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
and the State Board of Equalization
§§ 39-2-131 and 39-9-103(10), C.R.S.

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Preface

The Assessors' Reference Library (ARL) Volume 2 is part of a series of three manuals that address Colorado property assessment. ARL Volume 3 addresses real property assessment. ARL Volume 5 addresses personal property assessment and administration.

ARL Volume 2 contains assessment procedures, processing policies, and legal references for administration of the assessor's office.

Constitutional amendments and/or statutory changes that occur after the publication dates shown at the bottom of each page, supersede the provisions of this manual.

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VOLUME 2, ADMINISTRATIVE AND ASSESSMENT PROCEDURES

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Bold typeface indicates updated material as of the September 19,2013, Statutory Advisory Committee meeting.

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CERTIFICATION OF THE PROPERTY TAX ADMINISTRATOR

I, JoAnn Groff, hereby certify the following:

I am the Property Tax Administrator for the State of Colorado.

As Property Tax Administrator, I am the head of the Division of Property Taxation (Division), which is a division of the Department of Local Affairs.

Pursuant to § 39-2-109(1)(e), C.R.S., as Property Tax Administrator, I am charged with preparing and publishing manuals, appraisal procedures and instructions (after consultation with the advisory committee and the approval of the State Board of Equalization) concerning methods of appraising and valuing land and improvements.

Attached to this certification and labeled "(insert label)" is a true, correct and complete copy of "(insert description)."

Dated:_____, _____

_____

[Seal] JoAnn Groff
Property Tax Administrator

State of Colorado)
) ss.
)

Subscribed and sworn to before me this ____ day of _____,_____, by JoAnn Groff.

My Commission Expires _____

[Seal]

_____
Notary public in and for the State of Colorado

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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
BOREA	Colorado Board of Real Estate Appraisers
CAA	Colorado Assessors Association
CACI	Colorado Association of Commerce and Industry
CAMA	Computer-Assisted Mass Appraisal
CASS	Colorado Agricultural Statistics Service
CATA	Colorado Association of Tax Appraisers
CBOE	County Board of Equalization
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
MHTD	Manufactured Home Transfer Declaration
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
PILT	Payment in Lieu of Taxes
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.

A complete list of all Colorado county assessors is shown in **Addendum 1-A. Addendum 1-B** provides information regarding 2013 assessors' districts. Officers and committees of the Colorado Assessors' Association are listed in **Addendum 1-C.**

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. Refer to **Chapter 11, State Assessed Property** for more details. Other property is classified by the assessor or by the Division as exempt, article 3 of title 39, C.R.S. Please see **Chapter 10, Exemptions** for more information regarding this class of property.

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 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 6, Property Classification Guidelines and Assessment Percentages** 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 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.colorado.gov). With the passage of House Bill 12-1110, §§ 12-61-706, C.R.S., now includes the following paragraph:

> **Qualifications for licensing, and certification of appraisers – continuing education.**
> (10)(a) The board shall not issue a license, or certification until the applicant establishes that he or she is truthful and honest and submits a set of fingerprints to the Colorado Bureau of Investigation for the purpose of conducting a state and national fingerprint-based criminal history record check utilizing records of the Colorado Bureau of Investigation and the Federal Bureau of Investigation. Each person submitting a set of fingerprints shall pay the fee established by the Colorado Bureau of Investigation for conducting the fingerprint-based criminal history record check to the Bureau. Upon completion of the criminal history record check, the Bureau shall forward the results to the Board. The Board may require a name-based criminal history record check for an applicant who has twice submitted to a fingerprint-based criminal history record check whose fingerprints are unclassifiable. The Board may deny an application for registration, licensure, or certification based on the outcome of the criminal history record check and may establish criminal history requirements more stringent than those established by any applicable federal law.
> (b) An applicant for certification as a licensed ad valorem appraiser is not subject to the fingerprinting and criminal background check requirements of paragraph (a) of this subsection (10).
> **§ 12-61-706**

Additionally, the Board is empowered to determine whether an applicant possesses the necessary qualifications for licensure or certification required. The Board may consider such qualities as the applicant's truthfulness and honesty and whether the applicant has been convicted of a crime, § 12-61-709(1), C.R.S.

Appraisal staff members have two years from the date of hire to become 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. Effective tax year 2011, a taxpayer may also request a Notice of Valuation by electronic transmission, § 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 assessor's 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 assessed 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 General Assembly 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 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. Public records does not include the information provided to the State Medical Marijuana Licensing Authority pursuant to § 25-1.5-106(7)(e), 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. Furthermore, 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 them 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)(a) 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.

(b) Upon request for records transmission by a person seeking a copy of any public record, the custodian shall transmit a copy of the record by United States mail, other delivery service, facsimile, or electronic mail. No transmission fees may be charged to the record requester for transmitting public records via electronic mail. Within the period specified in section 24-72-203(3)(a), the custodian shall notify the record requester that a copy of the record is available but will only be sent to the requester once the custodian either receives payment or makes arrangements for receiving payment for all costs associated with records transmission and for all other fees lawfully allowed, unless recovery of all or any portion of such costs or fees has been waived by the custodian. Upon either receiving such payment or making arrangements to receive such payment at a later date, the custodian shall send the record to the requester as soon as practicable but no more than three business days after receipt of, or making arrangements to receive, such payment.

(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 an appointment, 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.

RECORDS REQUEST OF PUBLIC OFFICIALS

Public records are writings which are made, maintained or kept by the state, an agency, or political subdivision of the state for use in the performance of public functions or that they are involved in the receipt and spending of public money. When the custodian of requested public record under the Colorado Open Records Act (CORA) is an individual who is also a public official, the plaintiff bears the burden of proving that the requested records are likely public records, Denver Post Corp. v. Ritter, 255 P.3d 1083 (Colo. 2011).

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.

Manufactured Home Transfer Declaration forms are subject to confidentiality requirements as provided by law. The declarations may be inspected by the county assessor and his or her employees, the taxpayer specified in the manufactured home title application or person that filed the declaration, and the Property Tax Administrator and Division employees, § 39-14-103(1)(c), C.R.S. The county assessor will review information derived from the declarations to properly adjust sales for sales ratio analysis for determining the value of manufactured homes, § 39-14-103(3), 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 three months, or both as provided for in § 39-1-116, C.R.S.

Section 7602 of Title 26 of the U.S. Code 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 of the Treasury or his delegate 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 26 USC 7604. Any person summoned to produce confidential records is released from liability, 26 USC 7609.

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.

SENIOR CITIZEN AND DISABLED VETERAN EXEMPTION – SOCIAL SECURITY NUMBERS AND APPLICATION

A county treasurer, the Property Tax Administrator, State Treasurer and State Auditor shall keep each individual exemption application received from a county assessor confidential but may release statistical compilations or informational summaries of any information contained in exemption applications and may introduce a copy of an exemption application as evidence in any administrative hearing or legal proceeding in which the accuracy or veracity of the exemption application is at issue so long as neither the applicant's social security number nor any other social security number is divulged, § 39-3-205(4)(a)(I)(B)(II), C.R.S.

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 citizen and disabled veteran exemptions. It is the Division's position that the social security number requirement is essential to the administration of the senior citizen and disabled veteran exemption programs. 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 these programs, 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.

Additionally, an assessor, the Property Tax Administrator, county treasurer, State Treasurer and State Auditor shall not provide anyone a listing of individuals who have applied for an exemption or any other information that would enable a person to easily assemble a mailing list of those who have applied for an exemption, § 39-3-205(4)(b), C.R.S.

PUBLIC DISSEMINATION OF PERSONAL INFORMATION – LAW ENFORCEMENT OFFICERS

It is unlawful for a person to knowingly make available on the internet personal information about a law enforcement official or any member of his/her family if the personal information poses an imminent and serious threat to the law enforcement official or any member of his/her family if the person making the information available on the internet knows or should know of the imminent or serious threat, § 18-9-313(2), C.R.S.

The Division recommends that assessors consult the county attorney for guidance on how to best implement the provisions of this statute. County assessors may wish to develop a standard form for law enforcement officials to request that their and/or their immediate family's personal information be withheld from the county's websites or any databases made available to the public.

ADDRESS CONFIDENTIALITY PROGRAM FOR VICTIMS OF DOMESTIC VIOLENCE

The Address Confidentiality Program was created to protect the confidentiality of the actual address of a relocated victim of domestic violence, a sexual offense or stalking and to prevent the victim's assailants or potential assailants from finding the victim through public records, § 24-30-2104, C.R.S. The program establishes a substitute address for a program participant to be used by state and local government agencies whenever possible to permit agencies access to the participant's actual address when appropriate; to establish a mail forwarding system for program participants; and to ensure that there is adequate funding to pay the program costs for all persons who apply for the program, § 24-30-2102(2), 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 state archivist will post on the State Archives website permission for the county assessor 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 that pertain to any pending case, claim, action, or audit even though permission has been granted by the archivist.**

It is important for the assessor to establish a plan for record 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 citizen and disabled veteran 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 record 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. In lieu of the bond, a county may purchase crime insurance coverage in an amount not less than $10,000 on behalf of the assessor to protect the people of the county from any malfeasance on the part of the assessor while in office, § 30-10-801(2), C.R.S. 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' 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 general assembly. 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

1.	Category I Adams, Arapahoe, Boulder, Douglas, El Paso, Jefferson, Larimer, Pueblo, and Weld	$87,300
2.	Category II Eagle, Fremont, Garfield, LaPlata, Mesa Pitkin, and Summit	$72,500
3.	Category III Alamosa, Archuleta, Chaffee, Clear Creek, Delta,	$58,500

	Gilpin, Grand, Gunnison, Las Animas, Logan, Moffat, Montezuma, Montrose, Morgan, Otero, Park, Rio Blanco, Routt, San Miguel, and Teller	
4.	Category IV Custer, Elbert, Huerfano, Kit Carson Lake, 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.
For additional information regarding the statutory duties of public officials, refer to **Addendum 1-F.**

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. 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 county board's written decision. Arbitration decisions are final and not subject to review, §§ 39-8-108(4) and 108.5(3)(g), C.R.S. Each venue is a **de novo** hearing, which means that it is a completely new hearing of the matter, conducted as if the original hearing had not taken place. 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 that the district court 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 that the matter is of statewide concern, or if the decision results in a significant decrease in

the total valuation of the county, the respondent may appeal to the Court of Appeals within forty-five (45) days. If the BAA does not recommend its decision to be a matter of statewide concern or if the decision does not result in a significant decrease in the total valuation of the county, the respondent may petition the court of appeals within thirty (30) days of the decision for judicial review of such questions. In addition, if the decision of the BAA is against the respondent, the respondent may petition the Court of Appeals 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 the district court may be appealed to the court of appeals for judicial review within forty-five (45) days, §§ 39-8-108(3) and 24-4-106(9), 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)(b), 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 directed 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, the form for petitions for abatement or refund, the form of all field books, plat and block books, maps, and appraisal cards, and other forms and records used and maintained in the office of the assessor. 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. 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.

   Assessors are required by statute and case law to use the instructions in valuing and assessing taxable property. In Huddleston (Property Tax Administrator) v. Grand County, 913 P.2d 15 (Colo. 1996), the Colorado Supreme Court recognized and

affirmed the Property Tax Administrator's broad authority to prepare manuals and procedures, as well as to require that the Colorado county assessors utilize these manuals and procedures to carry out their responsibilities pursuant to section 3, article X, Colorado Constitution.

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 $10,000 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 hard copy 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	Natalie Woodruff	35	Larimer	Steve Miller
5	Baca	Gayla Thompson	36	Las Animas	Dan Espinoza
6	Bent	Guy Wagner	37	Lincoln	Jeremiah Higgins
7	Boulder	Jerry Roberts	38	Logan	Peggy Michaels
80	Broomfield	John Storb	39	Mesa	Barbara Brewer
8	Chaffee	Brenda Mosby	40	Mineral	Libby Lundock
9	Cheyenne	Ambie Cullens	41	Moffat	Robert Razzano
10	Clear Creek	Diane Settle	42	Montezuma	Mark Vanderpool
11	Conejos	Naomi Keys	43	Montrose	Brad Hughes
12	Costilla	Ronda Lobato	44	Morgan	Robert Wooldridge
13	Crowley	Doug England	45	Otero	Ken Hood
14	Custer	J.D. Henrich	46	Ouray	Susie Mayfield
15	Delta	Debbie Griffith	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	Billie Mills	52	Rio Blanco	Renae Neilson
21	El Paso	Mark Lowderman	53	Rio Grande	T. Joe Dominguez
22	Fremont	Stacy Seifert	54	Routt	Gary Peterson
23	Garfield	Jim Yellico	55	Saguache	Jacqueline Stephens
24	Gilpin	Anne Schafer	56	San Juan	Daniel Salazar
25	Grand	Tom Weydert	57	San Miguel	Peggy Kanter
26	Gunnison	Kristy McFarland	58	Sedgwick	Juby Cumming
27	Hinsdale	Joan Nelson	59	Summit	Beverly Breakstone
28	Huerfano	Louise Sandoval	60	Teller	Betty Clark-Wine
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 2013

DISTRICT I
Chairperson: Bob Wooldridge, Morgan
Vice Chairperson: Cindy Taylor, Yuma
Secretary: Cindy Taylor, Yuma

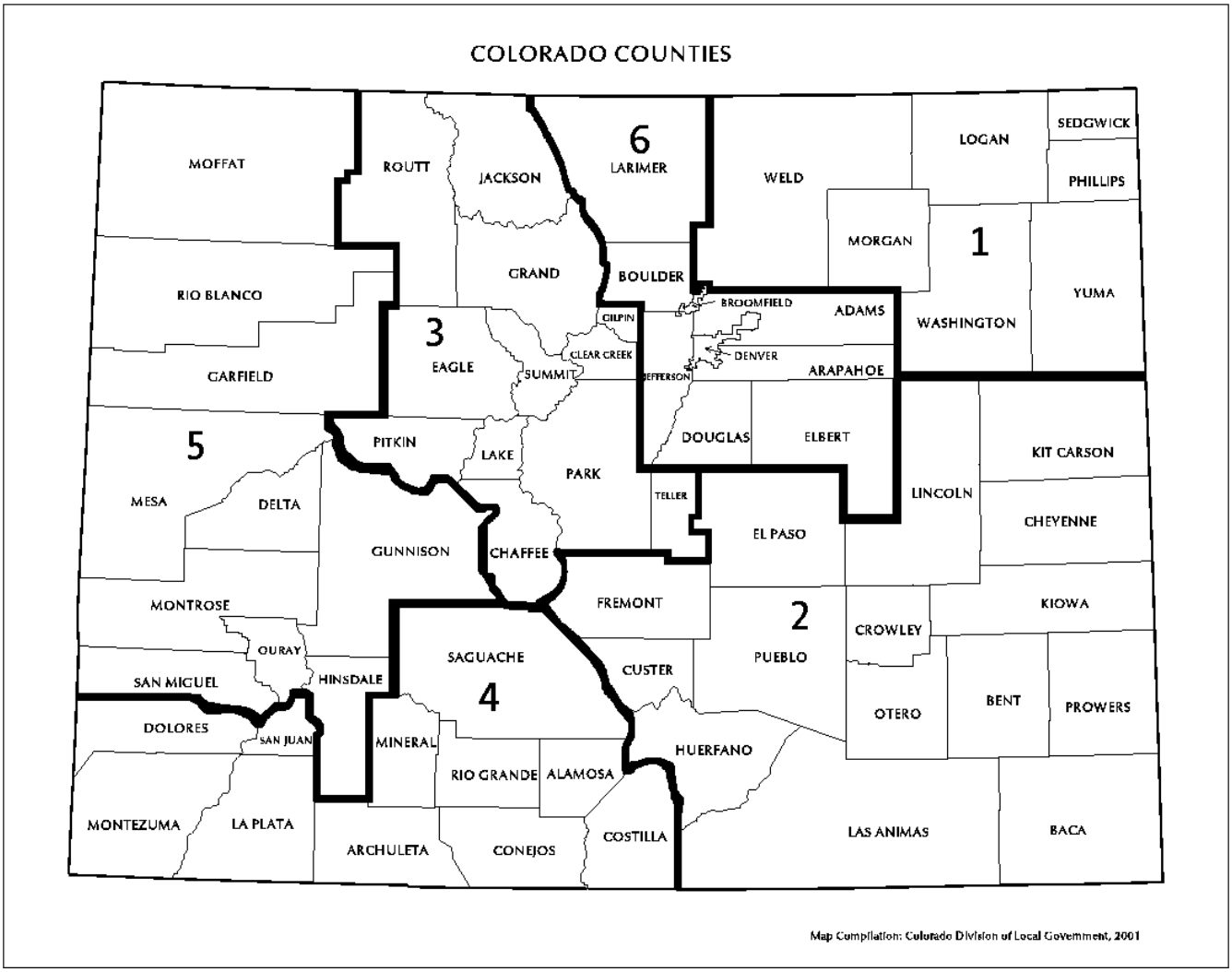
DISTRICT II
Chairperson: Ken Hood, Otero
Vice Chairperson: Guy Wagner, Bent
Secretary: Gayla Thompson, Baca

DISTRICT III
Chairperson: Gary Peterson, Routt
Vice Chairperson: Beverly Breakstone, Summit
Secretary: Anne Schafer, Gilpin

DISTRICT IV
Chairperson: Dan Salazar, San Juan
Vice Chairperson: Natalie Woodruff, Archuleta
Secretary: Natalie Woodruff, Archuleta

DISTRICT V
Chairperson: Jim Yellico, Garfield
Vice Chairperson: Brad Hughes, Montrose
Secretary: Kristy McFarland, Gunnison

DISTRICT VI
Chairperson: Paul Jacobs, Denver
Vice Chairperson: John Storb, Broomfield
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 hard copy is available upon request.

Association Officers

President.....Jeremiah Higgins ....Lincoln
First Vice President.....Kristy McFarland....Gunnison
Second Vice President .....Corbin Sakdol .....Arapahoe
Secretary .....Teri Cox .....Douglas
Treasurer .....Jim Everson.....Jefferson

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 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 90-034 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 licensed or certified.

COLORADO BOARD OF REAL ESTATE APPRAISERS (BOREA)

Colorado's FIRREA legislation created the Colorado Board of Real Estate Appraisers (BOREA) 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.

BOREA has the responsibility to promulgate rules and regulations for the implementation and administration of Colorado's appraisal legislation. BOREA approves or disapproves all applications submitted for licensure in the State of Colorado. BOREA 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

- Effective July 1, 2013, “licensed ad valorem appraisers licensed under this article are not regulated by the Federal ‘Real Estate Appraisal Reform Amendments’, Title XI of the Federal ‘Financial Institutions Reform, Recovery, and Enforcement Act of 1989’, as amended, 12 U.S.C. Secs. 3331 to 3351,” § 12-61-701, C.R.S. There are four categories for licensure included in Colorado's legislation. They include:

- Licensed Ad Valorem Appraiser
- Licensed Appraiser
- Certified Residential Appraiser
- Certified General Appraiser

The Ad Valorem Appraisal License has replaced the Registered Appraisal license. The Colorado Board of Real Estate Appraisers (BOREA) shall transfer registered appraisers in the county assessors' offices, as well as those in the Division of Property Taxation within the Department of Local Affairs as of July 1, 2013, to the category of Licensed Ad Valorem Appraiser. This transference of licensure is contingent upon the adherence to any additional requirements imposed by the BOREA pursuant to § 12-61-704(1)(a), by December 31, 2015, as amended, § 12-61-706(1)(d), C.R.S.

Although the Colorado Board of Real Estate Appraisers (BOREA) have not published the requirements that must be met to facilitate the transference of licensure, appraiser employees of any county assessor's office who are employed to appraise real property must be licensed or certified within two years from the date of hire, § -61-714(2), C.R.S. A county assessor or an assessor's office employee who is a licensed ad valorem appraiser may not perform real estate appraisals outside of his or her official duties, §-12-61-706(1)(c), C.R.S.

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, licensed, or certified as provided in subsections (1) and (2) of this section. Obtaining and maintaining a 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.**

BOREA has determined that nothing precludes an assessor's employee from becoming licensed or certified at a level higher than "licensed ad valorem appraiser;" however, § 12-61-706(5)(a), C.R.S., requires the appraiser to obtain at least the ad valorem license within two years of employment. Appraiser employees of the county assessors who are employed to appraise real property shall not be subject to disciplinary actions by BOREA 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 licensed or certified, shall not be subject to disciplinary actions by BOREA on the grounds 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.

LICENSURE AND 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 BOREA.

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

In 2013, the Legislature passed laws to replace the Registered Appraisal License with an Ad Valorem Appraisal License. The Colorado Board of Real Estate Appraisers has not yet published the requirements for this license.

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

- **Licensed Ad Valorem Appraiser**
  Requirements to be determined.

- **Licensed Appraiser**
  At least 150 classroom hours of real property appraisal education including 15 hours of USPAP, and pass the required examination

- **Certified Residential Appraiser**
  Applicants must hold an Associate's degree or higher, OR must have completed 21 semester credit hours or its equivalent in seven specific courses related to real estate. (Further details may be found on the Appraisal Foundation's website.)

  At least 200 classroom hours of real property appraisal education including 15 hours of USPAP, and pass the required examination

- **Certified General Appraiser**
  Applicants must hold a Bachelor's degree, or higher, OR must have completed 30 semester credit hours or its equivalent in nine specific courses and one elective related to real estate. (Further details may be found on the Appraisal Foundation's web site.)

At least 300 classroom hours of real property appraisal education including 15 hours of USPAP, 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. BOREA 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

Beginning January 1, 2003, the continuing education requirement for Colorado appraisers, at all levels, is a total of 42 hours, which must be completed in the three years prior to the expiration date. Continuing education programs must be at least two hours in length and may cover a wide range of appraisal related topics.

The 42 hours for continuing education must include a 7 hour USPAP update course that has been 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.

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 64105-1616
(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 BOREA, authorship of textbooks or articles, educational programs development or similar activities. Licensees desiring continuing appraisal education credit for alternative activities must petition BOREA for approval on a form provided by BOREA.

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 § 12-61-707(3), C.R.S., for the previous period. The holder of an inactive license shall not perform an appraisal or appraisal management duties in conjunction with a debt instrument that is federally guaranteed, in the federal secondary market or regulated pursuant to title 12, U.S.C., § 12-61-707(3)(b), C.R.S.

An "appraisal management company" means, in connection with valuing properties collateralizing mortgage loans or mortgages incorporated into a securitization, any external third party authorized either by a creditor in a consumer credit transaction secured by a consumer's principal dwelling that oversees a network or panel of licensed or certified appraisers or by an underwriter of, or other principal in, the secondary mortgage that oversees a network or panel of licensed or certified appraisers. An "appraisal management company" does not include a corporation, limited liability corporation, sole proprietorship, or other entity that directly performs appraisal services; a corporation, limited liability company, sole proprietorship, or other entity that does not contract with appraisers for appraisal services. but solely distributes orders to a client-selected panel of appraisers; and a mortgage company, or its subsidiary, that manages a panel of appraisers who are engaged to provide appraisal services on mortgage loans either originated by the mortgage company or funded by the mortgage company with its own funds, § 12-61-702,(1.5), C.R.S.

"No revocation, suspension, annulment, limitation, or modification of a license by any agency shall be lawful unless, before institution of agency proceedings therefore, 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.

A person who fails to renew his or her real estate appraiser's registration, license, or certificate before the applicable renewal date may have it reinstated if the person does any one of the following, § 12-61-707(1)(b), C.R.S.

- Makes proper application, within thirty-one days after the date of expiration, by payment of the regular three-year renewal fee; or

- If proper application is made more than thirty-one days, but within one year, after the date of expiration, by payment of the regular three-year renewal fee and payment of a reinstatement fee equal to one-third the regular three-year renewal fee; or

- If proper application is made more than one year, but within two years, after the date of expiration, by payment of the regular three-year renewal fee and payment of a reinstatement fee equal to two-thirds the regular three-year renewal fee.

At the time of renewal or reinstatement, every registrant, licensee, and certificate holder, and each person or individual that owns more than ten percent of an appraisal management company, under this part 7 shall submit a set of fingerprints to the Colorado Bureau of Investigation for the purpose of conducting a state and national fingerprint–based criminal history record check utilizing records of the Colorado Bureau of Investigation and the Federal Bureau of Investigation, if the person as not previously done so for issuance of a registration, license, or certification by the Board. Each person submitting a set of fingerprints shall pay the fee established by the Colorado Bureau of Investigation for conducting the fingerprint-based criminal history record check of the Bureau. The Bureau shall forward the results to the Board. The Board may require a name-based criminal history

record check for an applicant who has twice submitted to a fingerprint-based criminal history record check and whose fingerprints are unclassifiable. The Board may refuse to renew or reinstate a registration, license, or certification based on the outcome of the criminal history record check, § 12-61-707(4), 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 BOREA may accept upon petition by the applicant on a form provided by BOREA.

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

- **Ad Valorem Appraiser**

- **Licensed Appraiser**
  At least 2,000 hours of acceptable real property appraisal experience gained over a period of not less than 12 months.

- **Certified Residential Appraiser**
  At least 2,500 hours of acceptable real property appraisal experience, gained over a period of not less than 24 months.

- **Certified General Appraiser**
  At least 3,000 hours of acceptable real property appraisal experience, gained over a period of not less than 30 months, and shall include at least 1,500 hours in the appraisal of nonresidential properties.

BOREA 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 PROCEDURES

The Appraisal Standards Board has developed the examinations for Colorado. PSI Examination Services will continue to administer the Real Estate Broker and Appraiser licensing examinations for the State of Colorado. The test sites are listed below.

PSI Centennial (Denver)
12150 E. Briarwood Avenue, Suite 125
Centennial, Colorado 80112

PSI Durango Office
799 E. 3rd Street, Suite 3
Durango, Colorado 81301

PSI Fort Collins
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, #203
Grand Junction, Colorado 81506

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

Licensed Ad Valorem Appraiser (available sometime in 2014)	$TBD
Licensed Residential Appraiser	**$125.00**
Certified Residential Appraiser	$125.00
Certified General Appraiser	$125.00

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 or (303) 894-2185 • 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 Licensed Ad Valorem Appraiser

Classroom Hours of Real Property Appraisal Education	TBD
Experience Requirements	TBD
Number of questions and requirements to pass	TBD
Time allowed:	TBD

- Colorado Licensed Appraiser

  150 Classroom Hours of Real Property Appraisal Education
  2,000 Hours of Real Property Appraisal Experience
  150 questions
  In order to pass the examination, you must achieve a minimum scaled score of 75. It is important to note that a scaled score of 75 is not a percentage score or the actual number of items needed to be answered correctly to pass the examination; those numbers will vary from examination to examination, based on the difficulty level of the items in any particular examination.
  Weighted to the Sales Comparison Approach
  Time allowed: 6 hours

- Colorado Certified Residential Appraiser

  200 Classroom Hours of Real Property Appraisal Education
  2,500 Hours of Real Property Appraisal Experience
  150 questions

  In order to pass the examination, you must achieve a minimum scaled score of 75. It is important to note that a scaled score of 75 is not a percentage score or the actual number of items needed to be answered correctly to pass the examination; those numbers will vary from examination to examination, based on the difficulty level of the items in any particular examination.
  Weighted to the Sales Comparison Approach
  Time allowed: 6 hours

- Colorado Certified General Appraiser

  300 Classroom Hours of Real Property Appraisal Education
  3,000 Hours of Real Property Appraisal Experience
  150 questions

  In order to pass the examination, you must achieve a minimum scaled score of 75. It is important to note that a scaled score of 75 is not a percentage score or the actual number of items needed to be answered correctly to pass the examination; those numbers will vary from examination to examination, based on the difficulty level of the items in any particular examination.
  Weighted to the Income Approach
  Time allowed: 8 hours

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 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 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.

BOREA 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
1560 Broadway, Suite 925
Denver, Colorado 80202
(303) 894-2166
www.dora.colorado.gov

POLICY STATEMENTS OF THE BOREA

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.

- County assessor employees who are employed to appraise real property must obtain a Licensed Ad Valorem Appraisal License (at minimum) within two years from the date of employment, § 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.

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ADDENDUM 1-E, RECORDS RETENTION

APPLICABLE STATUTES

Archival procedures are addressed in State Archives and Public Records Law - Sections 24-80-101 through 113, C.R.S. During the 2010 Legislative Session, § 24-80-101(10), C.R.S., was amended to include state agencies in those that are subject to fees. The current Colorado State Archives Fee Schedule appears at the end of this section.

ESTABLISHMENT OF GUIDELINES

Each state agency is required to establish and maintain a records management program as well as designate a records liaison officer to review its policies and procedures. The officer shall establish both an inventory as well as a retention and disposition schedule of records for the agency. They will assist the Executive Director of the Department of Personnel by providing them with information such as the number of records stored, amount of storage space used and cost of storage. The officer will also ensure that there is adequate security, public access and proper storage of the agency's records, § 24-80-102.7, 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 permission granted by the state archivist on the State Archives website. 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 citizen and disabled veteran 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, and met the minimum retention period, records should be destroyed by one of the following methods to ensure that the identity of the record is destroyed to prevent unauthorized use.

- Shredding
- Recycling
- Burning (where authorized); and
- Burial in a landfill provided the paper is buried a minimum of three (3) feet below the surface.

It is recommended that a log be kept of the date(s) when records were destroyed including the types of documents (i.e. NOVs) and the years or range of years destroyed (i.e. 1990-2002). The log should also include electronic formats to reflect when the data/record information was deleted from the information technology system.

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 or transferring them to the custody of the State Archivist for permanent preservation and administration.

Section 24-80-107, C.R.S., allows any public officer to photograph, microphotograph or reproduce on film any or all records kept by him. Such photographic film shall comply with the minimum standards of quality approved for permanent photographic records by the national bureau of standards as long as the device used to reproduce the records is one which accurately reproduces the original in all details. Such photographs, microphotographs, or photographic film are deemed to be original records for all purposes, including introduction in evidence in all courts or administrative agencies. A transcript, exemplification, or certified copy shall be deemed to be a transcript, exemplification, or certified copy of the original.

Whenever the necessary requirements are met pursuant to §§ 24-80-107, C.R.S., the public officer can have the original records disposed of according to methods prescribed by §§ 24-80-103 to 24-80-106, C.R.S.

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.** 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

Notice of	Real Property Notice of Valuation	DPT	NOV-181	6+
Valuation	Personal Property Notice of Valuation	DPT	NOV-185	6+
	Oil and Gas Leaseholds and Lands Notice of Valuation	DPT	NOV-186	6+
	Producing Mines Notice of Valuation	DPT	NOV-187	6+
Protest	Real Property Protest Form	DPT	PR-212	6+
	Personal Property Protest Form	DPT	PR-213	6+
	Oil and Gas Leaseholds and Lands Protest Form	DPT	PR-217	6+
	Producing Mines Protest Form	DPT	PR-218	6+
	Written taxpayer protests of valuation	N/A	N/A	6+
	Disposition and Register of Protests	DPT	PR-211	6+
	Personal Inquiry Record	DPT	PR-210	6+
Notice of	Notice of Determination	DPT	PR-207	6+
Determination	Oil and Gas Leaseholds and Lands Notice of Determination	DPT	PR-208	6+
	Producing Mines Notice of Determination	DPT	PR-209	6+
Special Notice of Valuation	Real Property Special Notice of Valuation	DPT	NOV-189	6+
	Personal Property Special Notice of Valuation	DPT	NOV-190	6+
	Oil and Gas Leaseholds and Lands Special Notice of Valuation	DPT	NOV-191	6+
	Producing Mines Special Notice of Valuation	DPT	NOV-192	6+
Special Protest	Real Property Special Protest Form	Protest	PR-214	6+
	Personal Property Special Protest Form	Protest	PR-215	6+
	Oil and Gas Leaseholds and Lands Special Protest Form	Protest	PR-219	6+
	Producing Mines Special Protest Form	Protest	PR- 219	6+
Special Notice of	Special Notice of Determination	Protest	PR-216	6+
Determination	Oil and Gas Leaseholds and Lands Special Notice of Determination	Protest	PR-221	6+
	Producing Mines Special Notice of Determination	Protest	PR-222	6+
Abatements	Petition for Abatement or Refund of Taxes (1-year)	DPT	920	2+

RETENTION SCHEDULE (CONTINUED)

Abatements (Continued)	Petition for Abatement or Refund of Taxes (2-year)	DPT	920	2+
Orders	BAA Orders	BAA	N/A	6+
	Court decisions and orders	N/A	N/A	6+
	Reports of Valuation and Protest for the CBOE	County	N/A	6+
Notices	Notice from CBOE to Property Owner Regarding Change in Value or Classification	CBOE	N/A	6+
	Statutory newspaper notifications (clippings and receipt of payment)	N/A	N/A	6+
Real Property	Agricultural	DPT	AR-400 & AR-400A	6+
Appraisal Records	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+
Appraisal Records (Continued)	Residential property	DPT	AR-101	6+
	Supplemental property	DPT	AR-211 & 211A	6+
Personal Property	Works of Art Statement	County	N/A	6+
Appraisal	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+
	Moveable Equipment Certification of Ad Valorem Taxation	DPT	301	Current year only
	Correspondence related to appraisal of personal property	N/A	N/A	6+
Declaration	All Personal Property	DPT	DS-056	6+
Schedules	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+

RETENTION SCHEDULE (CONTINUED)

Senior Exemption	Property Tax Exemption for Seniors	DPT	Short Form Long Form	Destroy 6+ after year exemption removed
Disabled Veteran Exemption	Property Tax Exemption Application for	DPT	N/A	Destroy 6+ after year
Exemption	Qualifying Disabled Veterans			exemption removed
Master Property	Agriculture	DPT	MP4000	6+
Records	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+
Questionnaires	Real Property Questionnaire			
	Personal Property Questionnaire			
	Agricultural Land Questionnaire	DPT	N/A	6+ or permanent
	Supplemental Questionnaire			
Transfer	Real Property Transfer Declaration	DPT	TD-1000	6+
Declarations	Manufactured Home Transfer Declaration	DPT	MHTD-305	6+
Ownership	Out-of-State Ownership List	County	N/A	1+
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	RSCP50	6+
	Equity List Report	SBLC	N/A	6+
	Sales verification forms	County	N/A	6+
	Sales maps	County	N/A	6+
Market Data	Master List	County	N/A	6+
Worksheets	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+
	Cost Manuals	Varies	N/A	Until superseded

RETENTION SCHEDULE (CONTINUED)

Market Data	Income/Expense Interview Forms	County	N/A	6+
Worksheets (Continued)	Income Approach Forms	County	N/A	6+
Assessor's Reference Library	Administrative and Assessment Procedures Manual (Vol. 2)	DPT	ARL, Vol. 2	Until superseded
	Real Property Valuation Manual (Vol. 3)	DPT	ARL, Vol. 3	Until superseded
	Personal Property Valuation Manual (Vol. 5)	DPT	ARL, Vol. 5	Until superseded
	Annual Report to the Governor and the General Assembly	DPT	N/A	Permanent
	Assessed Values Manual	DPT	N/A	Permanent
	Special Mobile Machinery Manual	DPT	AH-538	Permanent
Division Notices	Division Bulletins and yearly recap	DPT	N/A	Permanent
Administrative Reports	Abstract of Assessment (certified by the SBOE)	DPT	101AR	6+
	Certification of Levies and Revenue Report	DPT	3-CLR-01	6+
	Certification of Valuation to Taxing Entities	County	DLG 57	6+
	Tax Roll	County	N/A	Permanent
Miscellaneous Reports	Notice of new special districts or boundary changes (includes legal descriptions and maps)	DLG	N/A	Permanent
	Property tax revenue limit	DLG	DLG 53	6+
	Public disclosure mill levy calculation (law enforcement authorities)	County	N/A	6+
State Assessed	Final Notice of Valuation and County Apportionment	N/A	N/A	6+
Exemptions	Application for Exemption - Charitable/School Purposes	DPT	901-A	Permanent
	Application for Exemption - Religious Purposes	DPT	901-B	
	Exempt Property Reports	DPT	970	Permanent
	Owner's Occupancy Report	DPT	N/A	Permanent
	Declaration of Residence Status and Income	DPT	N/A	Permanent
	General correspondence for exempt properties	DPT	N/A	Permanent
	Master List (Printed by DPT for each county)	DPT	900	Permanent

RETENTION SCHEDULE (CONTINUED)

Miscellaneous	Memo to CBOE Requesting Change in Value or Classification	County	N/A	6+
	Correspondence related to administrative remedies	N/A	N/A	6+
	Sheep Owners & License Fee List (County predatory animal control)	County	N/A	1+
	Tax Increment Financing Calculations and Documentation	N/A	N/A	6 years after TIF ends

COLORADO STATE ARCHIVES FEE SCHEDULE

The Colorado State Archives Fee Schedule is not available, as the Colorado State Archives is undergoing a restructuring process. The revised version will be included in this manual when it becomes available.

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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.

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) 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; OR

(b) The acceptance by a public officer, a member of the general assembly, a local government official, or an employee of goods or services for his or her own personal benefit offered by a person who is at the same time providing goods or services to the state or a local government under a contract or other means by which the person receives payment or other compensation from the state or local government, as applicable, for which the officer, member, official, or employee serves, unless the totality of the circumstances attendant to the acceptance of the goods or services indicates that the transaction is legitimate, the terms are fair to both parties, the transaction is supported by full and adequate consideration, and the officer, member, official, or employee does not receive any substantial benefit resulting from his or her official or governmental status that is unavailable to members of the public generally.

(3) The following are not 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 unsolicited item of trivial value;

(b.5) A gift with a fair market value of fifty-three dollars or less that is given to the public officer, member of the general assembly, local government official, or employee by a person other than a professional lobbyist.

(c) An unsolicited token or award of appreciation as described in section 3(3)(c) of Article XXIX of the state Constitution;

(c.5) Unsolicited informational material, publications, or subscriptions related to the performance of official duties on the part of the public officer, member of the general assembly, local government official, or employee;

(d) Payment of or reimbursement for Reasonable expenses paid by a nonprofit organization or state and local government in connection with attendance at a convention, fact-finding mission or trip, or other meeting as permitted in accordance with the provisions of section 3(3)(f) of article XXIX of the state Constitution;

(e) Payment of or reimbursement for admission to, and the cost of food or beverages consumed at, a reception, meal, or meeting that may be accepted or received in accordance with the provisions of section 3(3)(e) of article XXIX of the state Constitution;

(f) A gift given by an individual who is a relative or personal friend of the public officer, member of the general assembly, local government official, or employee on a special occasion.

(g) Payment for speeches, appearances, or publications that may be accepted or received by the public officer, member of the general assembly, local government official, or employee in accordance with the provisions of section 3 of article XXIX of the state Constitution that are reported pursuant to section 24-6-203(3)(d);

(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.

(i) A component of the compensation paid or other incentive given to the public officer, member of the general assembly, local government official, or employee in the normal course of employment; and

(j) Any other gift or thing of value a public officer, member of the general assembly, local government official, or employee is permitted to solicit, accept, or receive in accordance with the provisions of section 3 of article XXIX of the state Constitution, the acceptance of which is not otherwise prohibited by law.

(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.

(5) The amount of the gift limit specified in paragraph (b.5) of subsection (3) of this section, set at fifty-three dollars as of the effective date of this subsection (5), shall be identical to the amount of the gift limit under section 3 of article XXIX of the state constitution, and shall be adjusted for inflation contemporaneously with any adjustment of the Constitutional gift limit pursuant to section 3(6) of article XXIX.

§ 24-18-104, C.R.S.

Ethical principles for public officers, local government officials, and employees.
(1) The principles in this section are intended as guides to conduct and do not constitute violations as such of the public trust of office or employment in state or local government.

(2) A public officer, a local government official, or an employee should not acquire or hold an interest in any business or undertaking which he has reason to believe may be directly and substantially affected to its economic benefit by official action to be taken by an agency over which he has substantive authority.

(3) A public officer, a local government official, or an employee should not, within six months following the termination of his office or employment, obtain employment in which he will take direct advantage, unavailable to others, of matters with which he was directly involved during his term of employment. These matters include rules, other than rules of general application, which he actively helped to formulate, and applications, claims, or contested cases in the consideration of which he was an active participant.
(4) A public officer, a local government official, or an employee should not perform an official act directly and substantially affecting a business or other undertaking to its economic detriment when he has a substantial financial interest in a competing firm or undertaking.

(5) Public officers, local government officials, and employees are discouraged from assisting or enabling members of their immediate family in obtaining employment, a gift of substantial value, or an economic benefit tantamount to a gift of substantial value from a person whom the officer, official, or employee is in a position to reward with official action or has rewarded with official action in the past.

§ 24-18-105, 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.

(c) Accept goods or services for his or her own personal benefit offered by a person who is at the same time providing goods or services to the local government for which the official or employee serves, under a contract or other means by which the person receives payment or other compensation from the local government, unless the totality of the circumstances attendant to the acceptance of the goods or services indicates that the transaction is legitimate, the terms are fair to both parties, the transaction is supported by full and adequate consideration, and the official or employee does not receive any substantial benefit resulting from his or her official or governmental status that is unavailable to members of the public generally.

(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, the board 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, except as provided in subsection (2) of this section, 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 of the petition under paragraph (c) of subsection (8) of this section. The protest shall set forth specific grounds for the protest. Grounds include 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 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 be before the designated election official with whom the protest is filed or a designee of the designated election official appointed as the hearing officer 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 protest is filed with the designated election official, 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; except that, if the recall election is canceled in accordance with section 1-12-110(1), the person appointed to fill the vacancy shall hold the office until it is filled at the next regularly scheduled election for that office.

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 certified by the designated election official and the time for protest has passed, the designated election official shall call the election and set the election date as required by section 1-12-111; except that , if the officer whose recall is sought resigns at any time prior to the deadline to submit a petition as a successor candidate in accordance with section 1-12-117, the recall election shall be canceled.

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

If the officer whose recall is sought resigns at any time after the deadline to submit a petition as a successor candidate, 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 designated election official, without delay, shall set a date for the recall election not less than forty-five nor more than seventy-five days after the petition has

been deemed sufficient and the time for protest has passed; however, if a general election, or a regular special district election in the case of a recall election of a special district director, is to be held within ninety days after the petition has been deemed sufficient and the time for protest has passed,, the recall election shall be held as a part of that election.

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

For partisan elections, 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 may be circulated beginning the first date on which a protest may be filed and shall be filed no later than ten calendar days after the designated election official sets the election date as provided in section 1-12-111. 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 officer who was sought to be recalled is not 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 costs incurred that remains uncollected after diligent effort for a period greater than one hundred eighty days. Such certification is subject to the appeal process . . . article 4 of title 24, C.R.S. 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 pursuant to section 39-10-107, C.R.S. To defray costs of collection, the treasurer shall be authorized 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 five 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 . . . to be 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.

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CHAPTER 2
ASSESSMENT OPERATIONS

INTRODUCTION

This chapter is intended to illustrate the general workflow of the assessor's office, and provide an overview of the duties that the assessor's staff must accomplish on an annual basis. The first section of this chapter, entitled *Nondate-Specific Statutory Duties*, reflects tasks that must be accomplished daily or intermittently throughout the year. The remainder of this chapter is devoted to a monthly breakdown of tasks associated with statutory deadlines and recommended nondate-specific statutory tasks. Detailed procedures for accomplishing many duties are shown in Chapter 3, Specific Assessment Procedures.

Areas of responsibility were divided among the following three teams:

- **Management Team**: Assessor and top-level supervisors.
- **Administration Team**: Staff assigned to perform administrative duties such as transferring ownership, mapping, certifying values, completing the abstract, maintaining the assessment roll, etc.
- **Appraisal Team**: Staff assigned to perform real and personal property appraisal duties such as data gathering, appraising, data analysis, and building appraisal models, as well as supporting the values for protest and appeal hearings.

The procedures detailed in this chapter are based on the standard protest and appeal period, and should be reviewed and modified as necessary for each office depending upon the county's parcel count, staff size, computer system and mapping capabilities, geographic location, etc.

