditioning, addition of components, etc.? ____NO ____YES If yes give date, description, and estimate cost:

DATE	DESCRIPTION OF CHANGE	COST
_____	_____	_____
_____	_____	_____
_____	_____	_____

Is your equipment in a typical condition for its age?_____

If not, why? _____

Based on the original cost of acquisition and the cost of any changes, less depreciation, estimate the total value of the property as of January 1 of this year. $_____

INCOME APPROACH: This approach to value converts economic net income from the previous year into present worth on January 1 of this year.

If your property was rented or leased during the previous year, attach operating statements showing rental and expense amounts for this property.

If known, list rents of comparable equipment negotiated during the previous year.

If an appraisal using the income approach was conducted during the previous year, please attach.

==========

FINAL ESTIMATE OF VALUE $_____

==========

AGENT ASSIGNMENT: I authorize the below-named agent to act on my behalf regarding the property tax valuation of the property described herein for the year _____.

Agent's Name (please print):_____Telephone Number:_____

Owner's Signature:_____Date:_____

Please mail all correspondence regarding this protest to the above-named agent at the following address_____

Indicate name and telephone number for a person the Assessor may contact if an on-site inspection is necessary_____

==========

VERIFICATION: I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachment constitute true and complete statements concerning the described property.

Signature_____ Date:_____

ADDENDUM 9-F, SPECIAL PROTEST FORM

15-DPT-AR
Form PR-214/215 88/00

SPECIAL PROTEST FORM

(insert county name) County Assessor
(insert mailing address)
(insert street address)
(insert city, state, zip code)

Office Hours:
Telephone Number:
FAX Number:

Owner's Name and Address:

Tax Year:
Parcel/Schedule Number:
Tax Area Code:
Notice Date:
Property Address/Location:

Legal or Property Description:

Property Classification	Prior Actual Value	Actual Value for the Year of_____ Full Year's Value	Partial Year's Value
TOTAL			

YOU MAY ELECT TO COMPLETE THIS FORM TO PROTEST YOUR PROPERTY VALUATION.

VALUATION PROTESTS: If you disagree with the "full" or "partial" year's actual value, you may file a protest by mail or in person with the County Assessor. Owners of real property may protest the classification determined for your property. Please refer to the Special Notice of Valuation for the deadline dates for filing protests.

Completing the questionnaire will help you determine an estimate of value for your property, which can be compared to the value determined by the Assessor. Colorado law requires application of the market approach to value for residential properties (includes apartments) and consideration of the cost, market, and income approaches to value for vacant land, commercial and industrial properties, and personal property.

DOCUMENTATION - REASON FOR REQUESTING A REVIEW:

REAL PROPERTY QUESTIONNAIRE

ATTACH ADDITIONAL DOCUMENTS AS NECESSARY

MARKET APPROACH: This approach to value uses sales from the appropriate time period to determine the actual value of your property. The following items, if known, will help you estimate the market value of your property. If available, attach a copy of any appraisal or written estimate of value.

Have similar properties in your immediate neighborhood sold?

DATE SOLD	PROPERTY ADDRESS	SELLING PRICE
_____	_____	_____
_____	_____	_____
_____	_____	_____

Based on these sales and accounting for differences between sold properties and your property, state the value of your property. $_____

COST APPROACH: (USE FOR NON-RESIDENTIAL PROPERTIES ONLY.) This approach to value uses replacement construction costs from the appropriate time period to determine the value of your property. The following items, if known, will help you estimate the replacement cost of your property.

Year Built_____ Builder_____ Original Construction Cost $_____

List all changes made to your property prior to January 1 of the current year, i.e., remodeling of storefront; expansion of storage area; addition to parking, service or manufacturing area.

DATE	DESCRIPTION OF CHANGE	COST
_____	_____	_____
_____	_____	_____

Is your structure in typical condition for its age? _____ If not, why?_____

Based on the replacement cost of construction and of any changes, including depreciation, state the total value of your property. $_____

INCOME APPROACH: (USE FOR NON-RESIDENTIAL PROPERTIES ONLY.) This approach to value converts economic net income from the appropriate time period into present worth.

If your property was rented or leased, attach operating statements showing rental and expense amounts for this property.

Indicate square foot rental rate for all tenants. (Attach rent and lease schedule)

If known, list rents of comparable properties.

If available, attach operating statements showing rental and expense amounts for comparable properties.

If an appraisal using the income approach was conducted, please attach.

==========

FINAL ESTIMATE OF VALUE $_____

==========

AGENT ASSIGNMENT: I authorize the below-named agent to act on my behalf regarding the property tax valuation of the property described herein for the year _____.

Agent's Name (please print):_____Telephone Number:_____

Owner's Signature:_____Date:_____

Please mail all correspondence regarding this protest to the above-named agent at the following address:_____

Indicate name and telephone number for a person the Assessor may contact if an on-site inspection is necessary:_____

==========

VERIFICATION: I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachment constitute true and complete statements concerning the described property.

Signature_____Date_____

PERSONAL PROPERTY QUESTIONNAIRE

ATTACH ADDITIONAL DOCUMENTS AS NECESSARY

MARKET APPROACH: This approach to value uses sales from the previous year to determine the actual value of your property on January 1 of this year. The following items, if known, will help you estimate the market value of your property. If available, attach a copy of any appraisal or written estimate of value, if conducted during the previous year.

Have similar properties sold during the previous year?

DATE SOLD	ITEM	SELLING PRICE
_____	_____	_____
_____	_____	_____
_____	_____	_____

Based on these sales and accounting for differences between sold properties and your property, what do you believe your property would have sold for on January 1 of this year? $_____

COST APPROACH: This approach to value uses replacement cost new, less depreciation, to determine the value of your property on January 1 of this year.

Item _____ Estimated Replacement Cost New $_____

Source_____

Have changes been made to the property, i.e., refurbishing, reconditioning, addition of components, etc.? ____NO ____YES If yes give date, description, and estimate cost:

DATE	DESCRIPTION OF CHANGE	COST
_____	_____	_____
_____	_____	_____
_____	_____	_____

Is your equipment in a typical condition for its age?_____

If not, why? _____

Based on the original cost of acquisition and the cost of any changes, less depreciation, estimate the total value of the property as of January 1 of this year. $_____

INCOME APPROACH: This approach to value converts economic net income from the previous year into present worth on January 1 of this year.

If your property was rented or leased during the previous year, attach operating statements showing rental and expense amounts for this property.

If known, list rents of comparable equipment negotiated during the previous year.

If an appraisal using the income approach was conducted during the previous year, please attach.

==========

FINAL ESTIMATE OF VALUE $_____

==========

AGENT ASSIGNMENT: I authorize the below-named agent to act on my behalf regarding the property tax valuation of the property described herein for the year _____.

Agent's Name (please print):_____ Telephone Number:_____

Owner's Signature:_____ Date: _____

Please mail all correspondence regarding this protest to the above-named agent at the following address _____

Indicate name and telephone number for a person the Assessor may contact if an on-site inspection is necessary _____

==========

VERIFICATION: I, the undersigned owner or agent of this property, state that the information and facts contained herein and on any attachment constitute true and complete statements concerning the described property.

Signature_____ Date: _____

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ADDENDUM 9-G, NOTICE OF DETERMINATION

15-DPT-AR
Form PR-207 87/03

NOTICE OF DETERMINATION

(county name) County Assessor
(mailing address)
(street address)
(city, state, zip code)

Owner's Name and Address:

Tax Year:
Parcel/Schedule Number:
Review Number:
Property Address/Location:

Legal Description:

Date Received by County
Board of Equalization:

The appraised value of property is based on the appropriate consideration of the approaches to value required by law. The Assessor has determined that your property should be included in the following category(ies):

(Computer generate or type the appropriate response(s) from the list following this form.)

If your concern is the amount of your property tax, local taxing authorities (county, school district, city, fire protection, and other special districts) hold budget hearings in the fall. Please refer to your tax bill or ask your Assessor for a listing of these districts, and plan to attend these budget hearings.

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest, and has determined the valuation(s) assigned to your property. The reasons for this determination of value are as follows:

		Assessor's Valuation	
Property Classification	Petitioner's Estimate of Value	Actual Value Prior to Review	Actual Value After Review
TOTALS			

APPEAL DEADLINES:
REAL PROPERTY – JULY 15, PERSONAL PROPERTY – JULY 20

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S. Please see the back of this form for detailed information on filing your appeal.

YOU HAVE THE RIGHT TO APPEAL THE ASSESSOR'S DECISION

The County Board of Equalization will sit to hear appeals beginning July 1 and continuing through August 5 for real property (land and buildings) and personal property (furnishings, machinery, and equipment), §§ 39-8-104 and 39-8-107(2), C.R.S.

APPEAL PROCEDURES:
If you choose to appeal the Assessor's decision, mail or deliver one copy of this completed form to the County Board of Equalization. To preserve your right to appeal, your appeal must be POSTMARKED OR DELIVERED ON OR BEFORE JULY 15 FOR REAL PROPERTY, AND JULY 20 FOR PERSONAL PROPERTY.

(insert county name) County Board of Equalization
(insert mailing address)
(insert street address)
(insert city, state, zip code)

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

NOTIFICATION OF HEARING:
You will be notified of the time and place set for the hearing of your appeal.

COUNTY BOARD OF EQUALIZATION'S DETERMINATION:
The County Board of Equalization must make a decision on your appeal and mail you a determination within five business days of that decision. The County Board must conclude its hearings and render decisions by August 5, § 39-8-107(2),C.R.S.

TAXPAYER RIGHTS FOR FURTHER APPEALS:
If you are not satisfied with the County Board of Equalization's decision, you must file within thirty days of the County Board of Equalization's written decision with ONE of the following:

Board of Assessment Appeals (BAA): Contact the BAA at 1313 Sherman Street, Room 315, Denver, Colorado 80203, (303) 866-5880. An appeal form, rules and guidelines can be obtained on-line at www.dola.colorado.gov/baa.

District Court: Contact the district court in the county where the property is located. See your local telephone book for the address and telephone number.

Arbitration: Contact the County Commissioners at the address provided for the County Board of Equalization.

If you do not receive a determination from the County Board of Equalization, contact the county board. If the county board is not going to mail a decision, you must file an appeal with the Board of Assessment Appeals by September 11.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY APPEAL; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

==========

PETITION TO THE COUNTY BOARD OF EQUALIZATION

In the space below, please explain why you disagree with the Assessor's valuation, IN ACCORDANCE WITH § 39-8-106(1.5), C.R.S. IF YOUR APPEAL INVOLVES REAL PROPERTY, YOU MUST STATE YOUR OPINION OF VALUE IN TERMS OF A SPECIFIC DOLLAR AMOUNT. Attach additional documents as necessary.

Petitioner's estimate of value: $_____

_____

_____

_____ _____

Signature of Petitioner Date

15-AR-DPT
ARL VOL 2
1-84 Rev 1-08

Mandatory Responses for the Notice of Determination.

Residential property - The property is valued by the market approach to value.

Agricultural land - The property value is determined solely by the earning or productive capacity of the land, capitalized at a rate set by law.

Producing mines - The property is assessed at 25% of the gross proceeds or 100% of the net proceeds, whichever is greater.

Oil and gas leaseholds and lands - The property is assessed at 87.5% of the gross value of the oil and/or gas sold or transported from the premises on primary production; secondary production is assessed at 75%.

Possessory interests - The property is valued in accordance with the procedures established in § 39-1-103(17)(a), C.R.S.

All other property, including vacant land, is valued by considering the cost, market, and income approaches.

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ADDENDUM 9-H, SPECIAL NOTICE OF DETERMINATION

15-DPT-AR
Form PR-216 89/02

SPECIAL NOTICE OF DETERMINATION

(county name) County Assessor
(mailing address)
(city, state, zip code)

Owner's Name and Address:

Tax Year:
Parcel/Schedule Number:
Review Number:
Property Address/Location:

Legal Description:

The appraised value of property is based on the appropriate consideration of the approaches to value required by law. The Assessor has determined that your property should be included in the following category(ies):

(Computer generate or type the appropriate response(s) from the mandatory list following this form.)

If your concern is the amount of your property tax, local taxing authorities (county, school district, city, fire protection, and other special districts) hold budget hearings in the fall. Please refer to your tax bill or ask your Assessor for a listing of these districts, and plan to attend these budget hearings.

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest, and has determined the valuation(s) assigned to your property. The reasons for this determination of value are as follows:

		Assessor's Valuation	
Property Classification	Petitioner's Estimate of Value	Actual Value Prior to Review	Actual Value After Review
TOTALS			

If you disagree with the Assessor's decision, you have the right to file an abatement petition with the Assessor for further consideration. Please see the back of this form for detailed information on filing your abatement.

YOU HAVE THE RIGHT TO APPEAL THE ASSESSOR'S DECISION

APPEALING THE ASSESSOR'S DECISION: If you disagree with the Assessor's determination regarding your value, you must file a petition for abatement or refund of taxes with the county after you receive the tax notice(s). The Assessor will make a recommendation to the Board of County Commissioners and the board will conduct a hearing on the petition. **Every petition filed for abatement or refund of taxes shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7),C.R.S.**

FURTHER APPEALS: If you are not satisfied with the County Commissioners' determination, or if you do not receive a determination from the Board of County Commissioners, you must file a written appeal with the Board of Assessment Appeals **within thirty days of the determination date**.

TO PRESERVE YOUR APPEAL RIGHTS, YOU MUST FILE A PETITION FOR ABATEMENT OR REFUND OF TAXES WITHIN TWO YEARS OF THE JANUARY 1 FOLLOWING THE YEAR IN WHICH THE TAXES WERE LEVIED. FOR OMITTED PROPERTY, THE TAXES ARE LEVIED ON THE DATE THE TAX BILL IS MAILED.

YOU MAY BE REQUIRED TO PROVE THAT YOU FILED A TIMELY PROTEST OR PETITION FOR ABATEMENT OR REFUND OF TAXES; THEREFORE, WE RECOMMEND ALL CORRESPONDENCE BE MAILED WITH PROOF OF MAILING.

FOR MORE INFORMATION CONTACT THE ASSESSOR'S OFFICE AT THE TELEPHONE NUMBER LISTED ON THIS SPECIAL NOTICE OF DETERMINATION.

Mandatory Responses for the Special Notice of Determination.

Residential property – The property is valued by the market approach to value.

Agricultural land - The property value is determined solely by the earning or productive capacity of the land, capitalized at a rate set by law.

Producing mines - The property is assessed at 25% of the gross proceeds or 100% of the net proceeds, whichever is greater.

Oil and gas leaseholds and lands - The property is assessed at 87.5% of the gross value of the oil and/or gas sold or transported from the premises on primary production; secondary production is assessed at 75%.

Possessory interests - The property is valued in accordance with the procedures established in § 39-1-103(17)(a), C.R.S.

All other property, including vacant land, is valued by considering the cost, market, and income approaches.

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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.

The general rule for property acquired before 1940 is that the federal government is presumed to have exclusive jurisdiction over that area. For federal enclaves acquired by the government after 1940, the statement of acceptance of jurisdiction controls. This may reserve specific powers to state or local governments. If there is no statement on record, jurisdiction has not transferred to the federal government, and the state still has authority.

Jurisdiction over many specific federal holdings is addressed in Title 3 of the Colorado Revised Statutes.

State, County, City, Political Subdivisions, School Districts, and Special Districts

The property, real and personal, of the state and its political subdivisions, including counties, cities, towns, other municipal corporations, and school districts, or any cooperative association thereof, and public libraries, is exempt from taxation, § 4, art. X, COLO. CONST., and § 39-3-105, C.R.S. Ownership is normally the only requirement for exemption.

Charter Schools

A charter school is a public, nonsectarian, non-religious, non-home-based school which operates within a public school district. It is a public school which is part of the district in which it is located and which is accountable to the local board of education for purposes of ensuring compliance with applicable laws and charter provisions, § 22-30.5-104(2), C.R.S.

As the statute states that a charter school is part of the school district, the property owned by a charter school is exempt pursuant to § 39-3-105, C.R.S., which exempts property owned by a school district.

With regard to property leased by a charter school, based upon our conclusion that charter schools are part of the school district in which they are located, the property is exempted pursuant to § 22-32-127(1)(b), C.R.S.