NONDATE-SPECIFIC STATUTORY DUTIES

Many duties must be accomplished before statutory deadlines or requirements can be met. This section deals with duties that are not tied to a specific deadline, but must be completed at various times throughout the year.

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.
- Manage personnel issues.
- Review status of budget regularly.

NONDATE-SPECIFIC STATUTORY DUTIES
(Continued)

ADMINISTRATION TEAM TASKS

- Process recorded title conveyance documents. Copies of conveyance documents that transfer commercial and industrial property should be routed to the individual(s) responsible for personal property records. (Refer to ***Title Conveyance*** in **Chapter 3, Specific Assessment Procedures**.)

- Sales Confirmation:

  Review Real Property Transfer Declarations (TD-1000s) filed with deeds bearing a documentary fee and Manufactured Home Transfer Declarations (MHTD) filed with title applications.

  Send penalty notifications to grantees of deeds filed with incomplete or missing TD-1000s.

  Send penalty notifications to buyers of titled manufactured homes who have not submitted or have not completed MHTDs.

  Enter sales information from TD-1000s and MHTDs into sales database.

  Code sales with the appropriate valid or invalid sales code. (Refer to ARL Volume 3, **REAL PROPERTY VALUATION MANUAL, Chapter 3, Sales Confirmation and Stratification**.)

  Enter the appropriate invalid sales codes for deeds that are exempt from the documentary fee. (Refer to **ARL Volume 3, REAL PROPERTY VALUATION MANUAL, Chapter 3, Sales Confirmation and Stratification**.)

- Process annexations, disconnections, inclusions and exclusions. (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**.)

- Generate and review reports for data control; verify large changes in value. (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 changes of address.

- Prepare ownership lists for special district elections. (Refer to ***Special District Elections – Property Owners List*** in **Chapter 3, Specific Assessment Procedures**.)

- Update assessment maps by timely processing parcel and taxing entity boundary changes. (Refer to ***Mapping*** in **Chapter 3, Specific Assessment Procedures** and **Chapter 14, Assessment Mapping and Parcel Identification.**)

NONDATE-SPECIFIC STATUTORY DUTIES
(Continued)

- Track and code changes when property goes from taxable to exempt or from exempt to taxable.

- Process real property value prorations for:

  Changes in taxable status
  Movement of manufactured homes into or out of the state
  Destruction of improvements
  (Refer to **Chapter 4, Assessment Math**.)

- Process Special Notices of Valuation for omitted property, manufactured homes moving into the county from out of state, and property that changed taxable status due to a forfeiture or revocation of tax exempt status or termination of a lease by the state, a political subdivision, or a state supported institution of higher education. (Refer to ***Circumstances Requiring a Special NOV*** and ***Procedures for Issuing a Special NOV*** in **Chapter 3, Specific Assessment Procedures**.)

  NOTE: When exempt property is sold, the tax exempt status is revoked upon deed recordation. For example, if exempt property owned by the ABC Church is deeded to the XYZ Church, the tax exempt status of the property is lost until such time as the XYZ Church applies for exemption, even if the XYZ Church has other property in the county that is exempt. The Division recommends sending a blank application for exemption along with the Special Notice of Valuation to the new owner. A copy of the deed should be sent to the Division's Exemption section.

- All fees collected by the assessor's office shall be deposited with the treasurer's office each month, § 30-1-112(1), C.R.S. Possible sources of revenue include personal property filing extension fees, 39-5-116(1), C.R.S., or copy fees § 24-72-205(5)(1), C.R.S. 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. Any assessor who fails to make monthly deposits and/or maintain accurate records may be found guilty of a misdemeanor, and if convicted, may be removed from office, § 30-1-117, C.R.S. **Review the statutes shown above and §§ 30-1-108 to 111, 30-1-114, and 30-1-116 to 117, C.R.S.**

- Track and process leases and rental agreements submitted by the state, a political subdivision, or a state-supported institution of higher education that create an exemption under § 39-3-124(1)(b), C.R.S. (Refer to ***Real Property Leased to the State or Political Subdivision*** in **Chapter 10, Exemptions**.) The lessee is required to file a copy of the lease or rental agreement with the assessor's office. The assessor must send a notice to the landlord acknowledging receipt of the lease or rental agreement. The notice must identify the property, the property address, and the parties to the lease or rental agreement, § 39-3-124(1)(b),C.R.S.

NONDATE-SPECIFIC STATUTORY DUTIES
(Continued)

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 and MHTDs, note any declarations that require confirmation, and code transactions for sales lists. Mail supplementary sales confirmation letters and agricultural classification questionnaires as necessary. See ARL Volume 3, Chapters 3 and 5 for examples of these letters and questionnaires.

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

- Make changes in use as required from agricultural land underlying a residential improvement to two acres or less of such land that becomes non-integral to the agricultural operation, per § 39-1-102(1.6)(a)(I)(A) or (B) and 39-1-102(14.4)(a), C.R.S

- 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 the appropriate appraiser.

  NOTE: Consult sales maps to identify sold properties and new construction that is located in the same area. When possible, all onsite inspection tasks should be completed during the same inspection.

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

- Prior to May 1 of the intervening year, review the unusual conditions provision of § 39-1-104(11)(b)(I), C.R.S., and re-value real property as necessary. This includes changes in use from agricultural land underlying a residential improvement to two acres or less of such land that becomes non-integral to the agricultural operation, per § 39-1-102(1.6)(a)(I)(A) or (B) and 39-1-102(14.4)(a), C.R.S.

- Verify that new structures, remodels, additions, and destroyed residential improvements are inspected, valued, classified according to use, listed on the assessment roll, tracked for abstract and certification purposes, and flagged for review of associated new personal property.

NONDATE-SPECIFIC STATUTORY DUTIES
(Continued)

NOTE: 1) When possible, all onsite inspection tasks should be completed during the same inspection. 2) When residential improvements are destroyed, demolished, or relocated as a result of a natural cause on or after January 1, 2010, the land associated with the residential improvements shall remain classified as residential for the year of destruction and two subsequent tax years. See § 39-1-102(14.4)(b), C.R.S.

PERSONAL PROPERTY

- Inspect rotary drilling rigs.
- Conduct physical and desk audits of personal property in accordance with the county personal property audit plan. (Refer to **Chapter 8, Assessment Planning Guidelines.** Also refer to **ARL Volume 5, PERSONAL PROPERTY MANUAL, Addendum 5-A, Audit Standards.**)
- Conduct research to identify new businesses and physically inspect new businesses. Twice per year, the assessor may request identifying information from owners and agents (property management companies, lodging companies, and listing services) advertising furnished residential properties for rent, § 39-5-108.5, C.R.S.
- Collaborate with real property appraisers to discover new personal property that may be associated with newly constructed or remodeled real property.
- Regularly review returned TD-1000 forms for declared personal property valuations.
- Coordinate with management team to report estimated quantities of Declaration forms and Notice of Value forms needed.

OIL AND GAS PRODUCTION

- Compare oil and gas production reported on declaration schedules 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, **REAL PROPERTY VALUATION MANUAL, Chapter 6, Valuation of Natural Resources Leaseholds and Lands**.)

JANUARY - STATUTORY DEADLINES AND DUTIES

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 taxable status, use, and condition on the assessment date. The tax lien attaches, and all property (taxable and exempt) located in the county on January 1, is listed on the assessment roll for the current year.

BEGINNING OF COUNTY FISCAL YEAR

Colorado counties' fiscal years run from January 1 through December 31. In other words, the current year's budgeted funds become available on January 1. However, if funds were committed to pay for items and services before December 31 of the previous year, but the items, services or bill(s) were not received until January of the following year, the bill(s) must be paid from the previous year's budget.

The unexpended balance of the assessor's budget as of December 31 does not accrue to the assessor's budget for the following fiscal year. Any unexpended balances revert back to the county's general fund and may be used to fund other county services.

MANAGEMENT TEAM TASKS

- Ensure that 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 appraisal license expiration dates for employees to ensure timely renewal, and to aid in budgeting for continuing education and license renewal fees. Also chart National USPAP Update course completion dates, as the course is required every other year.

JANUARY - STATUTORY DEADLINES AND DUTIES (Continued)

- Compile all approved contracts from external service providers, including: printing and mailing vendors, software vendors, consultants, MLS subscriptions and other data providers.

- Chart approved pay raise dates and leave accruals.

DECLARATION SCHEDULES MAILED

By statute, declaration schedules are to be mailed **as soon after January 1 as possible**. Each year, the Division of Property Taxation (Division) develops and disseminates the approved declaration schedule forms to be used by property owners to report taxable personal property, oil and gas production, and mine production. (Refer to ARL Volume 5**, PERSONAL PROPERTY VALUATION MANUAL**.)

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 adequate quantities of Declaration Schedules (DS 056, DS 060, DS 155, DS 618, DS 628, DS 648, DS 654, DS 656, and DS 658) are in stock. Orders are placed in late September and early October of the previous year.

ADMINISTRATION TEAM TASKS

- Obtain adequate postage to mail declaration schedules.

- Add new accounts to assessment roll.

- Input personal property account address changes.

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

APPRAISAL TEAM TASKS

- Process Declaration Schedules as received. (Refer to ***Processing Declarations*** in **Chapter 3, Specific Assessment Procedures**.)

VACANT LAND QUESTIONNAIRES MAILED

By statute, two copies of the Vacant Land Questionnaire are to be mailed to land developers **as soon after January 1 as possible**. The deadline for filing the completed questionnaires with the assessor is March 20. The completed questionnaires provide the information required to properly apply vacant land present worth procedures. (Refer to ARL Volume 3, **REAL PROPERTY VALUATION MANUAL**, **Chapter 7**, **Special Issues in Land Valuation**.)

JANUARY - STATUTORY DEADLINES AND DUTIES (Continued)

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 mailing list of land developers who should receive the Vacant Land Questionnaire, add any new developers, and verify addresses as needed.

- Determine the number of Vacant Land Questionnaires required, and order an adequate supply of the most current form. The questionnaire is developed by the Division, and can either be photocopied or produced by a printing company.

- Prepare the questionnaires for mailing (print labels, fold, sort).

TAX WARRANT

The assessor delivers the tax warrant to the treasurer no later than **January 10**. (Refer to **Chapter 7, Abstract, Certification and Tax Warrant.)**

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.

- Certify the tax warrant to the county treasurer. (Refer to **Chapter 7, Abstract, Certification and Tax Warrant.)**

ADMINISTRATIVE TEAM TASKS

- Before the assessor certifies the tax warrant to the treasurer, verify the accuracy of the following items:

  - Mill levies
  - Tax calculations
  - Assessed values
  - Tax Increment Financing base and increment allocations
  - Penalties for personal property declaration schedules that were filed late or not filed
  - TD-1000 and MHTD penalties
  - Entity totals balance to amount of revenue certified

- Correct errors as necessary, and rerun the tax warrant.

- Record tax area total valuations to use as beginning control totals. (Refer to ***Data Control Measures*** in **Chapter 3, Specific Assessment Procedures**, and ***Control Totals*** in **Chapter 8, Assessment Planning Guidelines**.)

JANUARY – NONDATE-SPECIFIC STATUTORY DUTIES

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, and an itemized statement of the fees. Reconcile the statement with the assessor's collection register.

- Update the county's personal property audit plan as needed, and determine the current status of physical audit inspections. The State Board of Equalization (state board), mandates an assessor-defined 12-month audit period. The county plan is reviewed by the auditor each year. (Refer to **ARL Volume 5, PERSONAL PROPERTY MANUAL, Chapter 5, ADDENDUM 5-A, Audit Standards**.)

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

- Any real property leased or rented for at least a year by the State of Colorado, a political subdivision, or a state-supported institution of higher education is subject to an exemption if the lease is submitted to the assessor by the aforementioned political subdivision. Review newly submitted leases and previously submitted leases to determine the current year's exemptions.

- Pursuant to § 39-2-109(1)(d), C.R.S., submit forms for Division approval. Once the forms are approved, order the appropriate quantity of each form.

- Write media releases detailing appraiser's activities and the need for market-based data to accurately value property in the county.

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

ADMINISTRATION TEAM TASKS

- Order or print taxpayer information brochures. The most recent version of each brochure is available on the Division's website athttp://www.colorado.gov/cs/Satellite?c=Page&childpagename=DOLA-Main%2FCBONLayout&cid=1251593376318&pagename=CBONWrapper.

- Exempt Property Master Record:

  Review the Exempt Property Master Record sent to the assessor by the Division in January. This report lists properties that are exempt because they are used solely and exclusively for religious, strictly charitable, or private school purposes. Compare the Master Record to the county records to identify any inconsistencies. Inconsistencies should be reported to the Division's Exemptions Section. Correct abstract codes as necessary.

  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

JANUARY - NONDATE-SPECIFIC STATUTORY DUTIES (Continued)

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.)**

(Refer to ***Exemptions Determined by the Administrator*** in **Chapter 10, Exemptions**.)

- Severed minerals:

  Create new accounts or activate existing accounts for mineral interests that were severed from the surface estate or from an existing mineral estate during the previous year.

  Deactivate accounts for severed mineral interests which expired in the previous year (time reservations).

  Create new accounts or activate existing accounts for severed mineral interests that are no longer a part of a producing mineral interest.

  Deactivate accounts for severed mineral interests that are now a part of a producing mineral interest.

  (Refer to ***Severed Minerals – Administrative Procedures*** in **Chapter 3, Specific Assessment Procedures**.)

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

- Prorate values:

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

  Deactivate accounts for all titled manufactured homes that moved out of the state during the previous year.

  Remove prorated value of structures that were destroyed in the previous year, and confirm the correct land classification with appraiser.

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

  NOTE: This task requires close collaboration with the appraisal team, especially if the property is changing from exempt to taxable. An inspection may need to me made

JANUARY - NONDATE-SPECIFIC STATUTORY DUTIES (Continued)

to confirm inventory, use, and the corresponding value. This new value comes from the appraisal side, and if occurring in an intervening year, constitutes an unusual condition. The Notice of Value must accurately reflect the change in class and value from the prior year.

(Refer to ***Prorating Values*** in **Chapter 4, Assessment Math**.)

- Annexation orders:

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

  Notify appropriate personnel of new tax areas.

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

- Change abstract classification code on parcels that changed use after January 1 of the previous year, i.e., formerly vacant parcels that are now improved, formerly improved parcels that are now vacant, etc.

- Possessory interests:

  Create new accounts or activate existing accounts for new possessory interests.

  Deactivate possessory interest accounts with expired leases from the tax roll.

- Senior citizen and disabled veteran exemptions:

  Remove the exemptions for properties that changed ownership or occupancy in the previous year. (Refer to ***Revocations*** in **Chapter 3, Specific Assessment Procedures.**)

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

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APPRAISAL TEAM TASKS

Real Property

- Begin gathering information concerning taxable possessory interests, such as leases or permits involving private users of real or personal property otherwise exempt from property taxation. (Refer to ARL Volume 3, **REAL PROPERTY VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation**.)

- Collect and analyze local cost and market data for CAMA systems.

- Begin review of neighborhood/economic area boundaries and redefine as necessary.

JANUARY - NONDATE-SPECIFIC STATUTORY DUTIES (Continued)

- Inspect or confirm completion status for structures that were partially complete on the previous assessment date.
- Identify properties that changed use or were subject to the unusual conditions provisions as defined in § 39-1-104(11)(b)(I), C.R.S., in the previous year.
- Analyze current replacement cost new tables.
- Mail income and expense questionnaires to commercial property owners. Analyze completed questionnaires upon receipt.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

Personal Property

- Deactivate accounts for personal property that was moved out of the state, personal property owned by businesses that have closed, personal property that was converted from commercial use to personal use, and personal property that was destroyed in the previous year.
- Examine newspapers, telephone directories, sales tax applications, building permits, utility connections, internet web sites, etc., to discover new personal property accounts. Twice per year the assessor may request identifying information from owners and agents (property management companies, lodging companies, and listing services) advertising furnished residential properties for rent, § 39-5-108.5, C.R.S.
- Inspect new businesses according to the county personal property audit plan.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

FEBRUARY – NONDATE-SPECIFIC STATUTORY DUTIES

DATE	TASK	C.R.S. REFERENCE
	All fees collected are turned in to the treasurer.	§ 30-1-112

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

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.
- If forms for the current tax year have not been submitted to the Division for approval, submit the following: Notices of Valuation, Protest forms, and Notices of Determination. Once the forms are approved, order the appropriate quantity of each form. (Refer to **Chapter 9, Form Standards.**)

ADMINISTRATIVE TEAM TASKS

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APPRAISAL TEAM TASKS

Real Property

- Input new neighborhood codes.
- Ensure that all sales that occurred within the data-gathering period have been coded.
- Calculate and review preliminary sales ratio statistics.
- Analyze resource data to be used in the income approach.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

Personal Property

- Process returned Personal Property Declaration Schedules. (Refer to ***Processing Personal Property Declarations***, **Chapter 3, Specific Assessment Procedures**.)
- Perform a physical audit of suspect accounts and accounts valued using best information available, if included in the county personal property audit plan.
- Perform market analyses as appropriate.
- Analyze data for best information available appraisals. (Refer to **ARL Volume 5, PERSONAL PROPERTY VALUATION MANUAL, Chapter 3, Valuation Procedures.**
- Field-inspect new businesses according to the county plan.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

MARCH – STATUTORY DEADLINES AND DUTIES

DATE	TASK	C.R.S. REFERENCE
1	Colorado Forest Service reports forested parcels eligible for agricultural classification and parcels that are not eligible due to noncompliance with the forest management plan.	§ 39-1-102(4.4)
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 Colorado State Forest Service (CSFS) report that lists parcels that are currently under a forest management plan and are eligible for agricultural classification.

- 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 CSFS can verify the acreage of each parcel under the forest management plan.

APPRAISAL TEAM TASKS

Real Property

- Determine the appropriate approach(es) to value each parcel reclassified as a result of the CSFS report. (Refer to ARL Volume 3, **REAL PROPERTY VALUATION MANUAL**, **Chapter 5, Valuation of Agricultural Land**.)

VACANT LAND QUESTIONNAIRES DUE MARCH 20

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.

MARCH - STATUTORY DEADLINES AND DUTIES (Continued)

APPRAISAL TEAM TASKS

Real Property

- Review questionnaires; if incomplete, contact appropriate developer(s).
- Calculate present worth of vacant land. (Refer to **ARL Volume 3**, **REAL PROPERTY VALUATION MANUAL**, **Chapter 4, Valuation of Vacant Land Present Worth**.)
- Correlate documentation for actual land values.

MARCH – NONDATE-SPECIFIC STATUTORY DUTIES

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.
- For an early April publication, distribute the personal property media release prepared by the Division for publication.
- Remit to the treasurer all fees collected to date, and an itemized statement of the fees. Reconcile the statement with the assessor's collection register.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

ADMINISTRATION TEAM TASKS

- Complete processing annexations recorded in the previous year that became effective January 1.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APPRAISAL TEAM TASKS

Real Property

- Complete input of qualified and unqualified sales data.
- Analyze data for market adjustments to be used in valuation models.
- Review test land valuations, adjust valuation tables as necessary.
- Finalize recommended cost, market, and income approach data.
- Run test valuations and statistical analyses of sold properties to assure accuracy and compliance for the established models used to value property.
- Verify that sold properties and improvements that were partially completed or remodeled in the previous year are physically inspected by the end of the month.

MARCH - NONDATE-SPECIFIC STATUTORY DUTIES (Continued)

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

Personal Property

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

- Perform a physical audit of suspect accounts and accounts valued using best information available, if included in the county personal property audit plan.

- Perform market analyses as is appropriate.

- Analyze data for best information available appraisals.

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APRIL – STATUTORY DEADLINES AND DUTIES

DATE	TASK	C.R.S. REFERENCE
15	Owners of taxable personal property, oil and gas property, and producing natural resources property return declaration schedules to the assessor. Owners or operators of oil and gas leaseholds and lands must supply requested supporting documentation within 30 days to avoid fines.	§ 39-5-108 § 39-5-113.5(1) § 39-6-106 § 39-6-111.5 § 39-7-101
15	Property owners may request 10 or 20 day extension for filing declaration schedules.	§ 39-5-116(1)
After 15	Best information available assessments are made and penalties for failing to file or filing late are imposed.	§ 39-5-116 § 39-6-108 § 39-7-104 § 39-7-101(1.5)
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

DECLARATION SCHEDULES DUE

Declaration Schedules are distributed to owners of personal property, oil and gas property, and producing natural resources property in January and must be completed and returned by April 15. Property owners may file a written request for an extension of 10 days or 20 days. (Refer to ARL Volume 5, **PERSONAL PROPERTY VALUATION MANUAL**.)

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

- Process requests for deadline extensions.
- Process completed Declaration Schedules. (Refer to ***Processing Declarations*** in **Chapter 3, Specific Assessment Procedures**.)
- Apportion value of drilling rigs according to operator log. (Refer to ***Oil and Gas Skid-Mounted Drilling Rigs*** in **Chapter 7, Special Issues,** ARL Volume 5**, PERSONAL PROPERTY VALUATION MANUAL.)**
- Attach date-stamped envelopes to declaration schedules that were not timely filed.

APRIL - STATUTORY DEADLINES AND DUTIES (Continued)

- Flag accounts filed after April 15, or after extension expiration, for the late filing penalty.
- Notify owners that are subject to the nondisclosure penalty.
- Review personal property audits.
- Spot check personal property processing and calculations.
- Compare values with market analysis by property type.
- Personal property is exempt if its actual value is equal to or less than the exemption threshold shown for the applicable tax year. Exempt personal property accounts should be flagged and reviewed annually.

Tax Year	Exemption Threshold
2009 – 2010	$4,000
2011 – 2012	$5,500
2013 – 2014	$7,000
Thereafter	Inflation factor calculated by the Division

BEST INFORMATION AVAILABLE VALUATIONS

Property owners who fail to return Declaration Schedules or request an extension by April 15 are subject to a best information available valuation. Property owners who failed to timely file a Personal Property Declaration Schedule or oil and gas leaseholds statement 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 best information available valuations for supporting documentation and validity of value.

APPRAISAL TEAM TASKS

Personal Property

- Review personal property data by business type and assign best information available valuations as appropriate. (Refer to ***Best Information Available Valuation*** in **Chapter 3, Valuation Procedures,** ARL Volume 5**, PERSONAL PROPERTY VALUATION MANUAL.)**
- Flag best information available accounts that are subject to the late filing penalty.
- Flag accounts for failure to fully disclose as appropriate.

APRIL-STATUTORY DEADLINES AND DUTIES (Continued)

- List best information available accounts for audit and report to board of county commissioners (BOCC) in July.

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 no local newspaper exists, the notice should be posted in the offices of the assessor, the treasurer, the clerk and recorder, and in at least two other public places located in the county seat. This public notice is required by statute; therefore, the Division recommends retaining proof of publication.

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

- Publish or distribute public notice of real and personal property protest hearings.
- File proof of publication in public notice file.

APRIL – NONDATE-SPECIFIC STATUTORY DUTIES

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 reconciled appraisal models incorporating cost, market, and income approach data.
- Develop plan and work flow for real and personal property protests. Set deadlines for establishing final determinations of value and printing Notices of Determination.
- Familiarize staff with protest procedures and assign duties.
- Supervise the review of appraisal data that will merge into tax roll data: control totals reports, percent change reports, abstract change reports; verify that class code changes and value changes are accurate; confirm that necessary corrections are completed.
- Confirm that new appraisal data is successfully merged into tax roll data.
- Obtain adequate postage to mail Real and Personal Property Notices of Valuation.
- Coordinate the processing and/or printing of Notice of Valuation forms with appropriate personnel.

APRIL - NONDATE-SPECIFIC STATUTORY DUTIES (Continued)

- Order or print property tax brochures for use during protest period. Current brochures are available online at http://www.colorado.gov/cs/Satellite?c=Page&childpagename=DOLA-Main%2FCBONLayout&cid=1251593376318&pagename=CBONWrapper or from m7 business systems at (303) 777-1277.

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

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

ADMINISTRATION TEAM TASKS

- Certify to the treasurer the Real Property Transfer Declaration (TD-1000) and Manufactured Home Transfer Declaration (MHTD) penalties for the first quarter of the year to ensure that the treasurer is aware of unpaid penalties prior to the sale of property.

- Contact post office regarding requirements for mailing Notices of Valuation.

- Obtain adequate postage to mail 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, collaborate with appraisal team to:

  Verify that new construction and remodeling changes have been input.

  Verify that records pertaining to new subdivisions, new condominium plats, and properties that changed from exempt to taxable have been updated.

  Verify that address changes are current.

  Verify that property transfers are current.

  Verify that appraisers have completed final value entries.

- Real Property Notices of Valuation:

  Schedule processing of Notices of Valuation with appropriate personnel.

  Run and review Notice of Valuation preview report for errors.

  Submit Notices of Valuation data to printing vendor OR print Notices of Valuation, sort, and prepare for mailing.

  Run control totals (Abstract Reports) on new valuations.

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APRIL - NONDATE-SPECIFIC STATUTORY DUTIES (Continued)

APPRAISAL TEAM TASKS

Real Property

- Review test valuations and statistical analyses for each area to be revalued in current year.

- Compare oil and gas production declared by the taxpayer with the Colorado Oil & Gas Conservation Commission database at www.oil-gas.state.co.us/.

- Request supporting documentation from owners or operators of oil and gas leaseholds and lands who submitted declaration schedules. The owners or operators must supply the information within 30 days to avoid fines, § 39-7-101, C.R.S.

- Review adjustments to valuation tables and final statistical analyses.

- Make adjustments to valuation tables as necessary and run final statistical analyses.

- Assemble appraisal work files and publish summary appraisal analysis and conclusions for taxpayer review, to include:

  Sales data maps and spreadsheets by neighborhood or analysis area.

  A list of income data in non-confidential format.

  Other statistical data used in current year such as documentation for location adjustments, gross rent multipliers, capitalization rates, and market adjustments for time and depreciation.

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter**.**

APRIL - NONDATE-SPECIFIC STATUTORY DUTIES (Continued)

Personal Property

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

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

- Perform market analyses as appropriate.

- Prepare data for best information available valuations.

- Personal property is exempt if its actual value is equal to or less than the exemption threshold shown for the applicable tax year. Exempt personal property accounts should be flagged and reviewed annually.

Tax Year	Exemption Threshold
2009 – 2010	$4,000
2011 – 2012	$5,500
2013 – 2014	$7,000
Thereafter	Inflation factor calculated by the Division

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

MAY – STATUTORY DEADLINES AND DUTIES

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 provide public notice of protest hearings.	§ 39-5-122(1)
1	Notices of Valuation for real property are mailed or, upon written request from property owner, e-mailed (does not include oil and gas and producing/non-producing mines.)	§ 39-5-121(1), (1.7), § 20, art. X, COLO. CONST. § 39-7-102.5
First work day after NOVs are mailed	Protest hearings on value and classification of real property begin.	§ 39-5-122(1)
1	Assessor makes request to county commissioners to use alternate protest and appeal procedure. If approved, the county shall notify the BAA and district court.	§ 39-5-122.7(1)
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 by May 1 for the change to be effective in 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

- Obtain timely-filed boundary change documents from the clerk and recorder.
- Process inclusions and exclusions. (Refer to ***Boundary Changes for Taxing Entities***, in **Chapter 3, Specific Assessment Procedures**.)
- Change parcel maps as necessary. (Refer to ***Mapping Processes and Boundary Changes for Taxing Entities***, in **Chapter 3, Specific Assessment Procedures**.)

MAY - STATUTORY DEADLINES AND DUTIES (Continued)

APPRAISAL TEAM TASKS

Real Property

- Update neighborhood and economic area narratives to reflect new services provided by 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 property owner, except owners of oil and gas property, and producing and nonproducing mines. Upon taxpayer's request, the NOV may be sent electronically.

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 Notices of Valuation and mail.
- Provide for electronic transmission of those NOV's requested by taxpayers.

PROTEST PERIOD – USE OF ALTERNATE PROTEST AND APPEAL PROCEDURE

The governing body of a county may, at the request of the assessor, elect to use an alternate protest and appeal procedure for real and personal property. If implemented, the county shall notify the Board of Assessment Appeals (BAA) and the district court. The alternate procedure moves several deadlines in the appeal process, which results in an additional 60 days for the assessor to respond to protests. (Refer to §§ 39-5-122(2), 39-5-122.7(1), and 39-8-106(1), 107(2), C.R.S.)

MANAGEMENT TEAM TASKS

- If desired, submit request to the county commissioners to use alternate protest and appeal procedure.

STANDARD PROTEST PERIOD FOR REAL PROPERTY BEGINS

Property owners have the right to protest the valuation or classification of their real property. 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.

MAY - STATUTORY DEADLINES AND DUTIES (Continued)

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 and/or review appraisal team recommendations, and render final determinations.
- Monitor protest log.
- Assign physical inspections as needed.

ADMINISTRATION TEAM TASKS

- Greet the public, provide general information on the protest process, and log protests.
- Log telephone calls as an inquiry and give general information.

APPRAISAL TEAM TASKS

Real Property

- Hear taxpayer protests and/or review written protests, request additional information if necessary, and document recommendations for adjustment/denial.
- Physically inspect property as required, and report findings and recommendations for adjustment/denial.
- Input corrections to property characteristics file.
- Input adjustments, denials, and changes to the 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 Senior Citizen Exemption and the Disabled Veteran Exemption brochures. The potential advantages to each format are as follows:

- Insert – the least expensive notice to print and mail.
- Brochures – 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://dola.colorado.gov/dpt/forms/index.htm for the current brochures.)

MAY – STATUTORY DEADLINES AND DUTIES (Continued)

MANAGEMENT TEAM TASKS

- Discuss exemptions with staff to ensure applicant 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 Senior Citizen Exemption and Disabled Veteran Exemption brochures.
- If the notice will be mailed with the tax bill, work with the appropriate staff in the treasurer's office to coordinate the mailing. Otherwise, prepare the insert or brochures for mailing separately or with the Notice of Valuation.

EQUITIES IN STATE LAND

All equities in state land are subject to taxation. No later than May 1 of each year, the director of State Board of Land Commissioners provides to each county assessor a list of the equities owned in state land.

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 remit the fee for the list to the Land Commission. If the list is not received by May 1, contact the State Board of Land Commissioners at 303-866-3454, 1127 Sherman Street, Suite 300, Denver, CO 80203.
- Calculate value of each account based on the reported equity for the current year, and flag accounts for review next year. (Refer to **Chapter 3, Specific Assessment Procedures** and **ARL Volume 3, REAL PROPERTY VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation**.)
- Note the current equity value on the appraisal record, and update the value on the computer system. (Refer to **ARL Volume 3, REAL PROPERTY VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation**.)

MAY – NONDATE-SPECIFIC STATUTORY DUTIES

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.
- Monitor progress of personal property declaration processing to ensure completion by June 10.
- Coordinate production of Personal Property Notices of Valuation and Notices of Determination with appropriate personnel.
- Discuss appeal process, timeframe and requirements for arbitrators, hearing officers, etc. with the county commissioners. (Refer to § 39-8-108.5(1)(a),(b),(4),(5), C.R.S.)
- Remit to the treasurer all fees collected to date, and an itemized statement of the fees. Reconcile the statement with the assessor's collection register.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

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.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APPRAISAL TEAM TASKS

Real Property

- Continue physical inspection of properties as required, report findings and recommendations for adjustment/denial and hear protests as assigned.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

Personal Property

- Complete processing Personal Property Declaration Schedules.
- Perform a physical audit of best information available and suspect accounts if included in the county plan.
- Perform market analyses as appropriate.
- Analyzes data for best information available valuations.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

JUNE – STATUTORY DEADLINES AND DUTIES

DATE	TASK	C.R.S. REFERENCE
1	Out-of-state ownership list due to Department of Revenue	§ 39-5-102(3)
1	Last day for property owners to mail or deliver protests 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)
1	Administrator provides a list of pending applications for property tax exemptions to county assessors, treasurers, and boards of commissioners.	§ 39-2-117(1)(a)(III)
15	Apportionment of drill rig value furnished to owners and each county in which the rig was located in the preceding year.	§ 39-5-113.3(2)
15	Notices of value for personal property, drilling rigs, and all producing natural resources property are mailed or, upon written request of taxpayer, e-mailed.	§ 20, art. X, COLO. CONST. § 39-5-121(1.5), (1.7) § 39-6-111.5 § 39-7-102.5
15	Protest hearings on personal property, drilling rigs, and all producing natural resources property begin.	§ 39-5-122(1) § 39-6-111.5 § 39-7-102.5
30	Taxpayer mails or delivers protest of value of personal property, drilling rigs, and all producing natural resources property.	§ 39-5-121(1.5)(a) § 39-5-122
Last work day	Notices of Determination on real property protests are mailed. (For counties that elect to use the alternate protest and appeal 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 to the Department of Revenue 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 each task, and reassign or redefine priorities as necessary.

JUNE – STATUTORY DEADLINES AND DUTIES (Continued)

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 PROTESTS

Valuation and classification protests to the assessor must be postmarked or delivered 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.
- Sign and mail letters to property owners who did not timely file protests.
- Assign physical inspections as needed.
- Review and make final decisions on recommendations of Appraisal Team regarding each protest.

ADMINISTRATION TEAM TASKS

- Date stamp real property protests delivered in person after June 1.
- Staple postmarked envelopes to protests that were postmarked after June 1.
- Notify real property owners who did not timely file a protest that their protest will not be considered, a Notice of Determination will not be issued, and that the only remaining administrative remedy is to file a petition for abatement or refund of taxes after receipt of the tax bill.

  NOTE: Issuing Notices of Determination on protests that were not timely filed reopens the property owners' rights to appeal to the CBOE.

APPRAISAL TEAM TASKS

Real Property

- Continue to physically inspect properties as required, and report findings for adjustment/denial.
- Input adjustments, denials, and change the assessment roll.

JUNE - STATUTORY DEADLINES AND DUTIES (Continued)

DRILLING RIG VALUE APPORTIONMENT

The first Colorado County in which a drilling rig was operated, stored, or maintained during the previous calendar year is known as the county of original assessment. The assessor of the county of original assessment determines the value of the drilling rig, apportions the value between the counties in which the drilling rig was located during the preceding year based on the owner's drilling rig log, and mails a copy of the drilling log and the value apportionment to the assessor of each Colorado county in which the rig was located. 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 drilling rig between the counties in which the rig was located in the preceding year based on the owner's drilling rig log.
- Mail the value apportionment and copy of the drilling log to the assessor of each Colorado County in which the rig was located in the preceding year.
- Enter the apportioned value for both the county of original assessment rigs as well as the values for rigs apportioned by other counties to the assessment roll.

APPRAISAL TEAM TASKS

- Determine the value of your county of original assessment drilling rigs to be apportioned.

PERSONAL PROPERTY – NOV MAILING DEADLINE

No later than June 15, the assessor must mail an approved Notice of Valuation and Protest Form to each personal property owner. Upon the taxpayer's request, the NOV may be sent electronically. For personal property located on oil and gas leaseholds and lands, the Notice of Valuation and Protest Form is mailed or e-mailed to the operator who filed the declaration schedule, §§ 39-5-121(1.5)(b) and (1.7), 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 that Notices of Valuation are postmarked no later than June 15.

JUNE – STATUTORY DEADLINES AND DUTIES (Continued)

ADMINISTRATION TEAM TASKS

- Run and review Notice of Valuation preview report for errors.
- Run control totals on new valuations.
- Provide for electronic transmission of those NOV's requested by taxpayers.
- 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 property owners who protested, if applicable.
- Return records to filing cabinets and prepare meeting areas for protest hearings.

PERSONAL PROPERTY PROTEST PERIOD

From June 15 through July 5, the assessor hears all objections and protests concerning personal property, county of original assessment drilling rigs, and all producing natural resources property.

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.
- Assign physical inspections as needed.

ADMINISTRATION TEAM TASKS

- Greet the public, provide general information on the protest process, and log protests.
- Log telephone calls and provide general information.
- Date stamp mailed protests as received.

APPRAISAL TEAM TASKS

Personal Property

- Physically inspect property as required, record data, and recommend adjustments/ denials.
- Hear and/or review protests, prepare documentation, and recommend adjustments/ denials.

JUNE – STATUTORY DEADLINES AND DUTIES (Continued)

- Input corrections to property characteristics file.
- Input adjustments, denials, and change assessment roll.

PERSONAL PROPERTY PROTEST MAILING DEADLINE

Personal property protests must be postmarked or delivered no later than June 30 to be considered timely filed. This includes protests on producing natural resources property.

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.
- Sign and mail letters to property owners who did not timely file their protests.

ADMINISTRATION TEAM TASKS

- Staple envelopes to protests that are postmarked after June 30.
- Notify personal property owners who did not timely file a protest that their protest will not be considered, a Notice of Determination will not be issued, and that the only remaining administrative remedy is to file a petition for abatement or refund of taxes after receipt of the tax bill.

  NOTE: Issuing a Notice of Determination on protests that were not timely filed reopens the property owners' rights to appeal to the CBOE.

NODS FOR REAL PROPERTY PROTESTS – MAILING DEADLINE

The assessor must complete and mail two copies of the Notice of Determination to each property owner who filed a protest for real property. If the assessor does not adjust the property value as a result of the protest, the basis of the decision must be included on the notice. For counties using the alternate protest and appeal procedure, the deadline for mailing Notices of Determination is the last regular working day in August.

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 Determination are mailed no later than the last working day of June unless using the alternate protest and appeal procedure.
- Prepare summary of real property protests for the assessor's presentation to the CBOE.

ADMINISTRATION TEAM TASKS

- Obtain adequate postage to mail Notices of Determination.

JUNE – STATUTORY DEADLINES AND DUTIES (Continued)

APPRAISAL TEAM TASKS

Real Property

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

- Complete determinations for real property protests.

- Verify that all adjustments and denials have been input, run Notices of Determination, spot check notices for accuracy, and prepare for mailing prior to the last working day in June.

JUNE – NONDATE-SPECIFIC STATUTORY DUTIES

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 assign staff responsible for preparing and presenting cases on real and personal property appeals.

- Begin preparing report on total real property valuation, real property protests and the status/outcome of each case, best information available assessments on personal property, and the status/outcome of each personal property protest.

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

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

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

- Review the treasurer's delinquent tax sale list against the Administrator's June 1 report of pending applications for exemption. Remove all properties from the list for which an application for exemption is pending with the Division of Property Taxation, § 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.

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

ADMINISTRATION TEAM TASKS

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

JUNE – NONDATE-SPECIFIC STATUTORY DUTIES (Continued)

APPRAISAL TEAM TASKS

Real Property

- Prepare cases and presentations for appeals to the CBOE as assigned.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

Personal Property

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

JULY – STATUTORY DEADLINES AND DUTIES

DATE	TASK	C.R.S. REFERENCE
1	New political subdivisions file formation documents with assessor and commissioners if they wish to levy in current year.	§ 39-1-110(1)
1	In the case of an election, special districts must record the court order for inclusion prior to July 1 in order to levy a tax against the included property in the current year.	§ 39-1-110(1.5)
1	CBOE begins hearing appeals of assessor's determinations. (For counties that elect to use the alternate protest and appeal procedure, the CBOE hearings begin on September 1.)	§ 39-8-104
1	Applications for disabled veteran exemptions are submitted to the Division of Veterans Affairs. Applications bearing a postmark of July 1 are considered timely filed. The Division of Veterans Affairs may accept applications until September 1 if the applicant can show good cause. Approved applications are forwarded to the Assessor for approval/denial of property requirements.	§ 39-3-205(1)(b) § 39-3-206 § 39-3-206(1.5)(a) § 39-3-206(2)(a.7)
1	State assessed valuations are sent to assessors. Protests on state assessed values begin.	§ 39-4-107 § 39-4-108(4)
2nd Mon for real property 15th for personal property	Report to CBOE the total assessed value of all taxable property, and submit a list of all real and personal property protests, the status/outcome of each protest, a list of movable equipment apportionments, and a list of owners who failed to return a Personal Property Declaration Schedule. (For counties that elect to use the alternate protest and appeal procedure, the report deadline is the second Monday in September for real property.)	§ 39-8-105(1) and (2)
5	Protest hearings on personal property, drilling rigs, and producing natural resources property conclude.	§ 39-5-122(4)
10	Notices of Determination on personal property, drilling rigs, and all producing natural resources property are mailed.	§ 39-5-122(2)
15	Last day for assessor and BOCC to protest valuations of state assessed property.	§ 39-4-108(1), (2)

JULY – STATUTORY DEADLINES AND DUTIES (Continued)

15	Last day property owners can file real property appeal with CBOE. (For counties that elect to use the alternate protest and appeal procedure, the deadline is September 15.)	§ 39-8-106(1)(a)
15	Residential real property owners mail or deliver Senior Citizen Exemption applications to assessor. (Applications bearing a postmark of July 15 are considered timely filed. The assessor must accept late applications through September 15.)	§ 39-3-205 § 39-3-206
20	Last day property owners 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 prior to July 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.

ADMINISTRATION TEAM TASKS

- Process formation documents that were timely filed.
- Make changes to parcel and tax area maps as necessary. (Refer to ***Mapping Processes*** and ***Boundary Changes for Taxing Entities***, in **Chapter 3, Specific Assessment Procedures**.)

APPRAISAL TEAM TASKS

Real Property

- Update neighborhood and economic area narratives to reflect services provided by new political subdivisions.

SPECIAL DISTRICTS' DEADLINE FOR INCLUSION ELECTION

Taxing entities that make boundary changes through the election process must file the required documents with the clerk and recorder by July 1 for the change to be effective in 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.

JULY – STATUTORY DEADLINES AND DUTIES (Continued)

ADMINISTRATION TEAM TASKS

- Ensure that inclusion documents were timely filed.
- 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.
- Change parcel maps as necessary.

APPRAISAL TEAM TASKS

Real Property

- Update neighborhood and economic area narratives to reflect new services provided to properties included in special districts.

CBOE BEGINS HEARING APPEALS

Property owners who disagree with the assessor's determination 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 appeal procedure, the CBOE begins hearing appeals on 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 assign staff responsible for preparing and presenting cases to CBOE on real and personal property.

APPRAISAL TEAM TASKS

- Prepare and present cases to CBOE as assigned.

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. The Division of Veterans Affairs may accept applications until September 1 if the applicant can show good cause for missing the July 1 deadline.

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.
- Discuss with staff the procedures for flagging exempted properties.

JULY – STATUTORY DEADLINES AND DUTIES (Continued)

ADMINISTRATION TEAM TASKS

- Verify owner qualifications for applications received from the Division of Veterans Affairs. Flag exempted properties. Notify owners of properties that do not meet the required qualifications.

STATE ASSESSED NOVS MAILED BY ADMINISTRATOR

The Administrator sends Notices of Valuation for state assessed property to assessors and the owners of state assessed property. The assessor is required to enter the value of state assessed property on the assessment roll.

MANAGEMENT TEAM TASKS

- Review state assessed company valuations and county apportionment. Protests of state assessed values and/or apportionment must be filed before July 15.

PROTEST HEARINGS ON PERSONAL PROPERTY CONCLUDE

Although personal property protests must be filed by June 30, hearings continue through July 5.

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.

- Assign physical inspections as needed.

- Review and make final decisions on recommendations provided by the Appraisal Team on each personal property protest.

ADMINISTRATION TEAM TASKS

- Input adjustments, denials, and change the assessment roll.

- Date stamp personal property protests that are delivered after the filing deadline.

- Notify personal property owners who did not timely file a protest that the protest will not be considered, a Notice of Determination will not be issued, and that the only remaining administrative remedy is to file a petition for abatement or refund of taxes after receipt of the tax bill.

  NOTE: Issuing a Notice of Determination on protests that were not timely filed reopens the property owners' rights to appeal to the CBOE.

JULY – STATUTORY DEADLINES AND DUTIES (Continued)

APPRAISAL TEAM TASKS

Personal Property

- Complete valuation recommendations and input changes.

DEADLINE FOR MAILING PERSONAL PROPERTY NODS

On or before July 10, the assessor must mail two copies of the Notice of Determination to owners who protested the value of their personal property.

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 Determination are mailed no later than July 10.
- Prepare summary of personal property protests for the assessor's presentation to CBOE.

ADMINISTRATION TEAM TASKS

- Obtain adequate postage to mail Notices of Determination.
- Verify that all adjustments and denials have been input, run Notices of Determination, spot check Notices of Determination for accuracy, and prepare NODs for mailing by July 10.

APPRAISAL TEAM TASKS

- Complete review of protests, make recommendations, and input changes to value.

ASSESSOR'S REPORT TO CBOE ON TAXABLE PROPERTY

The assessor must compile and report to the CBOE the assessed value of all taxable property in the county, and submit a list of all real and personal property protests, the status/outcome of each protest, a list of movable equipment apportionments, and a list of owners who failed to return a Personal Property Declaration Schedule.

For counties that elect to use the alternate protest and appeal procedure, the report deadline is the second Monday in September, §§ 39-5-122.7 and 39-8-105(1), C.R.S.

MANAGEMENT TEAM TASKS

- Report to the CBOE the total valuation of all taxable property and submit a list of all real and personal property protests, the status/outcome of each protest, a list of movable equipment apportionments, and a list of owners who failed to return a Personal Property Declaration Schedule, on the second Monday in July or July 15. Although the statutes provide separate dates for real and for personal property, typically assessors may combine the real and personal property reports and present them at one meeting of the CBOE.

JULY – STATUTORY DEADLINES AND DUTIES (Continued)

STATE ASSESSED PROTEST PERIOD ENDS

County assessors and commissioners may protest the state assessed value or apportionment of value on or before July 15.

MANAGEMENT TEAM TASKS

Prepare and present protests to Administrator before July 15.

SENIOR CITIZEN PROPERTY TAX 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 assessor must accept late applications through 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 applications that were not timely filed. Determine if good cause was shown by late filers.
- Train staff on reviewing, approving or denying applications, and flagging accounts that meet the required qualifications.

ADMINISTRATION TEAM TASKS

- Staple envelopes to application forms that are postmarked after July 15. Submit late applications to the Management Team for further review.
- Begin reviewing applications to verify owner qualification. Flag accounts that meet the required qualifications. Notify owners that do not meet the required qualifications.

JULY – NONDATE-SPECIFIC STATUTORY DUTIES

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 appeal workload.
- Prepare budget for presentation to BOCC, and verify date of presentation.
- Develop denial letter for individuals who filed incomplete or non-qualifying senior citizen exemption applications. The letter must include the reason for the denial and the remedies available, should the applicant choose to protest 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.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

ADMINISTRATION TEAM TASKS

- Certify to the treasurer the TD-1000 and MHTD penalties for the second quarter of the current year. Certifying this information prior to producing the tax warrant provides the treasurer with unpaid penalty information in the event the property is sold.
- Review control total reports, verify that all changes in value as a result of protests were input.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APPRAISAL TEAM TASKS

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

AUGUST – STATUTORY DEADLINES AND DUTIES

DATE	TASK	C.R.S. REFERENCE
1	Administrator renders decisions on state assessed property protests.	§ 39-4-108(5)
5	CBOE concludes appeal hearings and renders decisions on real and personal property appeals. (For counties that elect to use the alternate protest and appeal procedure, the deadline is November 1.)	§ 39-8-107(2)
15	Auditor's preliminary report of the annual study published.	Colo. Const., Art. X, Sec. 3(2)(a), § 39-1-104(16)(a)
15	Assessor mails denial notices to residential real property owners who submitted 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 protest and appeal procedure, the deadline is November 21.)	§ 39-2-115(1) § 39-5-123
25	Certification of valuations to taxing entities, the Department of Education, and the Division of Local Government.	§ 39-5-121(2) § 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 protest and appeal procedure.)	§ 39-5-122(2)
	Budget preparation/justification/presentation.	§§ 29-1-103, 105
	All fees collected are turned in to the treasurer.	§ 30-1-112

ADMINISTRATOR RENDERS DECISIONS ON STATE ASSESSED PROPERTY PROTESTS

The Administrator must render written decisions on state assessed property protests no later than August 1. The administrator's decisions are mailed to the appropriate county assessors and state assessed companies.

AUGUST – STATUTORY DEADLINES AND DUTIES
(Continued)

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.

- Verify that adjustments in value made by the Administrator as a result of protests are input.

- Review tax area apportionments for accuracy.

ADMINISTRATION TEAM TASKS

- Distribute value of state assessed property to the appropriate tax areas based on locational data supplied by the state assessed company. Check the sum of each state assessed company's value distribution(s) to ensure that all distribution(s) match the value apportioned to the county by the Administrator. (Refer to **Chapter 11, State Assessed Property**.)

- Input distributed valuations to assessment roll.

CBOE CONCLUDES HEARINGS

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

For counties that elected to use the alternate protest and appeal procedure, the CBOE concludes appeal hearings for real and personal property and renders decisions no later than 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, school district, city, and town before changes ordered by the CBOE are entered.

APPRAISAL TEAM TASKS

- Change assessment roll and appraisal records to reflect changes ordered by the CBOE.

AUGUST - STATUTORY DEADLINES AND DUTIES (Continued)

AUDITOR SUBMITS PRELIMINARY REPORT

The annual study auditor must furnish each county assessor with the preliminary results of the audit.

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, compare with the data gathered and analyzed by the appraisers, and note any discrepancies.
- Contact annual study auditor regarding any discrepancies and resolve before the auditor's final report is issued on September 15.

APPRAISAL TEAM TASKS

Real Property

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

DENIAL OF SENIOR CITIZEN AND DISABLED VETERAN EXEMPTION APPLICATIONS

The assessor mails a denial letter to individuals who filed incomplete or non-qualifying senior citizen or disabled veteran exemption applications. The letter must include the reason for the denial and the remedies available, should the applicant choose to protest 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 report of residential real property owners who filed incomplete or non-qualifying exemption applications.
- Provide final report to BOCC. Review denials with BOCC in preparation for appeal hearings.

ADMINISTRATION TEAM TASKS

- Run report of residential real property owners who filed incomplete or non-qualifying exemption applications.
- Verify report data.
- Finalize denial letter.
- Prepare letters for mailing.

AUGUST – STATUTORY DEADLINES AND DUTIES
(Continued)

ABSTRACT OF ASSESSMENT REPORT

The assessor must complete and mail the Abstract of Assessment (abstract) to the Administrator no later than August 25. For counties that elected to use the alternate protest and appeal procedure, the Division requests a preliminary abstract no later than August 25, followed by a final abstract no later than November 21. Abstract 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 for accuracy. Verify CBOE adjustments, and the value of new construction and demolition.
- Review balancing procedures with appropriate staff.

ADMINISTRATION TEAM TASKS

- Run abstract reports by subclass, school district, city, and town both **before and after CBOE adjustments are entered**.
- Input valuations, unit counts, CBOE adjustments, and value of new construction/demolition into the Division's online Abstract of Assessment system.
- Verify that the total value of the property class pages +/- CBOE adjustments EQUALS the school district total value unless the county or a school district exempts all or a portion of personal property, and that the state assessed total matches the final report of state assessed values. (Refer to **Chapter 7, Abstract, Certification, and Tax Warrant**.)
- Print three copies of the abstract and submit to the Management Team for review and signature by the assessor and the chairman of the BOCC.
- Retain one paper copy of the abstract.
- Send two paper copies 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 property within the entity's boundaries, and the value attributable to new construction, annexation, inclusion, increased production of mines and oil and gas, and federal property that has become taxable. Assessors should certify to <u>all</u> entities, including those that did not levy for property tax the previous year.

AUGUST – STATUTORY DEADLINES AND DUTIES (Continued)

For counties that elected to use the alternate protest and appeal procedure, the assessor certifies values as of August 25, without CBOE adjustments. Changes in value 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.

ADMINISTRATION TEAM TASKS

- Verify and update taxing entity data such as address and contact person.

- Run certification reports (with CBOE adjustments) by taxing entity.

- Compile data needed to complete the certification of values form (DLG 57). (Refer to **Chapter 7, Abstract, Certification, and Tax Warrant**.)

- Verify that the total value of the county EQUALS the total value of the school district, 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.

  (Refer to **Chapter 7, Abstract, Certification, and Tax Warrant**.)

- Write certification letters to entities indicating the date by which the entities must certify levies to the BOCC. Mail letters to individual entities.

- Complete certification of values form (DLG 57) for each entity. Mail certification of values forms for cities, counties, and special districts to the Division of Local Government by August 25. Mail certification of values forms for school districts to the 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 COUNTIES THAT ELECTED TO USE THE ALTERNATE PROTEST AND APPEAL PROCEDURE

For counties that elected to use the alternate protest and appeal procedure, the assessor must complete and mail two copies of the Notice of Determination to each property owner who protested the value or classification of real property. If the assessor denies the protest, the reason(s) for the decision must be included on the notice.

AUGUST – STATUTORY DEADLINES AND DUTIES
(Continued)

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 Determination are mailed no later than the last working day of August.
- Prepare a summary of real property protests for the assessor's presentation to the CBOE.

ADMINISTRATION TEAM TASKS

- Obtain adequate postage to mail Notices of Determination.

APPRAISAL TEAM TASKS

Real Property

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

BUDGET PREPARATION/JUSTIFICATION/PRESENTATION

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

MANAGEMENT TEAM TASKS

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

AUGUST - NONDATE-SPECIFIC STATUTORY DUTIES

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 where values may require 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.

- 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.

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

ADMINISTRATION TEAM TASKS

- Input address changes for state assessed companies.

- Establish method to identify and track changes in value that occur after certification and will affect recertification.

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APPRAISAL TEAM TASKS

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

SEPTEMBER – STATUTORY DEADLINES AND DUTIES

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 denials of senior citizen and disabled veteran exemptions.	§ 39-8-104(2)(b)
1	Final date by which the Disabled Veterans Administration will accept applications for exemption if applicants show good cause.	§ 39-3-206(2)(a.7)
1	BOCC, sitting as the CBOE, begins hearing appeals for denial of senior citizen and disabled veteran exemptions. (The CBOE may use referees for this task.)	§ 39-3-206(2)
1	CBOE begins hearing real and personal appeals of assessor's determinations. (For counties that elect to use the alternate protest and appeal procedure.)	§ 39-8-104(2)(a)
2nd Mon	Report to CBOE the total assessed value of real property and submit a list of real property protests. (For counties that elect to use the alternate protest and appeal procedure.)	§ 39-8-105(1)
2nd Mon	Report to CBOE the value of personal property, mobile equipment apportionment, best information available assessments, and the status/outcome of each personal property protest. (For counties that elect to use the alternate protest and appeal procedure.)	Recommended by DPT
No later than 15th	Residential real property owners mail or deliver Senior Citizen Exemption applications to assessor. (Applications bearing a postmark of July 15 are considered timely filed. The assessor must accept late applications through September 15.)	§ 39-3-206(2)(a.5)
15	Deadline for applicants to request a hearing before the CBOE to contest the assessor's denial of senior citizen and disabled veteran exemptions.	§ 39-3-206(2)(a)
15	Final date by which property owners may appeal to CBOE. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-8-106(1)(a)
15	Due date for auditor's final report.	§ 39-1-104(16)(a)
	All fees collected are turned in to the treasurer.	§ 30-1-112

SEPTEMBER – STATUTORY DEADLINES AND DUTIES (Continued)

CBOE BEGINS HEARING APPEALS

For counties that elected to use the alternate protest and appeal procedure, 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 assign appropriate personnel 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 that elected to use the alternate protest and appeal procedure, the assessor must compile and report to the CBOE the assessed value of all taxable real property in the county, and submit a list of real property protests, and the status/outcome of each protest.

CBOE REPORT ON PERSONAL PROPERTY

For counties that elected to use the alternate protest and appeal procedure, the Division recommends that the assessor 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 status/outcome of each protest. The Division recommends reporting this information on the second Monday in September.

NOTE: The general assembly failed to amend § 39-8-105(2), C.R.S., to account for counties that elected to use the alternate protest and appeal procedure.

MANAGEMENT TEAM TASKS

- On the second Monday of September, report to the CBOE the total valuation of real property in the county and the status/outcome of each real property protest.

AUDITOR SUBMITS FINAL REPORT

The final report of the annual audit must be 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 in the report.

SEPTEMBER – STATUTORY DEADLINES AND DUTIES (Continued)

- Write media release detailing the results of the annual audit.
- Prepare presentation to state board, if necessary.

SENIOR CITIZEN AND DISABLED VETERAN EXEMPTION APPLICATIONS FILED LATE

If the application is not filed by July 15, the assessor must accept late applications through September 15; however, applicants will not have appeal rights for applications filed after July 15, § 39-3-206(2)(a.5), C.R.S.

The Division of Veterans Affairs is authorized by § 39-3-206(2)(a.7), C.R.S., to accept late applications for the disabled veteran exemption filed on or before September 1, if the applicant shows good cause for missing the July 1 deadline. Approved applications will be forwarded 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 accounts that qualify for the exemption. Notify owners of properties that are not qualified for the exemption.

SEPTEMBER – NONDATE-SPECIFIC STATUTORY DUTIES

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 ((DS 056, DS 060, DS 155, DS 618, DS 628, DS 648, DS 654, DS 656, and DS 658) required for next year and order from the appropriate vendor.
- Discuss with the treasurer and/or software vendor and/or information technology staff the personal property tax data submission to the Department of Revenue.
- Verify requirements 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, and an itemized statement of the fees. Reconcile the statement with the assessor's collection register.

SEPTEMBER – NONDATE-SPECIFIC STATUTORY DUTIES (Continued)

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

ADMINISTRATION TEAM TASKS

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APPRAISAL TEAM TASKS

Real Property

- Review supplementary sales confirmation letters, continue market adjustment and depreciation analysis, and code transactions accordingly.
- Begin preliminary sales analysis for the intervening year.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

Personal Property

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

OCTOBER – STATUTORY DEADLINES AND DUTIES

DATE	TASK	C.R.S. REFERENCE
1	BOCC, sitting as the CBOE, concludes hearings on denials of senior citizen and disabled veteran exemptions.	§ 39-3-206(2)
10	Assessor submits to the Administrator a report of approved senior citizen and disabled veteran exemptions.	§ 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

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 exempted from taxation, and an itemized list showing the following information for each account that qualified for exemption: 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**.)

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.

OCTOBER – NONDATE-SPECIFIC STATUTORY DUTIES

MANAGEMENT TEAM TASKS

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

- Certify to the county treasurer the TD-1000 penalties for the third quarter of the current year. Certifying this information provides the treasurer with unpaid penalty information in the event 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.

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

ADMINISTRATION TEAM TASKS

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APPRAISAL TEAM TASKS

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

NOVEMBER - STATUTORY DEADLINES AND DUTIES

DATE	TASK	C.R.S. REFERENCE
1	CBOE concludes hearings on real and personal property. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-8-107(2)
1	Administrator provides notice of denial to applicants who claimed more than one senior citizen or disabled veteran exemption, or both.	§ 39-3-207(2)(a)(I)
15	Applicants denied the senior citizen or disabled veteran exemption by the Administrator may file written protest with Administrator.	§ 39-3-207(2)(a)(II)
21	Assessor sends Abstract of Assessment and aggregate valuations of county, cities, and school districts to the Administrator. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-5-123
	All fees collected are turned in to the treasurer.	§ 30-1-112

CBOE CONCLUDES HEARINGS

For counties that elected to use the alternate protest and appeal procedure, the CBOE must conclude hearings for real and personal property appeals and render decisions no later than November 1. Written decisions of the CBOE must be mailed to property owners or agents within five business days from the date decisions are 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

- Change the assessment roll and appraisal records to reflect adjustments ordered by the CBOE.

NOVEMBER – STATUTORY DEADLINES AND DUTIES (Continued)

ABSTRACT OF ASSESSMENT SENT TO ADMINISTRATOR

For counties that elected to use the alternate protest and appeal procedure, the assessor must complete and mail the Abstract of Assessment to the Administrator no later than November 21. Abstracts 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 for accuracy, verify changes ordered by the CBOE, new construction and demolition data. The assessor and BOCC chairman must sign two copies.

ADMINISTRATION TEAM TASKS

- Run abstract reports by subclass and school district, both before CBOE adjustments are entered and after CBOE adjustments are entered.
- Input valuations and unit counts, CBOE changes, and new construction/demolition values into the Division's online Abstract of Assessment system.
- Print three copies of the abstract and submit to the Management Team for review and signature by the assessor and the chairman of the BOCC.
- Retain one paper copy and an electronic copy of the abstract.
- Send two paper copies and an electronic copy of the abstract to the Division.

NOVEMBER – NONDATE-SPECIFIC STATUTORY DUTIES

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, and an itemized statement of the fees. Reconcile the statement with the assessor's collection register.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

ADMINISTRATION TEAM TASKS

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APPRAISAL TEAM TASKS

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

DECEMBER – STATUTORY DEADLINES AND DUTIES

DATE	TASK	C.R.S. REFERENCE
1	Administrator notifies assessors of senior citizen and disabled veteran exemptions that were denied due to the applicant filing multiple applications.	§ 39-3-207(2)
10	Assessor recertifies changes in value made since August 25 and notifies the affected entity(ies), the Division of Local Government, and the Department of Education.	§ 39-1-111(5)
15	Inactive special districts file a notice of inactive status.	§ 32-1-104(3)(a)
15	Entities intending to certify a levy for the current tax year must certify the levy to BOCC.	§ 22-40-102(1), (3) § 39-5-128(1)
22	BOCC completes the certification of levies report, and transmits the report to the assessor, the Administrator, the Division of Local Government, and the 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, and identifies applicants who filed multiple applications. The Administrator provides written notice to the assessor of duplicate applications.

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 who filed multiple applications. These applicants 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 any changes in value made after the August 25 certification of value. The taxing entities must adjust their mill levies 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.

DECEMBER – STATUTORY DEADLINES AND DUTIES (Continued)

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 with staff the importance of NOT changing any values until after the tax warrant is compiled, balanced, and delivered to the treasurer.

ADMINISTRATION TEAM TASKS

- Run certification reports by taxing entity.
- Determine changes in value for each taxing entity that occurred between the August 25 certification date and the current date.
- Verify that the total value of the county EQUALS the total value of the school district, unless the county or a school district exempts all or a portion of personal property.

  Verify that the abstract and certification values balance with the recertification values. Differences between the certification of values and the recertification of values should be documented. (Refer to **Chapter 7, Abstract, Certification, and Tax Warrant**.)
- Write recertification letters to entities indicating the date by which the entities must certify levies to BOCC. Mail letters to individual entities.
- Complete certification of values forms (DLG 57) for each entity. Mail certification of values forms to cities, counties, and special districts to the Division of Local Government by December 10 (preferably by December 1). Mail certification of values forms for school districts to the Department of Education by December 10 (preferably by December 1).

BOCC CERTIFIES LEVIES AND LEVIES 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.

DECEMBER – STATUTORY DEADLINES AND DUTIES (Continued)

ADMINISTRATION TEAM TASKS

- Verify that any new tax areas have been entered into the computer system.
- Enter levies into computer system.

DECEMBER – NONDATE-SPECIFIC STATUTORY DUTIES

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 most recent publication of **Chapter 9, Form Standards**, to confirm required components for Notices of Valuation, Protest Forms, Notices of Determination, Special Notices of Valuation and Protest Forms. Determine if forms will be produced in-house or purchased from a printer vendor for the coming year.
- Coordinate scheduling for personal property declaration 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 include the notice with the Notice of Valuation or coordinate with the treasurer to include the notice with the tax statement.
- 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.
- Compile and review approved contracts with outside service providers for the following budget year; make a calendar of specific performance dates; plan and execute a work flow that adheres to these dates.
- Review and reconcile current year's budget, identify remaining account balances due, ensure that funds committed in the previous fiscal year are expended by January 31.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

ADMINISTRATION TEAM TASKS

- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

APPRAISAL TEAM TASKS

Real Property

- Mail income data questionnaires.
- See ***Nondate-Specific Statutory Duties*** at the beginning of this chapter.

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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. Taxes may be paid in full by April 30 or paid in two equal installments, the first installment is due by the last day in February and the second installment is due by June 15.	§ 39-10-102(1)(b)(I) § 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 a personal property schedule to appropriate property owners.	§ 39-5-108 § 39-3-119.5 § 39-5-113.3(1)
As soon after January 1 as practicable	Assessor mails or delivers two subdivision land valuation questionnaires to land developers.	§ 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)
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 subdivision land valuation questionnaires 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	Property owners 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	Property owners may request 10 or 20 day extension 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. Owners or operators of oil and gas leaseholds and lands must supply requested supporting documentation within 30 days to avoid fines.	§ 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	If property owners and operators fail to file declaration schedules, assessor values personal property, producing mines, and oil and gas leaseholds using best information available and imposes a penalty if applicable.	§ 39-5-116 § 39-6-108 § 39-7-104

MAY

Prior to May 1	Deadline for special districts to record court orders of inclusion in order to levy a tax against the included property in the current year, unless an election is to be held.	§ 39-1-110(1.5)

Prior to May 1	Deadline for special districts to record court orders of exclusion in order for the exclusion to be effective in the current year.	§ 39-1-110(1.8)
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 elect to use the alternate protest and appeal procedure.)	§ 39-5-122.7(1)
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 mails or e-mails (upon request of taxpayer) NOVs for real property, together with a protest form. (Excluding oil and gas leaseholds and lands and producing and non-producing mines.)	§ 20, art. X, COLO. CONST. § 39-5-121(1), (1.7) § 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	Property owner notifies assessor in writing or in person of real property protest.	§ 39-5-121(1) § 39-5-122(1), (2)
No later than June 1	Administrator provides a list of pending applications for property tax exemptions to county assessors, treasurers, and boards of commissioners.	§ 39-2-117(1)(a)(III)
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 mails or e-mails (upon request of taxpayer) NOVs, together with a protest form, for personal property, drilling rig valuations, and all producing natural resources property. Apportionment of drill rig value furnished to owners and each county in which the rig was located in the preceding year.	§ 20, art. X, COLO. CONST. § 39-5-121(1.5), (1.7) § 39-5-113.3(2) § 39-6-111.5 § 39-7-102.5
Beginning on June 15	Assessor hears 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	Property owner mails or delivers in person their 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)(a) § 39-5-122
On or before last working day in June	Assessor mails two copies of real property NOD to property owner. (For counties that elect to use the alternate protest and appeal 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 that it will review assessment roll and hear appeals on real and personal property valuations. (For counties that elect to use the alternate protest and appeal 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 record court orders for inclusion by election in order to levy a tax against the included property in the current year.	§ 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 veteran exemptions are submitted to the Division of Veterans Affairs. Applications bearing a postmark of July 1 are considered timely filed. The Division of Veterans Affairs may accept applications until September 1 if the applicant can show good cause. Approved applications are forwarded to the Assessor for approval/denial of property requirements.	§ 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 protest and appeal procedure, the deadline is September1.)	§ 39-8-104
At the meeting of CBOE on the second Monday in July for real property and July 15 for personal property	Assessor reports to the CBOE the total assessed value of all taxable property, and submits a list of all real and personal property protests, the status/outcome of each protest, a list of movable equipment apportionments, and a list of owners who failed to return a Personal Property Declaration Schedule. (For counties that elect to use the alternate protest and appeal procedure, the deadline is the second Monday in September for real property.)	§ 39-8-105(1), (2)
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)
On or before July 10	Assessor mails two copies of personal property and producing natural resources property NODs to property owner.	§ 39-5-122(2)
On or before July 15 of that year	Property owner mails or delivers one copy of assessor's real property NOD to CBOE. Appeals received or bearing postmark on or before July 15 constitute proper filing. (For counties that elect to use the alternate protest and appeal procedure, the deadline is September 15.)	§ 39-8-106(1)(a)

Not later than July 15	State assessed companies, assessors, and BOCCs file petitions with the Administrator to protest state assessed valuations or apportionments.	§ 39-4-108(1), (2)
Not later than July 15	Residential real property owners mail or deliver senior citizen exemption applications to the assessor. Applications received or bearing a postmark on or before July 15 are considered timely filed. The assessor must accept late applications through September 15.	§ 39-3-205 § 39-3-206
On or before July 20 of that year	Property owner mails or delivers one copy of assessor's personal property (or producing natural resources property) NOD to CBOE. Appeals received or bearing postmark on or before July 20 constitute proper filing. (For counties that elect to use the alternate protest and appeal 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 that have been severely impacted by growth of both the assessed value newly constructed buildings owned by state assessed companies and their state of completion 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.	§ 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 protest and appeal 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 the assessed value of property 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 protest and appeal procedure, the deadline is November 21; however, the Division requests a preliminary abstract from these counties on August 25.)	§ 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 pursuant to § 39-5-121(2)(a), C.R.S.	§ 39-5-121(2)(a) § 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, minus destroyed improvements, 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 property owner. (For counties that elect to use the alternate protest and appeal procedure.)	§ 39-5-122(2)

SEPTEMBER

Prior to September 1	County clerk gives published notice that the 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)
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 reviewing assessment roll and hearing appeals on real and personal property valuations. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-8-104(2)(a)
September 1	CBOE hears real and personal property appeals of assessor's determinations. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-8-104(2)(a)
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 status/outcome of each case. (For counties that elected to use the alternate protest and appeal 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 available valuations, and status/outcome of each case. (For counties that elected to use the alternate protest and appeal procedure.)	Recommended by DPT
On or before September 15 of that year	Property owner mails one copy of assessor's real and personal property NOD to CBOE. Appeals bearing postmark on or before September 15 are considered timely filed. (For counties that elected to use the alternate protest and appeal procedure.)	§ 39-8-106(1)(a)
Not later than September 15	Assessor must accept senior citizen exemption applications filed by this date if the application is not filed 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 the senior citizen or disabled veteran exemption.	§ 39-3-206(2)(a)
September 15	Final report of the annual audit is submitted to the General Assembly and the state board.	§ 39-1-104(16)(a)
No later than September 25	The Division of Veterans Affairs may accept late application for the disabled veteran exemption and determination shall be mailed to the applicant.	§ 39-3-206(2)(a.7)

OCTOBER

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 protest and appeal 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 to state board the assessed value of all taxable property within each county and for each school district or portion of a joint school district in each county. (Except city and county of Denver, 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 protest and appeal 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)
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 15	Inactive special districts file notice of inactive status	§ 32-1-104(3)(a)
On or before December 20	Administrator certifies to state board the assessed value of all taxable property within the city and county of Denver and for the school district located in the city and county of Denver.	§ 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), (2)
As of the last day of December	State assessed values determined as of this date.	§ 39-4-106
As soon after end of year as practicable	Administrator prepares Annual Report.	§ 39-2-119

VARIABLE		
Received by BAA within 10 working days after the date on which summary decision was mailed	If the BAA has issued a summary decision, a party dissatisfied with the summary decision may file a written request with the BAA for a full decision	§ 39-2-127(6)
Not later than 45 days after BAA full decision	Property owner appeals to court of appeals.	§ 24-4-106(11) § 39-8-108(2)
Not later than 45 days after BAA full 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 full 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 decisions of the Administrator must be filed with BAA.	§ 39-2-125(1)(b)(I)
Two years from date of hire	Assessor's appraiser employees must obtain an appraiser's license.	§ 12-61-706(5) § 12-61-714(2)
By December 31, 2015	Board of Real Estate Appraisers shall allow persons who are registered appraisers as of July 1, 2013 until December 15, 2015 to meet any additional requirements imposed by the board pertinent to the Licensed Ad Valorem Appraiser certification.	§ 12-61-706(1)(d)

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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 represents 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**. Petitions for Abatement or Refund of Taxes are available on the Division's website at http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590806926 and are shown in **Chapter 9, Form Standards.**

INITIATING AN ABATEMENT

The assessor completes the following steps when processing an abatement petition.

1. Verify the legal description, owner of record, and the 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 the property record and determine if an error, illegality or overvaluation exists. If the issue is 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 whether or not a protest was filed. No abatement or refund shall be made based upon the ground of overvaluation of property if a protest was filed and a Notice of Determination was issued. However, a statutory exception to the rule exists for personal property when 1) a Notice of Determination has been mailed to the taxpayer, and 2) the taxpayer did not appeal the assessor's decision to the county board of equalization, and 3) the county assessor has undertaken an audit of the personal property indicating that a reduction in value is warranted, § 39-10-114(1)(a)(I)(D), C.R.S.
   a. Complete steps 6 through 9 below for petitions on which the assessor recommends denial.
   b. Complete steps 3 through 9 below for petitions on which the assessor recommends approval in whole or in part.

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

   NOTE: Make sure the <u>appropriate</u> residential assessment rate is used.

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

   NOTE: Make sure that the <u>appropriate</u> 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.

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 SPECIAL DISTRICTS AND MUNICIPALITIES

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 identify property records involved, including any personal property accounts.

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 the following 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 the following 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. Computerized and/or manual 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.

         NOTE: Language provided is only a small portion of the statutory definitions.

   b. 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.

Run an abstract report before and after installing a computer upgrade or when 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 STATE 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, 1127 Sherman Street, Suite 300, 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, **REAL PROPERTY 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.

TRACKING FLAGS

Many tasks require follow-up and/or tracking by the administrative and appraisal sections of the assessor's office. Some tasks involve reporting values on the certifications of value and/or the Abstract of Assessment; others require that changes be made to the record at a later time. As such, a flagging system is needed to identify those records.

TASK	TRACKING NEEDED
Annexation and Inclusion	Certification of values: flag assessed value of real and personal property for the 5.5% limit, and flag actual value of real property for TABOR. Certification of values: Identify new construction in annexed/included area and certify only as new construction or as annexation/inclusion, not both. Abstract of Assessment: flag new construction.
Disconnection and Exclusion	Certification of values: flag actual value of real property for TABOR.
Manufactured homes	Intra-county move: flag to change tax area the following year. In-state move: flag to remove account from the assessment roll. Out-of-state move: flag to remove prorated value the following year. Move into state: flag to raise property to full value the following year. Certification of values and Abstract of Assessment: See Chapter 7 for treatment of manufactured homes as new construction.
Demolished/destroyed	Flag to remove prorated improvement value the following year. For land with residential improvements destroyed by natural causes, the residential land classification stays in place for at least two years (and up to five years if warranted).Abstract of Assessment: flag assessed value of improvement. Certification of values: flag actual value of improvement for TABOR.

Tax status change	Change to exempt status: flag to remove prorated value the following year. Loss of exempt status: flag to raise property to full taxable value the following year. Certification of Values: For the 5.5% limit, flag the assessed value of previously exempt federal property that became taxable. For TABOR, flag the actual value of real property changing from exempt to taxable and taxable to exempt.

Severed minerals	Mineral interest severed during year: flag to create severed mineral record the following year. Mineral interest severed with time reservation: flag to remove the severed mineral interest the year following the year in which the time reservation ceases. Mineral interest under production: flag to deactivate the mineral interest the following year. Production ceases: flag to reactivate each severed mineral interest under production two years following the last year in which production occurs.

Processing plats	Classification and value: flag new lots for change the following year.

New construction	Partially completed structures: flag to review completion status as of the following January 1. Abstract of Assessment: flag assessed value of real property and associated personal property*. Certification of values: flag assessed value of real property and associated personal property* for the 5.5% limit, and flag the real property actual value for TABOR. *When the personal property is not assessed as of January 1, because the personal property was not in service, flag the account for inclusion the following January 1.

Land use change	Classification and value: Flag lots for change the following year. For land with residential improvements destroyed by natural causes, the residential land classification stays in place for at least two years (and up to five years if warranted.)

Personal property	Property entering the state: flag to ensure it is added to assessment roll the year following the year it is put into use. Property leaving the state: flag to remove the following year. Best information available: flag account for audit. Audit: flag accounts requiring audit. Out of business: flag for removal after assessment date.

Possessory Interest	Valuation: flag to review all possessory interests for any changes

Property Leased to State	Valuation: flag to review valuation for any changes

Agricultural land under residential structure not integral to ag operation	Valuation: flag to review for any changes

Real Property Transfer Declaration	Non-filing/incomplete filing: flag to send letter and/or impose penalty.

Manufactured Home Transfer Declaration	Non-filing/incomplete filing: flag to send letter and/or impose penalty.

Rotary drill rigs	Valuation: flag to ensure that apportionment is received from Colorado county of original assessment.

Sand and gravel	Valuation: flag to verify that production was reported.

Vacant land present worth	Qualification and valuation: flag to verify qualification and calculate value.

Senior citizen and disabled veteran exemptions	Qualification: flag to revoke exemption the year after ownership or occupancy ceases. NOTE: Lists of individuals who have applied for the senior citizen and disabled veteran exemptions are confidential pursuant to § 39-3-205(4), C.R.S.

Equity interests in land	Valuation: Flag to 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.colorado.gov/cs/Satellite?c=Document_C&childpagename=DOLA-Main%2FDocument_C%2FCBONAddLinkView&cid=1251597484674&pagename=CBONWrapper .

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 or 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, each special district shall file a current, accurate map of its boundaries with the clerk and recorder. The district shall also maintain a current, accurate map on file with the assessor and the Division of Local Government as of January 1 each year, § 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 other officials specified in statute, of 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.
    Manual and/or computerized 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.

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.

INACTIVE SPECIAL DISTRICTS

When a title 32 special district in a predevelopment stage meets the definition of "inactive special district" found in § 32-1-103(9.3), C.R.S., its board of directors may adopt a resolution declaring the district inactive and file a notice of its inactive status, on or before December 15, with the board of county commissioners, assessor, treasurer and other specified entities, § 32-1-104(3)(a), C.R.S. Each year thereafter, an inactive special district shall file a notice of continuing inactive status. The board of an inactive special district may return the district to active status at any time. When an inactive special district returns to active status, it shall file a notice of its return to active status with the same entities. An inactive special district is exempt from certain legal requirements.

The division recommends that assessors maintain current boundaries and certify values to inactive special districts.

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**, REAL PROPERTY VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation**.

PARTIALLY COMPLETED STRUCTURES

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. When a new foundation for a residence is completed as of January 1, the land is reclassified from vacant land to residential improved land. If a structure is destroyed prior to the assessment date and the existing foundation is used for a new structure, the land can remain classified as residential improved land. If the existing foundation is not used for a new structure, the property must be reclassified as vacant land as of January 1 unless a new foundation is in place as of January 1. 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 for partially-constructed residential improvements are published in ARL Volume 3**, REAL PROPERTY VALUATION MANUAL, Chapter 1, Statutory and Case Law References**. Minimally, a completed structural foundation must be in place as of the assessment date for the property to be reclassified from vacant land. For manufactured homes, a support system such as tie-downs or footers must be in place as of January 1 in order to reclassify the property from vacant land Refer to **Chapter 6, Property**

Classification Guidelines and Assessment Percentages for subclass descriptions and classification policy where foundations of previously destroyed structures are reused.

The improvement value for residential property is determined by the market approach to value as described in ARL Volume 3**, REAL PROPERTY 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. The estimated value of the completed improvement is multiplied by the estimated percent complete to determine the actual value of the partially completed improvement. Partially completed improvements should be reviewed annually until construction is 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 on its status on the January 1 assessment date, which is typically 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, REAL PROPERTY 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. Protests will be heard 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

TERMINOLOGY

Manufactured Home

Built to Department of Housing and Urban Development (HUD) standards, manufactured homes are typically placed on a temporary foundation and titled. Manufactured homes can also be placed on a permanent foundation and never titled. Titled manufactured homes may or may not have the axles and wheels in place. For structural reasons, the I-beams must be left in place, even if the home is placed on a permanent foundation. Manufactured homes have a red HUD plate on the left rear side of each section.

Definitions.
(7.8) "Manufactured home" means any preconstructed building unit or combination of preconstructed building units that: (a) includes electrical, mechanical, or plumbing services that are fabricated, formed, or assembled at a location other than the residential site of the completed home; (b) is designed and used for residential occupancy in either temporary or permanent locations; (c) is constructed in compliance with the "National Manufactured Housing Construction and Safety Standards Act of 1974", 42 U.S.C. sec. 5401 et seq., as amended; (d) does not have motive power; (e) is not licensed as a vehicle; and (f) is eligible for a certificate of title pursuant to part 1 of article 29 of title 38, C.R.S.

§ 39-1-102, C.R.S.

Mobile Home

Many mobile homes that were built to American National Standards Institute (ANSI) standards are typically placed on a temporary foundation and titled. Manufacturers stopped making mobile homes in 1976. Mobile homes typically have no label; however, the State of Colorado had a Mobile Home Certificate label for homes built from 1971-1976, and the label was placed on the left rear side of the home.

Definitions.
(8) "Mobile home" means a manufactured home built prior to the adoption of the "National Manufactured Housing Construction and Safety Standards Act of 1974", 42 U.S.C. sec. 5401 et seq., as amended.

§ 39-1-102, C.R.S.

Trailer House

This is another term for mobile home.

Modular Home

Modular homes are factory built to standards set by International Residential Code (IRC), and International Building Code (IBC) for non-residential property. Prior to 2003, the standards were set by Uniform Building Code (UBC). Modular homes are typically placed on a permanent foundation and not titled. I-beams may be used during transport for support; however, they are removed when the homes are set. Modular homes are identified by a silver plate located under the kitchen sink.

Definitions.
(8.3) "Modular home" means any preconstructed factory-built building that: (a) is ineligible for a certificate of title pursuant to part 1 of article 29 of title 38, C.R.S.; (b) is not constructed in compliance with the "National Manufactured Housing Construction and Safety Standards Act of 1974", 42 U.S.C. sec. 5401 et seq., as amended; and (c) is constructed in compliance with building codes adopted by the Division of Housing in the Department of Local Affairs.

§ 39-1-102, C.R.S.

Factory Built Home

This is another term for modular home.

Panelized Home

Panelized homes are modular homes consisting of packaged components that are assembled on site. They are also built to IRC/IBC/UBC standards.

Camper Trailer

Camper trailers are wheeled vehicles without motive power that are designed to be drawn by motor vehicles over public highways. They are used for temporary living or sleeping accommodations. Camper trailers may have a Recreation Vehicle Industry Association (RVIA) sticker designating them as recreational vehicles and is located inside the door to the trailer. A camper trailer generally has a license plate issued to the owner by county motor vehicle. Multipurpose trailers and trailer coaches are also considered temporary living or sleeping accommodations.

Park Model

Park models are considered recreational vehicles by the Division of Housing. They may have an RVIA sticker designating them as recreational vehicles. Some manufacturers construct park models to IRC standards and place the factory-built plate under the kitchen sink. Other manufacturers construct manufactured homes built to HUD standards that resemble park models. If the structure is not plated by the county motor vehicle division, the assessor should classify it according to use and place a taxable value on the structure.

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 State Division of Motor Vehicle by the new owner, it shall be accompanied by an Authentication of Paid Ad Valorem Taxes, also called Authentication/Certification – Manufactured Home Tax, (authentication form) issued by the county treasurer. The manufactured home authentication form is available on the Division's website at http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590806926 and is shown in **Chapter 9, Form Standards.** The authentication form indicates that no property taxes for previous years are due on the titled 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 seller or the purchaser must file a Manufactured Home Transfer Declaration (MHTD) with the county clerk and recorder, § 39-14-103, 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. If the buyer or the seller does not file the Manufactured Home Transfer Declaration, the assessor shall notify either the buyer or seller, § 39-14-103(1)(b)(II), 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.

MANUFACTURED HOME TRANSFER DECLARATION

When a titled manufactured home is conveyed, a completed Manufactured Home Transfer Declaration (MHTD) must accompany the application for new title, § 39-14-103(1)(a), C.R.S. The clerk and recorder does not record the MHTD. The clerk transmits the declaration to the county assessor. The MHTD is a resource for assessors' in the sales confirmation process that contains valuable information about the sale or transfer of a titled manufactured home.

If a MHTD does not accompany an application for Certificate of Title, the county clerk and recorder shall notify the county assessor that the MHTD was not provided. Upon receiving notice that the MHTD was not filed, the assessor shall send a written notice to the buyer or seller that the MHTD must be filed with the county assessor within 30 days or a penalty of $25 or .025% of the sales price, whichever is greater, may be imposed annually until the MHTD is submitted or the home is subsequently conveyed. The Manufactured Home Transfer Declaration is available on the Division's website at http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590375296 and is shown in **Chapter 9, Forms Standards**.

NOTE: The Real Property Transfer Declaration (TD-1000) is used for real property, including manufactured homes that are permanently affixed to the land and transferred by deed.

PERMANENTLY AFFIXED TO THE GROUND

Certificate of Permanent Location for a Manufactured Home

The owner of a manufactured home must file for recording a Certificate of Permanent Location for a Manufactured Home (Certificate of Permanent Location) when the home becomes permanently affixed to an existing site, or it 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, and shall present a Certificate of Title together with an application to purge the title from the records manufactured home, the Certificate of Permanent Location must include a copy of the Bill of Sale and the Manufacturer's Certificate or Statement of Origin. The manufactured home then legally becomes real property, §§ 38-29-112(1.5) and 38-29-202, 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. The manufactured home that has a Colorado Certificate of Title shall be valued and taxed separately from the land until the manufactured home is permanently affixed to the ground so that it is no longer capable of being drawn over the public highways, § 38-29-112(1.5), C.R.S.

The Certificate of Permanent Location includes items such as: identification of the manufactured home, the legal description of the real property to which the manufactured home has been permanently affixed, verification that the manufactured home is on a permanent foundation, a consent statement by the lien holders(s) if the home is financed, etc. § 39-29-202(2), C.R.S.

Certificate of Permanent Location for a Manufactured Home Subject to a Long-Term Land Lease

Effective July 1, 2009, the owner(s) of a manufactured home must file a Certificate of Permanent Location for a Manufactured Home Subject to a Long-Term Land Lease (Certificate of Permanent Location, LTL) when the home is permanently affixed (no longer capable of being drawn over the public highways) to land that is subject to a long-term lease of at least 10 years. For a manufactured home that is titled, the Certificate of Permanent Location, LTL must include an application to purge the Certificate of Title. For a new manufactured home, the Certificate of Permanent Location, LTL must include a copy of the Bill of Sale and the Manufacturer's Certificate or Statement of Origin. By signing the Certificate of Permanent Location, LTL, the owner(s) of the manufactured home and the owner(s) of the land subject to the long-term lease consent to the affixation of the manufactured home to the land. The owner(s) of the land and the owner(s) of the manufactured home also acknowledge that the home becomes part of the real property after it is permanently affixed and that, upon termination of the long-term land lease, the ownership of the manufactured home reverts back to the homeowner(s), § 38-29-202(2)(l.5), C.R.S. Both the Certificate of Permanent Location for a Manufactured Home and the Certificate of Permanent Location for a Manufactured Home Subject to a Long-Term Land Lease are available on the Division's website at http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590375296 and are shown in **Chapter 9, Forms Standards**.

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. An authorized agent must inspect the manufactured home prior to the recordation of the Certificate of Permanent Location.

The State Division of Motor Vehicle will notify the owner and county motor vehicle that the manufactured home Certificate of Title has been purged for ad valorem prior to recording the Certificate of Permanent Location. The assessor will be notified by the county clerk when the Certificate of Permanent Location has been recorded. The home is assessed as a titled 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 (1112/1212).

Although the statute does not directly address the issue of ownership, legal theory suggests that without other documentation properly establishing a separate ownership (Certificate of Title), 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 required to obtain a Certificate of Permanent Location. The owner of the manufactured home shall record the Certificate of Permanent Location along with the Manufacturer's Certificate or Statement of Origin or its equivalent with the county clerk and recorder and 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 files an application for purging the Certificate of Title and records a Certificate of Permanent Location. If an owner states that the home is on a permanent foundation but has no proof that the title was purged prior to July 1, 2008, the owner can provide an Affidavit of Real Property for a Manufactured Home. The affidavit must include: a statement acknowledging that the home is permanently affixed, a statement from the county assessor that the home has been valued together with the land, a statement from the county treasurer that taxes have been paid on the manufactured home and land together, and proof that no Certificate of Title exists for the manufactured home, § 38-29-208, C.R.S. The Affidavit of Real Property for a Manufactured Home is available on the Division's website at http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590375296 and is shown in **Chapter 9, Forms Standards**.