> **Leases or installment purchases for periods exceeding one year.**
> (1)(b) Under any installment purchase agreement or under any lease or rental agreement, with or without the option to purchase, or similar agreement pursuant to which the subject real or personal property is used by the school district for school district purposes, title shall be considered to have passed to the school district at the time or execution of the agreement for purposes of determining liability for or exemption from property taxation.
>
> **§ 22-32-127, C.R.S.**

State Board of Land Commissioners

State land, under the control of this board, which is leased for development into commercial, industrial, or residential uses is subject to payments in lieu of property taxes. The amount is based on what the assessed valuation of the land would be if it were privately owned, § 36-1-120.5(5), C.R.S.

State Divisions of Wildlife, Parks and Outdoor Recreation

In any county in which the Division of Wildlife or the Division of Parks and Outdoor Recreation, or both, own property, the board of county commissioners certifies once a year during the regular tax assessment period to the wildlife commission, the board of parks and outdoor recreation, or both, the current dollar amount representing the negative financial impact which such ownership has on the county's finances by considering the factors listed in §§ 30-25-302(1)(a)(I), (II), and (III), C.R.S., and the finances of any political subdivision which lies within such county.

The wildlife commission and the board of parks and outdoor recreation then review those dollar amounts, and certify those amounts to the general assembly. The general assembly may then make an appropriation in the form of an impact assistance grant to the county upon such certification, §§ 30-25-301 and 302, C.R.S. Upon receipt of an impact assistance grant, the Board of County Commissioners must pay to each school district, special district, or other political subdivision that portion of the grant attributable to the amount certified on behalf of that entity. The application process does not include real property interests acquired with funds made available from the Great Outdoors Colorado Trust Fund. Payments in lieu of taxes on those properties are addressed in § 33-60-104.5, C.R.S.

Funds Provided by the Great Outdoors Colorado Trust Fund Board

Each year during the regular tax assessment period, the board of county commissioners of each county in which a state agency holds title to property purchased with funds provided from the Great Outdoors Colorado Trust Fund provides to each state agency:

1. The current assessed value of each real property interest;

2. The amount of the payment in lieu of taxes due on each real property interest, based on the value and tax rate that would be applicable to the real property interest if it were taxable; and

3. The date the payment in lieu of taxes is due for such real property interests.

The state agency forwards this information to the Trust Fund Board, along with information concerning the portion of the total acquisition cost of the interest that was paid with moneys from the Trust Fund.

The Trust Fund Board then pays from the Trust to the state agency that portion of the payment in lieu of taxes that is equivalent to the portion of the total acquisition cost of the interest that was paid with moneys from the Trust Fund. Each state agency that receives a payment from the Trust Fund must then transmit the payment to the county. The county treasurer pays to each school district, special district or other political subdivision in which said real property interest is located its appropriate share of the total payment, minus any costs the treasurer may incur in administering this payment, § 33-60-104.5(4), C.R.S.

State Historical Society

Title to Property - disbursement of revenues.
The title to all property acquired by the society by gift, purchase, or otherwise shall absolutely vest in and belong to the State of Colorado when accepted or received by the society . . .
§ 24-80-209, C.R.S.

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.

MOTOR VEHICLES AND AIRCRAFT

Motor vehicles are required to pay a graduated annual specific ownership tax which shall be in lieu of all ad valorem taxes, § 6, art. X, COLO. CONST. and § 42-3-101(1), C.R.S.

A special state excise tax is imposed on all aviation fuel used in non-commercial aircraft. The gasoline tax is imposed in lieu of personal property tax on the aircraft, except as otherwise provided in article 4 of title 39, C.R.S., and §§ 43-10-111 and 39-27-102(1)(a)(IV)(A), C.R.S.

PERSONAL EFFECTS

Personal effects are exempt from taxation so long as they are not used for the production of income at any time, § 3 (1)(c), art. X, COLO. CONST. and § 39-3-103, C.R.S.

SOLDIERS AND SAILORS CIVIL RELIEF ACT

This federal act prohibits the taxation of personal property, except that used in a trade or business, owned by United States military personnel who are stationed in the state in compliance with military orders.

This exemption is applicable to manufactured homes which are owned by such military personnel, and which are not permanently affixed to the realty on which they are located, 50 U.S.C.A. §574.

WORKS OF ART

Works of art, as defined in § 39-1-102(18), C.R.S., literary materials, and artifacts loaned to, and in the custody and control of the state, a political subdivision thereof, a library or any art gallery or museum which is owned or operated by a charitable organization, as defined in § 39-26-102(2.5), C.R.S., shall be exempt. Such charitable organization's property must be irrevocably dedicated to charitable purposes and the assets of such organization shall not inure to the benefit of any private person upon the liquidation, dissolution, or abandonment by the owner, and the works of art must be used for charitable purposes. This exemption shall apply only for the period during which such property is on loan, § 39-3-123, C.R.S.

The assessor of each county in which these works of art are displayed shall determine their value in proportion to the periods of time during which such works of art may be displayed. A copy of this valuation shall be furnished to the owner, § 39-5-113.5, C.R.S.

Works of art, which are household furnishings, are exempt if they are not used for the production of income at any time. They do not lose their exempt status if they are stored or displayed for a time on premises other than a residence.

> **Household furnishings - exemption**.
> (2) . . . no work of art, as defined in 39-1-102(18), which is not subject to annual depreciation and which would otherwise be exempt under this section shall cease to be exempt because it is stored or displayed on premises other than a residence.
>
> **§ 39-3-102, C.R.S.**

PRIVATE PROPERTY LEASED TO PUBLIC ENTITIES

STATE OR POLITICAL SUBDIVISION OF THE STATE

Real and personal property acquired through an installment sales agreement or lease-purchase agreement or any other agreement is exempt if the property is used by the state or a political subdivision of the state, and the entity acquires title at the end of the agreement for no cost or nominal consideration, § 39-3-124, C.R.S.

Also see individual statutes for Municipality, County, and School District under this section.

MUNICIPALITY

Property, real and personal, that is leased to a municipality on a long-term basis pursuant to §§ 31-15-801 and 802, C.R.S., is exempt from taxation so long as:

1. It is used for authorized governmental or proprietary functions of municipalities; and

2. The lease was concluded by ordinance with an effective date thirty days after passage and publication.

The term "municipality" limits the exemption to a statutory city or town or to a home rule city or town, § 31-1-101 (6), C.R.S.

COUNTY

Lease purchase agreements.
(1) In order to provide for financing of a public park, a public trail, a public golf course, or public open space, or a courthouse, jail, or other county building or equipment used, or to be used, for governmental purposes, any county is authorized to enter into lease purchase agreements.

(2) Such agreements may include an option to purchase, transfer, and acquire title to such property and the improvements thereon, if any, within a period not exceeding the useful life of such property and any improvements, but in no case exceeding thirty years.

§ 30-11-104.1, C.R.S.

Tax exemption.
(1) Property financed pursuant to the provisions of section 30-11-104.1 shall be exempt from taxation so long as it is used for governmental purposes.

§ 30-11-104.2, C.R.S.

SCHOOL DISTRICT

Title to real or personal property leased or rented to a school district and used by that district for school district purposes shall be considered to have passed to the school district at the time of execution of the agreement for purposes of determining liability for or exemption from property taxation, § 22-32-127(1)(b), C.R.S. Consequently, such property is exempt under § 4, article X, COLO. CONST. and § 39-3-105, C.R.S. This would also apply to properties leased to charter schools, as described in article 30.5 of title 22, C.R.S.

Sections 22-32-127 and 22-45-103(1), C.R.S., also apply to any installment purchase agreement or any lease or rental agreement entered into by a board of cooperative services or by the boards of education of the school districts participating in a cooperative service agreement, § 22-5-111(2), C.R.S.

STATE OF COLORADO DIVISION OF EMPLOYMENT

The Division of Employment has the authority to create a nonprofit corporation or authority, and in the name of this corporation or authority, purchase land and cause to be erected thereon a building or buildings suitable for offices, or for housing equipment, or for both such purposes. Such real property leased to the Division of Employment by the corporation or authority is exempt from general taxation, so long as the property is used for the purposes of the Division or other public purposes, §§ 8-82-101 through 104, C.R.S.

STATE OF COLORADO DEPARTMENT OF TRANSPORTATION

Department to acquire land - buildings.
For the purpose of constructing, maintaining, and supervising the public highways of this state, the department of transportation is authorized to purchase land and cause to be erected thereon by a nonprofit corporation or authority buildings suitable for offices or for housing machines, tools, and equipment, or for both of such purposes.

§ 43-1-211, C.R.S.

Department rental agreements.
The department of transportation is authorized to enter into rental or leasehold agreements under which the department shall acquire title to such buildings within a period not exceeding thirty years upon payment of the stipulated aggregate annual rentals . . .

§ 43-1-212, C.R.S.

Property exempt from taxation.
Property acquired or occupied pursuant to this part 2 shall be exempt from taxation so long as it is used for state highway or other public purposes.

§ 43-1-214, C.R.S.

HOUSING AUTHORITIES

Please refer to ***Public Property, Exemptions Determined by County Assessor***, for detail on Housing Authorities - City, County, and Multi-Jurisdictional.

MISCELLANEOUS

LIST AND VALUE

The assessor lists and values real property exempted from the levy and collection of property tax pursuant to § 39-3-128, C.R.S. This includes religious, private schools, and charitable real property. Although not required by statute, the assessor should value and list the other categories of exempt property in the county.

The total assessed value of each subclass of exempt property is reported on the Abstract of Assessment. **Chapter 6, Property Classification Guidelines and Assessment Percentages**, of this manual provides a detailed classification for exempt property, usage of which will facilitate the abstracting process.

When valuing exempt property, the assessor utilizes the correct level of value, considers all limitations applicable, and values the property the same as if the property were taxable.

PROPERTY CHANGING TAX STATUS

Whenever any previously taxable real property becomes legally exempt, the person conveying such property shall be relieved from all further tax obligations with respect to such property on the date the title is conveyed by agreement or pursuant to a court order. Likewise, whenever any previously exempt real property becomes taxable, the person acquiring title thereto shall become subject to subsequent tax obligations on the date title is acquired, § 39-3-130(1), C.R.S.

Whenever any previously taxable personal property becomes legally exempt, the exempt status becomes effective on the assessment date following the change in status. If the change in status occurred due to the conveyance of the personal property, the person conveying the property shall not be relieved of any tax obligation with respect to that personal property for the tax year in which the conveyance occurred.

Likewise, whenever any previously exempt personal property becomes taxable, the taxable status becomes effective on the assessment date following the change in status. If the change in taxable status occurred due to conveyance of the personal property, the person acquiring title is not liable for any tax obligation with respect to that personal property for the property tax year in which the conveyance occurred, § 39-3-130, C.R.S.

The assessor must send a Special Notice of Valuation to notify the taxpayer of any value added to the tax roll due to real property changing tax status and also of the taxpayer's right to protest the new valuation. See **Chapter 3, Specific Assessment Procedures**, of this manual for circumstances warranting a special notice of valuation.

Property Changing Tax Status - Public Roads and Highways

When taxable real property is acquired by condemnation and used for public highways, the date of the possession and use agreement is the date the property becomes exempt. This document, because it does not convey real property, typically, is not seen by the assessor. The Colorado Department of Transportation notifies county treasurers or assessors by letter, giving notice of property that will become exempt as of the date of possession. If the property is acquired through a court order, the Colorado Attorney General will send notification to the county. Proceedings through cities and towns may vary. Typically, municipalities have possession and use agreements or file a court order for possession. The language in the possession and use agreements may contain provisions requiring the current owner to notify the assessor of possession by the municipality. The statutes governing cities and towns are found in articles 6 and 7 of title 38, C.R.S.

The current owner may still be using the property, but it is no longer taxable even before a deed of conveyance is recorded.

Property exempt from taxation.
Property acquired or occupied pursuant to this part 2 shall be exempt from taxation so long as it is used for state highway or other public purposes.

§ 43-1-214, C.R.S.

Condemnation by tax exempt agency - duties of treasurer.
In all cases where an entire property, or a portion of any parcel, tract, or lot of real property, is likely to become exempt from the levy and collection of property tax through exercise of the power of eminent domain, the treasurer shall be joined as a party respondent in any such eminent domain action. . . .

§ 39-3-134, C.R.S.

Tax exemption.
The accomplishment by the department of transportation of the authorized purposes stated in this part 2 being for the benefit of the people of the state and for the improvement of their commerce and prosperity in which accomplishment the department of transportation will be performing essential governmental functions, the department of transportation shall not be required to pay any taxes or assessments on any property acquired or used by it for the purposes provided in this part 2.

§ 43-3-209, C.R.S.

TREATIES

Consular and embassy premises and the residence of its career head, of which the sending state or any person acting on its behalf is the owner or lessee, may be exempt from taxation. These exemptions are dependent upon specific agreements between the United States Government and the foreign country.

If the property is owned individually, under no circumstances does the property qualify for exemption based on the Vienna Convention on Consular Relations Treaty. Additionally, no treaty exists with the Mexican Government which provides exemption from property taxation of individually owned residences.

The Exemptions Section of the Division of Property Taxation maintains a listing of treaties, and upon request, will assist counties in determining the exempt status of these properties.

EXEMPTIONS DETERMINED BY THE ADMINISTRATOR

All applications for exemption of privately owned property that is owned and used solely and exclusively for religious purposes, for private schools, or for strictly charitable purposes are submitted to the Property Tax Administrator. The Administrator reviews each application to determine whether the exemption is justified and in accordance with the intent of the law.

Statute restricts property tax collection efforts while an application is pending. Section 39-2-117(1)(a), C.R.S. says, in part:

> **Applications for exemption – review –annual reports -procedures.**
> (1)(a) …On all properties for which an application 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 which is denied. . . .
>
> **§ 39-2-117, C.R.S.**

Listed below are the pertinent statutes relating to the exemptions determined by the Property Tax Administrator.

RELIGIOUS PURPOSES

Property, real and personal, which is owned and used solely and exclusively for religious purposes and not for private gain or corporate profit, is exempt. The legislature has declared that religious worship has different meanings to different religious organizations; that the constitutional guarantees regarding establishment of religion and the free exercise of religion prevent public officials from inquiring as to whether particular activities of religious organizations constitute religious worship; that many activities of religious organizations are in the furtherance of the religious purposes of such organizations; that such religious activities are an integral part of the religious worship of religious organizations; and that activities of religious organizations which are in furtherance of their religious purposes constitute religious worship for purposes of § 5, art. X, COLO. CONST., § 39-3-106, C.R.S.

When property, which is otherwise exempt pursuant to § 39-3-106, C.R.S., is used for non-exempt purposes, the property remains completely exempt as long as the non-exempt uses are less than 208 hours per year; or income from those uses is less than $10,000 in gross rental income and less than $10,000 in unrelated trade or business income, during the calendar year, § 39-3-106.5 (1.5), C.R.S.

PRIVATE SCHOOLS

Property, real and personal, which is owned and used solely and exclusively for schools which are not held or conducted for private or corporate profit is exempt. School is defined in § 39-1-102(15.5)(a), C.R.S. as:

> **Definitions.**
> (15.5)(a) "School" means:
> (I) An educational institution having a curriculum comparable to that of a publicly supported elementary or secondary school or college, or any combination thereof, and requiring daily attendance; or
>
> (II) An institution that is licensed as a child care center pursuant to article 6 of title 26, C.R.S., that is:
>
> (A) Operated by and as an integral part of a not-for-profit educational institution that meets the requirements of subparagraph (I) of this paragraph (a); or
>
> (B) A not-for-profit institution that offers an educational program for not more than six hours per day and that employs educators trained in preschool through eighth grade educational instruction and is licensed by the appropriate state agency and that is not otherwise qualified as a school under this paragraph (a) or as a religious institution.
>
> (b) "School" includes any educational institution that meets the requirements set forth in subparagraph (I) or (II) of paragraph (a) of this subsection (15.5), even if such educational institution maintains hours of operation in excess of the minimum hour requirements of section 22-32-109(1)(n)(I), C.R.S.
>
> **§ 39-1-102, C.R.S.**

When property, which is otherwise exempt pursuant to § 39-3-107, C.R.S., is used for non-exempt purposes, the property remains completely exempt as long as the non-exempt uses are occasional and non-continuous, and are less than 208 hours or result in less than $25,000 in gross rental income during the calendar year, § 39-3-106.5(2), C.R.S.

STRICTLY CHARITABLE PURPOSES

Property, real and personal, that is owned and used solely and exclusively for strictly charitable purposes and not for private gain or corporate profit is exempt, contingent upon its qualifying under one of the statutes below.

When property, which is otherwise exempt pursuant to §§ 39-3-108 through 113 and 116, except for § 39-3-108(1)(b), is used for non-exempt purposes, the property remains completely exempt as long as the non-exempt uses are occasional and non-continuous, and are less than 208 hours or result in less than $25,000 in gross rental income during the calendar year, § 39-3-106.5(2), C.R.S.

Property may be exempted as owned and used for strictly charitable purposes if:

Such property is **nonresidential**. This exemption statute is used whenever an entity and its operation do not specifically fit within any of the other 'charity' statutes, but its operations are charitable § 39-3-108(1)(a), C.R.S. The Colorado courts have adopted this definition of charity:

1. A gift to be applied consistently with existing laws, for the benefit of an indefinite number of persons, either by bringing their minds or hearts under the influence of education or religion, by relieving their bodies from disease, suffering or constraint, by assisting them to establish themselves in life, or by erecting or maintaining public buildings or works, or otherwise lessening the burdens of government. See United Presbyterian Association v. Board of County Commissioners, 167 Colo. 485, 448 P. 2d 967 (1968).

2. Such property is licensed by the state of Colorado as a **health care facility**. When property, or any portion thereof which is otherwise exempt pursuant to this statute is used for non-exempt purposes, the property, or any portion thereof, remains completely exempt as long as the gross income derived from any unrelated trade or business to the owner does not exceed fifteen percent of the total gross revenues derived from the operation of the property, §§ 39-3-108(1)(b) and (3)(a), C.R.S. and Jefferson County Board of County Commissioners v. Property Tax Administrator, 167 Colo. App., 989 P.2d 227 (Colo. 1999).

3. Such property is used as an integral part of a **nonprofit domestic water company**, § 39-3-108(1)(c), C.R.S. A nonprofit domestic water company is defined for this purpose as "any company which has as a major function the providing of water for human consumption within the State of Colorado. This does not include irrigation companies."

4. Such property is nonresidential and is owned and used exclusively by a qualified **amateur sports organization**. "Qualified amateur sports organization" means any organization organized and operated exclusively to foster local, statewide, national, or international amateur sports competition if such organization is also organized and operated primarily to support and develop amateur athletes for national or international competition in sports; except that no part of the net earnings of such organization inure to the benefit of any private shareholder or individual, § 39-3-108(1.3), C.R.S.

5. Such property is **residential** and is used as an **integral part** of a church, an eleemosynary hospital, an eleemosynary licensed health care facility, a school, or an institution whose property is otherwise exempt from taxation, and the property is not leased or rented at any time to persons other than:
    a. Persons who are attending such school as students, or
    b. Persons who are actually receiving care or treatment from such hospital, licensed health care facility, or institution for physical or mental disabilities and who, in order to receive such care or treatment, are required to be domiciled within such hospital, licensed health care facility, or institution, or within affiliated residential units, § 39-3-109, C.R.S.

6. Such property is used as an integral part of a **child care center**, which, pursuant to § 39-3-110, C.R.S.:
    a. Is licensed pursuant to article 6 of title 26, 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.

ADDENDUM 10-A, STATUTORY EXEMPTIONS

Statutory Exemptions by Category of Property

The following is a reference list of categories of exempt property and the corresponding statutory citations.

Category	Citation
Agricultural and livestock products	§ 39-3-121, C.R.S.
Agricultural equipment (farm and ranch)	§ 39-3-122, C.R.S.
Charitable property*	§ 39-3-108, C.R.S. § 39-3-109, C.R.S. § 39-3-110, C.R.S. § 39-3-111, C.R.S. § 39-3-111.5, C.R.S. § 39-3-112, C.R.S. § 39-3-112.5, C.R.S. § 39-3-113, C.R.S. § 39-3-116, C.R.S.
City or town property	§ 39-3-105, C.R.S.
Consumable personal property	§ 39-3-119, C.R.S.
County fair property	§ 39-3-127, C.R.S.
County lease-purchase property	§ 30-11-104.1, C.R.S. § 30-11-104.2, C.R.S.
County owned property	§ 39-3-105, C.R.S.
Credit Union personal property	§ 11-30-123, C.R.S.
Household furnishings not producing income	§ 39-3-102, C.R.S.
Indian property (on reservation)	By Treaty § 24-61-101 C.R.S. § 24-61-102 C.R.S.
Intangible personal property	§ 39-3-118, C.R.S.
Inventories of merchandise and materials and supplies held for sale or consumption by a business	§ 39-3-119, C.R.S.
Livestock	§ 39-3-120, C.R.S.
Municipality leasing property	§ 31-15-802, C.R.S.
Non-producing unpatented mining claims	§ 39-6-116, C.R.S.

Personal effects not producing income	§ 39-3-103, C.R.S.
Private school property *	§ 39-3-107, C.R.S.
Public library property	§ 39-3-105, C.R.S.
Religious worship property *	§ 39-3-106, C.R.S.
School district lease-purchase property	§ 22-32-127(1)(b), C.R.S.
School district leased or rented property	§ 22-32-127(1)(b), C.R.S.
School district owned property	§ 39-3-105, C.R.S.
Software	§ 39-3-118, C.R.S.
Special district property	§ 39-3-105, C.R.S.
Special district lease-purchase property	§ 39-3-124, C.R.S.
State lease-purchase property	§ 39-3-124, C.R.S.
Personal property; $2,500 actual value or less	§ 39-3-119.5, C.R.S.
Until personal property is first used by current owner	§ 39-3-118.5, C.R.S.
U. S. Government property	Article VI, Clause 2, U.S. Constitution McCullough v. Maryland, 17 US (4 Wheat.) 316 (1819)
Works of art	§ 39-3-102, C.R.S. § 39-3-123, C.R.S.

*Exemption initially must be granted and be reviewed annually by the Property Tax Administrator. Questions regarding these exemptions should be directed to the Division of Property Taxation, Exemptions Section.

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 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 Division appraiser.

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.

STATE ASSESSED PRIVATE CAR LINE NOTICE OF VALUATION

Colorado State Assessed Property - Private Carline			
Notice of Valuation - County Summary			
August 1, 2006			
Colorado County			
ID	**Company Name**	**$ Assessed**	**$ Actual**
PC930	Ag Processing Inc.	$1,200	$4,100
PC181	AMG Resources	$100	$300
PC941	Cargill, Inc. - Salt Division	$400	$1,400
PC604	Centennial Gas Liquids, LLC	$100	$300
PC702	Cryo-Trans, Inc.	$800	$2,800
PC036	Dakota Gasification Company	$200	$700
PC148	Equistar Chemicals, LP	$200	$700
PC100	Exelon Generation Company, LLC	$1,500	$5,200
PC231	Fuel Supply Trust	$800	$2,800
PC719	Golden Leasing	$100	$300
PC664	Intercoastal Leasing	$400	$1,400
PC878	J.R. Simplot Co.	$3,800	$13,100
PC847	MHF Logistical Solutions	$1,900	$6,600
PC403	Midwest Generation, LLC	$100	$300
PC945	Northern States Power	$14,100	$48,600
PC226	Occidental Chemical Corporation	$600	$2,100
PC236	PLM International Inc.	$1,600	$5,500
PC548	Praxair, Inc.	$100	$300
PC926	Rampart Range Corp.	$300	$1,000
PC255	Southwestern Electric Power Company	$1,300	$4,500
PC287	Texas Genco fka Reliant Energy	$59,700	$205,900
PC636	Transportation Equipment, Inc.	$1,000	$3,400
PC985	Tube City LLC	$200	$700
PC196	Tyson Fresh Meats	$100	$300
PC201	Well Services of Schlumberger Technology	$100	$300
PC883	Wisconsin Electric Power	$900	$3,100
TOTALS		$91,600	$315,700

Column One - Number: The numbers shown in this column are tied to specific companies. The two alpha-character PC identifies that the company is a private car line; the three numeric-characters identify the car line company. Together, they create a unique number for each car line company.

Column Two - Company Name: The name of the car line company is identified in this column.

Column Three - $ Assessed: The amount listed in this column represents the assessed value of the personal property for each company. (Private car lines are 100 percent personal property.) The value is distributed by taxing entities/tax areas based on the track mileage of the common carrier railroad company(ies). Currently there are two primary common carrier railroad companies operating in Colorado; Burlington Northern Santa Fe (BNSF) and Union Pacific. Details on distribution are discussed in the section below.

Abstract of Assessment: The total value is listed under personal property 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 personal property for each company. (Private car lines are 100 percent personal property.) The value is distributed by taxing entities/tax areas based on the track mileage of the common carrier railroad company(ies). Details on distribution are discussed in the section below.

DISTRIBUTION OF VALUATIONS TO TAXING ENTITIES

The law does not assign specific responsibility to any one party for ensuring that the values are properly distributed to the taxing entities. The Division's interpretation is that the assessor is the final authority in the distribution of value within the county. State assessed companies have traditionally accepted primary responsibility in locating their properties because they have the extensive property location and valuation records.

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 for any annexation, inclusion, disconnection, or exclusion in addition to a map for a new taxing entity. The information assists the companies in the value distribution process. 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.

The assessor distributes the values to taxing entities. If an assessor does not understand a company's distribution method or cannot secure cooperation from a company for property location information, the Division appraiser handling the company will provide assistance in resolving the issue.

If information is not received or is unavailable from the company, the assessor may use the distribution percentages from the prior year, may contact the Division for assistance, or may use the best information available.

Companies that do not protest their valuations report their distribution of values to the assessor during the month of July. Companies that protest their valuations during July wait until after the Division decisions on their appeals are mailed on August 1 to report their distributions. When the distribution is received, the values are entered into the county's records.

In addition to the value distribution, each company reports the percentage of its total operating property that is attributable to personal property. Assessors include this information in the certification of values to taxing entities. Also, pursuant to the provisions of § 20(8)(b), art. X, COLO. CONST., the state local governments can enact exemption credits to reduce or end taxation of personal property. State assessed companies' personal property would be included in any exemptions or credits.

DISTRIBUTION OF NON-RAILROAD COMPANY VALUES

The county valuation can be distributed by tax area or taxing entity. The distribution information supplied by each company should be reviewed for accuracy. In the review, verify that the company's distribution reflects the value shown on the final NOV, that new tax areas are included in the company distribution, and that the distribution amounts look reasonable. It is beneficial to compare the current year's distribution to prior year's distribution.

The county value for airlines, electric companies, rural electric companies, telephone companies, gas companies, gas pipeline carrier companies, fluid pipelines, and domestic water companies is distributed at the county level based on the location of the companies' operating property.

Example 1: The company value distributed by tax area

The Division reported an assessed value of $3,449,400 on the final NOV. The distribution letter received from Quad-State Electric Company shows that 84 percent of its property is personal property. The company value is distributed as follows:

Tax Area	Percent	Mill Levy
1	26.3%	073.852
2	1.7%	102.930
3	24.0%	091.002
4	48.0%	062.632

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 to each tax area
Fifth -	Verify work: sum distributed amounts to ensure they equal the full company value

FIRST: The company used the August 1 NOV value of $3,449,400.

SECOND: Total the percentages to make sure they equal 100%.

26.3%
1.7%
24.0%
48.0%
100.0%

THIRD: Determine the value distribution to each tax area.

Tax area 1:	$3,449,400 x .263 (26.3%)	= $ 907,192
Tax area 2:	$3,449,400 x .017 (1.7%)	= $ 58,640
Tax area 3:	$3,449,400 x .24 (24%)	= $ 827,856
Tax area 4:	$3,449,400 x .48 (48%)	= $1,655,712

FOURTH: Determine the value distribution of the real and personal property to each tax area.

Tax area 1: $907,102
$907,192 x .84 (84%) = $762,041 Personal property 8499
$907,192 x .16 (16%) = $145,151 Real property 8299

Tax area 2: $58,640
$58,640 x .84 (84%) = $49,258 Personal property 8499
$58,640 x .16 (16%) = $ 9,382 Real property 8299

Tax area 3: $827,856
$827,856 x .84 (84%) = $695,399 Personal property 8499
$827,856 x .16 (16%) = $132,457 Real property 8299

Tax area 4: $1,655,712
$1,655,712 x .84 (84%) = $1,390,798 Personal property 8499
$1,655,712 x .16 (16%) = $ 264,914 Real property 8299

FIFTH: Verify work: sum distributed amounts to ensure they equal the full company value

$ 762,041
145,151
49,258
9,382
695,399
132,457
1,390,798
264,914
$3,449,400

Example 2: The company value distributed by taxing entity

The Division reported an assessed value of $1,347,100 on the final NOV. The distribution letter received from Quality Gas Company shows that 62 percent of its property is personal property. The notification also shows the company value is distributed as follows:

County	$1,347,100
School District A-1	$ 275,960
School District JT-4	$1,071,140
Quick Fire	$ 563,000

First -	Verify that the company used the Aug. 1 NOV value
Second -	Determine the value distribution of the real and personal property to each taxing entity
Third -	Verify work: sum distributed amounts to ensure they equal the full company value

FIRST: The company used the August 1 NOV value of $1,347,100.

SECOND: Determine the value distribution of the real and personal property to each taxing entity.

County:
$1,347,100 x .62 (62%) = $835,202 Personal property 8499
$1,347,100 x .38 (38%) = $511,898 Real property 8299

School District A-1:
$275,960 x .62 (62%) = $171,095 Personal property 8499
$275,960 x .38 (38%) = $104,865 Real property 8299

School District JT-4:
$1,071,140 x .62 (62%) = $664,107 Personal property 8499
$1,071,140 x .38 (38%) = $407,033 Real property 8299

Quick Fire:
$563,000 x .62 (62%) = $349,060 Personal property 8499
$563,000 x .38 (38%) = $213,940 Real property 8299

THIRD: Verify work: sum distributed amounts to ensure they equal the full company value.

County	School Districts
$ 835,202	$ 171,095
511,898	104,865
$1,347,100	664,107
	407,033
	$1,347,100

Example 3: The company provided the distribution by tax area; however, the county wants to distribute the information by taxing entity.

The Division reported an assessed value of $3,449,400 on the final NOV. The distribution letter received from XYZ Electric Company shows that 80 percent of its property is personal property. The distribution also shows the company value should be distributed as follows:

Tax Area	Value
1	$907,192
2	$ 58,640
3	$827,856
4	$1,655,712

First -	Verify that the company used the Aug. 1 NOV value
Second -	Determine which taxing entities have the authority to levy in each of the tax areas
Third -	Give the company value in each tax area to each entity authorized to levy in that tax area
Fourth -	Sum the value for each taxing entity
Fifth -	Determine the value distribution of the real and personal property
Sixth -	Verify work: sum value distributed to school districts to ensure they equal the full company value

FIRST: The company used the August 1 NOV value of $3,449,400.

SECOND: Determine which taxing entities have the authority to levy in each of the tax areas.

In the example below, the X indicates which entities have the authority to levy in each of the tax areas.

Tax Area	County	City	School 1B	School 2A	Fire	Water/San	Cemetery
1	X		X		X		X
2	X	X	X				X
3	X			X	X	X	X
4	X			X		X	X

THIRD: Give the company value in each tax area to each entity authorized to levy in that tax area.

FOURTH: Sum the value for each taxing entity.

Tax Area	County	City	School 1B	School 2A	Fire	Water/San.	Cemetery
1	$907,192		$907,192		$907,192		$907,192
2	$58,640	$58,640	$58,640				$58,640
3	$827,856			$827,856	$827,856	$827,856	$827,856
4	$1,655,712			$1,655,712		$1,655,712	$1,655,712
TOTAL	$3,449,400	$58,640	$965,832	$2,483,568	$1,735,048	$2,483,568	$3,449,400

FIFTH: Determine the value distribution of the real and personal property.

Entity	Entity Value	%PP	Personal	Real
County	$3,449,400	80%	$2,759,520	$689,880
City	$ 58,640	80%	$ 46,912	$ 11,728
School 1B	$ 965,832	80%	$ 772,666	$193,166
School 2A	$2,483,568	80%	$1,986,854	$496,714
Fire	$1,735,048	80%	$1,388,038	$347,010
Water/San	$2,483,568	80%	$1,986,854	$496,714
Cemetery	$3,449,400	80%	$2,759,520	$689,880

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 Aug. 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%)

Track Mileage for One Common Carrier

Counties may have only one common carrier (class one) railroad company. The car line value distribution is based on the total main-line track mileage for that railroad company.