MANUFACTURED HOME MOVEMENT

Existing Homes

The owner of a titled manufactured home has the responsibility of notifying both the county assessor and the county treasurer before moving the 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, §§ 39-5-204(1)(c)(II) and 39-5-203(3)(a), C.R.S.

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, 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. 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 the manufactured home moves to another county in Colorado, the value is not prorated; the county treasurer collects the full year's taxes prior to the move.

When a manufactured home is brought into a county from out of state 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 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. Refunds are usually handled through the abatement process. Underpayment of taxes is considered an erroneous assessment by the treasurer and reported with other erroneous assessments as required by law, §§ 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, § 42-4-510(2)(a), C.R.S. The Authentication/Certification – Manufactured Home Tax form is shown in **Chapter 9, Forms Standards**.

Existing Homes on Permanent Foundation

The owner of a manufactured home that has been permanently affixed to the land must record a Certificate of Removal prior to movement from its permanent location, § 38-29-203, C.R.S. The Certificate of Removal for a Manufactured Home is available on the Division's website at http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590375296 and is shown in **Chapter 9, Forms Standards**. However, if a Certificate of Permanent Location was not previously recorded, the owner must record an Affidavit for Real Property for a Manufactured Home along with the Certificate of Removal, §§ 38-29-202 and 208, C.R.S. In order to obtain a Certificate of Title, the owner must provide an application for title, a statement that the identification number has been verified pursuant to § 38-29-122(3)(a), C.R.S., and copies of all conveyance documents affecting the home from the date the home was affixed to the ground. In cases where a manufactured home occupies real property subject to a long-term land lease of at least ten years, a copy of the long-term land lease must be supplied in addition to the above documents. The county clerk will accept these documents as sufficient evidence of the applicant's proof of ownership of the manufactured home, § 38-29-107, 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.

Proof of Manufactured Home Identification

In order to obtain specific information regarding a manufactured home, an inspector verifies the following: the identification number, the make and year of the manufactured home, and additional information that may be required by the clerk and recorder. The inspector may charge a fee for the inspection; however, the fee shall not exceed a reasonable cost related to the inspection and the inspector must notify the owner of the fee prior to inspection. If the inspector determines that the identification number has been destroyed, the owner must request that the county clerk assign a distinguishing number to the manufactured home. The new assigned number must be affixed to the manufactured home in a door frame or fuse box

or as determined by the county clerk. A manufactured home inspector may be designated by the county clerk. A Colorado law enforcement officer, a person registered to sell manufactured homes, or a county assessor may be designated as an inspector, §§ 38-29-122 and 123, C.R.S.

MANUFACTURED HOME DESTROYED

When a manufactured home is destroyed, dismantled, sold as salvage, or otherwise disposed of, the owner of the manufactured home, or the owner of the land upon which it is located, must file for recording a Certificate of Destruction for a Manufactured Home with the clerk and recorder of the county where the home is located, § 38-29-204, C.R.S. A completed form shall include a verification that the home has been destroyed and the consent or release of all holders of liens and mortgages or proof that their consent or release was requested and no response was received within 30 days.

The Certificate of Destruction must be accompanied by a Certificate of Taxes Due or an Authentication of Paid Ad Valorem Taxes issued by the county treasurer. If a Certificate of Title was issued that has not been purged, the Certificate of Destruction must also be accompanied by an application to cancel the Certificate of Title.

However, if a governmental entity has deemed the manufactured home to be materially dangerous or hazardous pursuant to local building or health codes, the owner of the land upon which the manufactured home is located may file and record a Certificate of Destruction without attaching a Certificate of Taxes Due or an Authentication of Paid Ad Valorem Taxes and without filing an application to cancel a Certificate of Title. The Certificate of Destruction must be accompanied by evidence of the violation of building or health codes.

The Certificate of Destruction for a Manufactured Home is available on the Division's website at http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590375296 and is shown in **Chapter 9, Form Standards**.

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.

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 homes with a non-residential use are classified according to their use and assessed at 29% of actual value. An example of this is a manufactured home used as a sales office.

Camper Trailers, Multipurpose Trailers, and Trailer Coaches

Camper trailers, multipurpose 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. For definitions and classification guidelines, see **Chapter 6, Property Classification Guidelines and Assessment Percentages.**

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 records 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 records 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 records 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 property, land, an improvement, or both land and an 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 omission is not the fault of a governmental

entity, the omitted property can be valued and assessed for up to six prior years, unless fraud was committed with the intent to evade taxation, in which case there is no limit on how far back taxes can be collected, § 39-10-101(2)(b)(I) and (2)(c), C.R.S. However, omitted residential personal property cannot be assessed for a prior year when its discovery occurs as the result of an advertisement for the rental of the real property in which the furnishings are located, § 39-5-125(3), 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. The number of years for which a property can be assessed as omitted is discussed previously under this heading.

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.

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. Sample forms are located in **Chapter 9, Form Standards**.

   NOTE: You should provide 30 days for the owner to file an objection to the value with the assessor. Owners of real property may also protest the property classification. The assessor must make a decision on the protest and mail a special notice of determination to the owner within thirty days of the date the protest was filed.

   If the assessor denies the protest, if the owner disagrees with the assessor's determination, or if the owner does not receive a special notice of determination, the owner must file an abatement petition with the county after the tax bill is received in order to appeal the assessor's decision. The abatement petition must be filed within two years of the January 1 following the year in which the taxes are levied. For omitted property, the taxes are levied on the date the tax bill is mailed. 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 mill levy and assessment rates for the omitted tax years. A history of assessment rates is found in **Addendum 3-B** of this Chapter.

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, Abstract, Certification, and Tax Warrant** 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:

Column Name	Column Format	Max. Column Length (# of Characters)	Additional Guidelines
County	Text	35	The County should be spelled out (i.e., Denver, Weld)
Parcel	Text	35	
SubClass	Text	20	
Owner Name1	Text	100	
Owner Name 2	Text	100	
Owner Address1	Text	100	The Address fields should be in one column (W 123 S Main Blvd) , not broken up into separate columns (W), (123), (S),(Main),(Blvd)
Owner Address 2	Text	100	The Address fields should be in one column (W 123 S Main Blvd) , not broken up into separate columns (W), (123), (S),(Main),(Blvd)
Owner City	Text	50	
Owner State	Text	2	
Owner Zip	Text	9	
Physical Address	Text	50	The Address fields should be in one column (W 123 S Main Blvd) , not broken up into separate columns (W), (123), (S),(Main),(Blvd)
Location City	Text	50	
Actual Value	Currency	99,999,999,999.00	The Actual Value field doesn't have an actual set length, but the field should be a Currency format with two (2) decimals.

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

Department of Revenue
Audit Selection Committee
720 South Colorado Blvd., North Tower, Suite 400N
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 PAYMENTS

A county, municipality, or special district can enter into negotiations for an incentive payment with owners of new business facilities. A county, municipality, or special district may also negotiate an incentive payment or credit with owners of existing business facilities, located in their jurisdiction, based on verifiable documentation demonstrating that there is a substantial risk that the owner of the existing business facility will relocate it out of state. The incentives cannot exceed 100 percent of the personal property taxes paid to the county, municipality, or special district, nor can the agreement last more than ten years, §§ 30-11-123, 31-15-903, and 32-1-1702, 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. The owner of any personal property that is removed from the state is liable for the entire tax obligation, § 39-5-110(2), C.R.S. When taxable personal property is brought into the state after the assessment date, the owner must complete and file with the assessor a personal property declaration schedule if the actual value of the personal property exceeds the exemption threshold shown below, § 39-5-110, C.R.S.

Personal property is exempt if its actual value is equal to or less than the exemption threshold shown for the applicable tax year. Exempt personal property accounts should be flagged and reviewed annually.

Tax Year	Exemption Threshold
2009 – 2010	$4,000
2011 – 2012	$5,500
2013 – 2014	$7,000
Thereafter	Inflation factor calculated by the Division

EXEMPTION OF CONSUMABLE PERSONAL PROPERTY

In 2000, the general assembly 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 $350 or less.

   The $350 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 $350 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 the 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. The Movable Equipment Certification Form is shown in **Chapter 9, Forms Standards**. (Form 301 can be obtained from the vendor, m7 business systems at (303) 777-1277.)

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 the following information, § 33-60-104.5(3)(b), C.R.S:

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.

NEW MARKETS TAX CREDIT OR REHABILITATION TAX CREDIT PROGRAMS

Whenever an entity organized for the purpose of obtaining tax credits (through either the New Markets Tax Credit Program under 26 U.S.C. sec. 45 D of the Federal "Internal Revenue Code of 1986", as amended, or the Rehabilitation Tax Credit Program Under 26 U.S.C. sec. 47 of the Federal "Internal Revenue Code of 1986", as amended,) owns an interest in real property for which an exemption is claimed, the entity shall pay the treasurer annually a payment in lieu of taxes (PILT) that does not exceed the amount of taxes that would be due for the total program for the school district if the interest were taxable, § 39-3-114.5, C.R.S.

Each year, during the regular tax assessment period, the board of county commissioners of each county shall provide the following information to each entity that holds real property interest, § 39-3-114.5(2), C.R.S.

1. Current assessed value of the real property interest expressed in dollars,

2. Amount of the payment in lieu of taxes due on the real property interest based on the value and tax rate levied for the total program for the school district where the property is located, and

3. Date the payment in lieu of taxes is due for such real property interests, based on the date property taxes are due.

The treasurer of each county that receives a payment in lieu of taxes shall pay over to the school district the amount of the total payment minus the administration costs incurred by the treasurer. Each school district that receives a payment in lieu of taxes shall certify the amount paid or received to the State Board of Education, § 39-3-114.5(3) and (4), 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. Each assessor's office should develop a property inspection form to assist appraisers as a check list for conducting efficient, thorough and uniform inspections.

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, agricultural classification questionnaires 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 memory card
    b. Measuring tape
    c. Flashlight
    d. Calculator
    e. Protective wear (boots/old shoes, rain gear, etc.)
    f. County identification
    g. Paper and pencil
    h. Property inspection forms.
    i. Pertinent subject properties' appraisal records

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, evidence of agricultural use, 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. Note the photo identification numbers on the field inspection sheet. 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.**

Course material from Appraisal 114, Design and Measurement Workshop, Division of Property Taxation.

The Appraisal of Real Estate, American Institute of Real Estate Appraisers, 2008, Chapters 10 and 11.

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 ownership 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, 0200, 0300 or 0400.
    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, **REAL PROPERTY 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 manual and/or computerized 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 deactivate 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**.

When the original subdivision is platted and the plat is recorded at the clerk and recorder's office, the legal description changes from a rectangular survey or a metes and bounds description to lots and blocks of a recorded subdivision. That legal description change and the allocation of the original parcel value are covered in the general policy as shown below:

Jan 1 Original Parcel

120 ac in NE4; Sec 4-T12S-R54W Value determined on per acre basis @ $100/ac $12,000

Platted Sub

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

Total Value: $12,000 ----------→ Total Value: $12,000

When an area is **replatted**, the total value of the new parcels must equal the total value of the platted parcels. The new accounts must be flagged to be reviewed the following January 1 for classification and valuation adjustments.

Platted Sub

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

1st Replat

Lot A	Lot B	Lot C
40 ac	40 ac	40 ac
$4,000	$4,000	$4,000

Total Value: $12,000 ----------→ Total Value: $12,000

If the replatted lots are further subdivided by a 2nd replat, the total value of the new parcels must equal the total value of the parcels in the 1st replat. Again, the new accounts must be flagged to be reviewed the following January 1 for classification and value adjustments.

1st Replat

Lot A	Lot B	Lot C
40 ac	40 ac	40 ac
$4,000	$ 4,000	$4,000

2nd Replat

Lot D	Lot E	Lot F
20 ac	20 ac	20 ac
$2,000	$2,000	$2,000
Lot G	Lot H	Lot I
20 ac	20 ac	20 ac
$2,000	$2,000	$2,000

Total Value: $ 12,000 ----------→ Total Value: $ 12,000

This is a simplified example of allocation of value for replatted subdivisions of vacant land. Each subdivision and replat is unique and often much more complex. When new plats and replats are recorded, the subdivision covenants and declarations should be carefully reviewed by both administrative and appraisal staff before allocating values to the new parcels.

For the most part, allocations should be based on the same valuation unit (e.g. $ per acre, $ per square foot, etc.) that was used to value the original parcel as of January 1 of the current year. Care must be taken to ensure that the total taxable value of the original parcel(s) equals the total taxable value of the new parcel(s). The value and classification established January 1 of the current year must not change until the following January 1.

In cases that are more complex, such as the replatting of mixed use properties, planned unit development parcels, condominium projects, or parcels with different zoning or agricultural soil types, these procedures may require more detailed allocation methods. In any case, it is necessary to maintain the classification and value of the original parcel as of January 1st.

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

SEVERED MINERALS

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 are 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 INTEREST 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, 2009, the production that occurred from January 1 to July 5, 2009, is used to value the leasehold interest. The severed mineral interest is placed back on the assessment roll for 2011.

SPECIAL DISTRICT ELECTIONS – LIST OF PROPERTY OWNERS

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 VALUATION

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 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.

Manufactured Home not Exempt as Inventory

A Real Property Special Notice of Valuation and Protest Form should be sent to a taxpayer when a manufactured home loses exempt status because it is no longer listed as dealer inventory and located on a manufactured home dealer's sales display lot. 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 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 obtain an application from the Division's website at http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590375296. 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 cannot 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.

Loss of Exempt Status Because Property is No Longer Leased by the State or Political Subdivision of the State

When property qualifies for exemption because it is leased by the state or a political subdivision of the state, the property is exempt from property taxation until the term of the lease or rental agreement expires.

The property becomes taxable on the day following the date the lease or rental agreement expires. A Special Notice of Valuation listing the pro-rated value of the taxable property should be mailed to the owner of the real property.

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.

Under-reported Oil and Gas Volume

Omitted valuation determined as a result of understated or omitted production volume is classified as omitted property and can be placed on the tax roll within six years. 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.

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 of the Special Notice of Valuation and a sample of the 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. After the protest period expires or the protest is resolved, the treasurer is notified of the value of the omitted property and the taxes due for prior years.

A Special Notice of Determination form is provided for this purpose in **Chapter 9, Forms Standards**. If the owner disagrees with the assessor's decision on omitted property for the current year, including new construction, the county board of equalization may hear an appeal on the issue from July 1 – August 5. As with protests filed during the regular protest period, taxpayers cannot appeal to the county board without first filing a protest with the assessor.

To appeal omitted property values for prior years or when the timing of the special notice is outside the regular protest period, an abatement petition may be filed to allow the valuation appeal to be heard by the county commissioners. The abatement petition must be filed within two years of the January 1 following the year in which the taxes are levied. For omitted property, the taxes are levied on the date the tax bill is mailed. The abatement may be filed for any or all years the property was omitted.

TITLE CONVEYANCE

For assessment purposes, ownership of real property is determined based on documents recorded with the clerk and recorder, § 39-5-102, C.R.S. These documents provide information necessary to change title on property. Correct ownership information is necessary to effectively accomplish key statutory tasks in the assessor's office, such as sending notices of value and personal property declarations, issuing out-of-state ownership lists, confirming and analyzing sales data, and producing an accurate tax warrant. These duties are best performed if title conveyance documents are processed continuously and timely, ideally within two weeks of recording. The following list identifies typical documents that should be retrieved from the clerk and recorder's records. This list is not "all inclusive." Other documents that may be recorded to evidence a change in ownership are amendments to condominium declarations, bills of sale, assignments, and leases.

Bargain and Sale Deed	Decree of Distribution	Patent
Bankruptcy Deed	Disclaimer of Joint Tenancy*	Personal Representative Deed
Beneficiary Deed	Divorce Decree *	Power of Attorney*
Confirmation Deed	Easements Deed	Public Trustee's Deed
Conservation Easement	Executors Deed	Quit Claim Deed
Conservator Deed	Guardianship Deed	Sheriff's Deed
Correction Deed	Installment Land Contract*	Special Warranty Deed
Court Decrees	Letters of Administration*	Statement of Authority*
Court Orders	Letters Testamentary *	Supplementary Affidavit*
Death Certificate	Mineral Deed	Treasurer Deed
Decree of Heirship	Mining Deed	Trustees Deed
		Warranty Deed

*Denotes documents that are supplemental evidence of transfer; these documents alone do not effect a change in title.

A deed is the usual document used to convey real property and evidence of the transfer of property. Before processing ownership transfers, one needs to understand the types of

documents and how title is vested. Before any changes are made, the deed must first be reviewed to confirm that it is valid.

ELEMENTS OF A DEED

Listed below is a brief description of the elements needed for a deed to be valid. See Addendum 3-C for an illustration of a deed along with a more detailed description of each element.

Must be Written

To be effective, a deed must be in writing, § 38-10-106, C.R.S.

Grantor/Grantee must be Designated

The grantor and the grantee must be listed on the deed. In order to transfer title, the grantor's name on the deed must match the assessor's ownership records; although certain minor name variances do not necessarily invalidate a deed.

Grantor: Person(s) deeding property
Grantee: Person(s) receiving property

Recital of Consideration

Something of value must be passed from the grantee to the grantor, in exchange for the property. Typically this is expressed in terms of cash, but it can also be expressed as a non-material exchange. Some common examples are "love and affection" or "other goods and valuable services."

Words of Conveyance

A document is not construed to be a deed unless it contains words that manifest intent to transfer title, § 38-30-113, C.R.S. Words that express this intent include grant, bargain, sell and convey, or quit claim. This is also the portion of the deed where you will find mineral reservations and life estate reservations.

Property Description

The property must be uniquely identified. The legal description, street address or identifying numbers on buildings must appear on the instrument, § 38-35-122(1)(a), C.R.S. To aid with identification, preparers of conveyance documents may include the assessor's parcel or schedule number immediately before or after the legal description, § 38-35-122(1)(b), C.R.S.

Delivery of the Deed

Delivery confirms the intent of the grantor. According to Colorado statute, when a deed is acknowledged and recorded, it is prima facie (at first sight) evidence of delivery, § 38-35-101(4), C.R.S.

For assessment purposes, the date of delivery is instrumental in determining which sales will be included in the data-gathering period as well as determining the taxable and exempt values on properties that are prorated throughout the year.

Signature

The deed must contain the original signature of the grantor or the grantor's agent. The grantor's agent is anybody given representative capacity to act on the grantor's behalf. Supplemental documents that evidence such authority include statements of authority, trust

documents, power of attorney, or fiduciary designations contained in articles of incorporation.

The following additional elements of a deed are usually present, though not required:

Date of the Deed

There are generally four dates on a deed. They are:

Date of delivery – The date title passes to the grantee (shown in the signature area of the deed)
Date acknowledged – The date the deed is signed by the grantor and acknowledged by a notary public
Date made – The date the deed was prepared
Recording date - The date the deed was recorded by the clerk and recorder

Note: The order of dates listed above represents the order in which they should be considered for determining the date of sale.

Exceptions or Restrictions

These are found in the habendum clause. Except as specifically mentioned in the deed, the grantor is responsible for conveying property, which is free and clear of all encumbrance and restrictions. Typical restrictions deal with minimum zoning regulations, mineral reservations, and easements of record. And, the grantor can place any restriction on the property that he/she deems appropriate, as long as it is legally permissible.

Warranties and Covenants

These are found in warranty deeds, but not in quitclaim deeds, § 38-30-113(2), C.R.S. Warranty deeds, as well as bargain and sale deeds, convey "after acquired title." After acquired title means that the grantor can convey title before it is acquired. Once acquired, title immediately passes to the grantee named in the deed. Quit claim deeds convey only the grantor's present interest in the property, if any.

Acknowledgment of Grantor's Signature

This is required by §§ 38-35-101, 104, and 106, C.R.S. The purpose of the acknowledgment is to establish proof of proper execution and proof that the execution of the document was a free and voluntary act. If it is not acknowledged, the document must remain on record for 10 years or more before it can be used as evidence of the transaction, unless signature is first proven. **Please note that it is not necessary for a document to be acknowledged to be eligible for recording, and title should be transferred on the assessment record.**

Recording

Although not required for a deed to be valid, the recording of the deed protects an innocent purchaser and/or lien holder and gives legal notice to the world of the transaction. A deed is valid even though not recorded. Colorado statute § 38-35-109, C.R.S., states a deed "may be," not "must be" recorded. But there is a "caution." Colorado is a "race to the courthouse" state in which no unrecorded deed will be valid against any person who has recorded rights in or to such real property. A prudent grantee (buyer) would insist that the deed be recorded.

OWNERSHIP INTERESTS

Concurrent Interests

An undivided interest is defined as an interest in property that cannot be physically identified as being distinct and separate from the interests of other owners.

If the same estate in land is owned by two or more persons, each of the owners is referred to as a co-tenant or a co-owner. Co-ownership in Colorado is classified as joint tenancy (JT) or tenancy in common (TC). The fundamental difference between these types of co-tenancy is that joint tenancy guarantees that title passes automatically to the surviving owners upon the death of one tenant. Whereas tenancy in common requires that the decedent's interest is passed to his/her estate or heirs.

Joint Tenancy

In order to create a joint tenancy, the words of conveyance must contain specific language establishing the joint tenancy with right of survivorship. The abbreviation "JTWROS" and the phrase "as joint tenants with right of survivorship" shall have the same meaning as the phrases "in joint tenancy" and "as joint tenants," § 38-31-101(1), C.R.S. A deed identified as a Joint Tenancy Deed in the header or footer does not establish joint tenancy if the words of conveyance do not also include these words or phrases. A caveat: conveyance to two or more personal representatives, trustees, or other fiduciaries is presumed to be joint tenancy, § 38-31-101(3), C.R.S.

Statute recognizes the "doctrine of the four unities," that is required for joint tenancy. The "doctrine of four unities" - time, title, interest, and possession – provides that a joint tenancy is created by conveyance or devise of real property to two or more persons at the same TIME of the same TITLE to the same INTEREST within the same right of POSSESSION and includes the right of survivorship, § 38-31-101(1.5)(c), C.R.S.

Time: Each joint tenant must receive the property interest at the same time.

Title: Each joint tenant must receive his or her interest in the property on the same instrument.

Interest: The interests in a joint tenancy may be equal or unequal. The interests in a joint tenancy are presumed to be equal without notice of unequal interests according to a document recorded pursuant to § 38-35-109, C.R.S.

Control/Possession: Each joint tenant must have the right to possess and enjoy the entire property.

If a joint tenant conveys his or her interest in the property, the joint tenancy for the interest conveyed is terminated, and the new grantee becomes a tenant in common with the remaining owner or owners. If two joint tenants remain, they remain joint tenants with each other, but they are tenants in common with the new owner/owners.

Joint tenancy can also be severed by unilaterally executing and recording an instrument conveying a joint tenant's interest in real property to himself or herself as a tenant in common. If there are two or more remaining joint tenants, they shall continue to be joint tenants among themselves, § 38-31-101(5)(a), C.R.S.

Upon the death of a joint tenant, and where there is one surviving joint tenant, the decedent's interest automatically vests with the surviving joint tenant. In the case of two or more

surviving joint tenants, the decedent's interest vests proportionately to the respective interests of the surviving tenants, as determined when the joint tenancy was created, § 38-31-101(6)(c), C.R.S.

Tenancy in Common
Tenancy in common is co-ownership that exists whenever two or more persons or entities simultaneously own the same property. Each tenant in common owns an undivided interest in the whole of the property and each interest is presumed to be equal, unless the deed specifies unequal interests.

Decedent's Estates

Property held in Joint Tenancy
Property owned by a decedent in joint tenancy is transferred automatically, without being included in the decedent's estate for administration.

Section 38-31-102, C.R.S., requires recordation of the death certificate and a supplementary affidavit, which includes the legal description of the real property and statement that the decedent was the owner in joint tenancy of property described in the affidavit. Section 38-35-112, C.R.S., requires recording only the death certificate. This is a conflict in the statutes.

Title Standard 7.1.1 of the Colorado Real Estate Title Standards states that as a matter of practice the affidavit is not necessary unless it is used to correct a name variance between the name on the death certificate and the name in which title was held.

Property held in a Life Estate
Property in a life estate is transferred automatically, without being included in the decedent's estate for administration. The transfer of property in this category is commonly evidenced by recording a death certificate.

Property held as Tenants in Common
By law, title to a decedent's estate vests in his or her heirs at law or beneficiaries of a valid will upon the death of the decedent. However, the heirs of a decedent must be determined and confirmed by a court order for an intestate estate (without a will) or by an order of probate for a testate estate (with a will). The administration of estates is governed by the Colorado Probate Code. Colorado law applies to all issues concerning land located in Colorado, regardless of where the owner lived at the time of death.

OTHER TITLE CONVEYANCE TOPICS

Reservations

Reservations for severed minerals and life estates are generally found in the granting clause, although sometimes they will appear in the habendum clause. Typically, reservations will contain the language "reserving unto the grantor." Severed mineral interests are usually reserved but could also be conveyed: "reserving unto grantor x interest in minerals" or "convey minerals on or under the following described property." Life estates can be created either with a conveyance, "conveys to A for life" or through a reservation, "reserving unto A a life estate."

It can be confusing when language regarding several mineral interests or life estates appears in the habendum clause. It may be that the grantor is recognizing and excepting minerals or a life estate from the warranty; or, if there is language saying "reserving interest in minerals," it may be that the grantor is attempting to reserve minerals. The key word here is

"reserving." If language in the deed is not clear, the grantor, grantee, or real estate agent involved should be contacted to determine the intention of the parties.

Quiet Title Decree

A Quiet Title Decree is a court order issued by a State or Federal District Court that determines title or other interest in real property. It is usually the result of a lawsuit filed to determine interests in real property. It can change the ownership of title to real property as well as vest or divest various interests in the property. In order for a Quiet Title Decree to be effective, the individuals or entities whose interests in the property are affected must be properly brought before the court, having been served with process as required by statute. A Quiet Title Decree may be challenged by any defendant who was not personally served with process in the lawsuit for a period of six months after the date of the decree. If the challenged Quiet Title Decree is found to be invalid, a court order or a Lis Pendens showing a pending lawsuit challenging the decree must be recorded.

Before the assessor's records are changed based on a Quiet Title Decree, the assessor's staff must verify that the record owner of the property was named as a party to the lawsuit. If a person owning or claiming an interest in the subject property is not named as a party to the lawsuit, the Quiet Title Decree issued by the court has no effect on that person's interest in the property.

Name Variances

Real property instruments filed with a county clerk and recorder allow for certain name variances in instruments affecting title to real property. Section 38-35-116, C.R.S., states in part:

- The middle name or the initial of a middle name appearing in a name contained in an instrument affecting the title to real property or in a signature or an acknowledgment shall be deemed prima facie to be a material part of such name.

One or more of the following variances between any two instruments affecting the title to the same real property shall not destroy or impair the presumption that the person so named is the same person in both instruments:

- The full first name appearing in one and only the initial letter of the first name appearing in the other;
- A full middle name appearing in one and only the initial letter of the middle name appearing in the other;
- The initial letter of the middle name appearing in one and not appearing in the other; or
- A full middle name appearing in one and not appearing in the other.

TITLE CONVEYANCE PROCEDURES

1. Obtain necessary conveyance documents from the clerk and recorder's records.

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, § 39-13-102, C.R.S.
    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**,** **REAL PROPERTY 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)(d), 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 some 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 citizen 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 prior to January 1. 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 of the exemptions are discussed in **Chapter 12, Special Topics**. The application forms and the required annual notice and brochure about the programs are 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 Citizen Exemption

Senior citizens 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. The assessor must accept late applications until September 15. See **Late Applications** below.

Disabled Veteran Exemption

Disabled veterans 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: www.dmva.state.co.us/page/va/prop_tax and from the web site of the Colorado Division of Property Taxation at: http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590806926.

APPROVAL OR DENIAL OF APPLICATION

Senior Citizen Exemption

The assessor approves or denies all applications for the senior citizen 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 citizen first files an exemption application § 39-3-203(1)(b), C.R.S.

Because the exemption is not a "state or local public benefit" as defined in § 24-76.5-102(3), C.R.S., the assessor does not verify that the applicant is lawfully present in the United States.

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 no later than 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.

Because the exemption is not a "state or local public benefit" as defined in § 24-76.5-102(3), C.R.S., the Colorado Division of Veterans Affairs does not verify that the applicant is lawfully present in the United States.

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 citizen exemption and the disabled veteran exemption. If an individual or married couple applies for either or both the senior citizen 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. The notice should appear in at least one issue of a local newspaper, or if no local newspaper exists, the notice should be posted in the offices of the assessor, the treasurer, the clerk and recorder, and in at least two other public places located in the county seat, § 39-8-104(3), 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 delivery of the tax warrant.

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

When appropriate, the applicant or trustee of a property for which a senior citizen 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 citizen 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 applicant is not necessarily the owner of record. The applicant is the individual identified as the qualifying senior citizen, surviving spouse, or qualifying disabled veteran.**
- 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 citizen exemption, 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.
- **NOTE: DO NOT** INCLUDE ANY SOCIAL SECURITY NUMBERS ON THE REPORT TO THE STATE TREASURER'S OFFICE.

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 Senior Citizen and Disabled Veteran Exemption data interchange is composed of three files with fixed-length records, County_Total, Property, and Occupant. The County_Total file contains one record per county consisting of 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 citizen 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 citizen 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

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	This is required for the **applicant and each occupant**. Uppercase. “S” indicates a senior citizen application, “V” indicates a disabled veteran application, and “B” indicates an applicant who qualifies under both provisions. The DPT will treat “B” records as disabled veterans for tabulation purposes.	S

LATE APPLICATIONS

Late Applications for the Senior Citizen Exemption

The assessor must accept a late application if it is filed on or before September 15, § 39-3-206(2)(a.5), C.R.S.

Within 20 days of receiving the late 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 Veteran 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.

The Division recommends 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 documentation of the reason for each change in a manner that is sufficient for the firm performing the annual audit of county records. 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 citizen 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 numbers 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 citizen or disabled veteran 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 citizen or disabled veteran 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 citizen or disabled veteran 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 citizen or disabled veteran 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: Titled Manufactured Home Moved – Now Permanently Affixed
A manufactured home is moved from a manufactured home park to land that has been owned by the applicant for more than 10 years. Do both the manufactured home and the land qualify for the senior citizen exemption? The manufactured home qualifies because the senior's primary residence is the manufactured home, but the land does not. Even if the home is moved to a permanent location and the owner purges the Certificate of Title and records a Certificate of Permanent Location with the county clerk and recorder, 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 citizen 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 citizen would have continued to live in the same location had he not been forced to move. This rule adopts the principle established for properties condemned by eminent domain.

Scenario #6: Owner Trades For New Manufactured Home, Later Forced to Move
A senior citizen trades his existing manufactured home for a new model that he locates in the same park. Later, the senior citizen 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 citizen 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 qualifies only if it is classified as residential land because it is not integral to the agricultural operation; otherwise the land does not qualify. The land must receive the residential assessment rate to qualify.

Adjoining Parcel Receiving Residential Rate

A senior citizen who owns a single family residence that qualifies for the exemption, owns an adjoining lot that is listed by the assessor as a separate parcel. The adjoining lot is used in conjunction with the residence and receives the residential assessment rate. Does the adjoining lot qualify? The adjoining lot qualifies if it has been owned by the senior citizen and used in conjunction with the residence for 10 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 citizen 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 citizen who has owned and lived in an apartment building for more than 10 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 citizen.

Spouse Who is Owner of Record Dies

From 1994 to 2005 a senior citizen occupied a property with his wife as his primary residence. His wife, who was the owner of record, passed away in 2005. The senior citizen continued to occupy the property, and received title through probate in 2007. 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 citizen 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 Conveys to Children – Children Later Convey Back to Senior

A senior citizen meets the age and occupancy requirements. However, the senior citizen transferred ownership to his or her children for estate planning purposes. Does the senior citizen qualify for the exemption? Not with the ownership remaining exclusively in the children's names. However, the senior citizen qualifies if the children deed the property back to the senior citizen. The conveyance back to the senior citizen 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 citizen, the original conveyance should not be used as grounds for prohibiting the exemption.

REAL PROPERTY LEASED AND USED BY THE STATE, A POLITICAL SUBDIVISION, OR A STATE-SUPPORTED INSTITUTION OF HIGHER EDUCATION

Real property that is used by the state, a political subdivision, or a state-supported institution of higher education (qualifying entity) pursuant to the provisions of a lease or rental agreement for at least a one-year term is exempt from property taxation. State-supported institutions of higher education include, but are not limited to, all post-secondary institutions including junior colleges and community colleges, extension programs of the state-supported universities and colleges, local district colleges, area vocational schools, and the institutions governed by the regents of the University of Colorado. A political subdivision is defined in § 39-1-102(12), C.R.S., as any governmental entity that has the authority to levy a property tax. The exemption is not extended to leases where the Federal Government is the tenant.

The exemption applies to existing leases and new lease agreements entered into or renewed on or after January 1, 2009, § 39-3-124(1)(b), C.R.S.

The discovery mechanism for the assessor's office is the receipt of a copy of the lease (including subleases, as long as the space is used by a qualifying entity) from the lessee, § 39-3-124(1)(b)(I), C.R.S. The lessee is also required to notify the assessor's office if the lease terminates before the stated term expires.

The value associated with the change in taxable status must be tracked and reflected on certifications of value to taxing entities.

Effective June 1, 2009, upon receipt of a lease or rental agreement, § 39-3-124(1)(b)(I)(B), C.R.S., requires that the assessor send a notice to the landlord acknowledging receipt of the lease or rental agreement. The notice must identify the property, the property address, and the parties to the lease or rental agreement. The assessor may provide notice of leases received prior to June 1, 2009, as a courtesy to taxpayers.

PROCEDURES

1. Identify the property being leased and pull the property record.

2. Review the lease:
    a. Verify landlord is owner of record. If the ownership does not match, contact the lessee.
    b. Verify lessee is a qualifying entity.
    c. Determine the lease start and end dates. To qualify for exemption, the term must be for at least one year.
    d. Identify leased area. Lease renewal documents or amended leases must be reviewed to determine if the property described under the new lease was changed from the previous lease.

3. Determine the value of the land and improvements that will be designated as taxable and exempt, based on the area described in the lease.
    a. If 100% of the property is leased, then 100% of the value will be exempt and prorated based on the start date of the lease.
    b. If only part of the property is leased to a qualified entity, the statute is silent on how the exempt value is to be determined. Therefore, it is at the discretion of the assessor to determine which method provides the most reliable indication of value. The most commonly used method is proration based on

the actual square footage described in the lease. An alternative method is proration based on income.

4. Calculate the prorated exempt and taxable value for the land and improvement, based on the lease start date. See *Property Changing Taxable Status*, **Chapter 4, Assessment Math** for a calculation example and **Chapter 9**, **Forms Standards** for an example of the Special Notice of Value.

5. Assign a classification code to the exempt portion of the land and improvement and change the assessment roll records. The taxable portion of the land and improvement will retain the classification code assigned to the property as of January 1. It is not necessary to create separate schedule numbers for the exempt and taxable values; multiple class codes may be carried on a single property record.

   The recommended exempt classification codes for this type of exempt property are: Leased (Non Residential), 9195 (land), 9295 (improvements); Leased (Residential), 9196 (land), 9296 (improvements). Refer to **Chapter 6, Property Classification and Assessment Percentages.**

6. Set up three computer tracking flags:
   a. Track the lease expiration date.
   b. If the first year value is a prorated value, change the prorated exempt value to the full exempt value the following January 1.
   c. Certification of Values: For TABOR, track the actual value of real property changing from taxable to exempt as the result of a new lease, and track the actual value of real property changing from exempt to taxable when the lease expires. Track the full value of the property subject to the change.

7. When the lease terminates or if the lease ends early, prorate the value and issue a Special Notice of Valuation reflecting the change in status from exempt to taxable. Refer to ***Special Notices of Valuation*** in this chapter. ***Property Changing Taxable Status*** in **Chapter 4, Assessment Math** for proration procedures and **Chapter 9, Form Standards**, for procedures and a sample of the Special Notice of Valuation.

For statutory information, refer to ***Real Property Leased to the State or Political Subdivision*** in **Chapter 10, Exemptions**.

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.

Fees of county treasurer.
(3) 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.
§ 30-1-102(3), C.R.S.

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.

THE ASSESSOR'S ROLE IN A DISASTER

Black's Law Dictionary, Eighth Edition, defines "disaster" as "a calamity; a catastrophic emergency." It also defines a "disaster area" as "a region officially declared to have suffered a catastrophic emergency such as a flood or hurricane, and therefore eligible for government aid." **Major disasters** are caused by hurricanes, earthquakes, floods, tornadoes, droughts, blizzards, geologic hazards, fires, or terrorist attacks. When a major disaster strikes, the President of the United States determines if supplemental federal aid is warranted. To qualify for federal assistance, the disaster must be of such severity and magnitude that effective response is beyond the capabilities of the state and/or local government. If the President issues a Major Disaster Declaration, the disaster area receives financial assistance

from the Federal Disaster Relief Fund, managed by the Federal Emergency Management Agency (FEMA), and other Federal disaster aid programs such as the Small Business Administration (SBA).

Obtaining a Major Disaster Declaration typically involves the following steps:

- **Local government responds**, supplemented by neighboring communities and volunteer agencies. If the groups are overwhelmed, they may turn to the state for assistance;

- **The state responds** with state resources, such as the National Guard and state agencies;

- **Damage assessments** are made by local, state, federal, and volunteer organizations to determine losses and recovery needs;

- **A Major Disaster Declaration** is requested by the Governor based on the damage assessment. The Governor must agree to commit state funds and resources to the long-term recovery;

- **FEMA evaluates** the request and provides its recommendation to the President;

- **The President approves** the request or FEMA informs the Governor if the request has been denied. This decision process could take a few hours or several weeks depending on the nature of the disaster.

A limited view of the assessor's role during a major disaster is dictated by the Colorado Constitution, statutes, and case law. Demolished and destroyed real property must be inventoried and prorated to the date of destruction, § 39-5-117, C.R.S. Personal property is not prorated, § 39-5-104.5, C.R.S. During an intervening year, real property values may also be changed when property is demolished or destroyed by any detrimental act of nature, § 39-1-104(11)(b)(I), C.R.S. Refer to **Chapter 6, Property Classification Guidelines and Assessment Percentages**, for rules pertaining to the classification of land on which residential improvements were destroyed by a natural cause as outlined in section 39-1-102(14.4)(b).

The assessor's civic responsibilities, as an elected official of the county, should go beyond the proration of real property values. The assessor can play a key role in the development of the county disaster plan. Each county has a county emergency manager and an Emergency Operations Plan. Each county emergency manager is involved in disaster mitigation, response, and recovery. Emergency plans are written for each phase of a disaster. The assessor should thoroughly acquaint the emergency manager with the resources of the assessor's office that may prove to be invaluable in a disaster. These resources include maps, GIS data, real property classifications, physical inventories, structure diagrams and values, site pictures, property ownership records, aerial photographs, and employees trained in appraisal and management who could be of assistance during a disaster.

In preparing or updating the county Emergency Operations Plan, the county emergency manager should delineate the assessor's responsibilities, such as:

- Contributing personnel, records, and other resources such as, parcel maps, GIS data, real property classifications, physical inventories, structure diagrams and values, site pictures, property ownership records, and aerial photographs used to support the damage assessment function. This includes the participation of the assessor's staff on

the Emergency Operations Center (EOC) damage assessment team. Typically, personnel that will be involved in damage assessment must have specialized training offered by the Colorado Department of Emergency Management.

- Developing and maintaining a Continuity of Operations plan is part of the Emergency Operations Plan. This requires the assessor and his or her staff to determine how operations could be continued, from remote location(s) if necessary, in the event of a disaster. The Continuity of Operations plan for the assessor's office should contain:

  - ✓ The chain of command and directives that must be followed during a disaster, including where staff will assemble during and after a disaster. This location may or may not be the current location of the assessor's office. Other county facilities such as a fairgrounds building or a county road department building may serve as the base of operations. This should also be coordinated with other county offices, and be included in the county-wide Emergency Operations Plan.

  - ✓ Alternate communication for assessor's office employees should be established through cell phone listings and a communication tree. Communications for employees without cell phones should also be established. Each employee should have a copy of the telephone tree and an understanding of their responsibilities during and after a disaster. The telephone tree <u>must</u> be reviewed regularly and updated as needed. Generally, the assessor will be in contact with the supervisors and the supervisors will be in contact with their respective employees. If a disaster occurs during normal working hours, field staff outside of the office should report to their immediate supervisor.

  - ✓ A narrative of the duties and obligations of the assessor's office, including the day-to-day tasks that are required to fulfill those duties and obligations. For example, producing the tax roll (tax warrant) is a primary duty of the assessor's office. The treasurer must have the tax warrant in order to issue tax bills and collect the property tax that funds the operation of all of the taxing jurisdictions. The tasks required to produce the tax roll should be outlined. Each duty that is legislative or regulatory in nature should be addressed in the Continuity of Operations plan.

  - ✓ The critical processes and services that support each duty as well as the personnel needed to perform each duty. For example, the duty of producing the tax roll requires appraisers to accomplish the task of establishing values using current property characteristics and amenities, computer appraisal software, and mass appraisal modeling. In addition, administrative personnel must maintain current ownership records in the database. (This example is not intended to reflect the complete task description necessary for the Continuity of Operations plan.)

  - ✓ Identify all records, equipment, and systems needed to perform each duty from remote location(s) if necessary.

  - ✓ Each duty should be classified as critical, essential or secondary. Critical duties affect life, safety and/or the protection of property. For each duty the timetable necessary for completion should be listed. For example, the duty of producing the tax roll may be critical to the financial operations of

government. Many of the tasks required to produce the tax roll occur at various times throughout the year.

- ✓ The ramifications of not completing the duties within a given period of time. For example, if the assessor did not produce the tax roll, could the county and other taxing jurisdictions continue to operate?

- ✓ Clarify if the duties of the assessor's office support an essential function of another department. For example, the treasurer's office relies on the assessor's office to produce the tax roll.

Adequate disaster/emergency management training should be provided to the assessor's staff. The county emergency manager may conduct a disaster drill in which the assessor and his/her staff participate.

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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

Mr. Ray Carper
April 7, 1978
Page Two

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. MacPARLANE
Attorney General

JDM:SHK:paq

ADDENDUM 3-B, HISTORY OF DATA GATHERING PERIODS AND ASSESSMENT RATES

Assessment Year	Appraisal Date	Assessment Rate Res.	Assessment Rate 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%
2009-2010	June 30, 2008 (1/1/07-6/30/08)	7.96%	29%
2011-2012	June 30, 2010 (1/1/09-6/30/10)	7.96%	29%
2013-2014	June 30, 2012 (1/1/11-6/30/12)	7.96%	29%

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ADDENDUM 3-C, ELEMENTS OF A DEED

DOCUMENT RECORDING

Recorded at _____ o'clock _____M., _____
Reception No. _____ Recorder

DATE

WARRANTY DEED

GRANTOR

THIS DEED, Made this day of 20 , between

GRANTEE

of the County of and State of Colorado, grantor, and

whose legal address is

of the County of and State of Colorado, grantees:

CONSIDERATION

WITNESSETH, that the grantor, for and in consideration of the sum of

DOLLARS.

WORDS OF CONVEYANCE

the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, sold and conveyed, and by these presents does grant, bargain, sell, convey and confirm unto the grantees, their heirs and assigns forever, not in tenancy in common but in joint tenancy, all the real property, together with improvements, if any situate, lying and being in the

GRANTING CLAUSE:

County of and State of Colorado, described as follows:

Description of property and reservations

also known by street and number as:

WRITTEN INSTRUMENT

TOGETHER with all and singular the hereditaments and appurtenances thereunto belonging, or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof; and all the estate, right, title, interest, claim and demand whatsoever of the grantor, either in law or equity, of, in and to the above bargained premises, with the hereditaments and appurtenances.