Steps to determine track mileage when county has one common carrier railroad company:

Common carrier railroad total track mileage:

Common carrier railroad company: BNSF: 175 miles

Common carrier track mileage and percentage in each tax area:

Tax Area 1: 94 miles ÷ 175 = .537 (53.7%)
Tax Area 2: 26.6 miles ÷ 175 = .152 (15.2%)
Tax Area 3: 54.4 miles ÷ 175 = .311 (31.1%)
1.00 (100%)

Group Method for "Small" Car Line Value

The method described above is used for the distribution of all private car line values. However, an alternate method is available for "small" private car line values. This method is referred to as the "group method."

Example: Distribution using track mileage for individual companies

The Division reported a value of $28,300 for Trailer Train. Using the distribution information from Fast and Smooth Railroad, determine the value distribution for the company.

First -	Verify that the company used the Aug. 1 NOV value.
Second -	Determine the value distribution to each tax area using the track mileage from Fast and Smooth Railroad.
Third -	Verify work: sum the distributed amounts to ensure they equal the full company value.
NOTE:	Car lines are classified as personal property; therefore, there is no value distribution between real and personal property.

FIRST: The company used the August 1 NOV value of $28,300.

SECOND: Determine the value distribution to each tax area, using the track mileage from the railroad company.

Tax area 1: $28,300 x .537 (53.7%) = $15,197 Personal property 8499
Tax area 3: $28,300 x .152 (15.2%) = $ 4,302 Personal property 8499
Tax area 4: $28,300 x .311 (31.1%) = $ 8,801 Personal property 8499

THIRD: Verify work: sum distributed amounts to ensure they equal the full company value.

$15,197
4,302
8,801
$28,300

NOTE: Only use for "small" car line values. Companies that have significant value are excluded from this process.

Compared to valuations of other state assessed companies, the total county valuation of any private car line company is generally small. When the small value is distributed to accommodate the various tax areas or taxing entities through which the private cars travel, the result can be many schedules and small tax bills. The private car line companies have indicated that it is more cost effective to pay tax based on a higher rate in the county than to process multiple tax bills. Therefore, if the assessor's computer system cannot generate one tax bill listing several tax areas or taxing entities, the following distribution process can be utilized to avoid multiple tax bills.

Sum the total valuation of the private car lines that have small values.

Using the percentages derived from track miles reported by common carrier railroad companies operating in the county, calculate the amount of value that should be distributed to each tax area.

Based on the above calculations, the valuations of private car line companies are added together to approximate the value determined for each tax area.

Example: The following calculates the breakdown for all private car line companies in a county.

First -	Verify that the company used the Aug. 1 NOV value.
Second -	Total the percentages to make sure they equal 100%.
Third -	Determine which values are "significant " for the county.
Fourth -	Calculate the distribution for the "significant" values.
Fifth -	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.
NOTE:	Car lines are classified as personal property; therefore, there is no value distribution between real and personal property.

Colorado State Assessed Property - Private Carline			
Notice of Valuation - County Summary			
August 1, 2006			
Colorado County			
ID	**Company Name**	**$ Assessed**	**$ Actual**
PC099	ADM Transportation	$1,200	$4,100
PC125	California Railcar Corp	$900	$3,100
PC533	Cargill, Inc	$19,700	$67,900
PC273	Dow Chemical	$1,800	$6,200
PC556	Exxon Corp	$500	$1,700
PC559	GE Railcar Services Corp	$5,400	$18,600
PC878	JR Simplot	$9,900	$34,100
PC537	Mid-American Energy	$200	$700
PC200	North American Chemical Co	$1,500	$5,200
PC234	Phillips Petroleum Co	$2,200	$7,600
PC283	Rail Transportation Services	$11,800	$40,700
PC271	T.G. Soda Ash Inc	$10,300	$35,500
PC346	Trinity Rail Management Inc	$500	$1,700
TOTALS		$65,900	$227,100

FIRST: The companies used the August 1 NOV values.

SECOND: Total the percentages from the railroad company to make sure they equal 100%.

Track mileage from the railroad company:

Tax area 1: .537 = 53.7%
Tax area 3: .152 = 15.2%
Tax area 4: .311 = 31.1%
100%

THIRD: Determine which values are "significant" for the county.

PC553 Cargill Inc.	$19,700	Personal property 8499
PC878 JR Simplot	$ 9,900	Personal property 8499
PC283 Rail Transportation Services	$11,800	Personal property 8499
PC271 T. G. Soda Ash Inc	$10,300	Personal property 8499

FOURTH: Calculate the distribution for the "significant" values using the track mileage below.

Track mileage from the railroad company:

Tax area 1: .537 - 53.7%
Tax area 3: .152 - 15.2%
Tax area 4: .311 - 31.1%

Cargill, Inc.:	$19,700 x .537 =	$10,579
	$19,700 x .152 =	$ 2,994
	$19,700 x .311 =	$ 6,127
		$19,700
JR Simplot:	$9,900 x .537 =	$ 5,316
	$9,900 x .152 =	$ 1,505
	$9,900 x .311 =	$ 3,079
		$ 9,900
Rail Transportation Services:		
	$11,800 x .537 =	$ 6,337 (6,336)
	$11,800 x .152 =	$ 1,794
	$11,800 x .311 =	$ 3,670
		$11,800
T. G. Soda Ash Inc:		
	$10,300 x .537 =	$ 5,531
	$10,300 x .152 =	$ 1,566
	$10,300 x .311 =	$ 3,203
		$10,300

FIFTH: Sum the total valuation of the private car lines that have "small" values.

PC099 ADM Transportation	1,200
PC125 California Railcar Corp	900
PC273 Dow Chemical Co	1,800
PC556 Exxon Corp	500
PC559 GE Railcar Services Corp	5,400
PC537 Mid-American Energy	200
PC200 North American Hem Co.	1,500
PC234 Phillips Petroleum Co	2,200
PC346 Trinity Rail Mgm Inc	500
	$14,200

SIXTH: Calculate the amount of value from car lines that should be distributed to each tax area using the track mileage from the railroad company

Tax area 1: $14,200 x .537 - 53.7% = $7,626 Personal property 8499
Tax area 3: $14,200 x .152 - 15.2% = $2,158 Personal property 8499
Tax area 4: $14,200 x .311 - 31.1% = $4,416 Personal property 8499

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 that 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 ($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, pg 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.

Schedules of property – confidential records – late filing penalties.
(1.5)(c) If a public utility fails to file a statement of property and does not file a petition or complaint pursuant to section 39-4-108 regarding the actual value of its taxable property as determined on the basis of the best information available pursuant to this subsection (1.5), the public utility shall be deemed to have waived any right to file an abatement or refund petition regarding such actual value pursuant to section39-10-114.

§ 39-4-103, C.R.S.

PROBLEM SOLVING

Occasionally, problems will occur. Recognizing the problems in their early stages prevents loss of revenue to the districts or overpayment by the taxpayers. The following are problems that may occur:

1. State assessed company purchases locally assessed real property resulting in double assessments in subsequent year(s).

   The assessor should report any transfer of ownership to or from a state assessed company to the Division to determine whether or not it is operating property.

2. State assessed company sells state assessed property.

   State assessed property is valued as of the assessment date and is valued for the entire year. State Assessed companies typically bill the buyer for the taxes after the tax bill is received. There is no need to prorate the value for the year the property is sold, and the property should be listed by the county as locally assessed on January 1 following the sale.

3. State assessed company constructs new facilities and fails to report to the Division.

   The assessor should report construction of new facilities to the Division.

4. State assessed company distributes value to an incorrect taxing entity.

   The assessor should notify the company.

5. State assessed company distributes value to an incorrect tax area.

   The assessor should notify the company.

6. Change in property classification from locally assessed to state- assessed and vice versa.

   The assessor should contact the Division to confirm status.

7. A state assessed company files a personal property declaration schedule with the county.

   The assessor should contact the Division to determine whether the property should be locally assessed.

The assessor can contact the company representative or the Division when a problem is discovered. If the company representative is unknown, the Division appraiser who handles such companies will provide assistance. The problems listed above are problems of property identification. If questions of valuation arise, such as drastic changes from one year to the next or full value of new construction not being apparent, the assessor should contact the Division appraiser who handles such companies.

PERSONAL PROPERTY EXEMPTION

The $2,500 personal property exemption described in § 39-3-119.5, C.R.S., does not apply to state assessed property or to county apportionment. The property is reported on a single schedule to the state and is valued as a unit.

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.

AREA OF AUTHORITY

URA boundaries are coterminous with those of the municipality. A project area or tax increment area can be any approved, specified area within the municipality.

DDA undertakings are limited to the "central business district" of the municipality. A tax increment area can be any approved, specified area within the central business district.

AUTHORITY TO LEVY TAXES

An urban renewal authority has no power to levy or assess any ad valorem taxes.

The governing body of the municipality may levy an ad valorem tax on all taxable property in the downtown development district not to exceed five mills. Consequently, a DDA can receive property tax revenue attributable to the mill levy for the DDA entity and from the taxes attributable to the increment. An urban renewal authority can receive property taxes attributable to the increment only.

ISSUANCE OF INCREMENT BONDS

Bonds may be issued by an urban renewal authority at its discretion, and without the requirement of prior voter approval, upon the approval of the governing body of the municipality.

Downtown development authorities are not authorized to issue tax increment bonds. The municipality may issue the bonds after the question has been approved by the qualified electors within the boundaries of the DDA at a special election held for that purpose.

TAX INCREMENT PROCEDURES FOR ASSESSORS

As soon as the governing body of the municipality has approved a URA or DDA plan, which will involve tax increment financing, the assessor determines the total taxable assessed valuation of real and personal property, including state assessed property within the specific renewal or development area as of the last certification of value date.

The approval date dictates whether this will be the value certified the prior August 25 or the prior December 10. When the assessor initially sets up the TIF district, there is only a base value. Examples provided within this section provide guidelines for calculating the increment and base amounts for future years.

DETERMINATION OF BASE VALUE OF AREA

It is Division policy that the URA or DDA shall furnish the assessor with a map showing the specific area boundaries, a copy of the plan, and relevant city ordinances. The total assessed valuation must include all taxable property within the area, both real and personal. The total assessed valuation must also include the assessed valuation of public utilities attributable to the area. The distributions of value to the area can be obtained from the individual utility companies having facilities within the area. The assessor provides the companies with a map showing the tax increment area boundaries.

BASE BOUNDARIES

BASE BOUNDARIES DO NOT CHANGE UNLESS AREAS ARE LATER ADDED TO THE ORIGINAL TAX INCREMENT FINANCING AREA, BUT INDIVIDUAL ASSESSMENTS CHANGE WITHIN THE AREA.

The base valuation of the area does not change unless there is a general reassessment of taxable property in the county or property is added to the original area. The base is adjusted in an intervening year if an appeals board or court orders a value reduction. It is Division of Property Taxation policy that a general reassessment occurs when there is a statutory change in the level of value (reappraisal at beginning of each reassessment cycle) or when a reassessment of taxable property, some of which is within the TIF area, is ordered by the State Board of Equalization. The base valuation is utilized only to determine the amount of, if any, property taxes that should be paid into the special fund of the URA or DDA.

An exception to this rule exists if an area is added to the original tax increment financing area. As soon as the governing body of the municipality approves the inclusion of the additional area, the URA or DDA must furnish the assessor with a new map, the legal description of the included area, the pertinent city ordinance, and the effective date of the addition. When the inclusion becomes effective, the assessor must determine the total assessed valuation of the property (real, personal, and public utility) within the included area. This additional value is added to the existing base value and the resulting total becomes the new current base value of the enlarged tax increment financing area, §§ 31-25-107(9)(a)(I) and 31-25-807(3)(a)(I), C.R.S.

Many individual assessments within a tax increment area will be changing each year due to properties becoming exempt or taxable, and improvements being demolished, renovated, or newly constructed. Therefore, the total assessed valuation of the area is recalculated each year.

The URA and DDA laws do not intend that the assessor account for any valuation increment of the individual properties within the area. The amount of the increment, if any, of the tax increment area is based on the aggregate assessed valuation of the area for the year. The base valuation of the area, i.e., the total assessed valuation which existed prior to the approval of the plan, is then subtracted from the current aggregate valuation to determine the amount of the increment.

TAXES TO ENTITIES WHEN NO INCREMENT

If the total assessed value of the URA or DDA area does not exceed or is less than the base, all the taxes levied in the area are paid to the funds of the individual taxing entities within the area, such as the county, city, and school district. An urban renewal authority using tax increment financing is not one of the taxing entities. Any property owned by a URA is exempt from taxes, but the authority has no power to levy or assess ad valorem taxes. However, a municipality may impose a DDA levy on all property in a downtown development area. In such cases, the DDA is a taxing entity.

Increases in tax collections occurring by reason of increases in the mill levy alone would be an improper method of funding redevelopment. Tax increment funds are based on an increase in assessed valuation, not on an increase in taxes due only to rising mill levies.

TAXES ATTRIBUTABLE TO INCREMENT GO TO AUTHORITY

When the total assessed value of the tax increment area exceeds the base, the ad valorem taxes attributable to the increment (amount of assessed valuation which exceeds the base) are paid into a special fund of the URA or DDA to pay debt service on the indebtedness incurred by the authority.

Each year, the assessor must account for the total assessed valuation of the tax increment area so that the amount of the increment, if any, can be determined. To facilitate this, the Division of Property Taxation recommends that the tax increment financing area be set up on the assessor's records with its own tax area code.

NO SEPARATE MILL LEVY FOR INCREMENT

The amount of taxes for each property in the urban renewal area is based on the total mill levy for the area for the year. There is no separate mill levy for the increment as the following example demonstrates.

Assume the total base valuation is $1,000,000 and the increment valuation is $400,000, resulting in a total assessed valuation for the 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

1. Total ad valorem taxes to be collected for area:
   $1,400,000 x .090 = $126,000
   (Total assessed value) (Total mill levy) (Total tax for area)

2. Ad valorem taxes to be received by above four taxing entities:
   $1,000,000 x .090 = $ 90,000
   (Base assessed value) (Total mill levy) (Tax due to entities)

3. Ad valorem taxes to be paid into URA or DDA special fund:
   $400,000 increment x .090 = $ 36,000
   (Increment assessed value) (Total mill levy) (Tax due to TIF fund)

ADJUSTMENTS FOR GENERAL REASSESSMENT

In the event of a general reassessment of taxable property within a URA or DDA increment area, the portions of valuation for assessment distributed to the authority and to the taxing entities having jurisdiction within the project are proportionately adjusted. The intent of the law is to ensure that those increases in property tax proceeds occurring because of the redevelopment project are used to pay project revenue bonds.

A general reassessment of taxable property occurs each year in which there is a change in the level of value used in determining actual value. Current statutes provide that odd numbered years are years of reappraisal.

It is possible, however, that a general reassessment can occur in the intervening year between reappraisals. The State Board of Equalization may order one or more classes of property in a county to be reappraised during an intervening year. If a portion of the properties involved in a reappraisal are located within the boundaries of the tax increment financing area, the reappraisal is considered a general reassessment.

PROCEDURES FOR ADJUSTING BASE AND INCREMENT

Four different tax area financing situations can exist during a year of general reassessment. Each situation will affect the base and increment values in a somewhat different way. The situations and the recommended procedures are shown below.

In all four situations, all value changes due to redevelopment of the DDA or URA area must be separated from value changes due only to the reappraisal. Changes due to redevelopment of the area will determine whether there is a tax increment gain or loss for the year of reappraisal. Changes due to the reappraisal are apportioned between the base and increment values.

The following examples were developed by the Division to effectively demonstrate the methodology.

PRIOR INCREMENT AND INCREMENT GAIN IN REAPPRAISAL YEAR

Example 1

The most common situation during a year of general reassessment for a URA or DDA that has existed for a period of years is that there was an increment for the previous year. In addition, there is an increment gain in the current year because increases in value due to the prior year's redevelopment of the area more than offset decreases.

In this case, the determination of the new base and new increment is a five-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 distributed 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. 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: $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: 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

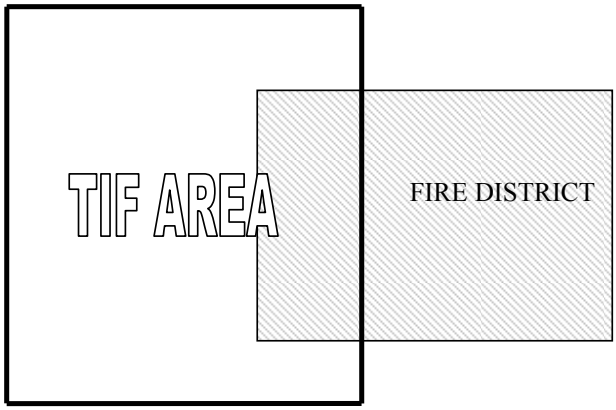
1. Entity assessed valuation within the TIF area $ 4,000,000

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%
1983-1986	21%
1987	18%
1988	16%
1989-1990	15%
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 have income from all sources for the taxable year of less than the maximum amount for which such persons are eligible to receive a rebate based on the operation of paragraphs (a) and (b) of subsection (2) of § 39-31-101(3)(b), C.R.S.

   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, but prior to January 1, 2008:

- **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).

For rebates claimed for years commencing on or after January 1, 2008,

- **IF SINGLE**: The $600 is reduced by 10% of the income exceeding $6,000 in 2008, and each year thereafter, the amount for the prior year adjusted for inflation. For instance, if an applicant earned $7,000, 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 $9,700 in 2008, and , each year thereafter, the amount for the prior year adjusted for inflation. For instance, if the applicant earned $10,000, 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.

STATUTE OF LIMITATIONS

An applicant has two years to file a Tax/Rent/Heat Rebate claim. For example, a claim for the 2006 Property Tax/Rent/Heat Rebate will only be accepted if filed on or before December 31, 2008.

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, but prior to January 1, 2008:

- **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).

For rebates claimed for years commencing on or after January 1, 2008:

- **IF SINGLE AND HEAT IS PAID SEPARATELY,** the $192 is reduced by 3.2% of income exceeding the amount by which the individual's income exceeds $6,000 in 2008, and, each year thereafter, the amount for the prior year adjusted for inflation. For instance, if the renter earned $7,000, 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 $9,700 in 2008, and, each year thereafter, the amount for the prior year adjusted for inflation. For instance, if the renter earned $10,000, a maximum credit of $182 may be claimed ($192 minus 3.2% of $300).

The rebate will be allowed to those who have income from all sources for the taxable year of less than the maximum amount for which such persons are eligible to receive a rebate based on the operation of paragraphs (a) and (b) of subsection (2) of § 39-31-104(3)(b), C.R.S,

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 and disabled veterans 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:

- $60,000 if the homestead is occupied as a home by an owner or an owner's family; or
- $90,000 if the homestead is occupied as a home by an elderly or disabled owner, or elderly or disabled spouse of an owner, or an elderly or disabled dependent of an owner.

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 that local government for that year 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 each year 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.

INCENTIVES FOR USE OF RENEWABLE ENERGY FIXTURES

The county, city and county, or municipality can offer either a property tax or sales tax credit or rebate to residential or commercial property owners who install a renewable energy fixture on their property. A renewable energy fixture is any fixture, product, system, device, or group of devices that produce electricity from renewable energy sources, including photovoltaic, solar thermal, small wind, biomass, and geothermal systems, § 30-11-107.3, C.R.S. For information on reporting renewable energy exemptions on the certification of values, reference **Chapter 7, Abstract, Certification, and Tax Warrant.**

COLORADO STATE TAX REFUND FOR BUSINESSES

Taxpayers who paid business personal property tax qualify for a tax refund under this program. However, the refund is only issued during years in which the State Controller certifies that state revenues exceed the fiscal limitations imposed by TABOR by $170,000,000 or more, § 39-22-124(4.5), C.R.S.

With the passage of Referendum C in November 2005, the state is allowed to retain excess revenues for other designated purposes. Consequently, there will be no business personal property tax refunds for the fiscal years ending June 30, 2006 through 2010. **Reference ARL Volume 5, PERSONAL PROPERTY VALUATION MANUAL.**

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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CHAPTER 13
LAND IDENTIFICATION AND REAL PROPERTY DESCRIPTIONS

INTRODUCTION

All land is subject to ownership, whether by governmental or private entities. In order to physically and legally establish this ownership, a need to describe the boundaries of the land was created. The resulting method of land description, called a **legal description**, identifies a parcel of real property in such terms that it cannot be confused with any other parcel.

The purpose of this section will be to explain the various land description methods and how to rewrite legal descriptions to a condensed form.

LAND DESCRIPTION METHODS

There are four primary methods of land legal descriptions used in identifying land in Colorado. The methods are:

1. United States Governmental Survey System, often referred to as the "rectangular survey system"
2. Metes and Bounds
3. Lot and Block System, sometimes called the "recorded plat system"
4. Colorado Coordinate System

In addition, some land descriptions in several southern Colorado counties refer to the original land grant. Although these land grants are still referenced, all parcels within the original grants have alternative metes and bounds descriptions.

UNITED STATES GOVERNMENTAL SURVEY SYSTEM

BACKGROUND

After the Revolutionary War, new areas of the United States public domain were added through discovery, treaties, and purchases. It became apparent to our government leaders that a plan must be worked out for selling and locating lands in this added territory.

In 1784, a committee headed by Thomas Jefferson authored the original rectangular survey plan, which was adopted by the Continental Congress. From 1785 to 1832, this plan underwent modification until the smallest statutory unit of subdivision was the quarter-quarter section (40 acres). This system became the principal land survey system for several states east of the Mississippi River and for most lands west of the Mississippi River. Any land settled prior to the act was not included and is still described by a metes and bounds description.

BASE LINES AND PRINCIPAL MERIDIANS

The purpose of the United States Government Survey System was to create a checkerboard of identical squares covering a given area of land. The first step in using this system was to establish an imaginary line running east and west, called a **base line**, and another imaginary line running north and south, called a **principal meridian**. These lines were tied, by celestial observations, to the world-wide system of latitude (east and west), and longitude (north and south) measures.

In Colorado, the three principal meridians and base lines in use are:

1. The Sixth (6th) Principal Meridian and the Forty Degrees North Latitude Base Line
2. The New Mexico Principal Meridian and the New Mexico Base Line
3. The Ute Principal Meridian and the Ute Base Line

For an illustration of the principal meridians and base lines governing Colorado, please refer to **Addendum 13-A, State of Colorado,** found at the end of this section.

After establishing the base line and principal meridian, the second step was dividing the land into six-mile square areas. This established parallel lines six miles apart both east and west of the principal meridian and parallel lines six miles apart both north and south of the base line. The lines running parallel to the base line are called **township lines**. The lines running parallel to the principal meridian are called **range lines**.

Typically, the range line that lies every 24 miles east and west of the principal meridian is also called a **guide meridian**. Each guide meridian ends where the line intersects a standard parallel. The purpose of this line is to act as a correction line to adjust the rectangular townships to the curvature of the earth.

Standard parallels, often called correction lines, serve the same purpose as guide meridians. Typically, standard parallel lines are the township lines located every 24 miles north and south of the base line.

In Colorado, the original surveys done in the 1800's created guide meridians and standard parallels at different intervals other than the 24-mile interval currently used. Meridians and parallels created pursuant to these old surveys are still valid. In addition, auxiliary guide meridians and standard parallel lines were established when additional governing lines were needed. Auxiliary meridians and parallel lines are similar to regular meridians and parallels. Refer to Figure 1 for an illustration of meridians, baselines, townships and ranges.

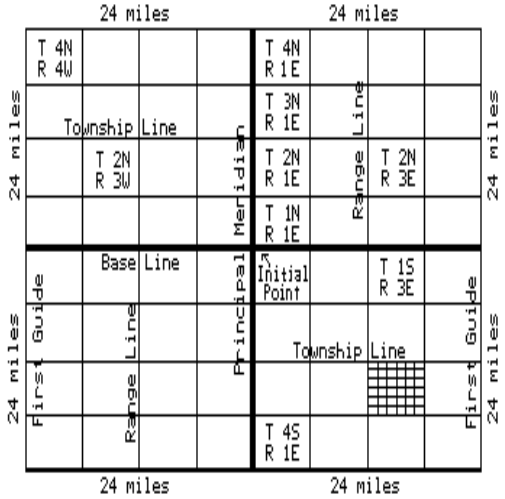

Figure 1

TOWNSHIPS AND SECTIONS

When township lines and range lines intersect, they create rectangles called **townships**. A standard township is six miles square and contains 36 square miles. Because of the earth's convergence of longitude lines, townships are about 3 rods or 49.5 feet narrower at the top (north) than at the bottom (south).

Each township is further divided into 36 one-mile square tracts called **sections**. Refer to Figure 2 for an illustration. A standard section contains 640 acres. Sections within a township are numbered consecutively from the northeast corner, following a back and forth course, until the last section in the southeast corner is numbered. At each of the four section corners, government surveyors placed a marker known as a "survey monument." The composition of a survey monument depends on what materials were available in the locale under survey.

In most of Colorado, rocks were piled with one prominent stone selected as the marker. "Hash marks" or lines in the rock were chiseled indicating the location of the section within the township. In areas with few rocks, wooded posts or even growing trees were used.

36	31	32	33	34	35	36	31
1	6	5	4	3	2	1	6
12	7	8	9	10	11	12	7
13	18	17	16	15	14	13	18
24	19	20	21	22	23	24	19
25	30	29	28	27	26	25	30
36	31	32	33	34	35	36	31
1	6	5	4	3	2	1	6

6 Miles

Figure 2

UNDERSTANDING THE RECTANGULAR SURVEY SYSTEM

The proper understanding and writing of a legal description requires the reader to go from the specific to the general. The cardinal compass directions (north, south, east, and west) are used to locate tracts within each section. For purposes of land description, sections are commonly divided into half sections containing 320 acres, quarter sections containing 160 acres, and so forth. A legal description is written by describing the exact tract within the section and ends with the name of the principal meridian. An example legal description of a 40-acre parcel of land is:

NE1/4SE1/4, Section 6, Township 3 North, Range 6 West, 6th Principal Meridian.

It is very important that the proper punctuation be used in separating the initial components of the description. The above description showing NE1/4SE1/4 without a comma between the two quarters is the NE1/4 of the SE1/4, a 40-acre tract.

By placing a comma between the quarters; for example, NE1/4, SE1/4, a 320-acre tract more commonly known as the E1/2 of the section is described. Commas should also separate the section, township, and range so that the intent of the description is clear. Refer to Figures 3 and 4 for illustrations of both tracts mentioned.

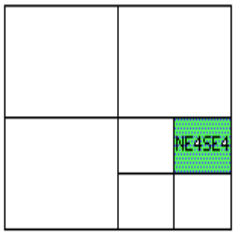

Figure 3

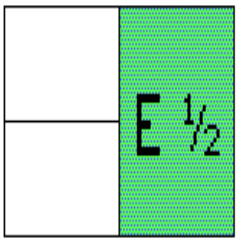

Figure 4

GOVERNMENT LOTS

Government lots are tracts of land which usually exist adjacent to the northern and western borders of each township. Because of the curvature of the earth, the convergence of the longitude lines or meridians, and human errors, the subdivision of townships into sections could not be surveyed as accurately as it could be drawn on paper. To take care of these discrepancies and still have as many uniform sections of 640 acres in each township as possible, corrections to the sections were made on the north and west sides of each township. Consequently, sections 1 through 6 on the northern township border and sections 6, 7, 18, 19, 30, and 31 on the western township border may contain either more or less than 640 acres. Corrections within these specific numbered sections were made in that fraction of the section lying closest to the north and west lines of the township. These odd-sized subdivisions of a section were referred to as "Government Lots." Government lots are given individual lot numbers rather than being described by compass directions, because they contain more or less than 40 acres of land. In the example shown in Figure 5, a tract of land, known as the NE1/4NE1/4 of Section 6, is assigned government lot number 1.

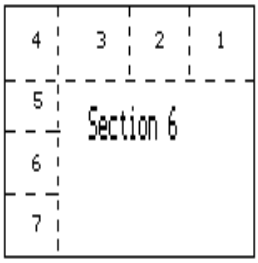

Figure 5

The use of lot numbers in legal descriptions is the proper way to describe these tracts. However, a cross reference can be made to show the location of the lot involved. For example, this description is proper:

> Lot 1 (NE1/4NE1/4) of Section 6, Township 4 South, Range 64 West, 6th Principal Meridian

Government lot numbers were also used when physical barriers prevented the establishment of complete 40-acre tracts. Lots were established where rivers, lake, and cliffs were located on the land under survey, as shown in Figure 6. Governmental lots established because of physical limitations can occur in any section of a township.

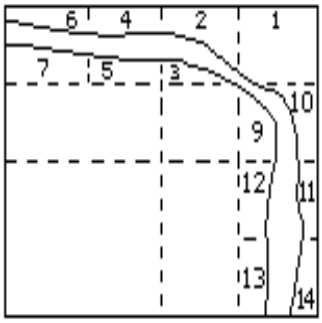

Figure 6

OBTAINING INFORMATION ON U.S. GOVERNMENT SURVEYS

When an original government survey was completed, a copy of the surveyor's field notes was filed in the office of the county clerk and recorder, with the county engineer, or both. However, these field notes may require an engineer or surveyor to translate them. The best source of information for data pertaining to the original survey or resurveys is the Bureau of Land Management (BLM). Data available from this agency includes, but is not limited to:

- Initial survey and resurvey plats, (if any)
- Surveyor's field notes
- Mineral survey plats and field notes
- Lot numbers, acreage, and acreage re-surveys

- Original patents
- Unpatented claims

For additional information and copies of maps of the above information, contact the BLM at:

United States Department of Interior
Bureau of Land Management
Colorado State Office
2850 Youngfield
Lakewood, Colorado 80215
Phone: (303) 239-3600

METES AND BOUNDS DESCRIPTIONS

In Colorado, the predominant method of land description is the government rectangular survey system. However, in areas not covered by the rectangular survey system or when it is necessary or desirable to describe an irregular tract, the land is described by metes and bounds.

Metes and bounds descriptions come from a system that measures and identifies land by describing the land's boundaries, based on the land's relation to its natural and cultural features. These features are called monuments. This method starts with a well-marked point of beginning and follows the boundaries of the parcel until it returns to the point of beginning.

Metes and bounds descriptions are expressed in **bearings** and **distances**. The direction of a line (its **bearing**) is stated in terms of the angle it makes with a true north-south line through the point of beginning. A bearing is described in degrees and fractions of a degree (minutes and seconds) from the cardinal directions of north or south, such as N 87º 29' 45" E 482 feet. A **distance** is the length of a line. It is generally stated in feet, but may also be stated in chains, rods, or other lineal measurements. A conversion chart is provided in **Addendum 13-B, Typical Land Measurements**.

Every modern bearing has degrees and minutes of angulation and, sometimes, even seconds. There are 360 degrees (360º) in a complete circle with 180º between north and south or between east and west. Between north and east, north and west, south and east, and south and west there are 90º. If you were to measure N. 90º E., you would be measuring due east. In each degree (º) there are 60 minutes (60'); 30' is 1/2 a degree; 15' is found halfway between the degree and the half-degree marks. In each minute (') there are 60 seconds (60").

Example - Metes and bounds description:

A tract of land in the Northwest one-quarter of the Northwest one-quarter (NW1/4NW1/4) of Section 30, Township 1 South, Range 60 West of the 6th P.M., more particularly described as follows: Commencing from the Northwest corner of said Section 30; thence South 20º30' East 140.60 feet to the point of beginning; thence North 88º55' East 200 feet; thence South 125 feet; thence South 88º55' West 200 feet; thence North 125 feet to the point of beginning, County of Adams, State of Colorado.

Metes and bounds descriptions used in Colorado always tie to some established corner or line of an existing public lands survey or to recognized corners or lines of a recorded plat. Metes and bounds should be established by a registered land surveyor. Surveys cannot be used as official description reference unless made by a registered surveyor.

NOTE: Documents executed and recorded 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.

In several Colorado counties, large tracts of land known as land grants exist and are referenced in legal descriptions. Under a land grant, large tracts of unsurveyed and generally uninhabited land were conveyed to individuals and/or companies. The tracts were later divided into large agricultural tracts and/or smaller lot and block town sites.

Nearly all the land grants in Colorado are called Spanish land grants. These land grants were given by the King of Spain to favored individuals for services rendered to the Crown. Today, the boundaries of these grants have been established by metes and bounds descriptions and are subdivided into parcels described by metes and bounds and/or the rectangular survey systems.

LOT AND BLOCK DESCRIPTIONS

The lot and block method is one of the earliest land description methods. Lots and blocks were used in Colonial America before the rectangular survey system was instituted.