TO HAVE AND TO HOLD the said premises above bargained and described with the appurtenances, unto the grantees, their heirs and assigns forever. And the grantor, for himself, his heirs and personal representatives, does covenant, grant, bargain and agree to and with the grantees, their heirs and assigns, that at the time of the ensealing and delivery of these presents, he is well seized of the premises above conveyed, has good, sure, perfect, absolute and indefeasible estate of inheritance in law, in fee simple, and has good right, full power and lawful authority to grant, bargain, sell and convey the same in manner and form as aforesaid, and that the same are free and clear from all former and other grants, bargains, sales, liens, taxes, assessments, incumbrances and restrictions of whatever kind or nature soever, except

HABENDUM CLAUSE: Exceptions and restrictions

WARRANTIES COVENANTS

and the above bargained premises in the quiet and peaceable possession of the grantees, their heirs and assigns, against all and every person or persons lawfully claiming or to claim the whole or any part thereof, the grantor shall and will WARRANT AND FOREVER DEFEND. The singular number shall include the plural, the plural the singular, and the use of any gender shall be applicable to all genders.

GRANTOR'S SIGNATURE

IN WITNESS WHEREOF, the grantor has signed and delivered this day of 20 .

_____ _____

_____ _____

ACKNOWLEDGEMENT OF GRANTOR'S SIGNATURE

STATE OF COLORADO.
County of

The foregoing instrument was acknowledged before me in the County of
State of , this day of , 20
My commission expires Witness my hand and official seal

_____
Notary Public

_____
Address

USUAL ELEMENTS OF A DEED

INFORMATION SOURCE: State of Colorado Real Estate Manual and Assessor Reference Library, Volume 2

THE FOLLOWING ELEMENTS OF A DEED ARE NECESSARY TO ITS VALIDITY

1. Written instrument: To be effective, the deed must be in writing.

2. Parties

   a. A valid deed must clearly name or designate the grantor who is conveying interest in the property. The name of the grantor should be identical to the name that appeared in the conveyance by which the grantor received the title. Information regarding name variances can be found in, § 38-35-116, C.R.S.

   b. A minor discrepancy in the name may not invalidate the deed, but may lead to a legal challenge. A natural person grantor should be of legal age and sound mind, otherwise the grantor might later have the deed set aside and recover the property.

   c. A deed is void if it fails to designate with reasonable certainty the grantee to whom title passes.

   d. Deeds, dated after January 1, 1977, and recorded with the county clerk and recorder, shall include a notation of the legal address of the grantee of the instrument. Any such deed submitted to the county clerk and recorder lacking such address shall not be recorded, §38-35-109(2), C.R.S.

3. Recital of consideration

   a. A deed is valid without tangible consideration, but should contain at least a recital of consideration (e.g. for $1, or for love and affection). Lack of consideration does not render a gift conveyance void, but may preclude a grantee from enforcing warranty deed covenants against the grantor. If a deed recites consideration, the burden of proving lack of consideration is on the one who challenges the deed.

      Some deeds will recite the actual consideration on the face of the deed. The actual consideration is required on the Real Property Transfer Declaration and Manufactured Home Transfer Declaration prescribed by the Property Tax Administrator per §§39-14-102 and 103, C.R.S.

   b. When recording documents conveying title to real property, statute requires payment to the clerk and recorder of a documentary fee. The documentary fee is based on the consideration for the real property and is calculated at <u>one cent per hundred dollars</u>, (sales price x .0001) i.e., $59,000 real property sale price x .0001 = $5.90 documentary fee, § 39-13-102, C.R.S.

4. Words of conveyance

   a. A deed must contain words that manifest intent to transfer title, or it is ineffective.

   b. Words commonly used include "sell and convey," "grant, bargain, sell and convey," "convey and warrant," or "sell and quit-claim."

5. Description of the property (Granting clause)

   a. A deed is not valid unless it legally describes the real estate conveyed. Any description that clearly identifies the property is sufficient, but using the same legal description used in previous deeds to the same parcel avoids discrepancies in the records and possible future title litigation.

      A deed normally contains words following the description indicating that all the appurtenances go with the land. All improvements go with the land as appurtenances; e.g., in a deed for a residential property, it is necessary to describe only the land upon which the house is situated.

   b. The law also provides that the street address or identifying numbers on buildings appear on the conveyance document, although failure to include these will not make the deed invalid, §38-35-122, C.R.S.

6. Delivery and acceptance

   a. To be effective, a deed must be both delivered by the grantor and accepted by the grantee. The delivery of the deed is a question of the intent of the grantor. Presenting the deed to the grantee to afford him an opportunity to examine it does not constitute delivery, §38-35-101, C.R.S.

   b. According to Colorado statute, when a deed is acknowledged and recorded, it is prima facie evidence of delivery, §38-35-101(4), C.R.S.

      Prima facie: "clear on its face"or "sufficient to establish a given fact." If unexplained, it is sufficient to sustain a judgment in favor of the issue it supports.

   c. For delivery of deed to be effective, it generally must be made during the lifetime of the grantor.

7. Signed by grantor: Must contain grantor's original signature. If there is more than one grantor, each must sign the deed.

FOLLOWING ARE ADDITIONAL ELEMENTS OF A DEED

1. Date: Can prevent question or controversy as to time of delivery of the deed.

   Priority of dates:

   a. Date of delivery (shown in the signature area of the deed)

   b. Acknowledgment date

   c. Date the deed was made

d. Recording date

If the Real Property Transfer Declaration (TD-1000) is not filed with the deed, the above list should be utilized 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.

2. Exceptions and restrictions (habendum clause)

a. A grantor is assumed to convey property free and clear of encumbrances except as specifically mentioned in the deed.

b. A grantor may restrict the grantee's rights to use the real estate conveyed, as long as such restrictions are reasonable and not contrary to public policy. The use of such deed restrictions is an old practice derived from the bundle of property rights. Once deed restrictions are established, they run with the land, limiting its use by all future grantees. Typical restrictions deal with minimum size of the house, type of building or roofing materials, or exclusion of commercial establishments. Deed restrictions must be enforced through court action brought by any party for whose benefit the restrictions were imposed.

3. Warranties and covenants: A grantor may convey interest by a quitclaim deed, giving no warranty of any kind, or by a general warranty deed, wherein the grantor makes numerous warrants to the grantee. Statute specifies a short-form warranty deed whereby every deed that is similar to the statutory form, and which includes the words "and warrant the title to the property," automatically implies the usual general warranty deed covenants, §38-30-113, C.R.S.

4. Acknowledgment of grantor's signature, §38-35-101, 38-35-104, and §38-35-106, C.R.S.:

a. An acknowledgment is a declaration made by a grantor to a notary public, or other authorized official, that the execution of the instrument was a free and voluntary act.

b. A deed is valid and may be recorded without being notarized. An acknowledged deed may be evidence should a title controversy arise. An unacknowledged or defectively acknowledged deed that has remained of record for 10 years is considered properly acknowledged, §38-35-106, C.R.S.

5. Recording of document

a. A deed is valid even though not recorded. The wording of the Colorado recording statute is permissible ("may be") rather than mandatory ("shall be").

An exception to this, §38-35-109, C.R.S., instructs that instruments conveying the title of real property to the state or a political subdivision must be recorded within 30 days of the conveyance pursuant to §38-35-109.5, C.R.S.

b. Recording protects an innocent purchaser and/or encumbrancer from acting in ignorance of an unrecorded instrument, and gives constructive notice, a legally conclusive presumption that all persons have knowledge of recorded instruments. Lack of acknowledgment does not invalidate constructive notice. A recorded deed that is not acknowledged still serves notice to subsequent purchasers, §38-35-106, C.R.S.

Since Colorado is a "race to the courthouse" state, recording an ownership transaction is very important.

c. All deeds dated after January 1, 1977, and recorded with the county clerk and recorder, shall include a notation of the legal address of the grantee of the instrument, including road or street addresses if applicable. Any such deed submitted to the county clerk and recorder lacking such address shall not be recorded and shall be returned to the person requesting the recordation. Acceptance of a deed by the county clerk and recorder in violation of this shall not make such a deed invalid, §38-35-109(2), C.R.S.

D. All documents received for recording or filing in the clerk and recorder's office must contain a top margin of at least one inch and a left, right, and bottom margin of at least one-half of an inch. The clerk and recorder may refuse to record or file any document that does not conform to these requirements. The requirement for the top margin does not apply to documents using forms where spacing is provided for recording or filing information at the top of the document, §30-10-406, C.R.S.

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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 general assembly 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 general assembly 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 (2003-2012)
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%.

* There is **no assessment rate** applied to producing mines land. The actual and assessed values are the same figure, which is the greater of 25 percent of gross proceeds or 100 percent of net proceeds.

Property Class	Method of Assessment
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 chapter 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. The assessed value of a commercial property is $138,003.75.

   $138,003.75 rounded to the nearest $1 = $138,004

2. The assessed value of a residential property is $8,406.45.

   $8,406.45 rounded to the nearest $1 = $8,406

3. The assessed value of production from a producing oil well is $1,330,274.75.

   $1,330,274.75 rounded to the nearest $1 = $1,330,275

The assessment rate can be determined by dividing the assessed value by the actual value.

$64,010 Assessed value ÷ $220,710 Actual value = .29 Assessment rate

The actual value can be determined by dividing the assessed value by the assessment rate.

$21,530 Assessed value ÷ .0796 Assessment rate = $270,477 Actual value

MILLS

The English 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 ($12.30 per $1,000 Assessed value) = .0123 ($.0123 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

95.965 Mill levy:

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 Mill levy = .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 percent (%) of assessed value to a decimal equivalent by moving the decimal point two places to the left and then multiplying by the assessed value.

9.5965% = .095965 Tax rate
.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 the 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:

Using the following individual tax rates, calculate the taxes for a residence with an actual value of $100,000.

County	21.925	= .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

COMPUTING DOCUMENTARY FEES

A documentary fee is a fee imposed by the clerk and recorder for any deed or instrument presented for recordation in which the consideration for the real property is over $500. Exclusions from the documentary fee exist and can be found in § 39-13-104, C.R.S. The documentary fee is computed at the rate of one cent for each one hundred dollars of consideration ($.01 per $100), § 39-13-102, C.R.S.

Example:

A warranty deed has been recorded with a consideration of $259,000, the county clerk and recorder will need to collect a documentary fee based on the consideration. Calculate the documentary fee based on the consideration provided.

Warranty deed consideration:	=	$65,000
	÷	$ 100
	=	$ 650
	×	$ .01
Documentary fee	=	$ 6.50

A warranty deed has been recorded with a documentary deed of $6.50, what is the consideration listed on the deed?

Documentary fee	=	$ 6.50
	÷	$ .01
	=	$ 650
	×	$ 100
Warranty deed consideration:	=	$65,000

COMPUTING REAL PROPERTY TRANSFER DECLARATION PENALTY

Whenever a conveyance document is presented for recordation, a copy of a Real Property Transfer Declaration (TD-1000) should be included. If the declaration is not returned within 30 days, the assessor may impose a penalty equal to $25 or .025% (.00025) of the property's sales price, whichever is greater, §§ 39-14-102 and 39-14-103, C.R.S.

Example:

A warranty deed has been recorded with a consideration of $165,000, the county clerk and recorder has collected a documentary fee of $16.50; however, a transfer declaration was not submitted. Determine the penalty that should be collected by the county assessor if no declaration is submitted by the grantee.

Documentary fee $16.50
Property sales price $165,000.

$165,000 x .00025 = $41.25, penalty

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.

1/10 does not need to be converted because it is already in "tenths."
2/5 x 2/2 = 4/10
1/2 x 5/5 = 5/10

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."

1/10 + 4/10 + 5/10 = 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.

Interest	Lowest Fractional Form	Fractional Form using 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. 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 and the actual value for each interest. The actual value for severed minerals is $7 per mineral acre.

Below are three options for calculating the mineral acreage for each undivided interest.

Option 1:

First, determine a fractional representation of each person's inherited interest in Mrs. White's 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

Second, determine the acreage amount for each interest. Mrs. White owned 1/4 interest in 148 mineral acres.

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

Option 2:

Using the mineral acreage owned by Mrs. White, determine the acreage amount for each person's interest.

1/4 of 148 Mineral acres = 37 Mineral acres (full 1/4 interest)

1/3 x 37/1 = 12.33 Mineral acres
1/4 x 37/1 = 9.25 Mineral acres
5/12 x 37/1 = 15.42 Mineral acres
37.00 Mineral acres

Option 3: You may combine the two steps above as follows:

Children's Interests		Mrs. White's Interest	
1/3	x	1/4 x 148	= 12.33 Mineral acres
1/4	x	1/4 x 148	= 9.25 Mineral acres
5/12	x	1/4 x 148	= 15.42 Mineral acres
			37.00 Mineral acres

Calculate the actual value of each interest.

Children's Interests	Number of Mineral Acres		Actual Value
1/3	12.33 Mineral acres	x $7 per acre =	$86 Actual value
1/4	9.25 Mineral acres	x $7 per acre =	$65 Actual value
5/12	15.42 Mineral acres	x $7 per acre =	$108 Actual value

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:

By Personal Representative's Deed, Mrs. Brown's severed mineral interest in 640 acres is conveyed to her four children. Her son received a 9/15 undivided interest, and each of her 3 daughters received a 2/15 undivided interest. The current actual value of the severed mineral interest is $4,480. Determine the actual value attributable to each undivided interest. The actual value for severed minerals is $7 per mineral acre.

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:
640 Mineral acres x .60 Son's interest = 384 Mineral acres
384 Mineral acres x $7 Per acre = $2,688 Son's actual value

Daughters:
640 Mineral acres x .1333 Daughter's interest = 85.312 Mineral acres
85.312 Mineral acres x $7 Per acre = $597 Daughter's actual value

Son	$2,688	Actual value
Daughter 1	597	Actual value
Daughter 2	597	Actual value
Daughter 3	597	Actual value
	$4,479	Total Actual value

Due to rounding, the sum of the individual interests is $1 less than the total actual value. Therefore, the actual value of the son's interest is increased by $1 to ensure that the total actual value remains the same.

Son	$2,689	Actual value
Daughter 1	597	Actual value
Daughter 2	597	Actual value
Daughter 3	597	Actual value
	$4,480	Total actual value

NOTE: The value of the largest undivided interest holder receives the rounding adjustment.

Example:

Paul Jones purchased a severed mineral interest. The mineral deed described the interest as a 768/4096 severed mineral interest in a certain half section of land containing 320 acres. The actual value for severed minerals is $7 per acre. Determine the actual value of Mr. Jones' mineral interest.

The decimal equivalent of Jones' 768/4096 mineral interest is:

768 ÷ 4096 = .1875

The actual value of Mr. Jones' severed mineral interest is:

320 Acres x .1875 Jones's interest = 60 Mineral acres
60 Mineral acres x $7 Per acre = $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 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

INTEREST IN JOINT TENANCY

Upon the death of a joint tenant, and there is one surviving joint tenant, the interest automatically vests with the surviving joint tenant. In the case of two or more surviving joint tenants, the decedent's interest vests proportional to their respective interests at the time the joint tenancy was created, § 38-31-101(6)(c), C.R.S.

Example:

Mary, Bill, and Jack own a parcel in joint tenancy, with Mary owning 1/2 interest, Bill owning 1/4 interest and Jack owning 1/4 interest. Jack dies; therefore, his 1/4 interest must be divided between Mary and Bill proportional to their respective interests at the time the joint tenancy was created.

Below are three options for calculating each person's interest.

Option 1:

The three individuals own 4/4 total interest; Mary has 2/4 interest or 2 parts and Bill and Jack each have 1/4 interest or 1 part each. Mary and Bill retain their interests, which equals three parts; therefore, the 1/4 interest owned by Jack must be divided into 3 parts.

1/4 = 1/4 x 3/3 = 3/12. Each part equals 1/12 with Mary receiving 2 parts or 2/12 and Bill receiving 1 part or 1/12.

Mary: 6/12 (1/2) + 2/12 = 8/12 or 2/3
Bill: 3/12 (1/4) + 1/12 = 4/12 or 1/3
3/3 or 1

Mary now owns 2/3 interest and Bill owns 1/3 interest.

Option 2:

To calculate the remaining interests, divide the other interests by (one minus the deceased interest) or (1-1/4) as follows:

1 - 1/4 = 3/4 (to divide by a fraction, invert it and multiply)

Bill: 1/4 divided by 3/4 = 1/4 x 4/3 = 4/12 = 1/3
Mary: 1/2 divided by 3/4 = 1/2 x 4/3 = 4/6 = 2/3
3/3 or 1

Option 3:

Convert the fractional interests to a percentage.

Mary owns 50% interest, Bill owns 25% interest and Jack owns 25% interest. If Jack dies, his percent of interest is subtracted from the full 100% (100% - 25% = 75%). To calculate the proportional share of the ownership interests, the original percent of the interest held serves as the numerator and .75 is used as the denominator.

.50 ÷ .75 = 66.7% Mary
.25 ÷ .75 = 33.3% Bill
100.0%

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:

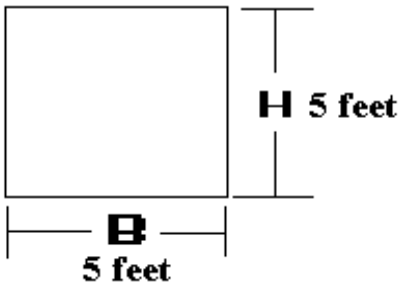
Square:	Base x Height (Base squared)
Rectangle:	Base x Height
Parallelogram:	Base x Height The height is measured at a right angle (90°) to parallel sides.
Trapezoid:	$\frac{(\text{Parallel side 1} + \text{Parallel side 2})}{2}$ x Height The height is measured at a right angle (90°) to parallel sides.
Triangle:	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 x H = Area

5 Feet x 5 Feet = 25 Square feet

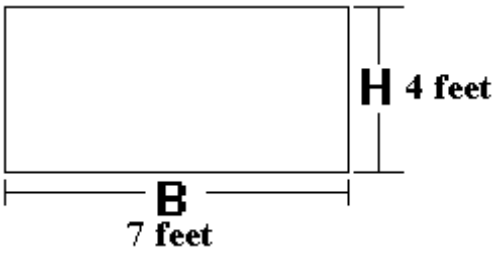
Perimeter = 5 + 5 + 5 + 5 = 20 Feet

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

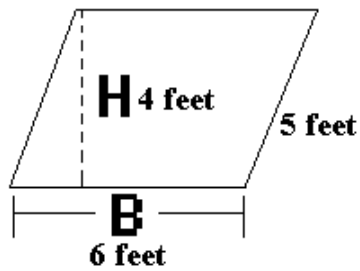
Perimeter = 7 + 4 + 7 + 4 = 22 Feet

Characteristics
1. Opposite sides are parallel.

2. Opposite sides are equal.

3. All angles = 90° (right).

Parallelogram:



Formula
B x H* = Area

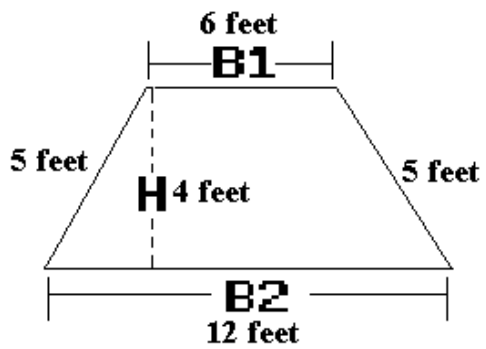
6 Feet x 4 Feet = 24 Square feet

Perimeter = 5 + 6 + 5 + 6 = 22 Feet

Characteristics
1. Opposite sides are parallel.
2. Opposite sides are equal.
3. Angles may not be 90°.
4. *Height is measured at right angle (90°) to parallel sides

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.



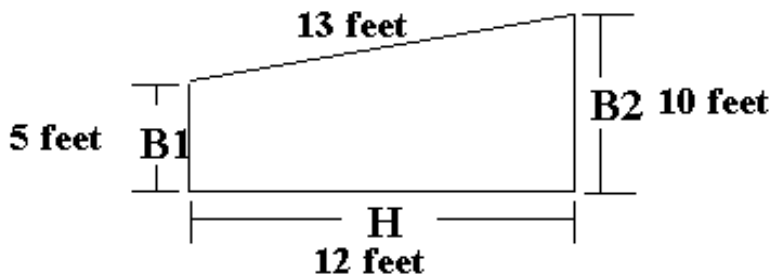
Formula for above Figure
$(B_1 + B_2) \div 2 \times H^* = \text{Area}$

(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 angle (90°) 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

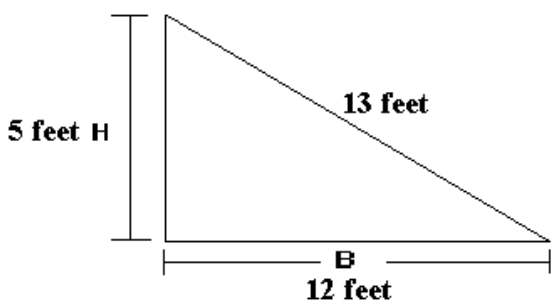
7.5 Feet x 12 Feet = 90 Square feet

Perimeter = 5 + 13 + 10 + 12 = 40 Feet

Characteristics
1. Two measured sides are parallel.
2. *Height measured at a right angle (90°) to parallel sides.

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:

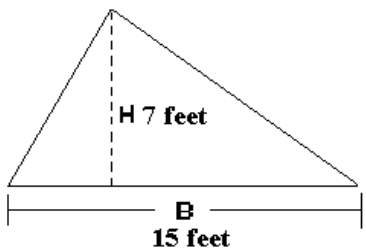
$$\sqrt{C^2} = \sqrt{5^2 + 12^2} = \sqrt{25+144} = \sqrt{169}$$

$$\sqrt{C^2} = \sqrt{169}$$

$$C = 13$$

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

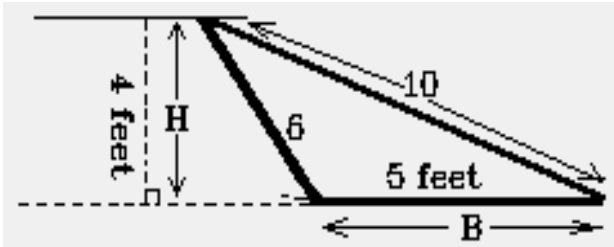
(15 Feet x 7 Feet) ÷ 2 = 52.5 Square feet

Characteristics for above Figure
1. All angles less than 90° for a total of 180°.

2. *Height measured at a right angle (90°) 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

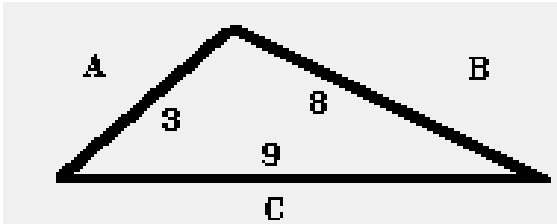
Characteristics for above Figure
1. One angle measures more than 90°.

2. *Height measured at right angles (90°) 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 = $\sqrt{S(S-A)(S-B)(S-C)}$

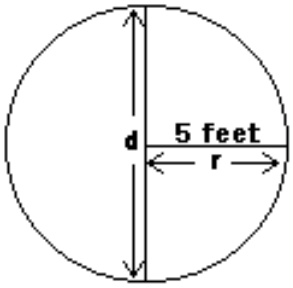
Area = $\sqrt{10(10-3)(10-8)(10-9)}$

Area = $\sqrt{10(7)(2)(1)}$

Area = $\sqrt{140}$

Area = 11.83 Square feet

Circles:



<u>Formula</u>

π x r^2 = Area

π x (5 Feet)^2 = (π x 25) = 78.54 Square feet

Circumference = 2 x π x r = 31.42 Feet

<u>Characteristics</u>

1. π is the ratio of any circle's circumference to its diameter.

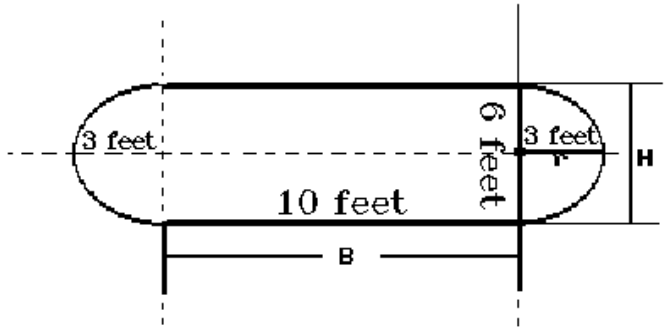
2. π = 3.1416

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 multiplied by itself. Using the example above, the radius equals five feet. The radius squared is 5 x 5, or 25.

Find the Area and Perimeter of the Diagram Shown Below:

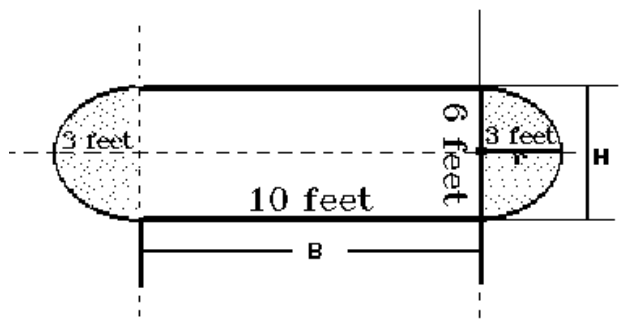


Formula for above Figure
$(\pi \times r^2) + (B \times H) = \text{Area}$

Notes
1. Divide and conquer.

To calculate the area:

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.

To calculate the perimeter:

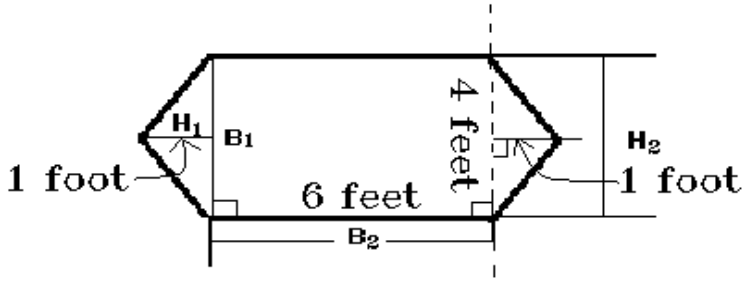
Perimeter = $(2 \times \pi \times r)+(2 \times B)$

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.

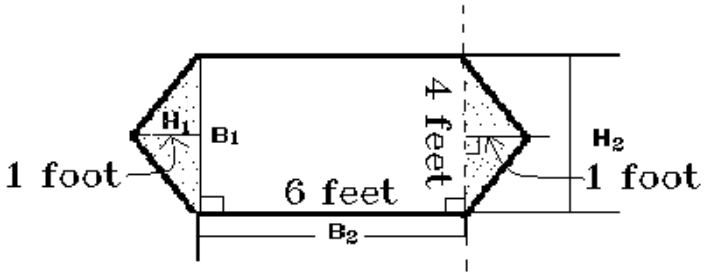
Add the two amounts together for the total perimeter:
18.85 Feet + 20 Feet = 38.85 Feet.

Find the Area and Perimeter of the Diagram Shown Below:



To calculate the area:

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 multiplied by 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 = ?

$A^2 + B^2 = C^2$

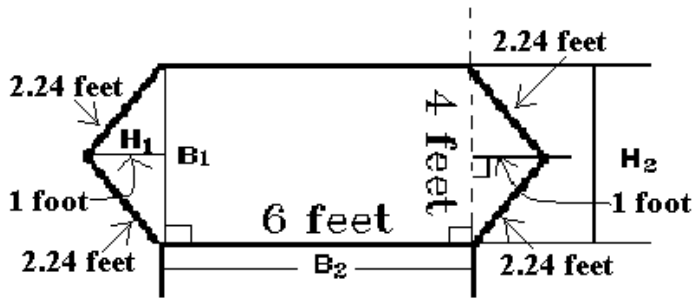
$C = \sqrt{A^2 + B^2}$

$C = \sqrt{2^2 + 1^2}$

$C = \sqrt{4 + 1}$

$C = \sqrt{5}$

$\sqrt{5} = 2.24$



To calculate the perimeter:

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, **REAL PROPERTY 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.

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 = Number of observations
$(N + 1) \div 2$

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
                      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 from 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 absolute deviations from median ÷ Number of observations = Average Absolute Deviation from the Median

.4096 ÷ 5 = .0819

Advantages and disadvantages:

The average absolute deviation from the median 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 from the median ÷ Median sales ratio) 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 the absolute deviation from the median divided by the median sales ratio. This is because the absolute deviation from the median is a stable measure of dispersion, and the median sales ratio 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 Average Absolute Deviation from the Median

Coefficient of Dispersion:

(Average absolute deviation from the median ÷ Median sales 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, §§ 39-3-124, 39-3-129 and 130(1)(a)(I), C.R.S.

3. Exempt real property that becomes taxable after the assessment date, §§ 39-3-124, 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. Manufactured homes located on sales display lots of manufactured home dealers and listed as inventories of merchandise by the dealer are exempt, § 39-5-203(3)(a), C.R.S. If the manufactured home becomes part of the dealer's inventory and located on a display lot or is removed from the display lot to a taxable location, the value is prorated by the day, based on the date the home changed taxable status.

6. 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.

7. 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 organization 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 when a titled manufactured home moves into and out of the state. In those circumstances, the assessed value is prorated using 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.

6. It is essential to maintain a system to track records with prorated values so the appropriate changes can be made each January 1. See **Chapter 3**, **Specific Assessment Procedures,** for details.

Example:

A parcel of real property was taxable on January 1 and becomes exempt on June 1 of a non-leap year. The total actual valuation is $300,000, with $60,000 allocated to the land and $240,000 allocated to the building. The property will be classified as a charitable doctor's office (9173/9279); however, the current subclassification codes are 2120/2220. Determine the prorated taxable value of the property.

FIRST: Determine the number of taxable and exempt 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 land and improvement actual value per day.

Land:
$60,000 Actual value ÷ 365 Days = $164.38 Per day (2120)

Improvement:
$240,000 Actual value ÷ 365 Days = $657.53 Per day (2220)

THIRD: Determine the prorated taxable and exempt actual values.

Land:
$164.38 Per day x 151 Taxable days = $24,821 Prorated taxable actual value (2120)
$164.38 Per day x 214 Exempt days = $35,177 + 2 Prorated exempt actual value (9173)

Improvement:
$657.53 Per day x 151 Taxable days = $99,287 Prorated taxable actual value (2220)
$657.53 Per day x 214 Exempt days = $140,711 + 2 Prorated exempt actual value (9273)

NOTE: The rounding adjustment is made to the time-frame with the greatest number of days.

FOURTH: Determine the prorated taxable and exempt assessed values.

Land:
$24,821 Prorated taxable actual value x .29 Assessment rate = $ 7,198 Assessed taxable value
$35,179 Prorated exempt actual value x .29 Assessment rate = $10,202 Assessed exempt value.

Improvement:
$99,287 Prorated taxable actual value x .29 Assessment rate = $28,793 Assessed taxable value
$140,713 Prorated exempt actual value x .29 Assessment rate = $40,807 Assessed exempt value.

Round the prorated taxable assessed value to the nearest $1.

FIFTH: There are many ways to verify the calculations. The following is one example:

Land:	Improvement:
$24,821 Taxable actual value (2120)	$ 99,287 Taxable actual value (2220)
$35,179 Exempt actual value (9184)	$140,713 Exempt actual value (9284)
$60,000	$240,000

A record reflecting four subclass codes for the property should appear on the assessment roll; a taxable land code, a taxable improvement code, an exempt land code and an exempt improvement code.

DESTROYED OR DEMOLISHED PROPERTY 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 assessor is not required to prorate the value in accordance with § 39-5-117, C.R.S. 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.

Property improvements destroyed after assessment date.
Whenever any improvements are destroyed or demolished subsequent to the assessment date in any year, it is the duty of the owner thereof or the owner's agent to promptly notify the assessor of such destruction or demolition and the date upon which the same occurred. In all such cases, such improvements shall be valued by the assessor at the proportion of its valuation for the full calendar year that the period of time in such year prior to its destruction or demolition bears to the full calendar year. Failure of the owner thereof or of

> the owner's agent to so notify the assessor prior to the date taxes are levied shall be considered a waiver, and no proportionate valuation by the assessor shall then be required.
>
> **§ 39-5-117, C.R.S.**

Reclassifying the land associated with a destroyed improvement:
If the improvement is entirely destroyed the assessor must determine how to classify the underlying land on the following assessment date. Non-residential land should be classified as vacant lots, with abstract codes 0200, 0300, or 0400, according to zoning and permitted uses. However, as provided in §39-1-102(14.4)(b), C.R.S., if the improvement is residential and destroyed by a "natural cause", the residential land classification shall remain in place for the year of destruction and the two subsequent property tax years. The residential reclassification may remain in place for additional subsequent property tax years, not to exceed a total of five years, if the assessor determines there is evidence the owner intends to rebuild or locate a residential improvement on the land.

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 property has an actual value of $575,860, with $100,000 allocated to land and $475,860 allocated to improvements. The building 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 for the improvement. The land value is not prorated.

$475,860 Improvement actual value ÷ 365 Days = $1,303.73 Per day

THIRD: Determine the prorated taxable actual value of the improvement.

$1,303.73 Per day x 70 Taxable days = $91,261 Prorated taxable improvement actual value

FOURTH: Determine the prorated taxable assessed value of the improvement.

$91,261 Prorated taxable improvement actual value x .29 Assessment rate = $26,465.69

$26,465.69 Rounded to the nearest $1 = $26,466 Improvement 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

A record reflecting the full land value and the prorated improvement value should appear on the assessment roll.

TAX CALCULATION:

Determine the amount of the tax bill the owner will receive in January assuming a tax rate of .043270 (43.270 mills.)

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.

$100,000 Actual value land x .29 Assessment rate = $29,000 Assessed value
$ 91,261 Actual value improvement x .29 Assessment rate = $26,466 Assessed value
$55,466 Total assessed value

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. A change in tax status also occurs when real property is used for governmental purposes and is leased or rented, for at least a one-year term, to the state, a political subdivision, or a state-supported institution of higher education, § 39-3-124(1)(b)(I)(A).

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 deed; 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 land and improvement by 365 days (366 for leap year) to find the value per day for each.

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, multiplied by the value per day, and then multiplied by the percent taxable. See Example 2.

FIFTH: Sum the taxable value and the exempt values to verify they equal the full actual value. See Example 1.

A record reflecting four subclass codes for the property should appear on the assessment roll; a taxable land code, a taxable improvement code, an exempt land code and an exempt improvement code.

Example 1:

Owner A was granted exemption effective April 15 of the current year. The total property actual value is $99,460, with $24,000 allocated to the land and $75,460 allocated to the building.

FIRST: Determine the number of taxable and exempt days.

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: Determine the land and improvement actual values per day.

Land:
$24,000 Actual value ÷ 365 Days = $65.75 Per day

Improvement:
$75,460 Actual value ÷ 365 Days = $206.74 Per day

THIRD: Determine the taxable actual value and exempt actual value.

Land:

$65.75 Per day x 104 Taxable days = $6,838 Taxable actual value

$65.75 Per day x 261 Exempt days = $17,160.75 ($17,161) Exempt actual value

Improvement:
$206.74 Per day x 104 Taxable days = $21,500.96 ($21,501) Taxable actual value
$206.74 Per day x 261 Exempt days = $53,959.14 ($53,959) Exempt actual value

FOURTH: The exemption involves 100 percent of the property; thus, this step is unnecessary.

FIFTH: Sum the taxable and exempt values to verify they equal the full actual value.

$ 6,838 Taxable actual value
$17,161 (+1) Taxable actual value
$24,000

$21,501 Taxable actual value
$53,959 Exempt actual value
$75,460

NOTE: $1 was added to the taxable land value because it is the largest of the land values.

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 with $55,410 allocated to the land and $175,467 allocated to the building.

NOTE: The property is 100 percent exempt from January 1 thru November 10 and 64 percent taxable from November 11 to December 31.

FIRST: Determine the number of taxable and exempt days.

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: Determine the land and improvement actual values per day.

Land:
$55,410 Actual value ÷ 365 Days = $151.81 Per day

Improvement:
$175,467 Actual value ÷ 365 Days = $480.73 Per day

THIRD: Determine the taxable actual value and exempt actual value.

Land:
$151.81 Per day x 51 Partially taxable days = $7,742 Partially taxable actual value
$151.81 Per day x 314 Exempt days = $47,668 Exempt actual value

Improvement:
$480.73 Per day x 51 Partially taxable days = $24,517 Partially taxable actual value
$480.73 Per day x 314 Exempt days = $150,949 Exempt actual value

FOURTH: Determine the taxable and exempt value for the partially exempt period of time.

Land:
$7,742 Partially taxable actual value x 64% = $4,955 Taxable actual value for 51 days
$7,742 Partially taxable actual value x 36% = $2,787 Exempt actual value for 51 days

Improvement:
$24,517 Partially taxable actual value x 64% = $15,691 Taxable actual value for 51 days
$24,517 Partially taxable actual value x 36% = $8,826 Exempt actual value for 51 days

FIFTH: Sum the taxable and exempt values to verify they equal the full actual value.

Land:
$47,668 Exempt actual value for 314 days
$ 4,955 Taxable actual value for 51 days
$ 2,787 Exempt actual value for 51 days
$55,410

Improvement:
$150,949 (+1) Exempt actual value for 314 days
$ 15,691 Taxable actual value for 51 days
$ 8,826 Exempt actual value for 51 days
$175,467

NOTE: $1 was added to the exempt improvement value because it is the largest of the improvement values.

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, with $118,800 allocated to the land and $376,200 allocated to the building. Determine the prorated taxable assessed value.

FIRST: Determine the number of taxable and exempt days.

August	31
September	30
October	31
November	30
December	31
	153 Days

SECOND: Determine the land and improvement actual values per day.

Land:
$118,800 Actual value ÷ 365 Days = $325.48 Per day

Improvement:
$376,200 Actual value ÷ 365 Days = $1,030.68 Per day

THIRD: Determine the taxable actual value and exempt actual value.

Land:
$325.48 Per day x 153 Taxable days = $49,798 Taxable actual value
$325.48 Per day x 212 Exempt days = $69,002 Taxable actual value

Improvement:
$1,030.68 Per day x 153 Taxable days = $157,694 Taxable actual value
$1,030.68 Per day x 212 Exempt days = $218,504 Exempt actual value

FOURTH: The exemption involves 100 percent of the property; thus, this step is unnecessary.

FIFTH: Sum the taxable and exempt values to verify they equal the full actual value.

Land:
$ 49,798 Taxable actual value
$ 69,002 Exempt actual value
$118,800

Improvement:
$157,694 Taxable actual value
$218,504 (+2) Exempt actual value
$376,200

NOTE: $2 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. Sections 39-5-121(1.5) and (1.7), C.R.S., requires that notices of value be sent to owners of personal property or upon the taxpayers request, the NOV may be sent electronically; 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 $750,000. 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	08-09	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.

$750,000 Actual value ÷ 365 Days = $2,054.79 Per day

THIRD: Determine the apportioned taxable actual value attributable to each county.

	Days x $2,054.79	Actual Value
Days in Baca County, CO	123 x $2,054.79	$252,739
Days in Bent County, CO	25 x $2,054.79	51,370
Days in Kiowa County, CO	31 x $2,054.79	63,698
Days in Prowers County, CO	149 x $2,054.79	306,164 + 2
Days in Wallace County, KS	20 x $2,054.79	41,096
Days in Cimmaron County, OK	17 x $2,054.79	34,931
	Total	$750,000

NOTE: $2 was added to Prowers County to account for the rounding error because it is the county of original assessment.

MANUFACTURED HOMES

Titled 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.

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 16th.

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

Example - Manufactured Home In-State Move:

A manufactured home was delivered to Cheerful Manufactured Home Park in Shine County, Colorado on May 17th from Nebraska. The manufactured home has an assessed value of $3,264. The tax rate is .081432. Determine the prorated tax.

FIRST: Determine the number of taxable months. The home is taxable from June through December. May is not counted because the home was not in the county prior to the 16th.

June + July + August + September + October + November + December = 7 Months

SECOND: Determine the taxable assessed value per month. Round to the nearest cent.

$3,264 Total assessed value ÷ 12 Months = $272.00 Per month

THIRD: Determine the prorated taxable assessed value. Round to the nearest dollar.

$272.00 Per month x 7 Months = $1,904 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.

$1,904 Taxable assessed value x .081432 Tax rate = $155.05 Tax

Manufactured homes which are located on sales display lots of manufactured home dealers and listed as inventories of merchandise by the dealer are exempt, § 39-5-203(3)(a), C.R.S. If the manufactured home becomes part of the dealer's inventory and located on a display lot, the value is prorated by the day, based on the date the home changed taxable status.

New or used manufactured homes taken in trade or purchased by dealers and which remain on locations other than the dealer's sales display lot are taxable.

NOTE: If the manufactured home remains in dealer inventory, the dealer is not required to obtain a new Certificate of Title, § 38-29-115, C.R.S.

Example – Manufactured home traded in on new manufactured home:

A used manufactured home is traded in on a new manufactured home. The ownership of the used home is transferred to the dealer, moved to the dealer's sales display lot, and listed as inventory August 1. The ownership change of the new manufactured home is also effective August 1. The actual value of the used home is $10,500. The new home as an actual value of $102,500. Calculate the prorated taxable value for each home.

FIRST: Determine the number of taxable and exempt days.

The used home is taxable from January 1 through July 31:

January	31
February	28
March	31
April	30
May	31
June	30
July	31
	212 Days

The new home is taxable from August 1 – December:

August	31
September	30
October	31
November	30
December	31
	153 Days

SECOND: Determine the used and new home actual value per day.

Used home:
$10,500 Actual value ÷ 365 Days = $28.77 Per day (1235)

New home:
$102,500 Actual value ÷ 365 Days = $280.82 Per day (1235)

THIRD: Determine the prorated taxable and exempt actual values.

Used home:
$28.77 Per day x 212 Taxable days = $6,099 – 1 Prorated taxable actual value (1235)
$28.77 Per day x 153 Exempt days = $4,402 Prorated exempt actual value (1235)

New home:
$280.82 Per day x 153 Taxable days = $42,965 Prorated taxable actual value (1235)
$280.82 Per day x 212 Exempt days = $59,534 + 1 Prorated exempt actual value (1235)

NOTE: The rounding adjustment is made to the time-frame with the greatest number of days.

FOURTH: Determine the prorated taxable and exempt assessed values.

Used home:
$6,098 Prorated taxable actual value x .0796 Assessment rate = $485 Assessed taxable value
$4,402 Prorated exempt actual value x .0796 Assessment rate = $350 Assessed exempt value.

New home:
$42,965 Prorated taxable actual value x .0796 Assessment rate = $3,420 Assessed taxable value
$59,535 Prorated exempt actual value x .0796 Assessment rate = $4,739 Assessed exempt value.

Round the prorated taxable assessed value to the nearest $1.

FIFTH: There are many ways to verify the calculations. The following is one example:

Used home:	New home:
$6,098 Taxable actual value (1235)	$ 42,965 Taxable actual value (1235)
$4,402 Exempt actual value (1235)	$ 59,535 Exempt actual value (1235)
$10,500	$102,500

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. With the passage of HB 10-1117, a taxpayer may also request the Notices of Valuation by electronic transmission, § 39-5-121(1.7), C.R.S. The required language for the NOV and other forms used in the appeals process are identified in **Chapter 9, Form Standards**.

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 or physically delivered no later than June 30. A protest form is included with the Notice of Valuation; however it is not mandatory that the taxpayer use this form, or any other particular form, when protesting.