In Colorado, the lot and block method began when land developers subdivided land described by the rectangular survey system and needed more detail to identify the individual sites they were creating. Each block and lot can be identified and located in relation to the monumented corners established as part of the subdivision boundary metes and bounds description. The subdivision boundary is then "tied" to government survey points of the original rectangular survey.

A tract of land may be subdivided into blocks and lots, with proposed streets, alleys, public utility easements and such other information that the owner desires to include as part of the plan for the tract. A map, called a plat, is created which identifies all blocks and lots by number and shows boundaries and measurements of the lots, blocks and complete land tract. The plat is then submitted to the local planning commission and/or county commissioners for approval.

After the required local governmental approval, the plat is recorded in the office of the county clerk and recorder for permanent reference. Any lot of a recorded plat can thereafter be legally described and conveyed by simple reference to the lot and/or block numbers as shown on the plat. Each platted area is given a name, such as "Pine Meadows Subdivision" or "Riverside Addition" to distinguish it from other subdivided areas.

Example - Lot and block description from a recorded plat:

"Lots 4 and 5, Block 26, Riverside Addition to the City of Fort Morgan, Colorado"

COLORADO COORDINATE SYSTEM

The Colorado coordinate system is part of the state plane coordinate system established in 1933 by the United States Coast and Geodetic Survey agency, which later became the United States Geodetic Survey. This state plane coordinate system locates the boundary points of land parcels on a state coordinate grid in the same manner as graph paper is used to locate the points of a line graph. The state coordinate system is comprised of rectangular grids designed to fit the curved shape of the earth to a plane (flat) surface with as little distortion as possible.

A coordinate system establishes a set of two or more numerical values used to determine the position of a point, line, curve or plane. For example, the intersection of latitude and longitude lines are coordinates for a point on the earth's surface. For many years, professional land surveyors and engineers have used various types of coordinate systems.

In using the system, a point on the boundary of a tract is expressed in two distances in feet and decimals of a foot. An east-west direction is known as the "X-coordinate" and the north-south direction is known as the "Y-coordinate." The precise coordinates for the points of origin have been determined by the National Geodetic Survey. A sample is provided in Figure 7.

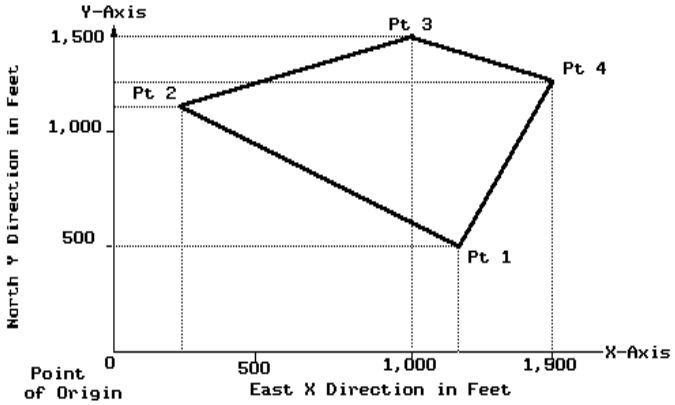

Figure 7

The United States is covered by a network of triangulation and traverse stations which determine the latitudes and longitudes of thousands of benchmark points. For each state, the U.S. National Geodetic Survey has devised a system of plane-rectangular coordinates for the purpose of stating the locations of established monuments and other points with reference to a point of origin.

Because Colorado is a large state, the state coordinate system is divided into three zones, each of which has its own plane-rectangular map projection. The appropriate zone must be stated in the legal description. When any tract of land to be defined by a single description extends from one zone into another, the positions of all points on its boundaries may be described according to either of the two zones. The zone used must be specifically named in the description.

Whenever the Colorado Coordinate System and the rectangular survey system are used to describe a tract of land in the same document, the description by rectangular survey shall control. In the event of a conflict of the two descriptions, the rectangular survey description shall prevail unless the coordinate description is upheld by adjudication.

Example - Metes and bounds description using state plane coordinates as supplemental information:

> Commencing at the corner of Section 20, 21, 28, and 29, Township 4 South, Range 75 West, 6th P.M. and bearing North 20°15' West 202.50 feet to the point of beginning which is marked by a 5/8" diameter iron rod set in concrete; then bearing North 79°45' West 155 feet to a brass marker set in a granite ledge and stamped "2928," said brass marker having grid coordinates X=1,916,572.14, and Y=624,697.82, on the Colorado Coordinate System, Central Zone; then South 22°45' West 106.50 feet; then South 70°15' East 145 feet; then North 25°30' East 133.50 feet to the point of beginning.

In Colorado, as in most states, the plane coordinate system developed by the National Geodetic survey has been approved by an act of the legislature. The Colorado Coordinate System became effective July 1, 1967 and sections 38-52-101 through 107, C.R.S., pertain to its establishment and use. Its use is not mandatory at this time, but the system may become commonplace in the future.

For further information on this method of land description, refer to the Colorado Coordinate System statutes or contact a registered land surveyor.

CONDENSING LEGAL DESCRIPTIONS

Many assessment roll legal descriptions in Colorado can be condensed by 25 to 50 percent. To create a condensed legal description:

- Rewrite descriptions in a shorter format
- Use accepted abbreviations
- Eliminate unnecessary words and phrases

Legal descriptions should not be condensed in any other manner.

REWRITING LEGAL DESCRIPTIONS

Colorado statute allows for legal descriptions to be rewritten by the assessor.

> **Property described.**
> In listing tracts or parcels of real property, the assessor shall identify the same by section, or part of a section, township, and range, and if such part of a section is not a legal subdivision, then by some other description sufficient to identify the same. In listing town or city lots, he shall describe the same by number of lot and block, or otherwise, in accordance with the system of numbering or describing used by the town or city in which said lots are located.
>
> **§ 39-5-103, C.R.S.**

An assessor has the authority to rewrite any description. The description is considered valid if it correctly and effectively describes the parcel so the parcel cannot be confused with any other parcel.

Descriptions should be rewritten only after parcels have been plotted on assessment maps. Information pertinent to each parcel, such as bearings or angles, distances, and acreage should be entered on the assessment maps. Condensed descriptions are written from information on the deed and assessment map and old descriptions from the assessor's records. The condensed descriptions should be rechecked later for errors.

In understanding legal descriptions, you may encounter unfamiliar measurement terminology. Refer to **Addendum 13-B, Typical Land Measurements,** for measurement terms.

USING ACCEPTED ABBREVIATIONS

Abbreviations may be used for purposes of property taxation and collection.

> **Abbreviations, letters, and figures may be used.**
> In all advertisements for the sale of real property for taxes and in entries required to be made by the assessor, county clerk and recorder, treasurer, or other officers in lists, books, rolls, certificates, receipts, deeds, or notices, letters, figures, and abbreviations may be used to denote townships, ranges, sections, parts of sections, lots, blocks, dates and amounts of taxes, penalty interest, and costs.
>
> **§ 39-11-113, C.R.S.**

Refer to **Addendum 13-C, List of Abbreviations,** listing of suggested abbreviations.

ELIMINATING EXCESS WORDS AND PHRASES

All words that are unnecessary to correctly and effectively describe or plat a parcel may be eliminated. When the bearing and distance is given for a course or meander, everything except the bearing and distance is unnecessary. In the following description, the most common forms of excess wordage found in deed descriptions are illustrated. The parts not underlined could be eliminated.

> That part of the S1/2 of the NE1/4 of the NE1/4 of Sec 12, T 10 N, R 57 W commencing at the NE corner of said NE1/4 of the NE1/4 Sec 12, T 10 N, R 57 W, thence W 66 feet to W boundary of Highway Colo. 52, thence south along said right-of-way a distance of 660 feet for a point of beginning; thence west a distance of 594 feet to the SW corner of the NE1/4 of the NE1/4 of the NE1/4; thence south a distance of 660 feet from said SW corner of the NE1/4 of the NE1/4 of the NE1/4 to an iron stake two inches in diameter on the S line of the NE1/4 of the NE1/4, section 12, T 10 N, R 57 W; thence east a distance of 594 feet along said South line of said NE1/4 of the NE1/4 to a point on the west boundary of the right-of-way of highway Colo. 52; thence north a distance of 660 feet along west boundary of said right-of-way to the point of beginning, containing 9 acres.

By eliminating the words that are not underlined and using standard abbreviations, the description can be written in brief form as follows:

> **Com. at NE cor. Sec. 12, T 10 N., R 57 W; th. W. 66 ft.; th. S. 660 ft. to P.O.B.; th. W. 594 ft.; th. S 660 ft. th. E. 594 ft; th, N 660 ft. to P.O.B.; 9 A.**

Some phrases cannot be eliminated when rewriting descriptions. Two phrases often eliminated, but which are usually necessary to plot descriptions, are, "parallel" and "at right angle to." Examples are "thence northerly parallel to East line 100 feet" or "thence northerly at a right angle to the last mentioned line a distance of 100 feet."

However, if the bearing of the east line is previously given in the description, this bearing may be used instead of the phrase. Also, if the bearing of the last mentioned line is given, the right angle of the northerly bearing may be computed and used instead of the phrase.

The inclusion of the following items will ensure clear legal land descriptions:

- Principal meridian (if you have more than one in your county)
- Township and range
- Section number
- Quarter section, quarter-quarter section, etc.
- Acreage
- Reception number and deed date, or book and page

SUMMARY

The need for land description was created when land became subject to ownership. For physical and legal reasons, land description methods were developed to identify land in specific terms such that one parcel cannot be confused with any other parcel.

In Colorado, there are four primary land description methods:

1. United States Governmental Survey System
2. Metes and Bounds
3. Lots and Blocks
4. Colorado Coordinate System

The purpose of any land description method is to generate a legal description for every parcel.

Legal descriptions can be condensed by the assessor as a method of saving space in office files. Excess words and phrases can be eliminated and abbreviations used as long as the description is still understandable.

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ADDENDUM 13-A, STATE OF COLORADO

COUNTY BOUNDARIES AND SURVEY AREAS

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ADDENDUM 13-B, TYPICAL LAND MEASUREMENTS

Below is a listing of land measurements that can be found in Colorado legal descriptions.

Long Measure

1 foot = 12 inches

3 feet = 1 yard

1760 yards = 1 mile

5280 feet = 1 mile

2.54 centimeters = 1 inch

39.37 inches = 1 meter

3.281 feet = 1 meter

1000 meters = 1 kilometer

Square Measure

144 square (sq.) inches = 1 sq. foot

43560 sq. ft. = 1 acre

160 sq. rods = 1 acre

16 sq. rods = 1 sq. chain

10 sq. chains = 1 acre

640 acres = 1 sq. mile

36 sq. miles = 1 township

1 sq. mile = 2.59 sq. kilometers

Surveyor's Measure

7.92 inches = 1 link

25 links = 1 rod

16 1/2 feet = 1 rod

100 links = 1 chain

4 rods = 1 chain

80 chains = 1 mile

320 rods = 1 mile

Circular Measure

60 seconds (") = 1 minute (')

60 minutes = 1 degree (^{o})

360 degrees = 1 circle

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ADDENDUM 13-C, LIST OF ABBREVIATIONS

Below is a listing of abbreviations that are recommended in rewriting legal descriptions. All abbreviations will be given capital or lower-case letters the same as would be proper if the spelling were to be completed.

Term	Abbreviation
Abstract	Abstr.
Acre	A.; Ac.
Addition	Addn.; Add.
Adjoining, Adjacent	Adj.
Also known as	A.K.A.
Amended	Am.
And Others	Et.Al.; et.al.
And Spouse	Et.Ux.
Angle	Ang.; <
Assessor(s)	Ass'r(s).
Avenue	Ave.
Beginning	Beg.
Between	Bet.
Block	Blk.
Book	Bk.
Bound, Bounded	Bd.
Boundary	Bdy.; Bdrs.
Building	Bldg.
Center	Ctr.; C.
Center Line	C.L.; C/L
Central Angle	C/A
Chain	Ch.
Commence, Commencing	Com.
Containing	Contg.
Continue	Cont.
Continuing	Contn.
Continued	Contd.
Corner(s)	Cor(s).
Correction	Corr.
Curve	Cv.
Dedication	Ded.
Degree	o or Deg.
Description, Described	Desc.
Diagonal	Diag.
Diameter	Diam.
Distance, District	Dist.

Term	Abbreviation
Easement	Esmt.
East	E.
Easterly	Ely.
Established, Estimated	Est.
Except	Ex.; Exc.
Filing	Flg.
Following	Fol.
Foot, Feet	Ft.
Fraction(al)	Fr(l).
From	Fr.
General Land Office Survey	G.L.O.
Government Lot	Gov't Lt.
Highway	Hwy.
Horizontal	Hor.
Inch(es)	In(s).
Including, Inclusive	Incl.
Incorporated	Inc.
Interest	Int.
Intersection	Inters.
Irregular	Irreg.
Left	Lt.
Line	Ln.
Link(s)	Lk(s).
Located, Location	Loc.
Lot	Lt.
Lying	Lyg.
Meridian	M.;Mer.
Mile	Mi.
Minutes	' or M.
Miscellaneous	Misc.
More or Less	M/L

Term	Abbreviation	Term	Abbreviation
North	N.	Southwest	SW.
Northeast	NE.	Southwesterly	SWly.
Northeasterly	Nely.	Square	Sq.
Northerly	Nly.	Street(s)	St(s).
Northwest	NW.	Strip	Stp.
Northwesterly	Nwly.	Subdivision	Sub.
Number	No.		
		Thence, Then	Th.
One half	1/2	Town	T.
One fourth	1/4	Township(s)	Tp(s).
Original	Orig.	Tract	Tr.
Page(s)	P.(PP)	Undivided	Und.
Parallel	//; Par.	Unincorporated	Uninc.
Place	Pl.		
Point or Part	Pt.	Variation	Var.
Point of Beginning	P.O.B.	Village	Vill.
Point of Curvature	P.C.		
Point of Ending	P.O.E.	West	W.
Point of Tangency	P.T.	Westerly	Wly.
Portion	Ptn.	Whence	Wh.
Principal	Prin.; P.		
Private Claim	P.C.		
Quarter	Qtr.; 1/4		
Radius	Rad.		
Railroad	R.R.		
Railway	Rwy.		
Range(s)	R(s).		
Reserve	Res.		
Resubdivision	Resub.		
Right	Rt.		
Right of way	R/W; ROW.		
Rods	Rds.		
Running	Rng.		
Said	Sd.		
Seconds	" ; S.		
Section(s)	Sec(s).		
South	S.		
Southeast	SE.		
Southeasterly	SEly.		
Southerly	Sly.		

CHAPTER 14
ASSESSMENT MAPPING AND PARCEL IDENTIFICATION

INTRODUCTION

Maps are the foundation of a good assessment system. Maps indicate parcel size, shape, location, and the relationship of the parcel to applicable features that affect market value.

Assessment maps simplify identification of each parcel within the county through the use of a parcel identification number. The parcel number, which is a numerical expression of a parcel legal description, provides a consistent and manageable method of representing sometimes lengthy legal descriptions.

Tax maps are at least 4,000 years old. The British Museum contains a series of clay tablets dating back to 2300 B.C. The tablets are inscribed with land surveys that were used for taxation purposes.

The Colorado assessment mapping and parcel numbering system was designed by the Colorado Tax Commission (now the Division of Property Taxation) in conjunction with the Colorado Division of Commerce and Development, the United States Geological Survey, and other interested parties. The purpose of the system was to promote a uniform mapping and parcel identification system statewide.

STATUTORY REFERENCES

Colorado statutes require that assessors have accurate, up-to-date maps:

> **Maps of parcels of land in the county.**
> (1) Prior to January 1, 1981, each assessor shall prepare and maintain full, accurate, and complete maps showing the parcels of land in his county. The maps shall include a master county index map, together with applicable township, section, and quarter-section maps, depending on density. Guidelines shall be established by the administrator to produce uniformity throughout the state. The guidelines shall include the definition of a parcel, the development of a parcel numbering system, map size, map scale, and suggestions for minimum information to be plotted.
>
> (2) In fulfilling the duty imposed upon him by subsection (1) of this section, the assessor may employ other mapping resources or maps available to him.
>
> **§ 39-5-103.5, C.R.S.**

All assessment maps used by the assessor must be submitted to the Property Tax Administrator for approval.

Duties, powers, and authority.
(1)(d) To approve the form and size of all personal property schedules, forms and notices furnished or sent by assessors to owners of taxable property, the form of all field books, plat and block books, maps, and appraisal cards used in the office of the assessor and other forms and records used and maintained by the assessor and to require exclusive use of such approved schedules, books, maps, appraisal cards, forms and records by all assessors to insure uniformity . . .

§ 39-2-109, C.R.S.

This chapter of the **ARL Volume 2, ADMINISTRATIVE AND ASSESSMENT PROCEDURES MANUAL,** provides the statutorily required guidelines for county maps and mapping programs.

DEFINITION OF BASIC MAPPING TERMS

Cadastral Map - A **cadastral or tax map** is a drawing of one or more segments of land showing the boundaries of subdivisions of land and the areas of individual tracts for the purposes of describing and recording land parcels. It is a graphical representation of a portion of the earth's surface, on a flat surface. It shows the relative size and position of the land with respect to other properties, roads, highways, and major topographic features.

Tax Area (Tax District) - A geographic area where all properties are served by the same taxing entities.

Taxing Entity (Taxing Jurisdiction, Special District) - A political body which has the authority to levy for property tax, such as a school district, fire district, city, county, etc.

Parcel Identification Number - A parcel identification number is a composite of numbers representing a specific defined area of real estate on an assessment map.

Parcel - A parcel is a defined area of real estate.

Contiguous Parcels - Contiguous parcels are adjoining parcels, under a common ownership and within the same tax area.

USES AND ADVANTAGES OF A MAPPING SYSTEM

Assessment maps with parcel numbering provide a physical inventory listing of land within the assessor's jurisdiction. Maps provide an excellent tool to verify that all taxable real estate appears on the tax roll. Through the inventory listing, omitted property and double assessed property can be easily discovered. Accurate assessment maps provide a method to locate overlapping parcels and to discover other legal entanglements. The system is a positive control measure, making property easier to locate and identify.

Another benefit of an accurate mapping system is that maps can be used to depict land use, neighborhoods, economic areas, sales data, assessment values, school or other taxing entity boundaries, legal descriptions, or any other desired compilation of assessment information. Sales data and neighborhood maps are essential in the development of plans for appraisal.

Establishing uniformity throughout the state enables other parties besides the assessor to make use of county maps without having to understand different mapping systems.

County commissioners, school boards, street and highway departments, taxing entities, private industry and individuals, and planning and zoning boards are examples of parties that can benefit from a uniform mapping system. Duplication of maps for sales data field work, land use studies, identifying land value, and for sale to anyone desiring the map is easily and inexpensively accomplished. For assessors that utilize Automated Data Processing (ADP), a parcel numbering system is mandatory in order to establish a permanent reference to a specific property shown on the county map.

The maps are helpful when developing plans for the county. For example, when planning for a new road or sewage disposal, location and identification information for the area can be obtained simply by looking at the map. A property having basically one use is not apt to be split and put into different zoning districts when maps are utilized for zoning. In land-use studies and programs, each parcel could be color coded as to its use. Color-coding would make it easy to determine, for example, the number of motels or other specific businesses in the county and their locations.

By establishing and maintaining a map and parcel numbering system, the task of listing all real estate in the county becomes a simplified process. This method of data control simplifies the use of computerized assessment systems for sorting, computing, and distributing values and taxes. An effective filing system results when all appraisal records, maps, and computer data are indexed by parcel number.

Permanent parcel numbers reduce errors because it is easier to copy and check a 14-digit number than a lengthy legal description. The parcel number can be used as a numerical control system for either manual or automated systems.

A permanent parcel number system has the advantage of saving time in the performance of routine office work so that more time may be devoted to the assessor's task of determining the value of property.

Both the legal description and parcel number should be used on tax bills, notices of valuation, and the warrant. The parcel number is never to be used as a substitute description for a taxpayer's real estate legal description.

MAPPING COSTS

The cost of a conventional mapping program will vary greatly depending on a number of items.

- County size
- Number and type of properties in county
- Accuracy and completeness of assessor's records
- Availability of microfiche (subdivision plats, deeds, mineral plats)
- Availability of U.S. Geological Survey quadrangle maps
- Amount of state or federal land in the county
- Availability of county right-of-way information

- Extent of mapping devoted to mining claims and severed minerals

Additional costs will have to be considered if computerized mapping methods and GIS systems are to be incorporated into the mapping programs.

To substantiate costs for a mapping program, contact surrounding counties that have ongoing mapping programs. They should be able to provide information on start-up costs and any potential problems in setting up a mapping program.

The total cost of mapping can possibly be shared with other county agencies, such as the county planning department, depending upon whether these agencies have a need for the same mapping program.

MAPPING CONTRACTS

Each county must make a decision to either develop an in-house mapping program or to contract for the required professional services. If the decision is made to contract for mapping services, certain topics are important in developing and monitoring the contract.

DEVELOPMENT OF REQUEST FOR PROPOSAL

The initial step in the contractual process is development of the request for proposal (RFP). The RFP gives all prospective bidders general information about the mapping project, specific project specifications, and documentation requirements to be submitted by the bidder. The following check list provides the minimum items to be included in an RFP:

1. Project Specifications
    a. General scope of mapping services required
    b. Bid proposal packages developed during preliminary survey
    c. Work & delivery schedules & provisions for progress reports
    d. Insurance bonding requirements
    e. Performance bonding requirements
    f. Compensation requirements
    g. Work restrictions
    h. Penalties for non-timely completion of project

2. General Information and Instructions to Bidders
    a. General county information
        i. County size (in square miles)
        ii. Population
        iii. Estimate of the total number of parcels to be mapped
        iv. Name, address, and telephone # of project contact person
    b. Project timing estimate
        i. Final bid acceptance date
        ii. Anticipated contract awarding date
        iii. Time estimate to complete contract requirements
        iv. Additional special scheduling instructions
    c. Special instructions/clarifications to specifications:
        i. Special mapping scales
        ii. County data to be supplied to mapping contractor
        iii. Additional work, not covered in project specifications
        iv. Training to be conducted by contractor

v. Bid requirements concerning format, forms, copies, etc.
vi. List of responsibility for interpretation of bid specs
vii. List of rights reserved in accepting or refusing bids

3. Documentation Requirements
   a. Bidder qualifications and references
   b. Staffing estimates to complete project
   c. Equipment needed to complete project
   d. Bidder's estimate of total project cost
   e. Qualifications & references for any subcontractors to be used
   f. Schedule showing time allotted to each phase of project
   g. Cost of any extra services not called for in the specs

MAPPING CONTRACTOR SELECTION PROCESS

Selection of a contractor should not be based on cost alone but should consider other aspects such as the following:

- Experience and competence of the bidder
- Quality of similar work completed by the bidder
- Nature and size of the bidder's organization

Any firm or person that appears to have the personnel, material, and financial resources to successfully complete the project as specified should be considered. A good rule is to award the contract to the firm or person that submits the lowest and best bid.

After the contractor has been selected, the final mapping contract must be drafted and signed. The duties, obligations, and responsibilities of both the county and the contractor must be explicitly set forth in the contract.

Because the contract is a binding agreement between both parties, it is important that the project specifications, general information, bidder instructions, documentation requirements, and contractor bid proposal be made part of the contract.

NOTE: It is recommended that the final contract be reviewed by the county attorney and approved by the county commissioners.

MAPPING CONTRACT MONITORING

The designated county project director should monitor the mapping project throughout its duration. The monitoring process should include the following:

1. Coordinate the flow of county data to the contractor.
2. Keep the mapping project on schedule through review of periodic monthly reports.
3. Check the quality and completeness of the finished product.
4. Review specific phases of the project to see if project specifications and special scheduling are adhered to by the contractor.

5. Provide proper and timely distribution of the finished product.

MAPPING SPECIFICATIONS

The procedures for starting and maintaining a uniform mapping program encompass the following:

1. Organization and preliminary work
2. Drafting requirements
3. Drafting procedures
4. Edits and corrections
5. Parcel number assignment
6. Map filing
7. Map maintenance

MAPPING ORGANIZATION AND PRELIMINARY WORK

It should be determined how many maps are to be made and to what scale the maps are to be drawn. Township, section, quarter-section, and high density maps have specific recommended scales. A county map should be marked to indicate the areas to be mapped and the scale to be used. This map can also be used as an index of work completed.

An exact starting point should be established. All work should progress from this starting point to eliminate the possibility of overlooking parcels that overlap from one map to another and to ensure that the maps will join together accurately.

Any data common to all base maps, such as north arrow, graphic scale, county index map, township index map, county name, and revision block, can be pre-printed on a clear film (that is adhesive on one side) and applied to the mylar base. Other methods are to photograph the common data into the film or print the data on the mylar sheets. Both methods will add cost. If time and personnel are plentiful, these items can be manually drawn on each separate base map.

Standard specifications for maps are as follows.

INK

Only ink that will adhere to plastics or drafting films is acceptable.

FILM

Double matte mylar film with a thickness of .004 of an inch. Mylar can be purchased by the roll or precut.

SHEET SIZE

A 32" high x 36" wide sheet size will accommodate most maps and still allow 2" for punching holes on the left side of the map for a hanging file.

MAP SCALES

The following map scales are recommended:

1. Township Map (1 inch represents 1,200 feet)
2. Section Map (1 inch represents 200 feet)
3. Quarter-Section Map (1 inch represents 100 feet)
4. High-Density Map (1 inch represents 50 feet)

Research indicates that the "breaking" point (conversion) for pulling a section from the Township map (1"=1200') and creating a new Section map (1"=200') occurs when it becomes necessary to plot 7 to 10 acre parcels. The breaking point from Section (1" = 200') to Quarter-section (1" = 100') occurs when it becomes necessary to plot 2 to 5 acre parcels, and in towns and cities which have 25 to 60 foot wide lots. The high density scale (1" = 50') is utilized to adequately portray areas that are densely parceled, such as townhouse or condominium projects. Good judgment should prevail at all times in the manner of scale selection and parceling in order to maintain consistency within the assessment mapping system. Scales other than those listed above must be approved by the Property Tax Administrator.

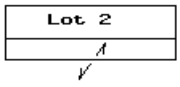
LINE WEIGHTS AND SYMBOLS

If symbology is needed other than that listed below, it is recommended that the assessor use the standardization set up for the symbols needed. If the symbols are topographic, use the U.S. Geological Survey standard symbols. If the symbols are for industry, such as an oil company, use the standards set up by that particular industry, etc. Approval by the Division of Property Taxation is required on symbology not covered in this manual. Good drafting techniques and judgment should be used on line weights not covered below. Line weights and symbology are as follows:

	Symbol	Pen Size
Rivers, creeks, and streams		OO
Lakes and reservoirs		OO

Highway and road rights-of-way	U.S. 287	OO
Railroad	C.B. & Q. R.R.	OO
Railroad right-of-way Canal or ditch right-of-way	*U.P.R.R.* *Fox Canal*	OO
State line		4
County line		4
Township and Range line		3
Section lines		OO
Subdivision boundaries		3
Block boundaries		2
Lot and parcel lines		2
City limit lines		2
Ambiguous description	"book and page" A.D.	OO
Taxing jurisdiction boundary lines	T T T	3
Forest boundaries	F F F	2
Parcel boundaries where needed to boundary limits clarify the		3

Use for the division of lots



Mining claims

Tie bars

Platted block number

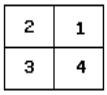
Assigned block numbers

Assigned parcel number

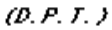
Assigned number for improvement only

Severed mineral rights (interest) should be denoted by putting (S.M.R.) below the parcel number or where space permits

Quarter-section numbering sequence within a section



Division of Property Taxation State Assessed



LEROY LETTERING GUIDES

It is difficult to establish comprehensive guidelines for all lettering sizes and design. Therefore, good drafting techniques and judgment should prevail on sizes and designs not covered below. If a county uses additional lettering guides, a documentation manual should be developed as a reference for future map maintenance.

Description	Leroy Guide	Pen Size
Legal description (lower right-hand corner of map)	175 (vertical caps.)	2
(upper left-hand corner, reading from bottom to top of map)	100 (vertical caps.)	OO
Sheet number identification (lower right-hand corner of map)	500 (vertical)	5
(upper left-hand corner, reading from bottom to top of map)	175 (vertical)	2
Adjoining sheet descriptions (all 4 edges of map)	175 (vertical upper and lower case)	1
Assigned and platted (block numbers)	140 (vertical)	1
Street name	140 (vertical upper and lower case)	1
Subdivision name	140 (vertical caps.)	1
Platted lot number	100 (vertical)	OO
Assigned parcel number	100 (vertical)	O
Notation within a section on a Township map, stating that a separate map of that section has been made.	175 (vertical caps.)	2
Notation within a quarter section on a Township map, stating that a separate map of that quarter section has been made.	120 (vertical caps.)	O
Notation within a quarter section on a section map, stating that a separate map of that quarter-section has been made.	350 (vertical caps.)	4

Notation within a high density area on a quarter-section map, stating that a separate map of that high density area has been made.	350 (vertical caps.)	4
Mining claims name and number	140 (vertical upper and lower case)	1
Water courses, such as rivers, canals, creeks	100 (slant upper and lower case)	OO

County township code index map:

County name	425 (vertical caps.)	
Township code numbers	200 (vertical)	3
Actual township and range numbers	120 (vertical caps.)	O

MAPPING DRAFTING REQUIREMENTS

The use of drafting tape should be kept to a minimum. It should be used only on boundaries that change frequently. Use of border lines on the maps is optional. Every base film should have a light line just inside the map edge for ease and consistency of trimming the paper prints after reproduction.

Each map should have a north arrow, graphic scale, county index map, township index map, county name, and revision block on the left side of the sheet. There should be a 2" margin on the left side of the sheet for binding and for punching holes in the films for a hanging file.

Each map should be labeled in the lower right-hand corner and the upper left-hand corner with the proper identifying numbers and legal descriptions. In the lower right-hand corner of the map, there should be a notation as to the highest parcel number used within the unplatted areas. The tax area number or identification should be shown on the tax area boundary line. Unsurveyed land should be shown with a dashed line and labeled with the word "unsurveyed."

The following items shall be shown on the maps:

- Section, township, and range numbers
- Addition or subdivision names
- Legal block numbers
- Lot numbers
- Lot, street, road, and highway dimensions
- Patented mining claims (names and patent numbers)

- Assigned township number
- Assigned block numbers
- Three-digit parcel number
- Ambiguous descriptions shown and noted
- Bearings and exact dimensions of metes and bounds parcels
- City limits
- County lines
- Property ownership lines
- Subdivision and addition boundaries
- Tax area boundaries
- Streets and names
- National and state forest boundaries
- Highway and road rights-of-way
- Highways, roads, number's designating Federal, State, or local (names and boundaries)
- Railroads and/or right-of-ways
- Creeks, rivers, ditches, lakes, and any other bodies of water (names and boundaries)
- Highest parcel number used
- Notation that a map within a map has been made
- Map number to identify adjoining township, section or quarter-section maps (show on all four edges of map)
- Tie bars for ownership
- Use of public property, whenever known (courthouse, library, school, national park)

The following information is not mandatory for the primary purpose of the maps. However, such information could be valuable to the assessor and other parties, and may be added at some future date at an additional cost:

- Areas of land parcels
- Utility easements and other private rights-of-way

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 must 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.

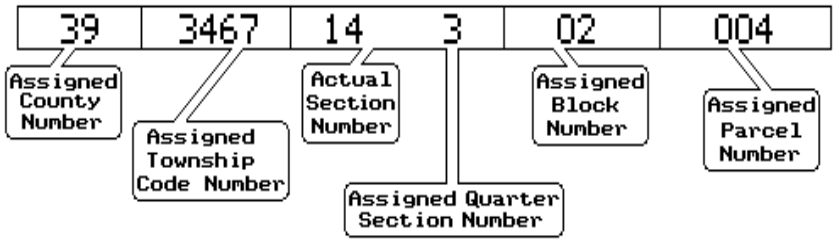


Figure 1

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 provided in the manila envelope.

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.

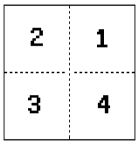


Figure 2

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.