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 County Board of Equalization, 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

"Generally, the one who bears the financial burden of a tax is a party aggrieved and thus has standing to challenge an assessment," Hughey v. Jefferson County Board of Commissioners, 921 P.2d 76 (Colo. App. 1996). The Division recommends that assessors require letters of agency from persons who are not the owner of record but are filing a protest on behalf of the property owner. In most cases, 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.

When a lessee bears the obligation, by the terms of an agreement, to pay taxes upon the leased property, the lessee has standing to challenge an assessment, Telluride Regional Airport Authority v. Board of Equalization, 789 P.2d 201 (Colo. App. 1989). In these cases, the Division recommends that a copy of the lease is sufficient evidence to demonstrate that the lessee has standing 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 send two copies of the Notice of Determination form to the person presenting the objection 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.

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 County Board of Equalization 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. "The valuation shall not be adjusted to a value higher than the valuation set by the county board of equalization," § 39-8-108(5)(a), C.R.S.

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 the petitioner in writing within five (5) business days of the decision, § 39-8-107(2), C.R.S., and Tri-Havana Limited Liability Company v. Arapahoe County Board of Equalization, 961 P.2d 604 (Colo. App. 1998). The county board should also notify the county assessor of its decisions in order to ensure that appropriate adjustments are made to the abstract of assessment pursuant to § 39-5-123(1)(a), C.R.S. The county board must conclude its hearings and render all decisions by August 5. 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.

Any petitioner appealing either a valuation of rent-producing commercial real property to the Board of Assessment Appeals pursuant to § 39-8-108(1), C.R.S., or a denial of an abatement of taxes pursuant to § 39-10-114, C.R.S., shall provide rental income, tenant reimbursement, itemized expenses and rent roll data; including the name of any tenants, the address, unit, or suite number of the subject property, lease start and end dates, option terms, base rent, square footage leased, and vacant space to the county board of equalization or the board of county commissioners in the case of an abatement. The information shall be provided to the county board of equalization or the board of county commissioners within 90 days after the appeal with the Board of Assessment Appeals is filed. The information is considered confidential and is **not** to be sent to the Board of Assessment Appeals, § 39-8-107(5)(a)(I), 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. All fees collected by the BAA shall be transmitted to the State Treasurer, who shall credit the same to the Board of Assessment Appeals Cash Fund, § 39-2-124(1)(h), C.R.S. A "pro se" (self-represented) taxpayer may file up to two appeals in a fiscal year with no filing fee. Effective August 8, 2012, a "pro se" taxpayer includes the trustee of a trust that may be represented by an attorney admitted to practice law in this state, by the trustee of the trust, or by the trustee's designee, §§ 39- 2-127(1.5) and (4), C.R.S.

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.

Effective July 1, 2013, the BAA shall issue a written decision for each appeal it hears. Each written decision must either be a summary or a full decision. However, a summary decision may only be issued upon request made by both parties before the BAA. A full decision, unlike a summary decision, must contain specific findings of fact and conclusions of law.

A party dissatisfied with the summary decision issued by the BAA may file a written request with the BAA for a full decision. The written request must be received by the BAA within ten working days after the date the summary decision was mailed. Timely filing of the written request with the BAA is a prerequisite to review the BAA's decision by the Court of Appeals. Upon timely request for a full decision, the BAA shall issue a full decision and enter it as the final decision in the appeal subject to judicial review by the Court of Appeals provided in section 39-5-108(2) or 39-10-114.5(2), § 39-2-127(6), C.R.S.

If the board members who conduct the hearing are unable to reach a decision, an additional board member may be added after the hearing to review the evidence and hearing transcript or recording, § 39-2-127(2), C.R.S. Additionally, the Board may permit, in its discretion and upon prior written application, the intervention of another affected party in a matter pending before the Board. The intervenor's participation, however, may be limited by the Board.

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 assessor. The county assessor presents the order or judgment to the county treasurer, who subsequently refunds the appropriate amount of taxes and delinquent interest to the taxpayer. 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. Effective August 11, 2010, the appellant and the county shall each be responsible for their respective costs in said court or Board of Assessment Appeals, as the case may be, § 39-8-109(1), C.R.S.

> **Effects of board of assessment appeals or district court decision.**
> (2) In the event that the treasurer refunds taxes and interest to the appellant based on a modification of the valuation for assessment of the property…, the treasurer shall be entitled to reimbursement for the refund of taxes and interest pro rata by all jurisdictions receiving payment thereof and may request reimbursement from the jurisdictions or offset the reimbursement against subsequent payments. The provisions of this subsection (2) shall not apply to a city and county.
>
> **§ 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 from 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. Upon taxpayer's request, the NOV may be transmitted electronically, § 39-5-121(1) and (1.7), C.R.S.

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1st working day after NOVs are mailed or e-mailed
Assessor begins to hear real property protests, § 39-5-122(1), C.R.S.

↓

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.

↓

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. Upon taxpayer's request, the NOV may be transmitted electronically, §§ 39-5-113.3(2) and 121(1.5) and (1.7), 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.

↓

Last working day in June
Assessor must notify real property taxpayers of determination, § 39-5-122(2), C.R.S. (Except for counties using the alternate appeal process – Last working day in August.)

↓

Not later than June 30
Taxpayer must physically deliver or mail personal property protest, §§ 39-5-121(1.5) and 122, C.R.S. (Except for counties using the alternate appeal 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 the alternate appeal process.)

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July 5
Assessor concludes personal property protest hearings, § 39-5-122(4), C.R.S.

↓

July 10
Assessor must notify personal property taxpayers of determination, § 39-5-122(2), C.R.S. (Except for counties using the alternate appeal process.)

↓

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 the alternate appeal process.)

↓

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 the alternate appeal process.)

↓

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.

↓

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.

↓

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.

↓

Within 90 days of denial
Any petitioner appealing rent-producing commercial real property to the Board of Assessment Appeals must provide rental income, tenant reimbursement, etc., to the county board of equalization or board of county commissioners within 90 days after the appeal is filed, § 39-8-107(5)(a)(I), C.R.S.

↓

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
Either party 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.

↓

Either party 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 or electronically transmitted 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 County Board of Equalization 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 adjusting valuations for prior assessment years. In Athmar, the court stated, "Every time an assessor finds that a new adjustment in value is indicated it is neither realistic nor required to say that taxes for prior years, even if paid under protest, must be refunded when no action was brought as required by C.R.S., '53, 137-3-38, otherwise there could be no certainty in tax revenues to operate the government. By the same token it would be as untenable to urge that a prior year's tax should be increased due to a later increase in valuation."

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 the value should be corrected. 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 the Division of Property Taxation's website at http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590806926 .

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.

Cherry Hills Country Club v. Arapahoe County Board of Commissioners, 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. Board of Assessment Appeals, 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 record.” Clerical errors do not encompass mistakes of assessors who make factual errors in valuing property.

Woodmoor Improvement Association v. Property Tax Administrator, 895 P.2d 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. Mesa County Board of Commissioners, 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 Recreation District v. Board of Assessment Appeals, 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. Aragon (Huerfano County Assessor), 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 Board of Commissioners 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.Red Junction LLC v. Mesa County Board of Commissioners, 174 P.3d 841 (Colo. App. 2007). The court determined that multiple abatement petitions are not permissible for the same property for the same tax year.

Boulder County Board of Commissioners; and Joann Groff, Colorado Property Tax Administrator, and Board of Assessment Appeals v. HealthSouth Corporation, 246 P.3d 948 (Colo. 2011). HealthSouth Corporation filed two abatement petitions with Boulder County for reduction in the valuation of personal property for refund of taxes for property tax year 2002 stemming from the self-reporting of fictitious assets in an effort to support a fraudulent scheme of inflating earnings to meet expectations set by Wall Street analysts. Both the Boulder BOCC and the BAA denied HealthSouth's petition for abatement. The Court of Appeals, then reversed the BAA's decision and ordered a refund. The Colorado Supreme Court reversed the Court of Appeals' decision and held that section 39-10-114, C.R.S. (2010) does not contain a provision for abatement or refund of property taxes paid by a taxpayer based on self-reporting of personal property it knows does not exist.

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 Commissioners, 867 P.2d 190 (Colo. App. 1993). For instance, a taxpayer has until the first working day in January 2014, to file an abatement petition for assessment year 2011. A United States postmark constitutes filing as provided in Leprino v. Huddleston (Property Tax Administrator), 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 $10,000 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 $10,000 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 $10,000 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 deny the abatement in whole or in part, the commissioners notify the taxpayer of the denial in writing and provide information on the right to appeal to the BAA within thirty (30) days of the date of the decision. Any petitioner appealing the denial of abatement of taxes regarding rent-producing commercial real property, must provide rental income, tenant reimbursement, etc., to the board of county commissioners within 90 days after the appeal with the Board of Assessment Appeals is filed, § 39-8-107(5)(a)(I), C.R.S. If the Administrator denies the abatement in whole or in part, the Administrator notifies the taxpayer of the denial in writing and provides information on the right to 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. Factors that can contribute to 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 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. "Generally, the one who bears the financial burden of a tax is a party aggrieved and thus has standing to challenge an assessment," Hughey v. Jefferson County Board of Commissioners, 921 P.2d 76 (Colo. App. 1996). 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 County Board of Commissioners, 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, § 39-10-114,(1)(a)(I)(D), CRS. See Yale Investments, Inc. v. Property Tax Administrator, 897 P.2d 890 (Colo. App. 1995).

Second, in cases involving leased property, when, by terms of an agreement, the lessee bears the obligation to pay taxes upon the leased property, the lessee is an aggrieved party and thus has standing to challenge an assessment through the abatement process. See Telluride Regional Airport Authority v. Board of Equalization, 789 P.2d 201 (Colo. App. 1989). When this occurs, the Division recommends that a copy of the lease is sufficient evidence to demonstrate that the lessee has standing 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.

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. 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," Hughey v. Jefferson County Board of Commissioners, 921 P.2d 76 (Colo. App. 1996), 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 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). If the owner fails to notify the assessor of the destruction, a proportionate valuation by the assessor is not required by law, § 39-5-117, C.R.S. Taxes assessed on destroyed improvements in subsequent years are considered illegal assessments.

11. Overpayment or Underpayment of Prepaid Tax
    This includes the overpayment or underpayment of prepaid tax on titled 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. The court or BAA order is presented to the treasurer, in lieu of an abatement petition, for a refund or abatement of taxes, § 39-8-109, C.R.S.

15. Tax Lien Sold in Error
    Whenever an abatement petition is processed due to a tax lien sold in error on land upon which no tax was due at the time, the county shall reimburse the purchaser in the amount paid by him in connection with the purchase of the tax lien on the land, together with interest from the date of the purchase, § 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, an abatement petition filed by the owner on the BIA assessment should be denied, § 39-5-118, C.R.S. See Property Tax Administrator v. Production Geophysical Services, Inc. et al., 860 P.2d 514 (Colo. 1993).

2. 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.

3. 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.

4. Late Filing
   Abatement or refund of taxes is limited to a maximum of 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. The court ruled in Golden Aluminum Company v. Weld County Board of 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 (Property Tax Administrator), 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.

5. Best Information Available (BIA) – State Assessed
   If a state assessed company (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 public utility does not file a petition or complaint as provided in § 39-4-108, C.R.S., the public utility shall be deemed to have waived any right to file an abatement petition, § 39-4-103(1.5)(c), C.R.S.

6. 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).

7. Homeowners Association Common Elements
   The value of common elements transferred to a homeowners association after January 1 is not prorated. The full value remains on the tax roll for the current year. There is no provision in the law for prorating the value in these cases.

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 taxpayer's 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 $10,000 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 $10,000, 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 $10,000 in tax per year, per schedule. If the total abatement exceeds $10,000, but each year requested is $10,000 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 $10,000 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 2013 are due in 2014. The refund on a petition on which the decision to approve occurs in 2013 could be paid in 2014 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 two latest years of illegal or erroneous assessment. (emphasis added)

§ 39-10-114, C.R.S.

If, based on competent evidence, a property owned by a non-profit organization should have been exempt from taxation but remained taxable due to a taxpayer's error or omission, then interest on the abatement may be awarded for up to two years.

Abatement – cancellation of taxes.
(1)(c) Notwithstanding any other provision of this section, if a county, board of assessment appeals, court of competent jurisdiction, or the property tax administrator determines that a property is exempt from taxation under sections 39-3-106 to 39-3-113 or section 39-3-116, and if the county, board, court, or administrator finds competent evidence that said property became or remained subject to taxation for a period as a result of an error or omission made by the taxpayer, then the county, the board of assessment appeals, court of competent jurisdiction, or the property tax administrator may award refund interest or any other type of interest for not greater than two property tax years. Any interest awarded pursuant to this paragraph (c) shall be at the same rate as provided in section 39-10-104.5.

§ 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 §§ 39-5-101 and 39-3-128, C.R.S. 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.

Except for residential improvements destroyed by natural causes as outlined in § 39-1-102(14.4)(b), 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. Refer to **Property Changing Use** in this chapter.

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

* There is **no assessment rate** applied to producing mines land. The actual and assessed values are the same figure, which is the greater of 25 percent of gross proceeds or 100 percent of net proceeds.

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. However, as of January 1, 2012, up to two acres of land under a residential improvement that is not integral to an agricultural operation is classified as residential. 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?

   If so, 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), 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 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. Is the land used to produce agricultural products or for grazing livestock for the primary purpose of obtaining a monetary profit?

   If the land produces agricultural products or is grazed by livestock, it is classified as agricultural. The term "livestock" refers to domestic animals used for food for human or animal consumption, breeding, draft, or profit. 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, **REAL PROPERTY 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

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) "Real property" means:
> (a) 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.**
> (6.3) "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.

Wind energy rights are not severable from the surface estate, § 38-30.7-103(1).

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 (6.3) 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.

Uniform taxation – exemptions.
(1)(b) Residential real property, which shall include all residential dwelling units and the land, as defined by law, on which such units are located, and mobile home parks, but shall not include hotels and motels,…

§ 3, art. X, COLO. CONST.

RESIDENTIAL LAND

Definitions.
(14.4)(a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that 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 includes land upon which residential improvements were destroyed by natural cause after the date of the last assessment as established in section 39-1-104(10.2). The term also includes two acres or less of land on which a residential improvement is located where the improvement is not integral to an agricultural operation conducted on such land. 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, except as provided for in section 39-1-103(10.5).

(b)(I) Notwithstanding section 39-1-103 (5)(c) and except as provided in subparagraph (II) of this paragraph (b), when residential improvements are destroyed, demolished, or relocated as a result of a natural cause on or after January 1, 2010, that, were it not for their destruction, demolition, or relocation due to such natural cause, would have qualified the land upon which the improvements were located as residential land for the following property tax year, the residential land classification shall remain in place for the year of destruction, demolition, or relocation and the two subsequent property tax years. The residential land classification may remain in place for additional subsequent property tax years, not to exceed a total of five subsequent property tax years, if the assessor determines there is evidence the

owner intends to rebuild or locate a residential improvement on the land. For purposes of this determination, the assessor may consider, but shall not be limited to considering, a building permit or other land development permit for the land, construction plans for such residential improvement, efforts by the owner to obtain financing for a residential improvement, or ongoing efforts to settle an insurance claim related to the destruction, demolition, or relocation of the residential improvement due to a natural cause.

(II) The residential land classification of the land described in subparagraph (I) of this paragraph (b) shall change according to current use if:

(A) A new residential improvement or part of a new residential improvement is not constructed or placed on the land in accordance with applicable land use regulations prior to the January 1 after the period described in subparagraph (I) of this paragraph (b);

(B) The assessor determines that the classification at the time of destruction, demolition, or relocation as a result of a natural cause was erroneous; or

(C) A change of use has occurred. For purposes of this sub-subparagraph (C), a change of use shall not include the temporary loss of the residential use due to the destruction, demolition, or relocation as a result of a natural cause of the residential improvement.

§ 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 that are an integral part of the residential use. The term also includes a manufactured home as defined in subsection (7.8) of this section, a mobile home as defined in subsection (8) of this section, and a modular home as defined in subsection (8.3) of this section.

§ 39-1-102, C.R.S.

MANUFACTURED HOME

Definitions.
(7.8) "Manufactured home" means any preconstructed building unit or combination of preconstructed building units that:
(a) Includes electrical, mechanical, or plumbing services that are fabricated, formed, or assembled at a location other than the residential site of the completed home;
(b) Is designed and used for residential occupancy in either temporary or permanent locations;
(c) Is constructed in compliance with the "National Manufactured Housing Construction and Safety Standards Act of 1974", 42 U.S.C. sec. 5401 et seq., as amended;
(d) Does not have motive power;
(e) Is not licensed as a vehicle; and
(f) Is eligible for a certificate of title pursuant to part 1 of article 29 of title 38, C.R.S.

§ 39-1-102, C.R.S.

Definitions.
(8) "Mobile home" means a manufactured home built prior to the adoption of the "National Manufactured Housing Construction and Safety Standards Act of 1974", 42 U.S.C. sec. 5401 et seq., as amended.

§ 39-1-102, C.R.S.

Definitions.
(8.3) "Modular home" means any preconstructed factory-built building that:
(a) Is ineligible for a certificate of title pursuant to part 1 of article 29 of title 38, C.R.S.;
(b) Is not constructed in compliance with the "National Manufactured Housing Construction and Safety Standards Act of 1974", 42 U.S.C. sec. 5401 et seq., as amended; and
(c) Is constructed in compliance with building codes adopted by the division of housing in the department of local affairs.

§ 39-1-102, C.R.S.

POSSESSORY INTEREST

For purposes of the procedures, the Division defines possessory interest as a private property interest in government-owned property that has been granted under lease, permit, license, concession, contract, or other agreement.

Generally, possessory interests constitute a right to the possession and use of government property for a period of time less than perpetuity. It represents a portion of the bundle of rights that would normally be included in a fee ownership; and its value, therefore, is typically something less than the value in perpetuity of the whole bundle of rights.

See ARL Volume 3, **REAL PROPERTY VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation,** for details on possessory interest.

SPECIAL CLASSIFICATION TOPICS

PROPERTY CHANGING USE

The assessor is prohibited by § 39-1-103(5)(c), C.R.S., from changing a property's classification unless the actual use changes or the assessor discovers the classification is erroneous.

Actual value determined when.
(5)(c) Except as provided in section 39-1-102(14.4)(b), 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.

The assessor has the burden to prove that a property's classification has changed or that the current classification is erroneous.

Assessors may request information from the taxpayer regarding the property's use, but failure by the taxpayer to provide this information shall not be the sole reason for changing the property's classification. The taxpayer must be advised of this in writing when additional information regarding property use is requested that could affect the property's classification.

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 titled manufactured home that moves onto or is removed from a parcel, or a single-family residence converted to a retail store. 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 titled manufactured home moves from another Colorado county onto a vacant residential lot (0100) in April of the current year. The land remains classified as a vacant residential lot (0100) for the entire current year. On January 1 of the following year, the land is reclassified as residential manufactured home land (1135), and the titled manufactured home is classified as a manufactured home improvement (1235).

- A Certificate of Permanent Location, along with an application for purging a Certificate of Title is filed and recorded in June of the current year for a titled manufactured home located on land (1135/1235). The titled manufactured home and land remain classified as 1135/1235 for the current year. On January 1 of the following year, the land and the manufactured home are reclassified as single-family residential (1112/1212).

- 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).

Exceptions to the rule include:

- Real property that changed taxable status after January 1.

- 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.)

- Residential improvements that are destroyed by natural causes (i.e., fire, explosion, flood, tornado, action of the elements, act of war or terror, or similar cause beyond the owner's control). In these cases, the residential land classification remains in place for at least two subsequent property tax years, and up to five subsequent tax years if the assessor determines there is evidence the owner intends to rebuild or locate a residential improvement on the land, § 39-1-102(14.4)(b)(I).

PARTIALLY COMPLETED STRUCTURES

Structures (improvements) that are partially complete on January 1 are classified according to their intended use when completed. Minimally, a completed structural foundation must be in place as of January 1 for the property to be reclassified from vacant land. For manufactured homes, a support system such as tie-downs or footers must be in place as of January 1 in order to reclassify the property from vacant land. Classification guidelines for foundations that remain after structures have been destroyed are provided in the following section, ***Destroyed Structures***.

Partially completed structures are valued based on the percentage completed as of January 1. Guidelines to determine the percentage of completion of partially-constructed residential improvements are published in **ARL Volume 3, REAL PROPERTY VALUATION MANUAL, Chapter 1, Statutory and Case Law References**.

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

FULLY DESTROYED:

Structures that were fully destroyed prior to January 1 of the current year are removed from the current assessment roll, and if no other structures exist on the parcel, the land is reclassified as vacant for the current assessment year, unless the destroyed structure was a residential improvement destroyed by natural causes as outlined below. If construction of a

new structure was started prior to January 1 of the current year, or if the old foundation was still in place on January 1 and the owner intends to construct a new improvement on the old foundation, the property is classified according to its intended use as of January 1.

Structures fully destroyed after January 1 are classified according to their use on January 1 of the current year, and the value is prorated according to § 39-5-117, C.R.S. For further information on prorating the value of destroyed structures, refer to ***Prorating Values*, Chapter 4, Assessment Math,**

PARTIALLY DESTROYED:

Structures that were partially destroyed prior to January 1 of the current year are classified for the current year according to their previous use. If no effort is made to repair the partially-destroyed structure within a year, reclassify the property as vacant land, unless the partially destroyed structure is a residential improvement destroyed by natural causes as outlined below. The assessor, after physically inspecting the property and reviewing the facts, may make the determination to allow the improved classification to continue.

RESIDENTIAL IMPROVEMENTS DESTROYED BY NATURAL CAUSES:

When residential improvements are destroyed due to a natural cause (e.g., fire, flood, tornado, etc.), the residential land classification shall remain in place for the year of destruction and the two subsequent property tax years. If the assessor determines there is evidence the owner intends to rebuild or locate a residential improvement on the land, the residential land classification may remain in place for additional subsequent tax years, not to exceed a total of five subsequent property tax years, § 39-1-102(14.4)(b)(I).

Definitions.
(8.4) "Natural Cause" means fire, explosion, flood, tornado, action of the elements, act of war or terror, or similar cause beyond the control of and not caused by the party holding title to the property destroyed.

§ 39-1-102, C.R.S.

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, REAL PROPERTY VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation**.

CONTIGUOUS 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. Denver County Board of Equalization, 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 on 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, REAL PROPERTY 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 at 29% of actual value. An example of this is a manufactured home used as a sales office.

CAMPER TRAILERS, MULTIPURPOSE TRAILERS, AND TRAILER COACHES

Camper trailers, multipurpose trailers, and trailer coaches are categorized as Class D vehicles and are issued license plates by the clerk and recorder of the county in which the owner resides. Controversy over classification often occurs when these types of vehicles are parked in one place for an extended period of time. In contrast to titled manufactured homes, titles to these types of vehicles are not purged. The Division of Motor Vehicles considers them to be temporary living quarters rather than manufactured homes. The definitions of these vehicles are as follows:

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.

§ 42-1-102, C.R.S.

Definitions.
(60.3.) "Multipurpose trailer" means a wheeled vehicle, without motive power, that is designed to be drawn by a motor vehicle over the public highways. A "multipurpose trailer" is generally and commonly used for temporary living or sleeping accommodation and transporting property wholly upon its own structure and is registered as a vehicle.

§ 42-1-102, C.R.S.

Definitions.
(106)(a) "Trailer coach" means a wheeled vehicle having an overall length, excluding towing gear and bumpers, of not less than twenty-six feet, without motive power, that is designed and generally and commonly used for occupancy by persons for residential purposes, in temporary locations, and that may occasionally be drawn over the public highways by a motor vehicle and is licensed as a vehicle.

§ 42-1-102, C.R.S.

In the first and second definitions, the words "temporary living or sleeping accommodations" are significant. In the third definition, the key phrase is "in temporary locations." However, when these types of vehicles are permanently affixed to the ground, they may be classified and valued as real property improvements.

The assessor's sound judgment is crucial in determining whether or not these types of vehicles qualify as residential improvements. The criteria below may be used in the decision-making process.

Keep in mind that before a property is eligible for residential classification, 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 that are an integral part of the residential use. The term also includes a manufactured home as defined in subsection (7.8) of this section, a mobile home as defined in subsection (8) of this section, and a modular home as defined in subsection (8.3) of this section.

§ 39-1-102, C.R.S.

Definitions.
(7.8) "Manufactured home" means any preconstructed building unit or combination of preconstructed building units that:
(a) Includes electrical, mechanical, or plumbing services that are fabricated, formed, or assembled at a location other than the residential site of the completed home;
(b) Is designed and used for residential occupancy in either temporary or permanent locations;
(c) Is constructed in compliance with the "National Manufactured Housing Construction and Safety Standards Act of 1974", 42 U.S.C. sec. 5401 et seq., as amended;
(d) Does not have motive power;
(e) Is not licensed as a vehicle; and
(f) Is eligible for a certificate of title pursuant to part 1 of article 29 of title 38, C.R.S.

§ 39-1-102, C.R.S.

Definitions.
(8) "Mobile home" means a manufactured home built prior to the adoption of the "National Manufactured Housing Construction and Safety Standards Act of 1974", 42 U.S.C. sec. 5401 et seq., as amended.

§ 39-1-102, C.R.S.

Definitions.
(8.3) "Modular home" means any preconstructed factory-built building that:
(a) Is ineligible for a certificate of title pursuant to part 1 of article 29 of title 38, C.R.S.;
(b) Is not constructed in compliance with the "National Manufactured Housing Construction and Safety Standards Act of 1974", 42 U.S.C. sec. 5401 et seq., as amended; and
(c) Is constructed in compliance with building codes adopted by the division of housing in the department of local affairs.

§ 39-1-102, C.R.S.

Property must meet the following two statutory criteria in order to be classified as residential:

1. The trailer or coach must meet the statutory definition of a residential improvement. (§ 39-1-102(14.3), C.R.S.)

   If not, the land and the trailer or coach, if real property, are classified under a non-residential subclass.

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

2. The trailer or coach must be used as a residence on the current assessment date. (§ 39-1-105, C.R.S.)

If not, the land and trailer or coach, if real property, are classified according to the use on the assessment date.

If so, the land and trailer or coach, if real property, may qualify for residential classification.

In some cases, additional criteria may need to be considered in order to determine if a trailer or coach qualifies as a residential improvement under Colorado statutes. Answering the following questions may be helpful in making that decision.

- Does the trailer or coach have a continuous supply of water, a working waste disposal system, electricity, and heat? If local zoning and health regulations do not require this, the consideration of this criterion may be omitted.
- Do the subdivision covenants allow trailers or coaches to be situated on the location year-round?
- Was a certificate of occupancy issued on the trailer or coach according to local rules and regulations?
- Does the trailer or coach meet the minimum requirements of a residence as defined by regulations established by local governmental entities?
- Was the ownership of the trailer or coach transferred with a Bill of Sale, Statement of Origin, Certificate of Title, or deed? Generally, property sold with a Bill of Sale will not qualify for residential classification.

  Typically, ownership of land, houses, permanently-affixed manufactured homes, and cabins is transferred with a deed. Manufactured and mobile home ownership is assigned with a Statement of Origin when the home is new and transferred with a Certificate of Title when the home is used. The ownership of camper trailers, multipurpose trailers, and trailer coaches is usually transferred with a Certificate of Title. Ownership of camper coaches is transferred with a Bill of Sale.

If the assessor's classification is challenged or disputed, evidence supporting the desired classification should be provided by the taxpayer.

CAUTION: Double taxation must be avoided. If the assessor decides to classify and value a coach or trailer as a real property improvement, it is important to ensure that the vehicle does not have current license plates to prevent double taxation. To that end, the assessor may need to annually inspect each of these specific vehicles, send a questionnaire to each owner, or confer with the county clerk to determine whether or not specific ownership taxes have been paid on the camper trailer, multipurpose trailer, or trailer coach.

Following are two examples of property that do <u>not</u> qualify for residential classification:

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

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.

In the two examples shown above, the land is classified according to its use as platted or unplatted vacant land. If the coach or trailer is determined to be a real property improvement, it should be classified as a minor structure on vacant land, provided the improvement does not add value to the land on which it is located, and provided the improvement is not used or suitable for use for any commercial, residential, or agricultural purpose.

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.

RESIDENTIAL 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 below. Residential units that qualify as "hotel units" are classified as commercial lodging (2115/2215) unless they meet the exceptions in §§ 39-1-102(5.5)(a)(II) and (III). (See statutory definitions below.)

Definitions.
(5.5)(a) "Hotels and motels" means improvements and the land associated with such improvements that are used by a business establishment primarily to provide lodging, camping, or personal care or health facilities to the general public and that are predominantly used on an overnight or weekly basis; except that "hotels and motels" does not include:

(I) A residential unit, except for a residential unit that is a hotel unit;

(II) A residential unit that would otherwise be classified as a hotel unit if the residential unit is held as inventory by a developer primarily for sale to customers in the ordinary course of the developer's trade or business, is marketed for sale by the developer, and either has been held by the developer for less than two years since the certificate of occupancy for the residential unit has been issued or is not depreciated under the internal revenue code, as defined in section 39-22-103(5.3), while owned by the developer;

(III) A residential unit that would otherwise be classified as a hotel unit if the residential unit has been acquired by a lender or an owners' association through foreclosure, a deed in lieu of foreclosure, or a similar transaction, is marketed for sale by the lender or owners' association and is not depreciated under the internal revenue code, as defined in section 39-22-103(5.3), while owned by the lender or owners' association.

(b) If any time share estate, time share use period, undivided interest, or other partial ownership interest in any hotel unit is owned by any non-hotel unit owner, then, unless a declaration or other express agreement binding on the non-hotel unit owners and the hotel unit owners provides otherwise:

(I) The hotel unit owners shall pay the taxes on the hotel unit not required to be paid by the non-hotel unit owners pursuant to subparagraph (II) of this paragraph (b).

(II) Each non-hotel unit owner shall pay that portion of the taxes on the hotel unit equal to the non-hotel unit owner's ownership or usage percentage of the hotel unit multiplied by the property tax that would have been levied on the hotel unit if the actual value and valuation for assessment of the hotel unit had been determined as if the hotel unit was residential real property.

(III) For purposes of determining the amount due from any hotel unit owner or non-hotel unit owner pursuant to subparagraph (II) of this paragraph (b), the assessor shall, upon the request of any hotel unit owner or non-hotel unit owner, calculate the property tax that would have been levied on the hotel unit if the actual value and valuation for assessment of the hotel unit had been determined as if the hotel unit were residential real property. A hotel unit owner or non-hotel unit owner may petition the county board of equalization for review of the assessor's calculation pursuant to the procedures set forth in section 39-10-114. Any appeal from the decision of the county board shall be governed by section 39-10-114.5.

(c) As used in this subsection (5.5):

(I) "Condominium unit" means a unit, as defined in section 38-33.3-103(30), C.R.S., and also includes a time share unit.

(II) "Hotel unit owners" means any person or member of a group of related persons whose ownership and use of a residential unit cause the residential unit to be classified as a hotel unit.

(III) "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 one person or by a group of related persons if the person or group of related persons uses the residential units or parts thereof in connection with a business establishment primarily to provide lodging, camping, or personal care or health facilities to the general public predominantly on an overnight or weekly basis. "Hotel unit" means any residential unit included in hotel units. For purposes of this subparagraph (III):

(A) "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.

(B) "Related persons" means individuals who are members of the same family, including only spouses and minor children, or persons who control, are controlled by, or are under common control with each other. Persons are not related persons solely because they engage a common agent to manage or rent their residential units, they are members of an owners' association or similar group, they enter into a tenancy in common or a similar agreement with respect to undivided interests in a residential unit, or any combination of the foregoing.

(IV) "Project" means one or more improvements that contain residential units if the boundaries of the residential units are described in or determined by the same declaration, as defined in section 38-33.3-103(13), C.R.S.

(V) "Residential unit" means a condominium unit, a single family residence, or a townhome.

(VI) "Non-hotel unit owner" means any owner of a time share estate, time share use period, undivided interest, or other partial ownership interest in any hotel unit who is not a hotel unit owner with respect to the hotel unit.

(VII) "Residential unit ownership equivalent" means:

(A) In the case of time share units, time share interests or time share use periods in one or more time share units that in the aggregate entitle the owner of such time share interests or time share use periods to 365 days of use in any calendar year or 366 days of use in any calendar year that is a leap year; and

(B) In the case of residential units other than time share units, undivided interests or other ownership interests in one or more such residential units that total 100 percent. For purposes of this sub-subparagraph (B), any undivided interest or other ownership interest not stated in terms of a percentage of total ownership shall be converted to a percentage of total ownership based on the rights accorded to the holder of the undivided interest or other ownership interest.

(VIII) "Time share unit" means a condominium unit that is divided into time share estates as defined in section 38-33-110(5), C.R.S., or that is subject to a time share use as defined in section 12-61-401(4), C.R.S.

§ 39-1-102, 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.

A residential unit that meets the definition of a "hotel unit" is still classified as residential if:

1. The residential unit is held as inventory primarily for sale and marketed by a developer to customers in the ordinary course of the developer's business, **and** the unit has **either** been held by the developer for less than two years since the certificate of occupancy for the unit was issued **or** the unit has not been depreciated under the internal revenue code while owned by the developer, § 39-1-102(5.5)(a)(II).

2. The residential unit has been acquired by a lender or owners' association through foreclosure, a deed in lieu of foreclosure, or a similar transaction, **and** the unit is marketed for sale by the lender or owners' association, **and** the unit has not been depreciated under the internal revenue code, § 39-1-102(5.5)(a)(III), C.R.S.

For additional information, refer to ARL Volume 3**, REAL PROPERTY VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation.**

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 government-owned, 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, (e.g., 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 sheds and other minor improvements which are not used in conjunction with a residence, a commercial enterprise, or agricultural land. 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 or disabled veteran exemptions. 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 or disabled veteran exemptions.

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. Dolores County Board of Equalization, 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 value 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 that is integral to an agricultural operation conducted on such land. 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 government-owned, 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 and the manufactured home owner has recorded a Certificate of Permanent Location or a Certificate of Permanent Location, Long-Term Land Lease. It does not include condominiums.

*Factory built homes, also known as modular homes, are residential structures built to IRC/IBC/UBC standards, the same standards 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. Refer to **Chapter 3, Specific Assessment Procedures, Manufactured Homes, Terminology,** for additional information**.**

Report the following information:
Number of parcels
Number of residences
Land value
Improvement value

Farm or Ranch Residence **Imp. Code: 4277**

Residential dwellings that are integral to an agricultural operation and that are located on farms or ranches, along with garages, carports, storage sheds, or other improvements directly related to the residence, are classified under this subclass. Residential dwellings that are not integral to an agricultural operation as outlined in § 39-1-102(1.6)(a)(I)(B), C.R.S., and that are located on land classified as subclass 1177**,** are classified under subclass 1277, Property Not Integral to an Agricultural Operation.

This subclass includes manufactured homes (mobile homes) if the manufactured home title has been properly purged with the Division of Motor Vehicles and a Certificate of Permanent Location is recorded. It also includes factory built (modular) 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 a residence that is integral to an agricultural operation is included in the predominant agricultural 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 **Land Code: 1135** **Imp. Code: 1235**
(Including pre-1976 mobile homes)

Manufactured homes (including pre-1976 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 titled manufactured home are owned by the same owner, or the titled manufactured home is situated on land owned by another person, or where the titled manufactured home is located in a manufactured home park, are included in this subclass. Factory built (modular) 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 plate usually located on the back of the structure. If the structure is shipped in more than one piece, each piece will have a red plate. If the red plate is missing, an 8 1/2 x 11 inch paper "data plate," which gives the specifications of the structure, may be located near the water heater or furnace. 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 **Imp. Code: 4278**
(Including pre-1976 mobile homes)

Manufactured homes (including pre-1976 mobile homes*), which are titled through the Division of Motor Vehicles and are being used as a farm or ranch residential dwellings, 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." Titled manufactured homes that are not integral to an agricultural operation as outlined in § 39-1-102(1.6)(a)(I)(B), C.R.S., and that are located on land classified as Property Not Integral to an Agricultural Operation (1177), are classified as Manufactured Homes Not Integral to Agricultural Operation (1278).

Land underlying a titled manufactured home residence that is integral to an agricultural operation is included in the predominant agricultural land subclass. Refer to **ARL** Volume 3, **REAL PROPERTY VALUATION MANUAL**, **Chapter 5, Valuation of Agricultural Land,** for additional information.

*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

Property Not Integral to Agricultural Operation **Land Code: 1177** **Imp. Code: 1277**

This subclass includes two acres or less of land on which a residential improvement is located where the improvement is not integral to a farm or ranch agricultural operation conducted on such land. See § 39-1-102(1.6)(a)(I)(B), C.R.S., and **ARL Volume 3, REAL PROPERTY VALUATION MANUAL, Chapter 5, Valuation of Agricultural Land**, for additional information.

Report the following information:
Number of parcels
Number of residences
Land value
Improvement value

Manufactured Homes Not Integral to Agricultural Operation **Imp. Code: 1278**

This subclass includes titled manufactured homes that are not integral to a farm or ranch agricultural operation. Up to two acres of land under the manufactured home is classified as **Property Not Integral to an Agricultural Operation (1177).**

Report the following information:
Number of residences
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**, REAL PROPERTY 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. Classification shall not be based on the number of days that such rooms are actually occupied by paying guests, § 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 fits the definition of agricultural land in § 39-1-102(1.6)(a)(I)(A), C.R.S., the classification of the land is based on the predominant agricultural land subclass, § 39-1-103(10.5)(b)(III), C.R.S. However, if the residence is not integral to the agricultural operation, up to two acres is classified as residential and valued and apportioned according to §§ 39-1-103(10.5)(b)(I) and (b)(II), C.R.S.

MIXED-USE PROPERTIES

In the case of an improvement which is used as a residential dwelling unit and is also used for any other purpose, 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.

COMMERCIAL REAL PROPERTY SUBCLASS CODES AND DESCRIPTIONS

Airport – Possessory Interest **Code: 2020**

Possessory interests in government-owned, 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 government-owned, 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 government-owned, 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 government-owned, 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	Drug & liquor stores	Limousine & taxicab services
Appliance stores	Fabric & sewing	Meat & fish markets
Barber or beauty shops	Floor covering stores	Manufactured home Dealers
Bakeries (retail)	Floral shops	Music stores
Book & stationery stores	Fruit & vegetable stores	Newsstands
Building materials stores	Furniture stores	Photo studios
Camera shops	Garden supply	Quick-copy centers
Cigar stores	General merchandising	Radio & TV sales
Coin-op laundries	Grocery stores	Shoe repair shops
Confectionery stores	Hardware	Small appliance & repair
Dairy product stores	Hobby shops	Souvenir & gift shops
Department stores	Jewelry stores	Sporting goods stores
Drapery & upholstery	Laundromat and dry cleaners	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	Inns	YMCA/YWCA
Cabins	Motels	
Hotels	Overnight campgrounds	

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	Computer services	Management consultants
Abstract companies	Credit bureaus	Personnel Services
Advertising firms	Detective agencies	Public relations
Bookkeeping services	Insurance services	Real estate sales
Collection agencies	Law offices	Subdividers & developers
Commodity exchanges	Mailing services	

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	Country clubs	Ski areas (private) including improvements
Arenas-athletic & rodeo	Game & video centers	
Athletic fields and clubs	Golf Courses	Swimming pools
Billiard parlors	Movies-indoor & outdoor	Theaters & stages
Bowling alleys	Rinks-ice & roller skating	Tracks & raceways

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 storing or warehousing 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 uses:

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 government-owned, 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

Renewable Energy Personal Property **Pers. Code: 2415**

Locally assessed renewable energy personal property is assigned to this subclass. Examples include: photovoltaic (solar), hydroelectric, wind turbine, biomass, and geothermal personal property.

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 government-owned, 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 government-owned, 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.

Wind energy rights are not severable from the surface estate, § 38-30.7-103(1).

AGRICULTURAL CLASSIFICATION CRITERIA

Land that meets one or more of the following definitions is classified as agricultural land.

1. Land that is used as a farm or ranch pursuant to §§ 39-1-102(3.5) and (13.5), C.R.S. The land must have been used as a farm or ranch during the previous two years and presently be used as a farm or ranch, Aberdeen Investors, Inc. v. Adams County Board of County Commissioners, 240 P.3d 298 (Colo. App. 2009). 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:
Land designated as agricultural because it is subject to a perpetual conservation easement does not include any portion of the land that is actually used for nonagricultural commercial or nonagricultural 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 that are integral to the agricultural operation and that are located 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 Besch v. Jefferson County Board of Commissioners, 20 P.3d 1195 (Colo. App. 2000).

When a residential improvement is not integral to a farm or ranch, the residential improvement(s) and up to two acres of land under the residence are classified as residential and listed under **Property Not Integral to Agricultural Operation (1177 and 1277) or Manufactured Homes Not integral to Agricultural Operation (1278).** Land underlying any residential improvements on forest ag land is classified as agricultural land.

Property that is used solely for the cultivation of medical marijuana shall not be classified as agricultural land, § 39-1-102(1.6)(d), C.R.S.

Refer to **ARL Volume 3, REAL PROPERTY 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

Definitions.

(13.5) "Ranch means a parcel of land which is used for grazing livestock for the primary purpose of obtaining a monetary profit. For the purposes of this subsection (13.5), "livestock" means domestic animals which are used for food for human or animal consumption, breeding, draft, or profit.

§ 39-1-102, C.R.S.

Agricultural and Livestock Products

Definitions.

(1.1) "Agricultural and livestock products" means plant or animal products in a raw or unprocessed state that are derived from the science and art of agriculture, regardless of the use of the product after its sale and regardless of the entity that purchases the product. "Agriculture," for the purposes of this subsection (1.1), means farming, ranching, animal husbandry, and horticulture. *Effective July 1, 2013, "Agriculture" includes silviculture.*

§ 39-1-102, C.R.S. (emphasis added)

NOTE: Silviculture is defined as the branch of forestry that is concerned with the cultivation of trees.

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 government-owned, 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 is 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 agricultural land subclass. These buildings include, but are not limited to, the following:

Corrals & holding pens	Livestock barns
Feedlots (farmer)	Loafing sheds
Feed mills (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, **REAL PROPERTY 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

There is **no assessment rate** applied to producing mines land. The actual and assessed values are the same figure, which is the greater of 25 percent of gross proceeds or 100 percent of net proceeds.

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. Oil and Gas leaseholds and lands are assessed at 87.5% for primary production and 75% for secondary/tertiary production.

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. For counties that have both primary and secondary gas wells, an additional internal code may be needed in order to account for the different assessment rates (87½% for primary and 75% for secondary). Any internal codes must be reported under the state equivalent codes (7155 and 7255) on the Abstract. Refer to ARL Volume 3**, REAL PROPERTY 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. Also included under 7460 are compressor stations and processing plants.

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, small or low impact hydroelectric energy facilities, geothermal energy facilities, biomass energy facilities, wind energy facilities, solar energy facilities, rural electric companies, telephone and telegraph companies, gas companies and gas pipeline carriers, domestic water companies selling at retail (except nonprofits), pipeline companies, coal slurry pipelines, and private car line companies are valued by the Property Tax Administrator (Administrator), § 39-4-101(3)(a).

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 (Industry Code)	REAL	PERSONAL
Rail transportation companies		
Common carriers regular property (RR)	8210	8410
Other railroad companies (RR)	8211	8411

Rail car (private car line) companies (PC)		8412
Airline companies (AL)	8220	8420
Petrochemical (fluid) pipeline companies (PF)	8230	8430
Telephone companies		
Fixed based telephone companies (TL)	8240	8440
Independent telephone companies (TL)	8241	8441
Mobile telephone companies (TM)	8242	8442
Telephone resellers (TX)	8243	8443
Rural telephone companies (TR)	8244	8444
Electric systems and companies		
Major electric companies (EL)	8250	8450
Rural electric companies (ER)	8251	8451
Renewable energy companies (EG)	8252	8452
Affiliated Power Producers (EN)	8253	8453
Gas transmission pipeline companies (PT)	8260	8460
Gas distribution pipeline companies (PD)	8270	8470
Domestic water companies (selling at retail)(WA)	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 personal property is no longer tracked on the abstract.

Exempt Real Property 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
Native American	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 residential codes 9150 and 9250

	Land	Imp.
Convent/Monastery	9153	9253
Parsonage	9154	9254
Residential-other	9155	9255

Tie the following codes to non-residential codes 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 residential codes 9160 and 9260

	Land	Imp.
Residential	9165	9265

Tie the following codes to non-residential codes 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 residential codes 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 non-residential codes 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

Residential Property	**Land Code: 9190**	**Imp. Code: 9290**
Non-Residential Property	**Land Code: 9199**	**Imp. Code: 9299**

Land and improvements owned by miscellaneous organizations are assigned to this subclass. This subclass also includes real property that qualifies for exemption because it is used for governmental purposes and is leased or rented, for at least a one-year term, to the state, a political subdivision, or a state-supported institution of higher education, § 39-3-124(1)(b)(I). This subclass does not include exemptions granted by the Division for religious purposes, charitable purposes, or private schools. The following internal codes may be used for more detailed tracking. The internal codes must be reported under the state equivalent code (9190, 9290, 9199, and 9299) on the abstract.

	Land	Imp.
Public libraries	9191	9291
Fairgrounds	9192	9292
Irrigation improvements	9193	9293
International	9194	9294
Leased (Non Residential)	9195	9295
Leased (Residential)	9196	9296
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%
2009 and 2010	- 7.96%
2011 and 2012	- 7.96%
2013 and 2014	- 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."
Taxable 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. (There is **no assessment rate** applied to producing mines land. The actual and assessed values are the same figure, which is the greater of 25 percent of gross proceeds or 100 percent of net proceeds.)
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
1150/1250 Partially Exempt
1177/1277 Property Not Integral to Ag Operation
1278 Mfd. Home Not Integral to Ag

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 Comm PP Possessory Interest
2405 Ltd Gaming Personal Property
2410 Other Personal Property
2415 Renewable Energy Pers. Prop.

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 Agribusiness 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

* 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.

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 & Gas Condensate
7460 Pipeline Gather/Trans/Dist. Systems
7470 Oil/Gas Rotary Drill Rigs

STATE ASSESSED

8299 Real Property
8499 Personal Property

NOTE: There are internal codes under each subclass. See next page.

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
All Other
9190/9290 Residential
9199/9299 Non-residential

NOTE: There are internal codes under each subclass. See next page.

INTERNAL SUBCODES FOR STATE ASSESSED PROPERTIES

Internal codes must be reported under the state equivalent codes, (8299 and 8499).

TYPE OF COMPANY (Industry Code)	Real	Pers.
Rail transportation companies		
Common carriers regular property (RR)	8210	8410
Other railroad companies (RR)	8211	8411
Rail car (private car line) companies (PC)		8412
Airline companies (AL)	8220	8420
Petrochemical (fluid) pipeline companies (PF)	8230	8430
Telephone companies		
Fixed based telephone companies (TL)	8240	8440
Independent telephone companies (TL)	8241	8441
Mobile telephone companies (TM)	8242	8442
Telephone resellers (TX)	8243	8443
Rural telephone companies (TR)	8244	8444
Electric systems and companies		
Major electric companies (EL)	8250	8450
Rural electric companies ER)	8251	8451
Renewable Energy Companies (EG)	8252	8452
Affiliated Power Producers (EN)	8253	8453
Gas transmission pipeline companies (PT)	8260	8460
Gas distribution pipeline companies (PD)	8270	8470
Domestic water companies (WA) (selling at retail)	8280	8480
Total State Assessed	8299	8499

INTERNAL SUBCODES FOR EXEMPT PROPERTIES

FEDERAL: (9110, 9210, 9119, and 9219)

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
Native American	9115	9215
Mineral reserves	9116	----
Military	9117	9217
Miscellaneous	9118	9218

STATE: (9120, 9220, 9129, and 9229)

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)

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)

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

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:

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:

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:

Internal codes must be reported under the state equivalent code.

Residential: (9190 and 9290)

Non-residential: (9199 and 9299)

See ARL Volume 2, Chapter 6 for a listing of these internal code

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 no later than 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 10: documents the value base after the assessor's protest period

  NOTE: This is important, as the individual class pages of the abstract reflect values as of this time frame.

- August 5: documents the value base after county board appeals

  NOTE: This is important, as the cities and towns and school district pages of the abstract reflect values as of this time frame.

- August 25: provides values for the abstract and certification of values
- December 10: provides values for recertification of values to taxing entities

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

- Run an abstract report before and after installing a computer upgrade or when 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://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590805427.

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. Exempt personal property is no longer tracked for the abstract of assessment report.

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 values, reflect county board adjustments, and are reported by property class.

The value reported on the abstract for new construction is identical to the value reported on the county and sum of school district certifications for the 5.5 Percent Limit. A detailed description of new construction for the abstract and certifications (5.5 Percent Limit) is found later in this chapter under the heading **Line E – New Construction**.

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 - 2012
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 - 2012
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**			

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

AFFIDAVIT OF ASSESSOR

The assessor must complete and sign the affidavit. The deputy assessor cannot sign for the assessor. The county clerk notarizes the assessor's signature.

NOTE: The State Board of Equalization (state board) requires original signatures on the abstract. Stamped signatures are unacceptable.

CERTIFICATION BY COUNTY BOARD OF EQUALIZATION

The Chairman of the County Board of Commissioners must complete and sign the Certification by County Board of Equalization. The county clerk notarizes the chairman's signature.

NOTE: The State Board of Equalization (state board) requires original signatures on the abstract. Stamped signatures are unacceptable.

STATE BOARD OF EQUALIZATION CHANGES AND CERTIFICATION

Any changes made by the state board are noted on the final page of the abstract. This page also includes the state board's certification to the county assessor.

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 values 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 http://dola.colorado.gov/dpt/info_for_assessors/abstract_signin.htm. A unique county user name and a password are required to access the automated abstract. A username and password are issued after the assessor signs a mandatory security agreement and submits it to the Division. 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 the mill levy needed to generate the desired revenue.

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

Section 20 of article X of the Colorado Constitution (TABOR), places several limits on the budgets of local and state governments. Two of the local government (taxing entity) limits, the fiscal year spending limit and the property tax revenue limit, are calculated in part from information provided by the assessor to each taxing entity on the certification of values form. The limits require voter approval for any increase in annual spending or property tax revenue that exceeds the rate of inflation plus the rate of local growth. For non-school taxing entities, "local growth" is the percentage change in the actual value of real property resulting from new construction and other taxable additions of real property minus destroyed property and other taxable deletions of real property. The certification of values form includes the total actual value of real property and line items for additions to and deletions from taxable real property. For school districts, "local growth," is the percentage change in student enrollment.

TABOR also prohibits an increase to a taxing entity's mill levy, unless the increase was approved by voters. However, 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 a mill levy increase certified to recover revenue lost through abatements because such an increase does not constitute growth in government. The responsibility for enforcing any of the limits found in TABOR rests with the taxpayers.

Most local taxing entities, other than school districts and home rule municipalities, are also subject to a limitation found in § 29-1-301, C.R.S. This restriction, called the 5.5 percent property tax revenue limitation, is similar in concept to the TABOR property tax revenue limit, but it is calculated using different information. The 5.5 percent limit allows taxing entities to increase their property tax revenue above the previous year by a maximum of 5.5 percent, and excludes certain types of revenue from the limit. Examples of excluded revenue include revenue associated with the assessed value of new construction, annexations/inclusions, increases in the production of a producing mine, and new oil and gas production. These amounts and others needed to calculate the limit are also listed on the assessor's certification of values form. The limit can be exceeded with voter approval.

The assessor sends a copy of each taxing entity's certification of values to the Division of Local Government. The Division of Local Government calculates the 5.5 percent limit for each taxing entity subject to the limitation and enforces the provisions of the law. Taxing entities, assessors and county commissioners may contact the Division of Local Government for a copy of the 5.5 percent property tax revenue limit calculation worksheet. The form number is DLG 53. They can also obtain a copy of the limit calculation online at http://www.dola.colorado.gov/dlg., then click on Technical Assistance, then Local Government Budgeting, then 5.5 % Revenue Limit, then DLG-53-Revenue Limit Calculations.

An Attorney General's opinion issued August 27, 1993, states that the more restrictive of the Constitutional and statutory property tax limitations shall prevail. See **Addendum 7-A, Attorney General's Opinion,** for a copy of the Attorney General's opinion.

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.

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 Division also recommends that assessors certify values to special districts that have declared themselves inactive pursuant to § 32-1-104(3), C.R.S. See ***Inactive Special Districts*** in Chapter 3.

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 also 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 http://www.dola.colorado.gov/dlg, then click on Technical Assistance, then Local Government Budgeting, then 5.5 % Revenue Limit, then Assessor's Certification of Value, then DLG-57-Certification of Value form.

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. An example of a certification of values form is shown below, and a detailed description of each line item is found on the pages that follow the form.

CERTIFICATION OF VALUES FORM

_____ County Tax Entity Code

DOLA LGID/SID _____

CERTIFICATION OF VALUATION BY COUNTY ASSESSOR

New Tax Entity ☐ YES X NO

Date _____

NAME OF TAX ENTITY: _____

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 200__:

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	$ _____ A
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	$ _____ B
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	$ _____ C
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	$ _____ D
5.	NEW CONSTRUCTION: *	5.	$ _____ E
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	$ _____ F
7.	ANNEXATIONS/INCLUSIONS:	7.	$ _____ G
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	$ _____ H
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9.	$ _____ I
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	$ _____ J
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	$ _____ K

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART.X, SEC.20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 200__:

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	$ _____ L

ADDITIONS TO TAXABLE REAL PROPERTY

2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	$ _____ M
3.	ANNEXATIONS/INCLUSIONS:	3.	$ _____ N
4.	INCREASED MINING PRODUCTION: §	4.	$ _____ O
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	$ _____ P
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	$ _____ Q
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	$ _____ R

DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	$ _____ S
9.	DISCONNECTIONS/EXCLUSIONS:	9.	$ _____ T
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	$ _____ U

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1.	TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1.	$ _____ V

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

5.5% PROPERTY TAX REVENUE LIMITATION (29-1-301, C.R.S.)

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:

Line A - Previous Year's Net Total Taxable Assessed Valuation

Certify the prior year's net total assessed value of taxable real and personal property within each taxing entity's boundaries. Generally, this value is taken from the prior year's final certification of values.

Line B - Current Year's Gross Total Taxable Assessed Valuation

Certify the current year's gross assessed value of the taxable real and personal property, including taxable real and personal property possessory interests, 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.

- 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.

Line C - TIF Area Increments

Certify the sum of the increment values of any tax increment finance areas that lie within the boundaries of the taxing entity.

Line D - Current Year's Net Total Taxable Assessed Valuation

Certify the current year's net total assessed value. The value is the difference between the current year's gross total assessed value and the increment value. If there is no tax increment financing area or no increment value, the "Current Year's Net Total Assessed Value" is the same as the "Current Year's Gross Total 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.

Line E - New Construction

Certify the assessed value of taxable real property improvements newly constructed in the previous year and new personal property connected with the new construction. Also certify the current year assessed value of taxable real property that was constructed during a recent prior year, and associated personal property, if the value of the property had never been reported as new construction because it was omitted from the assessment roll. New construction includes remodels and additions. A manufactured home may be considered new construction if it is new to the county and is not replacing a manufactured home that previously existed at the same location. For state assessed properties, use the new construction amount listed in the "5.5% Limit" column on the Notice of Valuation.

- The value assigned to new construction must reflect the new property's contribution to the total value of the property, at the current level of value. It is the difference between the assessor's total value of the property and what the total value would have been if the new construction had not occurred In the first year of a revaluation period, new construction is the amount of value equal to the additional percentage of completion or the percentage of contribution to the new total value.

  Example: If a structure increases from 80% complete to 100% complete, the new construction will reflect 20% of the total value of the improvement calculated at the new level of value. Similarly, if a remodel or addition contributes 20% of the value to the structure, then new construction would be reported at 20% of the new reappraised value

- 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.

For structures that take longer than one year to complete, two options exist for reporting the value of the new construction. 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 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.

NOTE: New construction does not include the production-based value of a new well, and it does not include the personal property associated with a new well.

Line F - Increased Production of Producing Mine

Certify the increased assessed valuation due to the increased volume of production of a producing mine (abstract codes 6110, 6120, 6130, 6140, 6150). Do not certify the increased valuation of a natural resources property. For instructions on classification, refer to ***Producing Mines Property***, in **Chapter 6, Property Classification Guidelines and Assessment Percentages**.

There is **no assessment rate** applied to producing mines land. The actual and assessed values are the same figure, which is the greater of 25 percent of gross proceeds or 100 percent of net proceeds.

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.

Line G – Annexations/Inclusions

Certify 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.

- If new construction exists within an annexed or included area, the value of the new construction is certified as either new construction OR as an annexation for that taxing entity, NOT BOTH.

- The assessed value of the taxable real and personal property within the annexed or included area is reflected in the "Current Year's Gross Assessed Value" for the taxing entity that included the property in its boundaries.

Line H - Previously Exempt Federal Property

Certify the increased assessed valuation due to previously exempt federal property that became taxable. The assessed value of real and personal property possessory interests 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.

Line I - New Primary Oil or Gas Production

Certify the increased assessed valuation due to new oil and gas production. The assessment rates for oil and gas leaseholds and lands are 87.5 percent for primary production and 75 percent for secondary production.

In order for an entity to exclude this value from the limit, the Division of Local Government must grant the authority to do so, § 29-1-301(1)(b), C.R.S. The entity makes a request for exclusion by filing an impact certification document with 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:

1. Increased level of production from old wells
2. Renewed production from shut-in wells
3. Any valuation of equipment or fixtures
4. 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 <u>will include</u> increased levels of production for the wells until they have reached their maximum production.

Example:

Year	Reported Production	Certified New Production
2008	1,200 MCF	1,200 MCF
2009	151,200 MCF	150,000 MCF
2010	160,000 MCF	8,800 MCF
2011	142,000 MCF	0
2012	150,000 MCF	0

Line J - Omitted Taxes and Taxes Received Last Year on Omitted Property

Certify 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. It also includes revenue received in conjunction with oil and gas leaseholds and lands that had been omitted from the assessment roll, but it **does not include** revenue received for a prior year from oil and gas leaseholds and lands due to underreporting of the selling price or quantity sold.

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, Specific Assessment Procedures,** 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.

Omitted revenue for purposes of Certification of Values does not include typographical errors or otherwise erroneous levies applied for a specific taxing entity. Omitted revenue should only include revenue from property completely omitted from the tax roll or property omitted from a taxing district.

Line K - Abated and Refunded Revenue

Certify 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. The figure includes revenue lost as a result of BAA and court decisions on appeals of value. The amount reported includes abatements for real and personal property possessory interests.

TABOR 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:

Line L - Current Year's Total Actual Value of All Real Property

Certify the actual value of the real property, including taxable real property possessory interests, located 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.

- 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.
- For producing mines land (abstract codes 6110, 6120, 6130, 6140, 6150), the actual and assessed values are the same figure, which is the greater of 25 percent of gross proceeds or 100 percent of net proceeds.

Line M - Construction of Taxable Real Property Improvements

Certify the actual value of taxable real property improvements newly constructed in the previous year (assessed as of January 1 of the current year). Also certify the current year actual value of taxable real property that was constructed during a recent prior year if the value of the property had never been reported as new construction because the property was omitted from the assessment roll. 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.

- The value assigned to new construction must reflect the new property's contribution to the total value of the property, at the current level of value. It is the difference between the assessor's total value of the property and what the total value would have been if the new construction had not occurred. In the first year of a revaluation period, new construction is the amount of value equal to the additional percentage of completion or the percentage of contribution to the new total value.

  Example: If a structure increases from 80% complete to 100% complete, the new construction will reflect 20% of the total value of the improvement calculated at the new level of value. Similarly, if a remodel or addition contributes 20% of the value to the structure, then new construction would be reported at 20% of the new reappraised value.

- 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.

For structures that take longer than one year to complete, two options exist for reporting the value of the new construction. 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 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.

Line N - Annexations/Inclusions

Certify 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.

- If new construction exists within an annexed or included area, the value of the new construction is certified as either new construction OR as an annexation/inclusion for that taxing entity, NOT BOTH.
- The actual value of the taxable real property within the annexed or included area is reflected in the current year's actual valuation for the taxing entity that included the property in its boundaries.

Line O - Increased Mining Production

Producing Mines Land (abstract codes 6110, 6120, 6130, 6140, 6150): For a new producing mine, certify the actual value of the producing mines land. For an existing producing mine, certify an increase to the actual value of the producing mines land, § 39-6-106(5), C.R.S. Producing mines are defined in §§ 39-6-101(1), 104 and 105, C.R.S. There is **no assessment rate** for producing mines land. The actual and assessed values are the same figure, which is the greater of 25 percent of gross proceeds or 100 percent of net proceeds. (For instructions on classification, refer to ***Producing Mines Property***, in **Chapter 6, Property Classification Guidelines and Assessment Percentages**.)

Natural Resources Land (abstract codes 5110, 5120): For a new producing natural resources property, certify the actual value of the natural resources land. Do not certify an increase to the actual value of a previously existing natural resources property. The assessment rate for natural resources land is 29 percent. (For instructions on classification, refer to ***Natural Resources Property***, in **Chapter 6, Property Classification Guidelines and Assessment Percentages**.)

Line P - Previously Exempt Property

Certify the actual value of real property that changed from an exempt status to a taxable status (previously exempt).

To simplify the reporting of this value, it is recommended that assessors report the full-year value of the property that changed taxable status rather than certifying prorated values over two years. In some instances the property that became taxable is only a portion of the entire property.

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.

The actual value of real property that was exempt pursuant to a lease with the state, a political subdivision, or a state supported institution of higher education is included in this figure when the property returns to a taxable status. See § 39-3-124(1)(b)(I), C.R.S., for details regarding this exemption.

Line Q - Oil or Gas Production From a New Well

Certify 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 2011. The June through December 2011 production values are reported by the operator in 2012. The value from this seven-month period is certified to the taxing entities in August of 2012. The January through December 2012 production values are reported by the operator in 2013. The value reported in 2013 must be prorated to account for the full 12-month period (seven months reported in 2012 + five months reported in 2013 = 12 months). The assessor must determine the value attributable to the five-month period from January 2012 through May 2012. The value from this five-month period is certified to taxing entities in August of 2013.

Line R - Taxable Real Property Omitted From The Previous Year's Tax Warrant

Except for omitted property that is being certified as new construction, certify the current year actual value of real property omitted from the previous year's tax warrant. The value certified reflects property that was discovered and valued as omitted property at any time after values were recertified in December of the prior year. The actual value of taxable real property possessory interests 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.

Omitted revenue for purposes of Certification of Values does not include typographical errors or otherwise erroneous levies applied for a specific taxing entity. Omitted revenue should only include revenue from property completely omitted from the tax roll or property omitted from a taxing district.

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.

The Division suggests that 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, Specific Assessment Procedures,** 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.

Line S - Destruction of Taxable Real Property Improvements

Certify 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. 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.

Line T - Disconnections/Exclusions

Certify 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. The amount is certified ONLY to the taxing entity that is affected.

The actual value of the taxable real property within the area disconnected or excluded is not reported in the current year's actual valuation for the taxing entity that removed the property from its boundaries.

Property owners are liable for taxes levied to retire outstanding indebtedness, §§ 31-12-502, 31-12-604, 31-12-705, and 32-1-503(1), C.R.S. When a bond exists, the taxable value of the property within the area disconnected or excluded must be separately certified to the taxing entity each year until the bond is retired. Please refer to the section below on "Subdistricts" for further discussion of this issue.

Line U - Previously Taxable Property

Certify 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. To simplify the reporting of this value, it is recommended that assessors report the full-year value of the property that changed taxable status rather than certifying prorated values over two years. In some instances the property exempted is only a portion of the entire property.

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.

The actual value of real property that becomes exempt pursuant to a lease with the state, a political subdivision, or a state supported institution of higher education is included in this figure. See § 39-3-124(1)(b)(I), C.R.S., for details regarding this exemption.

SCHOOL DISTRICT ELECTIONS

Line V – Total Actual Value of All Taxable Property

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.

LAW ENFORCEMENT AUTHORITIES

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 (real and personal property); new construction; increased volume of production by a producing mine if the mine is wholly or partially within the authority and if such increased production causes an increase in the level of services provided by the authority; and previously exempt federal property which becomes taxable if such property causes an increase in the level of services provided by the authority], 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 seven law enforcement authorities in Colorado. They are located in Weld (3), Arapahoe, Douglas, Montezuma, and Jefferson counties.

SUBDISTRICTS

A subdistrict is a geographic area created when the mill levy certified for a portion of a taxing entity is different from the mill levy certified for the remainder of the taxing entity. Subdistricts are formed in two ways:

1. A subdistrict is formed when property is detached from a taxing entity, and the entity certifies a bond or other debt service levy to retire debt incurred prior to the exclusion or disconnection. This type of subdistrict is no longer part of the parent district. The property owners cannot vote in parent district elections, they do not receive the district's services, and they are not responsible for payment of the district's general operating levy or other non-debt service levies. However, the property owners remain liable for any debt incurred prior to the exclusion or disconnection.

2. Pursuant to § 32-1-1101(1)(f), C.R.S., a Title 32 special district may impose a mill levy on a portion of the district (subdistrict) that is different from the mill levy on the remainder of the district. This authority was granted with the intent of allowing an area located within a district, or an area to be included in a district, to fund the construction or operation of services in that area without imposing the same burden on the entire district. Owners of property in other areas of the district are entitled to use the services of the subdistrict without paying additional fees. The subdistrict is considered an independent quasi-municipal corporation, but its board of directors is the board of the parent district.

When a subdistrict is created by either method, the assessor must create a new tax area for the subdistrict. The following example illustrates the administration of a subdistrict created when property was disconnected. The administration of a subdistrict created pursuant to § 32-1-1101(1)(f), C.R.S., is similar.

Example: The assessed value of the property within the boundary of a municipality is $9,569,300 and the actual value is $65,622,500. Several properties were disconnected from the municipality. The boundary of the original tax area is changed and a new tax area is established for the excluded area. The disconnected property has an assessed value of $54,620 and an actual value of $686,180.

	Actual	**Assessed**
TA 9 (prior to disconnection)	$65,622,500	$9,569,300
TA 22 (disconnected area)	$ 686,180	$ 54,620
TA 9 (after disconnection)	$64,936,320	$9,514,680

The current year's certification of values reflects:

- The total assessed value reported to the municipality in the 5.5 percent revenue limit section of the form is $9,514,680. $64,936,320 is reported as the total actual value for local growth (TABOR). This area is identified as Tax Area 9.
- $686,180 actual value is reported to the municipality as "disconnected" property for local growth (TABOR).
- The bond mill levy is also extended against the $54,620 assessed value of the property disconnected from the municipality. This area is now identified as Tax Area 22.
- This information must be provided to the municipality until the bond is retired.

GROWTH VALUATION FOR ASSESSMENT

Assessors of counties that 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. Taxing entity names and addresses may be obtained from the Division of Local Government website at www.dola.colorado.gov/dlg, at the bottom of the page is a radio button for "Local Government Information."

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 of 1994, § 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 206
Denver, Colorado 80203
Attn: Mary Lynn Christel
Telephone: 303 866-6818

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: www.dola.colorado.gov/dlg, at the bottom of the page is a radio button for "Local Government Information."
. 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 206 Denver, Colorado 80203 Telephone: 303-866-6818

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** that 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 that 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 have certified a bond levy, but 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 recertification 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 effecting 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, <u>except that the property tax does not become a lien against the property</u>. 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, <u>People v. Pitcher</u>, 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 do not invalidate the warrant, §§ 39-5-130 and 39-10-101(3), C.R.S., and <u>Haley v. Elliott</u>, 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

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DEPT OF LOCAL AFFAIRS
SEP 7 5 03 PM '93

FORMAL OPINION of GALE A. NORTON Attorney General	)	No. 93-8 August 27, 1993

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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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

The duties of the assessor, as expressed in the Colorado constitution and statutes, can be summarized into four categories: the discovery, listing, classification, and valuation of taxable property. The four categories are sometimes referred to as the assessment function. Most taxable property is subject to biennial valuation, while certain categories of property, such as personal property and natural resource, producing mines, and oil and gas leaseholds and lands, are valued each year. To accomplish these tasks, the assessor must plan for and implement an assessment program. The guidelines found in this chapter to assist Colorado assessors in researching and identifying their individual needs and to translate those needs into a detailed written plan. A workforce template, designed to track time requirements to determine workforce needs, was created by the Division of Property Taxation. It serves as a companion to this chapter and is intended to help assessors determine the personnel needed to implement their plan. Some counties have requested that the Division conduct a workforce study for their county utilizing the workforce template. Others have requested a copy of the template to conduct their own workforce study. For more specific information concerning workforce requirements and use of the workforce template, refer to **Addendum 8-A, Workforce Template and Instructions.**

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.

2. To establish specific assessment practices that achieves uniformity and consistency through fair and defensible values.

3. To establish mechanisms to complete 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 an annual assessment plan for personal property and a biennial assessment plan for real property.

2. Evaluate existing practices and processes to determine the merits and deficiencies that exist.

3. Establish procedures to meet goals and objectives through a comprehensive written plan including both real and personal property. The plan should include what needs

to be done, who needs to do it, what resources are available or needed, and the reasonable timeframes required to complete each task.

Additionally, a personal property audit plan is mandated by the State Board of Equalization. The following topics should be included in the county audit plan:

- Purpose of the Plan; Personal Property Account Characteristics;
- Plan Timeframe and Interim Progress Review Points;
- Listing of Office Resources Involved in the Audit Program;
- Account Review Selection Criteria and Specific Audit "Triggers";
- Audit Work Paper and Documentation Guidelines; and
- Assessor Signature Page.

The plan must be reviewed each year and updated as needed. Recommendations for specific information to be included under each of these topics can be found in **ARL Volume 5, Personal Property Manual, Addendum 5-A "Audit Standards"**.

4. Determine workload areas; workforce requirements; equipment needs to complete the annual assessment plan; and the cost to accomplish these tasks.

5. Present the annual assessment plan and budget requirements at the assessor's scheduled budget meeting with the board of county commissioners. The assessor should clearly identify the duties mandated by the constitution, statute, and the State Board of Equalization, and explain the ramifications of non-compliance.

6. After approval, review the plan with staff and start implementation. If the budget request is not fully approved, first review and modify the plan to fit the approved budget and to complete the statutorily required duties of the office before presentation to the staff and implementation.

7. Establish procedures for evaluation of the results.

8. Establish components for a public relations program.

ASSESSMENT PRACTICES

MAPPING

The administration of a successful real property 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. The mapping system may be a simple drafting system or a sophisticated computerized geographic information system (GIS). Ideally, the county should also 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 are essential for the following general uses:

- Master control: An overall county map should be used to show progress and time projections for the completion of the biennial reappraisal.
- Appraisal staff: Work maps for the appraisal staff should be available. Use of these maps is detailed later in this section.
- Tax entity and tax area maps: These maps ensure that each property is listed within the proper taxing entities and tax area.

GEOGRAPHIC INFORMATION SYSTEM

The Geographic Information System (GIS) stores maps as computer databases. Various kinds of information are often stored in different layers. The databases can be combined and analyzed in many different ways to produce maps for specific needs in a variety of forms. The base map generally has the parcel boundaries and parcel identification numbers. One layer may contain property characteristics such as streets, rivers, and highways. A second layer may show the various tax areas, a third layer may show zoning information, while a fourth layer may contain topographical or aerial features, and so on. A great variety of spatial analysis can be performed through the overlaying or merging of different data layers. Many counties use GIS as an appraisal tool by linking their computer-assisted mass appraisal (CAMA) data to the various layers. Sales maps can be created showing the location and sale price of sold properties and the assessor's values for each property. Comparable amenities may also be analyzed, such as building square feet, land size, price per square foot, and other relevant data.

Creating a GIS is usually a cooperative effort among several county offices. The base map containing parcel information is essential to the system.

Specifications and guidelines for computer-assisted mapping can be found in **Addendum 14-B, Digital Parcel Mapping**.

LAND SALES MAP

The real property 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 in the completion of a proper revaluation.

For a detailed description of land valuation methods, refer to ARL Volume 3, **REAL PROPERTY 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:

- Sale date(s)
- Confirmed sale price of all sales occurring during the time period prescribed by statute.
- Confirmed sale price converted to a price per comparable unit
- Land size and dimension
- Classification code (refer to Chapter 6, Property Classification Guidelines and Assessment Percentages.)
- Analysis of comparability (neighborhood boundaries, physical differences in topography, etc.)
- Assigned actual value
- Zoning which can determine legal land use
- 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 for sales ratios (mean, median, and weighted mean); 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**, REAL PROPERTY VALUATION MANUAL, Chapter 8, Statistical Measurements.**

IMPROVEMENT SALES MAPS

Maps for residential, commercial, and industrial properties should be kept current and show the following items when possible:

- Improved parcels
- Type of improvements
- Sale date(s)
- Confirmed sale price occurring during the time period prescribed by statute
- Classification code

- Assigned actual value
- Zoning which can determine legal land use
- Neighborhood and economic area boundaries

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.

REAL PROPERTY OWNERSHIP FILES

The assessment roll database is the primary real 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 classification code. The file should be cross-indexed by owner's name, property address, and parcel identification number.

REAL PROPERTY CHARACTERISTICS FILE

The real 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 regularly.

Typically the file includes the parcel identification number, street address, site characteristics, improvement characteristics, building(s) perimeter sketch, building permit history, sales history, record of inspections, the cost, market and income 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.

REAL PROPERTY SALES FILE

The sales file is a record of all documentary fee and non-documentary fee transfers of real properties recorded with the clerk and recorder. This should be an ongoing list that can be accessed for analysis. The sales file should contain:

- Parcel or identification number
- Physical description of the sold property as of the date of sale
- Confirmed sale price
- Actual value
- Book and page or reception number of conveyance document
- Address or legal description of the property

- Use and zoning codes
- Sales disqualification code (if applicable)
- Source of verification (TD1000, MHTD, letter, telephone, in-person, buyer, seller, agent)
- Neighborhood and economic area code.

The file is distinct and independent from the property characteristics file because it only contains information on properties that sold or transferred. Qualified sales that were sold within the data gathering period will be used to establish appraisal models and defend the values set by the appraisers. Additional information concerning sales files and confirmation of sales can be found in ARL Volume 3, **REAL PROPERTY VALUATION MANUAL, Chapter 3, Sales Confirmation and Stratification.**

REAL PROPERTY AND SALES DATA

REAL PROPERTY CLASSIFICATION

Proper classification coding will provide essential property 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 are 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. Current, 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

An ongoing and well organized sales confirmation program is the most vital element in the collection of accurate sales data for the general appraisal of real property. Sales confirmation, which involves the discovery, collection, listing and confirmation of sales, is essential to the effective application of the three approaches to value and the development of a reliable assessment ratio analysis program. A good sales confirmation program involves both administrative and appraisal personnel, and it must be continuously administered because properties sell or transfer throughout the year. For additional details on the sales confirmation process, refer to ARL Volume 3, **REAL PROPERTY VALUATION MANUAL, Chapter 3, Sales Confirmation and Stratification**.

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 producing the tax warrant. Many other reports may be produced, such as:

- New and deactivated parcel lists
- Value change audit reports
- Edit reports with error and warning messages
- Cross reference indexes
- Building permit listings
- Classification code listings
- Property neighborhood and economic area listings
- Provide data which support the annual budget.
- 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, may also use computerized information in the assessor's database.

Computer technology lends itself to appraisal applications. The major advantage of computer-assisted mass appraisal (CAMA) systems is improvement of assessment uniformity and quality. Some of the most common appraisal applications are:

- Cost approach
- Market approach
- Income approach
- Reconciliation (Correlation)
- Statistical reports for specific factors:
    - Economic area and neighborhood analysis
    - Time trend analysis
    - Market adjustments
    - Property use
    - Resold properties
    - Sales-ratio studies
- Market depreciation studies
- Simple linear and multiple regression analyses

The internet, in combination with a real property database and GIS, has greatly expanded the assessor's ability to make public records accessible to the general public. Many counties have a website that contains much, if not all of the information in their public databases, as well as parcel maps and sales lists.

PERSONAL PROPERTY DATA

PERSONAL PROPERTY APPRAISAL

Unlike real property, which is predominately subject to a biennial cycle of review and value determination, personal property is reviewed each year in accordance with the assessor's mandated personal property audit plan and valued annually utilizing reported data. One of the most difficult jobs for a county assessor is the discovery of personal property. However, good discovery practices will yield positive results in accurate property records and assessments. Personal property discovery must be an ongoing task because personal property is movable and may leave the county faster than the assessor can discover it. A thorough program of discovery must be created and maintained to ensure accurate property listings. Inaccurate property listings mean that certain personal property owners may escape paying their legal share of property taxes.

In addition to locally assessed personal property, most of the value of state assessed companies is classified as personal property. The state assessed companies are valued by the Division of Property Taxation. The Division is responsible for responding to protests and appeals of value. Determining and defending the state assessed values by the Division removes much of the workload away from the assessor. For more information concerning state assessed property, see **Chapter 11, State Assessed Property.**

PERSONAL PROPERTY OWNERSHIP FILES

The personal property listing process begins by setting up account records for owners of taxable personal property. A cross-check should be conducted on existing office records to determine if a new business is filing under another name and/or at another location. An assessor's staff member should call or visit the property owner to gather any necessary information for the listing process. A primary source of personal property discovery is the annual declaration schedule. After the names of the businesses and owners have been recorded in the personal property account records, a declaration schedule is mailed. It is especially important that owners of personal property located in the county on the January 1 assessment date receive the declaration schedule as soon after January 1 as possible. Additional details regarding the personal property declaration schedule can be found in ARL Volume 5, **Personal Property Manual, Chapter 2, "Discovery, Listing and Classification."**

Accurate property appraisal files must be maintained for each personal property owner. These files, and their associated records, serve as the permanent documentation for any assessments made by the assessor. The files are the repository of all information gathered by the assessor regarding the owner's property. Files should include all declaration schedules and documents submitted by an individual owner or business, along with appraisal records, worksheets, copies of Notices of Valuation, correspondence, and any other data pertaining to that specific owner or business. These records contain confidential information, such as detailed lists of personal property reported by the owner. There are statutory penalties for divulging confidential information.

To provide overall control of the ownership files and records, a permanent unique personal property account identification number should be assigned to each account. Account identification numbers provide for control accounts. They also enable the assessor to keep records for similar types of businesses together for easy reference and comparison, on a business-by-business basis, when needed.

PUBLIC RELATIONS

Every assessor's office should have an effective public relations program that conveys what the office does, and how, why, and for whom its services are performed. An effective public relations program in the assessor's office provides current and useful information regarding the laws, policies, and operations affecting the assessment of real property. It can result in more accurate and thorough coverage from the news media, a better informed public, and an increased awareness of the important role that property tax plays in the funding of local government. Public outreach prior to sending the biennial revaluation notices of value can greatly assist in lowering protest numbers.

An integral part of the public relations program is quality customer service. In many ways, it is the front line in the assessor's efforts to improve his or her image with the public. Daily contacts between the assessor's office and the public via the telephone, questions at the counter, and contact in the field set the tone for the public's impression of the office. "Customer service is an attitude. It can be expressed in terms such as thoughtfulness, courtesy, integrity, reliability, helpfulness, and efficiency" (Tschohl 1991).

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

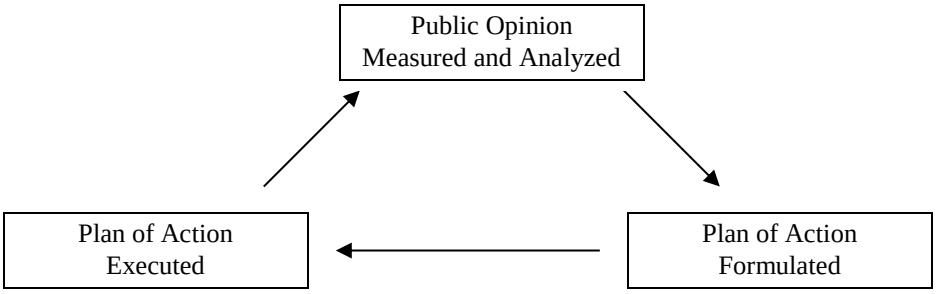
PHASE ONE consists of observing public opinion and determining what the concerns are. Is the new assessment level a major issue? Why are the assessor's appraisers physically reviewing all properties on the north end of town? Is the public aware of the residential assessment rate study and the role of the State Board of Equalization? What was the latest legislation passed concerning property valuations? The assessor and key personnel should establish a plan to address any areas that may have a negative impact on the office. By anticipating problems, strategies can be developed for addressing them in advance. Part of this anticipation should be the development of an office response that all staff can relay to the public. A uniform message from the staff conveys to the public that the assessor's office is informed. Staff will also be more confident dealing with the public when the public's response has been anticipated. All staff should be well versed on the most frequently asked questions and the appropriate office responses.

PHASE TWO is developing an effective plan to answer the questions and concerns observed in phase one. The public relations plan should include:

- The timing of each public relations event
- Justification of the selection of the media used
- An outline of the contents or subject matter of each event
- A list of relevant guidelines to be used in explaining the situation to property owners

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 property owner 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:

- Board of county commissioners for budget appropriations
- Other county and governmental agencies for such data as zoning, building permits, building regulations, and recorded documents
- Software vendors for accurate reliable software to assist in the valuation and reporting of mass appraisal values
- Banks, real estate agencies, appraisers, developers, and title companies for sales data, sales confirmations, sales trends, and correct title chains
- Property owners for sales, income, and expense data

The assessor can encourage the above participants by conducting an effective 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 number of staff in an assessor's office is influenced by many factors. Some of these factors are: size of county, rate of growth in new construction, complexity and capabilities of appraisal program and mapping software, and non-assessment duties of the assessor.

As indicated earlier, to determine the appropriate workforce, the Division has developed a workforce template for calculating both administrative and appraisal personnel staffing needs. A request should be submitted to the Property Tax Administrator if a county needs assistance from the Division in conducting a workforce study. If a county wishes to conduct an in-house study, a copy of this Excel template can be obtained from the Administrative Resources section of the Division of Property Taxation. The template contains default times for various activities. These defaults have been determined by the Division over a period of years through studies in many counties. But for the most accurate study, it is recommended that each county assessor's office research and develop its own time requirements for each activity listed in the template. This will ensure that the workforce analysis truly represents the personnel requirements for their office. For illustrations and a more complete discussion, refer to **Addendum 8-A, Workforce Requirements** and **Addendum 8-B, Instructions for the Workforce Template**.

PRODUCTION PLANNING

"Production planning" is a term borrowed from the manufacturing sector that refers to the creation of a plan or chart to explain the interaction of various work stations in the production process. Production planning of assessment activities can lead to a more accurate estimation of the time estimates for each task and may result in a more efficient use of office personnel and resources. Annual calendars showing appraisal and administrative production quotas by month are some examples of production planning. Meeting or exceeding the established quotas will assure that all activities are completed within a planned time and that statutory deadlines are met. If the quotas are not consistently met, an additional study should be conducted or processes should be reviewed 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, the overall process is cumbersome and needs to be "streamlined", or a combination of these reasons. If production consistently exceeds the quota, activity planning and the appropriate quota should be reanalyzed and revised as well.

Through an analysis of the results produced by the workforce template, a reorganization of personnel may be necessary through the reassignment of responsibilities. Meetings with the affected staff should be conducted to discuss the necessary changes. 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 responsibilities, should be in writing and reviewed with staff. These duties and responsibilities should be analyzed annually to ensure job description 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
- General workflow plan
- Standards of practice
- Monitoring procedures
- Record security procedures

OFFICE ORGANIZATION

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 is a graphic representation of supervisory positions and lines of authority for all employees. The chart should be prepared so that the chain of command is clear to everyone. It 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, mapping, 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. Depending upon the staffing size of an office, additional divisions may occur within each team. For example, the Appraisal Team may have a further division into a Real Property group and a Personal Property group. The Real Property group may also be further subdivided into the various types of property being appraised, such as Land, Residential, Commercial, and so on.

Along with an office organization chart, statements of team functions and personnel duties and responsibilities should be outlined in writing. This will give each employee and Management Team member an understanding of the nature of the work and the level of performance expected. This is customarily done using a generic county job description form which has open areas to fill in the individual job description or a specific job description form developed within the assessor's office.

Once an office organization chart has been drafted, the assessor must determine if the workforce needs are being met. Projecting adequate workforce for the assessor's office on an annual basis requires analysis of the time requirements of both administrative and appraisal activities within the office. For a complete explanation of workforce analysis, refer to **Addendum 8-A, Workforce Template and Instructions**.

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 professional manner. Quality assurance procedures are a key to maintaining the soundness and integrity of any valuation system. 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 include:

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, **REAL PROPERTY VALUATION MANUAL, Chapter 8, Statistical Measurements.**

DATA AND PROCEDURAL AUDITS

While sales ratio studies evaluate overall appraisal performance, the administrative functions within the assessor's office also need to be monitored. Automated and manual computer data entry and procedural audits monitor both the completeness and accuracy of data. An active on-going monitoring system should be in place to edit daily work. Internal edits are particularly important in fully automated systems to ensure that errors do not become universally applied. 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 and processing, such as in the Notices of Valuation, the distribution of state assessed values, the Abstract of Assessment, and the Certification of Values to Taxing Entities, required corrections can be publicly embarrassing. When errors are discovered after the publication of the Tax Warrant, remedies are limited and costly. The errors also create public relations problems. Therefore control total audits can assist in reducing this possibility.

CONTROL TOTAL AUDITS

A two-phase control audit procedure should be implemented: Phase one is designed to detect such general input errors, and phase two is designed to correct the property record for the parcel where the error occurred. The actual procedure may vary according to the reporting capabilities of the computer system. Additional guidelines on control can be found in **Chapter 7, Abstract, Certification, and Tax Warrant.** However, every procedure should incorporate the following elements:

PHASE ONE is a summary report or series of reports 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. Comparing this report with the previously run report can spot properties inadvertently overvalued due to an entry error.

Class and subclass totals can be compared to corresponding totals on subsequent report(s). One report most counties run is the in-house abstract report for this audit. Unexplainable significant differences should then be researched. Typically, phase one reports are totaled by class and subclass of property, but may also be totaled by tax area or taxing entity.

A summary report of the state assessed values from the database should be compared to the notice of value provided by the Division of Property Taxation. The database values should exactly match the values on the Division's report.

A summary report delineated by abstract code and value for each abstract code can indicate errors of improper coding between the land and improvements.

In **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.

The frequency of audits may depend upon the activity in the county, but the Division recommends that the abstract report should be produced and reviewed on a monthly basis. Some counties may run audit reports daily or weekly. If control total audits are performed on a regular basis, valuation, classification, tax area, etc. errors are discovered within the office and can be corrected prior to the completion of critical reports. For additional discussion, refer to pages 1 and 2 of **Chapter 7, Abstract, Certification, and Tax Warrant**.

SUPERVISORY REVIEW OF APPRAISALS

Supervisory review is another means of evaluating accuracy and uniformity of appraisals. Difficult or complex appraisal assignments and appraisals completed 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 and similar properties are treated similarly by different appraisers.

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 on in-house computers. Website data is normally a periodic copy of “live” data with no ability for modification by the user. Great care must also be taken to preserve those records which are confidential and not available for public viewing, such as the reported information on the Real Property Transfer Declaration, the Manufactured Home Transfer Declaration, and all of the personal property and natural resource schedules and forms. Additional confidential data sources include: commercial property income data; Disabled Veteran tax exemption applications; and senior property tax exemption applications.