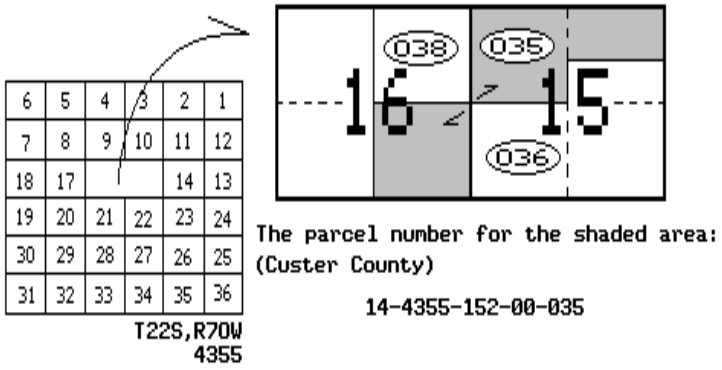


Figure 3

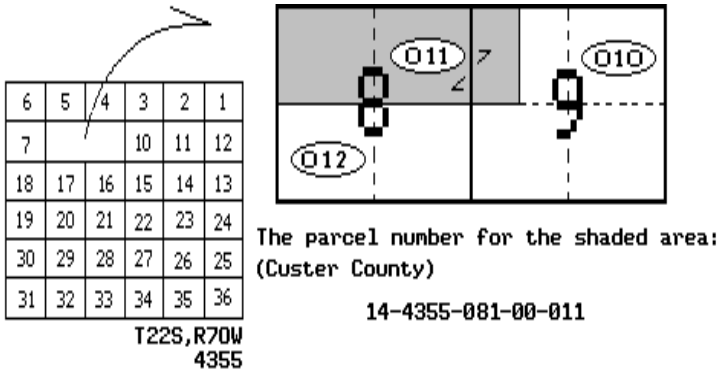


Figure 4

Colorado statute provides that contiguous parcels under the same ownership may be combined for assessment purposes.

Valuation of Property.
Each tract or parcel of land and each town or city lot shall be separately appraised and valued, except when two or more adjoining tracts, parcels, or lots are owned by the same person, in which case the same may be appraised and valued either separately or collectively. When a single structure, used for a single purpose, is located on more than one town or city lot, the entire land area shall be appraised and valued as a single property.

§ 39-5-104, C.R.S.

The criteria for combining such parcels are that they must be under the same common ownership, be contiguous, and be located in the same tax area. However, contiguous parcels which are likely to be sold separately, as in the case of a new subdivision, should not be combined.

PARCEL NUMBER CREATION

Using the information shown in Figure 5, the county is Custer (number 14), the complete parcel number to identify the parcel of land that falls in the northwest quarter of section 6 and the north half of section 1 is written:

14-4355-062-00-010

The number to identify the remainder of section 1 and the east half of the east half of section 2 is written as follows:

14-4353-013-00-001

For the remainder of section 2 the parcel number is:

14-4353-022-00-002

The parcel number to identify the remainder of section 6 is written:

14-4355-061-00-009

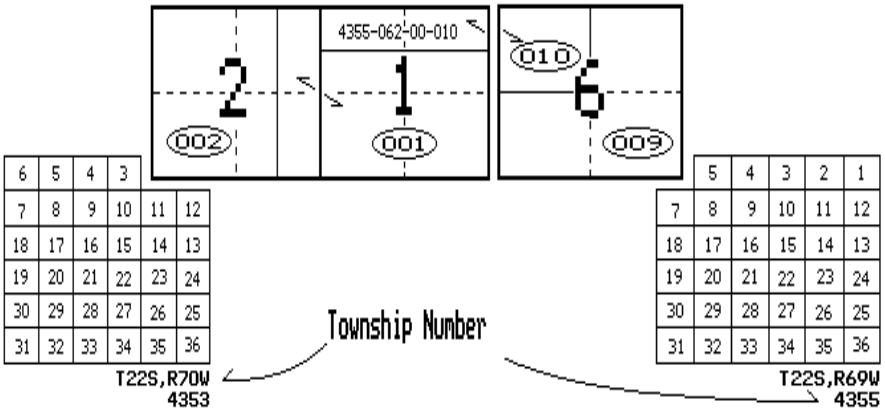


Figure 5

The block in Figure 6 is in Elbert County (number 20), the SW1/4 of section 27, township 7 south, range 64 west of the 6th P.M., the complete parcel number for identification of lots 2-4 and part of 5 is written:

20-2345-273-01-003

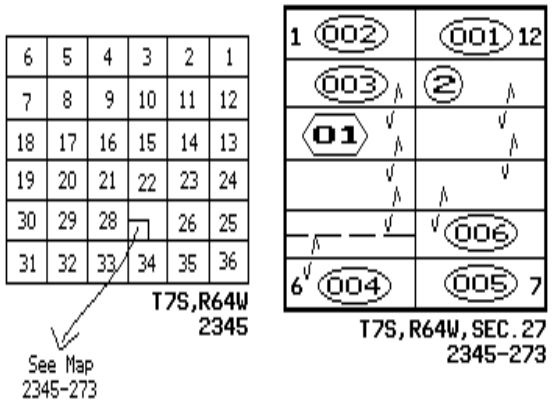


Figure 6

Sections 6 and 7 in Figure 7 are in Park County (number 47), township 8 south, range 76 west of the 6th P.M., the complete parcel number for identification of the parcel that falls in both sections is written as follows:

47-2487-064-00-011

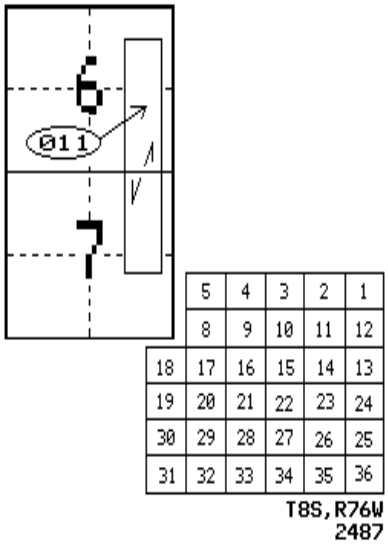


Figure 7

Sections 19 and 24 in Figure 8 are in Kiowa County (number 31), section 19 is in township 18 south, range 45 west; section 24 is in township 18 south, range 46 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

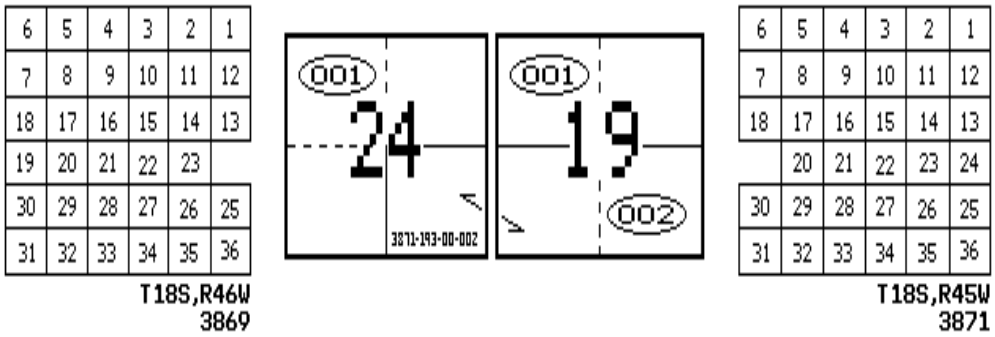


Figure 8

A tie bar should be used to indicate the property in section 24 has the same parcel number as that of section 19. Also, if space is available on the map of section 24, there should be a notation on that part of the parcel that falls on the map of section 19 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.

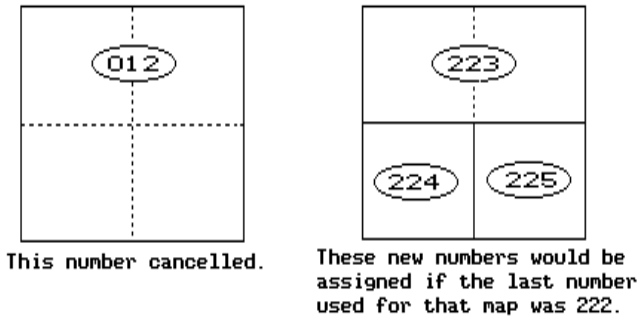


Figure 9

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.

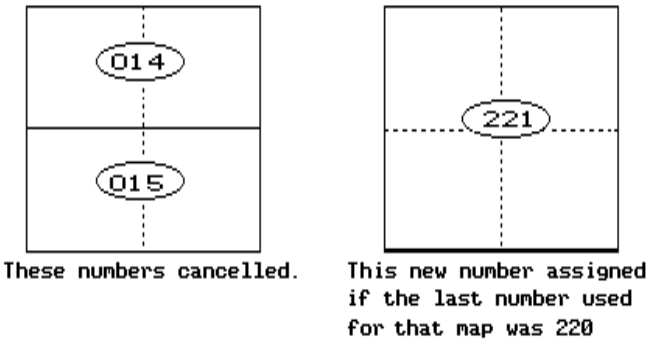


Figure 10

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.

NOTE: If improvements are located on the parcel, care should be taken to determine the ownership of the structures. Generally, the improvements carry the same ownership as the land. However, it is possible for one undivided interest holder to own 100% of an improvement. If the latter applies, a separate parcel identification number should be assigned to the improvement. Refer to ***Line Weights and Symbols.***

PROPERTY SPLIT BY TAXING ENTITY BOUNDARIES

Any property that is split when a new taxing entity is created or by a change in an existing taxing entity's boundary, must have a new parcel number assigned to each portion of the parcel. The old parcel number must be deleted and a new number assigned using the next highest number for that map. Please refer to Figure 11.

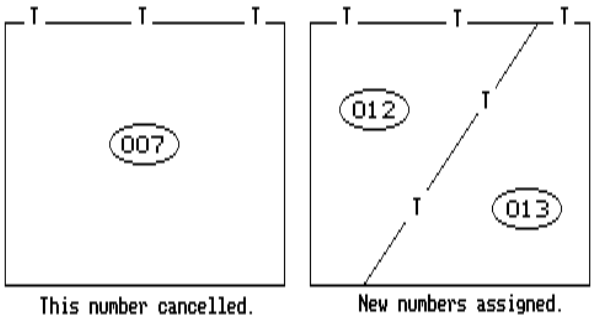


Figure 11

CONDOMINIUM NUMBERING

Each condominium unit is assigned a separate parcel number. An arbitrary block number should be assigned to each building or group of units within each condominium filing. Please refer to Figure 12.

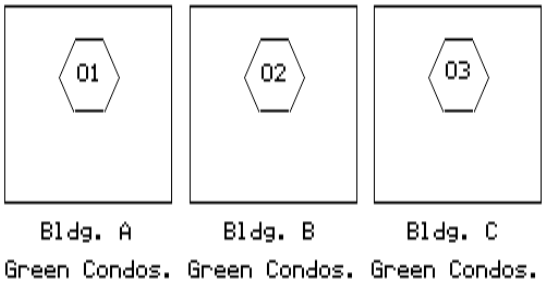


Figure 12

In Figure 12 there is one condominium filing, Greens Condominiums, containing three buildings (Building A, B, and C). Each building is assigned an arbitrary block number as shown. In the example, block number 01 is assigned to Greens Condominium building A, block number 02 is assigned to building B, and block number 03 is assigned for building C. Block numbers should be determined according to the parcel numbering sequence for that section or quarter section map. Parcel numbers should be assigned, beginning with parcel

number 001, to each condominium unit. The first and last parcel number used per building should also be shown, Figure 13.

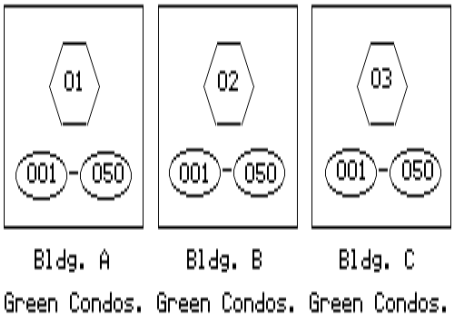


Figure 13

In Figure 13, each building contains 50 condominium units. Each of the 150 units is assigned a separate parcel number. In the example, Building A, Units 100 through 150 are assigned block 01, parcel numbers 001 through 050. Building B, Units 200 through 250 Building B are assigned block 02, parcel numbers 001 through 050. Building C, Units 300 through 350 are assigned block 03, parcel numbers 001 through 050. The distinction between units is made by assigning different block numbers.

Parcels designated as common areas by the condominium plat should be shown and numbered on the assessment map. Parcel numbers for a common area should have the notation C.A. after parcel number. If improvements exist on common area land, they may be assigned a parcel number with the assigned three digit parcel number noted within a square.

To allow for changes in parcel numbers due to replatting or ownership changes, buildings containing more than 600 units should be assigned a new block number for each group of 600 units. Refer to Figure 14.

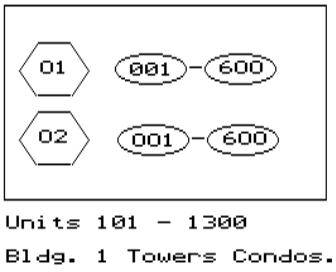


Figure 14

Figure 14 shows a single condominium filing with a single large condominium building containing 1200 condominium units. The first 600 units are assigned block number 01, parcel numbers 001 thru 600. The next 600 units are assigned block number 02, parcel numbers 001 thru 600.

Condominium ownership is the only situation where block numbers are assigned to a group of units rather than to actual property blocks.

MISCELLANEOUS ITEMS FOR PARCEL NUMBERING

The various types of identification of other items covering highways, streets, utility rights-of-way, utility property assessed by the Division of Property Taxation, and exempt properties, are as follows:

- Easements, ditches, rivers, and streams are not assigned parcel numbers.
- Highways, streets and roads should not receive a parcel number if dedicated and accepted by the city or county. If they have not been dedicated and/or accepted, the parcel should receive a parcel number in the same manner as any other land parcel.
- Rights-of-way considered as part of a public utility's operating property are not assigned parcel numbers, but are shown with the notation "D.P.T." (which stands for Division of Property Taxation assessed). Utility rights-of-way which are not utility operating property must receive a parcel number as any other land parcel. If necessary, contact the Division of Property Taxation, State Assessed Section to determine whether the right-of-way is an operating property.
- All other operating State Assessed Properties are assigned a parcel number and noted with the wording "D.P.T."
- Exempt Properties are assigned a parcel number and noted "Exempt." For exempt properties, the last three digits of the parcel number should begin with 900 and continue forward.
- Patented mining claims should be assigned numbers in the same manner as other land parcels.
- Unpatented mining claims are exempt from taxation and should receive a "Exempt" parcel number as stated in paragraph 5 above.

When rivers, streams, or other bodies of water split a property into segments, a separate parcel number should be assigned for each segment providing the body of water is so described in the deed. When roads, highways, ditches, or streets split a property into segments, a separate parcel number should be assigned for each segment providing the road, highway, ditch, or street is accepted by dedication or the exclusion of these items are so noted by deeds.

Properties that are contiguous under a common ownership but are split by a county line or taxing jurisdiction boundary will require a separate parcel number for each segment that is severed from the whole. Before starting the parcel numbering, a work map should be made showing the taxing jurisdiction boundaries.

If an owner of a parcel of land adjoining a vacated street or alley has not received the title to the vacated land, then such land is assigned a parcel number. If the property reverts to the adjoining owner, it can be joined by a tie bar. The old number is canceled and a new number assigned to the two parcels of land that have been merged together as one parcel.

EXCEPTIONS TO PARCEL NUMBERING SPECIFICATIONS

Section 39-5-103.5, C.R.S., requires that all assessors maintain full, accurate and complete maps showing the parcels of land in the county. Also contained within this statute is the requirement that the Division of Property Taxation establish guidelines for mapping uniformity throughout the state.

A written request to the Division of Property Taxation for approval to incorporate any special situations into the county mapping program not covered by these mapping and parcel numbering specifications is mandatory.

SUMMARY

A good mapping system is the foundation for a good parcel identification system. The mapping system can be based on ground surveys or could incorporate computers, electronic map plotters, and satellite photography.

Colorado statutes require that all counties prepare and maintain a mapping system. These guidelines have been prepared by the Property Tax Administrator to aid the assessors in accomplishing this task.

To determine proper mapping costs, items such as county size, parcel count, accuracy of records, and availability of existing state and federal maps should be considered. Information on costs and potential problems can be obtained by contacting adjacent counties that have ongoing mapping programs.

A part of the mapping process is the assignment of parcel identification numbers. Each number is based on the legal description of the parcel and ownership status. With a parcel number, each property can be uniquely identified.

Written approval from the Division of Property Taxation must be obtained to incorporate any changes or special situations not covered in these guidelines.

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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