OFFICE 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 internal controls. These changes can result from legislation, new policies, and advances in technology. For example, the legislation affecting manufactured homes in which their valuation and assessment transferred from the county clerk’s office to the assessor’s office required a major adjustment in the assessor’s office. Internal controls are best reviewed in an intervening year between revaluations. Occurrences such as budget cuts, a loss of trained staff, or a computer software conversion may require an immediate review. 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. Recognizing the statutory duties of the office, 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 with documentation and constitutional or statutory cites for all duties that are required to be completed by the assessor. Generally, being well-prepared to present the budget to the commissioners increases the chances of receiving the requested budget. While not necessarily complete, the following is a checklist of expense items that should be considered for an annual appraisal program:

Personnel Expenses
- Salaries
- Benefits
- Overtime
- In-house training
- Education
- Appraiser licensing and certification

Supply Expenses
- Office supplies

Professional Services Expenses
- Outside appraisal contract
- Mapping or GIS contract
- Data processing contract
- Temporary clerical
- Legal counsel

Communications Expenses
- Postage
- Telephone service
- Fax service
- Computer Network Fees
- On line data retrieval systems (Public access to data through the internet)

Travel and Transportation Expenses
- Property inspections
- Schools, workshops, seminars, conferences, meetings
- Vehicle maintenance and fuel
- Vehicle replacement
- Vehicle insurance

Advertising and Legal Notice Expenses
- Statutory notice of hearings concerning real and personal property protests
- Voluntary media releases, such as the senior citizen and disabled veteran property tax exemptions or the personal property filing reminder
- Announcements of job vacancies

Computer and Office Equipment Expenses
- Purchase
- Rental or lease fees
- Repair and maintenance contracts
- Software and support

Other Specific Expenses
- Professional membership dues
- Printing
- Multiple Listing Service (MLS)
- Aerial Photographs

SELECTED REFERENCES

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Standard on the Valuation of Properties Affected by Environmental Contamination, International Association of Assessing Officers, Kansas City, (July 2001).

Standard on Verification and Adjustment of Sales, International Association of Assessing Officers, Kansas City, (November 2010).

OTHER REFERENCES

Tschohl, John Achieving Excellence through Customer Service. Minneapolis: Best Sellers Publishing, 2002.

Garber, Peter R. 25 Reproducible Activities for Customer Service Excellence. Amherst: HRD Press, 2005.

ADDENDUM 8-A, WORKFORCE TEMPLATE AND INSTRUCTIONS

The workforce template has evolved into its present state through trial and error over a period of years. It was originally created and used for a statewide analysis in 1988; the current version utilizes EXCEL. Some counties have requested that the Division conduct a workforce study for their county utilizing the workforce template. Others have requested a copy of the template to conduct their own workforce study. If the study is conducted in-house, it is highly recommended that prior to any presentation or implementation, the county should send it to the Division for review. An electronic copy of 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 the worksheet template.

This workforce template was created as a tool to assist the assessor in the analysis of staffing needs 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 work backlog, such as plat or conveyance document processing.

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 below, 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 its 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.

GENERAL TEMPLATE INSTRUCTIONS AND CONTENTS

There are eight separate but interrelated worksheets in the EXCEL workbook that comprise the workforce template. The template worksheets listed below correspond with the printed pages at the end of this chapter. Each of the worksheets will be discussed. Also included is a worksheet labeled “INSTRUCTIONAL NOTES.” This includes general information for the template user.

- Cover sheet – “COVER
- Summary, page 1 - “SUMMARY”
- Administrative data worksheet, page 2 - “ADMINISTRATIVE CALCULATION”
- Appraisal data worksheet, page 3 - “APPRAISAL CALCULATION”
- Administrative time requirement estimate worksheet, page 4 - “ADMINISTRATIVE TIME”
- Appraisal time requirement estimate worksheet, page 5 - “APPRAISAL TIME”
- Abstract data gathering sheet, pages 1 and 2 - “APPRAISAL WORKSHEET”
- Administrative data gathering sheet, page 3 - “ADMINISTRATIVE WORKSHEET”

WHERE TO BEGIN: BASIC STEPS FOR DATA ENTRY

Step One: Create a back-up copy of the template. Also, before you begin to add data to the spreadsheet, 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.

Step Two: Print the data gathering worksheets to assist you in entering 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 shown in red. Any cell that is not red should not be overridden. If you have employed the worksheet protection included in your software, you will not be able to make any changes in areas that require no updating.

Step Three: Enter the county name in cell "L1" of the "APPRAISAL CALCULATION" worksheet. Once the name is entered, a macro copies the county name onto all other sheets where it is needed.

Step Four: 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 with a detailed discussion concerning these cycles can be found in "Appraisal Data Maintenance" of this section for real property and ARL Volume 5**, PERSONAL PROPERTY 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 entered into cell "L2."

Step Five: Enter the date of the study in cell "C4."

Step Six: On the "ADMINISTRATIVE TIME" worksheet, record the typical full-time employee work hours. This area contains the pertinent information concerning the typical daily hours worked, vacation leave, sick leave, time for attending classes, or other activities throughout a typical year for a full-time employee (or equivalent). This information will be used 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 "E54" through "E58."

Step Seven: Parcel count data and related count data for appraisal tasks should be entered on the "APPRAISAL CALCULATION" worksheet beginning with cell "D9" and continuing through cell "D54, cells E50, E51, and H51." Up to three additional appraisal tasks or duties may be added to the template; 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 APPRAISAL TIME" beginning with cell "D8" and continuing through "J51." **REMEMBER: ONLY CELLS WITH ENTRIES DISPLAYED IN RED ARE TO BE EDITED!**

Step Eight: Administrative counts are entered on worksheet "ADMINISTRATIVE CALCULATION" beginning with cell "G8." Up to three additional administrative tasks or duties may be added to the template; the names of the duties can be added beginning with cell "A29" through cell "A31." Administrative time estimates, also in minutes, are entered in the worksheet "ADMINISTRATIVE TIME." The first data entry will be in "F7."

GENERAL INFORMATION ABOUT TIME

Most of the default time estimates listed in the various worksheets were developed, verified or modified to reflect actual county information and have been used in numerous county workforce studies. As counties grow, and as they become more efficient with the streamlining of processes, additional computerization, and automation, the time estimates for each delineated duty will change.

WORKFORCE DATA

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. This figure represents the total yearly net hours that constitute full-time employment for a single employee. The spreadsheet calculates this figure by multiplying the typical workday hours (less any non-work related activities) 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 determined by multiplying the weeks in the year by the working days in a week, which results in 260 days (52 weeks per year times five days per week.) The net yearly hours per FTE is calculated by multiplying the net yearly days by the net daily hours. The net daily hours is calculated by subtracting from the gross daily hours any incidental non-work related time such as mandatory "work breaks." 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. This part of the worksheet can be found at the bottom of page 5, Administrative Time Requirement Estimate.

Example:
The employees in Shine County typically work an eight-hour day (not including lunch), with two mandatory work breaks, which are 15 minutes each and other incidental activities that are non-work related. The total lost work time per day due to the non-work related activities is approximately one hour, making a net work-related day of seven hours (eight hours typical workday minus the one hour non-work related activities). The county is closed for 10 holidays. 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 educational needs of staff, 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)	- 0
Yearly net days:	225

225 Days x 7 Hours (typical work day minus breaks, etc.) = 1,575 Yearly net hours

WORK UNITS

It is appropriate to think of the task to be completed 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:

- Schedules or parcels
- Subdivision plats
- Inquiries
- Statutory reports
- Conveyance documents
- Full-time employees supervised
- Senior citizen and disabled veteran exemption applications
- 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 estimate of time to complete each task listed in the template. The default times listed in the template can be altered as necessary. 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. This information is captured on Page 5, Administrative Time Requirement Estimate Worksheet. The determined minutes for each work unit are converted into work 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 to perform the functions detailed in the template. The calculation is very simple, but can require extensive research to determine the time estimates for each task. This information is entered on Page 3 of the template. Appropriate time estimates should be established before the total net yearly administrative working hours are considered. For example, a time estimate difference of six minutes in completing a work unit doesn’t seem

important until you multiply it times 10,000 work units, which results in an additional 1,000 hours added to the total net yearly hours.

To establish appropriate time estimates for the administrative tasks, the tasks are divided into these major categories:

- Public information
- Office management
- Statutory reports
- Real property value prorations
- State assessed properties
- Senior citizen and disabled veteran exemptions
- Possessory interest – Admin
- Other administrative tasks or duties (allows for the entry of three additional tasks)
- Ownership changes
- GIS/Mapping
- Data processing

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, shown in italics, 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

The public information section is divided into three categories; inquiries, property record information, and public relations. Descriptions of each follow.

INQUIRIES

This category includes the normal, day-to-day requests for information received from property owners 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 when estimating a “typical” number of requests, inquiries or any other duty. 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 three minutes per request***.

PROPERTY RECORD INFORMATION

Real estate agents and 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. ***The workforce template entry is six minutes per request.***

PUBLIC RELATIONS

Some of the tasks that would be included in this activity are:

- Giving instruction as to the use of assessor maps and public computer terminals
- Distributing brochures and explaining property taxes, personal property taxes, senior and veteran exemptions etc.
- Giving information concerning application for tax exemption
- Explaining personal property taxes to a new business owner
- Explaining the effect of proposed or newly enacted statutes or constitutional amendments to property owners.

Additional time should be considered for specially planned public relations projects such as speeches, radio/television interviews, or writing newspaper columns that are not done on a regular basis. Alternatively, the time for this work unit can be increased to account for additional functions.

The work unit is also the number of requests per year. ***The workforce template entry is six minutes per request.***

OFFICE MANAGEMENT

The office management section is broken into a number of categories. Descriptions of each follow.

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

Periodically reviewing the individual line items of the budget is a critical responsibility of the assessor or deputy assessor. 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 15 minutes 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 an automated calculation based on the needed employees. As data is added or modified, this will be automatically recalculated. The time estimate in the template is the typical amount of time spent in supervisory tasks per employee. ***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 utilizing the individually entered data.

DEPARTMENT MEETINGS

This 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 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 – ASSESSOR LEVEL

This recognizes the administrative time spent handling 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 recognizes the administrative time spent handling appeals and related duties for 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 shows the administrative time spent handling appeals and related duties for Board of Assessment Appeals or binding arbitration hearings. 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 accounts for the administrative time spent handling appeals and related duties for district court or appellant court hearings (Court of Appeals and 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 identifies the administrative time 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 the 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 tracked under this category. 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 the tax warrant. The ***template time entry and work unit 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 time necessary for each report.

REAL PROPERTY VALUATION PRORATIONS

The category includes the administrative time required to prorate or apportion values for such transactions as destroyed property, movement of titled manufactured homes, changes in taxable status, rotary drill rig value apportionment, or any other prorations or apportionments that have not been tracked or accounted for in another category. ***The template time entry and work unit for this activity is 10 minutes per proration***.

STATE ASSESSED PROPERTIES

Typically, the records regarding state assessed companies are entered into the database system and maintained by administrative staff. This requires the entry of new companies, the distribution of values, verification and distribution of new construction values, the confirmation of tax areas, ensuring entries balance to the notice of valuation, etc. The time necessary to manage state assessed values can vary greatly depending on several factors such

as the number of state assessed companies, the value in the companies, the manner in which the state assessed values are apportioned to the correct tax areas or taxing entities, and the number of taxing entities or tax areas in the county. ***The template time entry and work unit for this activity one hour per state assessed company.***

SENIOR CITIZEN AND DISABLED VETERAN EXEMPTIONS

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 new exemption applications reviewed yearly. ***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 60 minutes per schedule***.

OTHER ADMINISTRATIVE TASKS OR DUTIES

There may be an atypical administrative activity that is periodically completed, but does not fit into the given descriptions. The template therefore provides for the ability to account for these activities by providing three separate line items. When used, these entries are automatically included in the totals calculated by the template. Since they are atypical, the work units and time entry fields are blank. The title "Other Administrative Task/Duty" may be replaced with an appropriate title. Some examples of tasks where this could be used are: monthly updating of an internet home page; active participation in a computer users group; a regularly scheduled radio talk show; or writing a regular column in the local newspaper.

OWNERSHIP CHANGES

Ownership changes include categories other than processing conveyance documents. Included are transfers, new subdivision plats, splits and combinations, sales confirmation mailing Real Property Transfer Declarations and Manufactured Home Transfer Declarations, and address changes. Descriptions of each follow.

TRANSFERS

Simple ownership transfers are the result of conveyance 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. 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 procedures 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 category accounts for the process of setting up information on new subdivisions and creating the necessary records. 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 includes the creation of new records for ownership splits or combinations. The time estimate should not include any appraisal or mapping duties. Activities would possibly include:

- Creating a new record with information concerning the parcel number that may have been assigned by mapping
- Assigning parcel numbers, if this is not done by the mapping staff
- Verifying and entering ownership, mailing address, tax area codes, deed information, such as book and page or reception number, and any administrative information supplied by the appraisers such as location of improvements
- Creating hardcopy documents of the computer record where appropriate.

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 procedures 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), Manufactured Home Transfer Declarations (MHTD), questionnaires, logging the returned documents, and sales coding them into the 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

Processing all mailing address changes where there is no transfer of ownership is included in this function. The work unit is the average number of address changes per year.

NOTE: If the address changes are completed by another office such as the treasurer's office, do not include an entry for the task. ***The template time estimate is six minutes per address change***.

GIS/MAPPING

With the variability and complexity of mapping systems between counties, this section of the template must be modified to fit each individual county's mapping duties. Some counties still rely on hand-drafted cadastral maps, while many others have progressed to Geographic Information Systems (GIS). A GIS is a computer information system that integrates spatial data, such as parcel boundaries, with tabular data, such as property and sale characteristics. Such a system may be managed by the assessor's office, or the assessor may be responsible for only a portion of a system that combines data from many departments and other sources. In some counties, the assessor may not have any responsibilities for the GIS system. **It is highly recommended that the time estimates for GIS/mapping duties be locally determined through an individual study**. If the GIS/mapping function is completed entirely outside of the assessor's office, this duty will have few or no hours attributed to it.

The GIS/Mapping function includes the creation and updating of parcel boundaries, the creation and updating of entity boundaries, and customer questions and research. Descriptions of each follow.

CREATE/UPDATE PARCEL BOUNDARIES

The duties and times for this activity will vary between counties that still have hand-drawn parcel maps, and those with various stages of automated mapping. This line item is for tracking the time necessary for maintaining parcel boundary lines including new subdivisions, land splits, and land combinations. ***The work unit is per parcel, and the template time estimate is 30 minutes.*** **Due to the differences in mapping systems, it is highly recommended that the time estimate be locally determined through an individual study**.

CREATE/UPDATE ENTITY BOUNDARIES

Assessment maps should be updated to reflect tax area boundary changes that occur with the formation of a new district, annexations, inclusions, disconnections, or exclusions. ***The work unit is per entity and the template time estimate to do the updating is four hours per map***. **Due to the differences in mapping systems, it is highly recommended that the time estimate be locally determined through an individual study**.

OTHER MAPPING TASKS/DUTIES

There may be an atypical mapping activity that is conducted periodically, but does not fit into the given descriptions. For instance, the office might complete special mapping projects or be in the process of creating a digital map atlas. The template therefore, provides tracking and accounting for these activities with two separate line items that are included in the totals. Since they are atypical activities, no work units or time entry are suggested. The title "Other Mapping Task/Duty" may be replaced with an appropriate title.

CUSTOMER QUESTIONS/RESEARCH

Apart from the general inquiries tracked under Public Information, specific mapping questions or research commonly occur, such as Because of the nature of the questions, they tend to take more time to answer. ***The work unit is per number and the template time estimate is 20 minutes per number***. **Due to the differences in mapping systems, it is highly recommended that the time estimate be locally determined through an individual study**.

DATA PROCESSING

This general category includes three duties; data entry, system maintenance and production, and analysis reports. Descriptions of each follow.

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 a daily activity. It generally includes such tasks as: updating the software programs with those sent out by the software vendor, 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***. This number should be around 250 days (52 weeks times 5 days per week equal 260 days minus 10 holidays equals 250 days) depending upon the number of approved holidays when the office is closed.

ANALYSIS REPORTS

Included in this category are the generation of computer reports such as sales ratio studies, sales comparisons, classification error reports, and neighborhood statistics. The time spent analyzing reports is not included in this category. ***The work unit and time estimate are the same as system maintenance and production of one hour per number of standard working days in the typical year***.

APPRAISAL TASK EVALUATION

The time estimates shown in italics are guidelines for typical appraisal operations 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 appraisal personnel required for each office.

APPRAISAL DATA MAINTENANCE

Appraisal data maintenance involves a periodic re-inspection of all properties in the county. 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. To avoid duplication of travel, vacant land should be inspected in conjunction with the improved land whenever possible. 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.

Example:

> The Shine County Assessor decided to conduct a drive-by appraisal data maintenance of all real property over a ten-year period. In theory, during this ten-year period, 10 percent of all properties will need an on-site physical inspection to verify property characteristic and collect changes such as additions or remodeling that cannot be captured through a drive-by 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 inspected via 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, building type, or subclassification. For example, the 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 properties requiring on-site inspections each year can be discovered during a review of the account, upon the receipt of a building permit, major physical changes discovered in the drive-by review or through communication with the owner or reports from other property owners. Planning for data maintenance should be based on all properties being reviewed within the established review cycle.

The data maintenance for the appraisal section of the assessor's office requires an analysis of a number of tasks which may be segregated into four categories. The percentage of properties in each category will be determined by the appraisal review cycle chosen. For example, if a 10-year appraisal review cycle is chosen, 9% of the properties should receive a drive-by inspection, 1% should receive an on-site inspection, 40% should receive an office review, while 50% should have records processing. These percentages are automatically calculated once the appraisal review cycle is chosen. As mentioned, the four categories are:

- Drive-by inspection
- On-site physical inspection
- Office review
- Records processing

A drive-by 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 review includes: a visual observation of the neighborhood exterior, review of the construction quality and condition of the buildings, and changes to property characteristics that can be observed from the road. Based on your field observations an office analysis of the applicable approaches to value will be a part of this process. This will lead to a 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 a complete physical review, as the additional square footage must be determined. 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 the ***Model Building and Analysis*** portion of the appraisal template. The template time estimates vary with the type of property being reviewed and are listed later in this addendum.

The on-site physical inspection normally includes: a visual observation of the physical characteristics differentiating economic areas; neighborhood characteristics; exterior and interior inspection of all buildings; and updating the property characteristics data; 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*** portion 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 physical observation of the neighborhood and exterior 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, **REAL PROPERTY VALUATION MANUAL, Chapter 2, Appraisal Process, Economic Areas, and the Approaches to Value.**

ABSTRACT PARCEL COUNTS

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 are three data gathering pages. Pages 1 and 2 will assist in compiling the necessary abstract count data. 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

Improved Land
- Residential
- Commercial
- Industrial

Improvements
- Residential (include Farm/Ranch Residences)
- Condominiums: residential, commercial and industrial
- Manufactured Housing (include Farm/Ranch Manufactured Homes)
- Commercial
- Industrial

Agricultural Land (acre count)
- Irrigated
- Dry Farm
- Meadow Hay
- Grazing
- Orchard
- Farm/Ranch Waste Land
- Forest

Farm and Ranch Support Buildings

All Other Agricultural Land
Land and Improvements

Natural Resource
Land and Improvements

Personal Property

State Assessed, Real and Personal

Exempt
Land and Improvements

APPRAISAL TIME REQUIREMENT ESTIMATES

As with the administrative tasks, the workforce template has time estimates for the 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 its 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 APPRAISAL DATA MAINTENANCE COLUMNS

To avoid duplication of travel, vacant land should be inspected in conjunction with the improved land whenever possible. The default times listed below are pre-populated in the workforce template.

The template default time estimate for all Vacant and Improved Land is three minutes per parcel.

For improvements, the default time estimates are:

Residential (including Farm/Ranch Residence)..... 3 minutes
Condominium..... 3 minutes
Manufactured Housing (mobile homes) including
Farm/Ranch 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

Other default time estimates are listed below.

Farm/Ranch Support Buildings.....45 minutes
All Other Ag Land..... 3 minutes
All Other Ag Improvements.....60 minutes
Natural Resource Land.....60 minutes
Exempt Land ..... 3 minutes
Exempt Improvements .....30 minutes
Possessory Interest.....60 minutes*

****Limited county research has been available to establish this estimate.***

Under the "Other Appraisal Task/Duty" portion of the template 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 Appraisal Data Maintenance 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 4,800 minutes (80 hours) per year per calculated FTE***.

ON-SITE APPRAISAL DATA MAINTENANCE 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 Farm/Ranch 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 (including Farm/Ranch Residences), Condominiums, Manufactured Housing (mobile homes) (including Farm/Ranch Manufactured Homes)
- Agricultural 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 Vacant and Improved Land …… 3 minutes***
- ***All Other Ag Land and Exempt Land……... 3 minutes***
- ***Residential, Condominium, and Manufactured Housing Improvements……. 5 minutes***
- ***All Other Agricultural Improvements…….. 5 minutes***
- ***Natural Resource, Exempt Improvements…….….. 30 minutes***
- ***Commercial and New Construction Improvements ……..… 30 minutes***
- ***Industrial Improvements……..….. 60 minutes***
- ***Farm/Ranch Support Buildings……..….. 15 minutes***
- ***Natural Resource Land……..… 15 minutes***
- ***Personal Property and New Parcel Appraisal Creation…... 15 minutes***
- ***Protest – Reappraisal Year and Intervening Year……..…. 6 minutes***
- ***All Appeals…….. 6 minutes***
- ***Sales Confirmation……. 7.5 minutes***

OTHER APPRAISAL OPERATIONS COUNTS

There are other tasks performed by the appraisal section for which counts must be determined. These include:

- Extra travel: Out of the area
- Model building and analysis
- Statistical testing
- Protests to the assessor for both reappraisal years and intervening years.
- Appeals to the county board of equalization, binding arbitration and the Board of Assessment Appeals; judicial appeals; and abatements.
- Possessory interest
- Other appraisal task or duty (allows for the entry of three additional tasks)
- Sales confirmation
- New construction
- New parcel creation
- Supervisory time
- Review time

EXTRA TRAVEL OUT OF AREA

Typically, driving time between the courthouse and the properties requiring review 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 physical inspections or drive-by review work can be completed. 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. The default time estimate is calculated on 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

To utilize a market approach to value in mass appraisal, computer modeling may be necessary, especially for residential improved properties. This category accounts for the additional time needed for analysis that is not adequately measured or included in the on-site inspections, drive-by reviews, and office reviews. ***The work unit entry for this field is the number of models that are typically created to adequately value property. The default time estimate is 60 minutes per model.***

STATISTICAL TESTING

Mass appraisal, by definition, includes statistical testing. It is essential that determined property values should be statistically tested to assure that 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. ***The work unit entry is the number of economic areas or neighborhoods tested with a default time estimate of 2 hours per entry.***

PROTESTS, APPEALS, AND ABATEMENTS

The appraisal time required for protests and appeals has greatly increased due to constitutional and statutory requirements and the rapid escalation or decline 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**.** ***The work units are the number of protests, appeals, and abatements. The default time estimate is:***

Protest: Reappraisal Year:.....30 minutes
Protest: Intervening Year: .....45 minutes
Appeal to the CBOE:.....1.5 hours
Appeal to Arbitration:.....1.5 hours
Appeal to the BAA: .....16 hours
Appeal to district court:.....16 hours
Abatement: .....8 hours
Records processing for all of the above: .....6 minutes

In the template, a weighted average is calculated using 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.

POSSESSORY INTEREST

Allowance has been made in the template to track this duty, but there is limited history to give an accurate time estimate guideline. ***The work unit is the number of possessory interest accounts reviewed. The default time estimate is one hour.***

SALES CONFIRMATION

With increasing sales activity, creative financing, 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 the number of sales is large, a percentage of the sales count may be annually inspected. ***The work unit is the number of drive-by reviews of sales made each year with the default estimate of 15 minutes per review.***

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. Normally, one or more drive-by inspections may be necessary before an on-site inspection can be performed. For instance, during the first visit, the percentage complete of a partially completed structure at the first of the year is determined. This category includes all new construction such as residential, commercial, and industrial. The time estimate should take the percentages of each improvement type into consideration. For example, the physical inspection of residential new construction takes one hour whereas commercial takes three hours. If the county typically has three times as many residential new construction improvements as commercial improvements, the time estimate for new construction would show the average time, or one and one-half hours. ***The work unit is the number of parcels of new construction with the default time estimate of 15 minutes per parcel for a drive-by inspection, 60 minutes for an on-site inspection, and 7.5 minutes for records processing***.

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. ***The work unit is the number of new parcels with the default time estimate of 40 minutes, and 15 minutes for records processing.***

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. ***As stated previously, the number of full-time employees or the equivalent is automatically calculated within the template with the default time estimate of 80 hours per employee.***

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 appraisals that are completed by new appraisers as well as all difficult or complex property appraisals. This is another method of evaluating the accuracy and consistency of appraisals. ***The work unit is the number of reviews made with the default time estimate of 5 minutes per review.***

PRINTING THE REPORT

The workbook contains range names that will make it easier to print. The workbook has 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.

PAGE 1 – LIMITED WORKFORCE CONSULTATION - SUMMARY

LIMITED WORKFORCE CONSULTATION SUMMARY

SHINE COUNTY

Prepared by the SHINE County Assessor's Office

PREPARATION DATE:
01/00/00

PAGE 1

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
MANUFACTURED HOUSING	0	0.00
COMMERCIAL/INDUSTRIAL	0	0.00
AGRICULTURAL	0	0.00
EXEMPT PROPERTY	0	0.00
NATURAL RESOURCES	0	0.00
PERSONAL PROPERTY	0	0.00
STATISTICAL TESTING & MODEL BUILDING	0	0.00
POSSESSORY INTEREST	0	0.00
OTHER APPRAISAL TASKS/DUTIES	0	0.00
SALES CONF/NEW CONST/ PARCEL CREATE	0	0.00
TRAVEL OUT AREAS	0	0.00
TOTAL PROTEST/APPEALS	0	0.00
REVIEW	0	0.00
APPRAISAL TOTAL	**0**	**0.0**
ADMINISTRATIVE		
SUPERVISORY TIME	0	0.00
PUBLIC INFORMATION	0	0.00
OFFICE MANAGEMENT	0	0.00
STATUTORY REPORTS	0	0.00
REAL PROP. VAL. PRORATE	0	0.00
STATE ASSESSED PROPERTIES	0	0.00
SR CITIZEN / DISABLED VET. EXEMPT.	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	0	0.00
ADMINISTRATIVE TOTAL	**0**	**0.0**
PERSONNEL GRAND TOTAL	**0**	**0.0**

APPRAISAL REVIEW CYCLE:
8 YEARS

DEFAULT CYCLE PERCENTAGES

DRIVE-BY CYCLIC REVIEW:	11.25%
ON-SITE CYCLIC REVIEW:	1.25%
OFFICE REVIEW:	37.50%
PERSONAL PROPERTY AUDIT:	20.00%
YEARLY FTE HOURS:	1,750

PERSONAL PROPERTY AUDIT CYCLE:
5 YEARS

PAGE 2 – LIMITED WORKFORCE CONSULTATION – ADMINISTRATIVE

LIMITED WORKFORCE CONSULTATION - ADMINISTRATIVE

PAGE 2

PREPARATION DATE: 1/1/2009 | By Assessors Office | SHINE | COUNTY

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	0.05	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	0	80.00	0	0.00
BUDGET MAINTENANCE	PER WEEK	0	0.25	0	0.00
SUPERVISION	PER FTE	0.00	80.00	0	0.00
DEPARTMENT MEETINGS	PER DEPT.	0	40.00	0	0.00
SECRETARIAL SUPPORT	PER FTE	0.00	24.00	0	0.00
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	0.00	20.00	0	0.00
STATUTORY REPORTS	PER REPORT	0	40.00	0	0.00
REAL PROPERTY VALUE PRORATIONS	PER PRORATION	0	0.17	0	0.00
STATE ASSESSED PROPERTIES	PER COMPANY	0	1.00	0	0.00
SR CITIZEN / DISABLED VET. EXEMPT.	PER UNIT	0	0.25	0	0.00
POSSESSORY INTEREST - ADMIN	PER UNIT	0	1.00	0	0.00
OTHER ADMINISTRATIVE TASK/DUTY	PER UNIT	0	0.00	0	0.00
OTHER ADMINISTRATIVE TASK/DUTY	PER UNIT	0	0.00	0	0.00
OTHER ADMINISTRATIVE 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
GIS/MAPPING:					
CREATE/UPDATE PARCEL BOUNDARIES	PER PARCEL	0	0.50	0	0.00
CREATE/UPDATE ENTITY BOUNDARIES	PER ENTITY	0	4.00	0	0.00
OTHER MAPPING TASK/DUTY	PER UNIT	0	0.00	0	0.00
OTHER MAPPING TASK/DUTY	PER UNIT	0	0.00	0	0.00
CUSTOMER QUESTIONS / RESEARCH	PER NUMBER	0	0.33	0	0.00
DATA PROCESSING:					
DATA ENTRY	PER PARCEL	0	0.08	0	0.00
SYSTEM MAINTENANCE & PROD.	PER WORK DAY	0	1.00	0	0.00
ANALYSIS REPORTS	PER WORK DAY	0	1.00	0	0.00
TOTAL				0	0.0

ADMINISTRATION SUMMARY	F.T.E.'S
ADMINISTRATIVE FTE'S:	0.00
SUPERVISORY FTE'S:	0.00
TOTAL ADMINISTRATIVE FTE'S:	0.00

PAGE 3 – LIMITED WORKFORCE CONSULTATION - APPRAISAL

LIMITED WORKFORCE CONSULTATION - APPRAISAL | SHINE | COUNTY

APPRAISAL REVIEW CYCLE: 8 YEARS | PERSONAL PROPERTY AUDIT CYCLE: 8 YEARS | DEFAULT %: 12.50% | PAGE 3

PREPARATION DATE: 1/1/2009
By Assessors Office
YEARLY FTE HOURS: 1750

	ABSTRACT CLASS	COUNTS	DRIVE-BY DATA MAINTENANCE (W/ ONSITE - DEFAULT %: 11.25%) PARCELS	HOURS/ PARCEL	TOTAL HOURS	ON-SITE DATA MAINTENANCE (DEFAULT %: 1.25%) PARCELS	HOURS/ PARCEL	TOTAL HOURS	OFFICE REVIEW (DEFAULT %: 37.50%) PARCELS	HOURS/ PARCEL	TOTAL HOURS	RECORDS PROCESSING PARCELS	HOURS/ PARCEL	TOTAL HOURS	APPRAISAL TOTAL: 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
	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
FARM/RANCH 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
NATURAL RESOURCE LAND		0	0	1.00	0				0	0.01	0	0	0.25	0	0	0.00
NATURAL 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	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
EXTRA TRAVEL: OUT OF AREA		0													0	0.00
MODEL BUILDING & ANALYSIS		0	0	1.00	0										0	0.00
STATISTICAL TESTING		0	0	2.00	0										0	0.00
PROTEST: REAPPRAISAL YEAR		0	0	0.50	0							0	0.1000	0	0	0.00
PROTEST: INTERVENING YEAR		0	0	0.75	0							0	0.1000	0	0	0.00
APPEAL: CBOE & ARBITRATION		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
OTHER APPRAISAL TASK/DUTY		0	0	0.00	0										0	0.00
OTHER APPRAISAL TASK/DUTY		0	0	0.00	0										0	0.00
OTHER APPRAISAL TASK/DUTY		0	0	0.00	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

PAGE 4 – ADMINISTRATIVE TIME REQUIREMENT ESTIMATE WORKSHEET

ADMINISTRATIVE TIME REQUIREMENT ESTIMATE WORKSHEET			PAGE 4
1/1/2009 By Assessors Office		SHINE	COUNTY
ASSESSMENT FUNCTION	WORK UNIT TYPE	MINUTES PER WORK UNIT	HOURS PER WK UNIT
PUBLIC INFORMATION:			
INQUIRIES	PER NUMBER	3	0.0500
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	60	1.0000
SR CITIZEN / DISABLED VET. EXEMPT.	PER UNIT	15	0.2500
POSSESSORY INTEREST - ADMIN	PER UNIT	60	1.0000
OTHER ADMINISTRATIVE TASK/DUTY	PER UNIT	0	0.0000
OTHER ADMINISTRATIVE TASK/DUTY	PER UNIT	0	0.0000
OTHER ADMINISTRATIVE 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
GIS/MAPPING:			
CREATE/UPDATE PARCEL BOUNDARIES	PER PARCEL	30	0.5000
CREATE/UPDATE ENTITY BOUNDARIES	PER ENTITY	240	4.0000
OTHER MAPPING TASK/DUTY	PER UNIT	0	0.0000
OTHER MAPPING TASK/DUTY	PER UNIT	0	0.0000
CUSTOMER QUESTIONS / RESEARCH	PER NUMBER	20	0.3333
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
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	1750

PAGE 5 – APPRAISAL TIME REQUIREMENT ESTIMATE WORKSHEET

APPRAISAL TIME REQUIREMENT ESTIMATE WORKSHEET — PAGE 5

By Assessors Office 1/1/2009 — SHINE COUNTY

	ABSTRACT CLASS	DRIVE-BY DATA MAINTENANCE MINUTES PER PARCEL	DRIVE-BY DATA MAINTENANCE HOURS PER PARCEL	ON-SITE DATA MAINTENANCE MINUTES PER PARCEL	ON-SITE DATA MAINTENANCE 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
	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						
OTHER APPRAISAL TASK/DUTY		0.0	0.0000						
OTHER APPRAISAL TASK/DUTY		0.0	0.0000						
OTHER APPRAISAL TASK/DUTY		0.0	0.0000						
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 1 – ABSTRACT DATA GATHERING SHEET

DATA GATHERED FROM ABSTRACT COUNTS FOR APPRAISAL ESTIMATE

PAGE 1

WORKFORCE ITEM	ABSTRACT CODE	ABSTRACT COUNT
VACANT LAND		
RESIDENTIAL	0100	
COMMERCIAL	0200	
INDUSTRIAL	0300	
PUD LOTS	0400	
ALL OTHER	0510	
	0520	
	0530	
All Other Vacant Land Total:	0540	
	0550	
	0560	
IMPROVED LAND		
RESIDENTIAL	1112	
	1115	
	1120	
Residential Land Total:	1125	
	1135	
	1140	
	1145	
	1150	
COMMERCIAL	2112	
	2115	
	2120	
	2125	
	2127	
Commercial Land Total:	2130	
	2135	
	2140	
	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	
	1245	
	1250	
CONDOMINIUM	1230	
	2245	
	3230	
MANUF HOUSING	1235	
Manufactured Homes Total:	4278	
COMMERCIAL	0600	
	2212	
	2215	
	2220	
	2225	
Commercial Imps Total:	2227	
	2230	
	2235	
	2240	
	2250	
INDUSTRIAL	3212	
Industrial Imps Total:	3215	
	3220	
	3225	
POSSESSORY INTEREST	0010	
Poss. Interest Total:	1020	
	2020	
	2021	
	2022	
	2023	
	3020	
	4020	

PAGE 2 – ABSTRACT DATA GATHERING SHEET

DATA GATHERED FROM ABSTRACT COUNTS FOR APPRAISAL ESTIMATE

PAGE 2

WORKFORCE ITEM	ABSTRACT CODE	ABSTRACT COUNT
AG. LAND - (# of acres)		
IRRIGATED	4107	
Irrigated Land Total:	4117	
DRY FARM	4127	
MEADOW HAY	4137	
GRAZING	4147	
FOREST LAND	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	
Natural Resource Land Total:	5140	
	5170	
	6110	
PRODUCING MINES	6120	
	6130	
	6140	
	6150	
	7110	
	7120	
	7130	
	7140	
	7145	
OIL & GAS	7147	
	7150	
	7155	
EXEMPT LAND	9110	
	9119	
	9120	
	9129	
Exempt Land Total:	9130	
	9139	
	9140	
	9149	
	9150	
	9159	
	9160	

WORKFORCE ITEM	ABSTRACT CODE	ABSTRACT COUNT
NAT. RESOURCE IMPS	5210	
	5220	
Natural Resource Imps Total:	5240	
	5250	
	6210	
PRODUCING MINES	6220	
	6230	
	6240	
	6250	
	7210	
	7220	
	7230	
OIL & GAS	7240	
	7245	
	7247	
	7250	
	7255	
PERSONAL PROPERTY	1410	
	2040	
	2405	
	2410	
	3040	
	3410	
	4410	
	5410	
	5420	
	5440	
	5450	
	6410	
	6420	
	6430	
	6440	
	6450	
	7410	
	7420	
Personal Property Total:	7430	
	7440	
	7445	
	7447	
	7450	

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			
PROPERTY RECORD INFORMATION	PER NUMBER			
PUBLIC RELATIONS	PER NUMBER			
OFFICE MANAGEMENT:				
BUDGET PREPARATION	YEARLY BUDGET			
BUDGET MAINTENANCE	PER WEEK			
SUPERVISION	PER FTE			
DEPARTMENT MEETINGS	PER DEPT.			
SECRETARIAL SUPPORT	PER FTE			
PROTEST: -ADMIN-ASSR LEVEL	PER NUMBER			
APPEALS: -ADMIN-CBOE LEVEL	PER NUMBER			
-ADMIN- BAA LEVEL	PER NUMBER			
-ADMIN-DIST COURT	PER NUMBER			
-ADMIN-ABATEMENT	PER NUMBER			
NEW PROGRAMS/PROCEDURES	PER FTE			
STATUTORY REPORTS	PER REPORT			
REAL PROP. VALUE PRORATIONS	PER PRORATION			
STATE ASSESSED PROPERTIES	PER COMPANY			
SENIOR EXEMPTIONS	PER UNIT			
POSSESSORY INTEREST	PER UNIT			
OTHER TASK/DUTY	PER UNIT			
OTHER TASK/DUTY	PER UNIT			
OWNERSHIP CHANGES:				
TRANSFERS	PER NUMBER			
NEW SUB PLATS	PER NUMBER			
SPLITS/COMBOS	PER NUMBER			
SALES CONF./TD 1000 MAILING	PER NUMBER			
ADDRESS CHANGES	PER NUMBER			
GIS/MAPPING:				
CREATE/UPDATE PARCEL BOUNDARIES	PER PARCEL			
CREATE/UPDATE ENTITY BOUNDARIES	PER ENTITY			
OTHER MAPPING TASK/DUTY	PER UNIT			
OTHER MAPPING TASK/DUTY	PER UNIT			
CUSTOMER QUESTIONS / RESEARCH	PER NUMBER			
DATA PROCESSING:				
DATA ENTRY	PER PARCEL			
SYSTEM MAINTENANCE & PROD.	PER WORK DAY			
ANALYSIS REPORTS	PER WORK DAY			

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CHAPTER 9
FORM STANDARDS

INTRODUCTION

By law, the Property Tax Administrator (Administrator) must approve all personal property schedules, forms, and notices furnished or sent by assessors to owners of taxable property, the form of petitions for abatement or refund, the form of all field books, plat and block books, maps, and appraisal cards, and other forms and records used and maintained in the office of the assessor, § 39-2-109(1)(d) and (h), C.R.S.

This chapter includes sample forms that illustrate the required content of many of the forms that are used in the assessor's office. The sample forms provided in this chapter are based on the statutory dates and deadlines used for the standard protest and appeal procedures. The statutory dates and deadlines may be changed to reflect the alternate protest procedure, or adjusted to dates that do not conflict with weekends or holidays. Refer to **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures.**

Each county may develop forms that differ from the sample forms in design or content (except Senior Citizen and Disabled Veteran Property Tax Exemption applications and manufactured home forms). However, county-developed forms that differ in content must be submitted to the Division for review and approval. This centralized form approval system helps achieve statewide uniformity of the forms and ensures that the information requested of taxpayers and reported by assessors is consistent.

FORM APPROVAL PROCEDURES

County-developed forms may be submitted to the Division for approval between January 1 and March 31. The form review process typically takes less than 10 business days**.** Following the procedures outlined below will expedite the approval process.

1. Prior to developing a new form, review the sample form provided in this chapter to ensure that the required content is incorporated into the county's form. Any additional information that appears on the form must not conflict with or detract from the required content.

2. Assign a number to the form that uniquely identifies the form. The Form Numbering System developed by the Division is shown in **Addendum 9-B, Form Numbering System**.

3. The Division recommends submitting the form for approval prior to having it typeset or entered into the county's computer program in an effort to reduce costs.

4. Notification of form approval will typically be communicated within 10 working days.

5. Any changes that must be made to the form prior to approval will typically be communicated within 10 working days.

6. If changes are required, the revised form is submitted to the Division for a second review. (Steps four and five will continue until the form meets the required criteria.)

AVAILABILITY OF FORMS

The forms that are included in this chapter, and the availability of the forms that are in Microsoft Word format or on the Division's website, are shown below. Forms that are available in Microsoft Word format will be e-mailed to you upon request.

Form	Microsoft Word	Website
Notices of Valuation (all)	X	
Protest Forms (all)	X	
Notices of Determination (all)	X	
Special Notices of Valuation (all)	X	
Special Protest Forms (all)	X	
Special Notices of Determination (all)	X	
Petitions for Abatement or Refund of Taxes	X	X
Manufactured Home Transfer Declaration		X
Certificate of Permanent Location for a Manufactured Home		X
Certificate of Permanent Location for a Manufactured Home Subject to a Long-Term Land Lease		X
Affidavit of Real Property for a Manufactured Home		X
Certificate of Removal for a Manufactured Home		X
Certificate of Destruction for a Manufactured Home		X
Movable Equipment Certification		X
Senior Citizen Property Tax Exemption Applications	X	X
Disabled Veteran Property Tax Exemption Application	X	X
Senior Citizen and Disabled Property Tax Exemptions Notification Insert and Brochures	X	X
Real Property Transfer Declaration		X

Pre-approved forms that are not listed above (Certification of Levies, Certification of Valuation, Declaration Schedules, etc.) are available on the Division's website at http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590806926.

NOTICE OF VALUATION – REAL PROPERTY

SPECIFIC REQUIREMENTS

The sample Real Property Notice of Valuation illustrates the form content required by the Property Tax Administrator and § 39-5-121(1), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Date of Notice/Mailing Deadline: A Notice of Valuation (NOV) must be mailed annually to each owner of real property no later than May 1. Upon taxpayer's request, the NOV may be sent electronically. During intervening years, the Real Property NOV may be mailed with the tax bill when the value of the property has not changed, § 39-5-121(1.2), C.R.S.

Property Classification: The property must be listed by its subclassification description, e.g., Single Family Residence, Offices, Warehouse/Storage, etc.

For mixed-use properties, although not required by statute, the Division recommends listing and valuing each subclassification that comprises the mixed-use as shown below.

PROPERTY CLASSIFICATION		ACTUAL VALUE		+ OR - CHANGE
		PRIOR YEAR	CURRENT YEAR	
Single-Family Residential		85,000	90,000	5,000
Commercial Recreation		7,000	10,000	3,000
	TOTAL	92,000	100,000	8,000

Reclassification of Agricultural Property: 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(5)(c), C.R.S. The reasons for the reclassification may appear in the Property Classification section of the NOV.

Property Values: Property values must be stated in the form of actual values. Listing the assessed value on the NOV is prohibited by law. For agricultural property, land and improvements must be listed and valued separately. For all other property, the total property value must be listed, § 39-5-121(1)(a), C.R.S.

NOTICE OF VALUATION - REAL PROPERTY
(Continued)

Spanish Language Requirements: 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 Director of the Census Bureau determines which counties must comply with the minority language assistance provisions of Section 203 of the voting rights act of 1965, as amended in 1982, 42 US CONST. 1973 et seq. Based on the results of the 2010 census, the following counties must comply: **Costilla, Denver, and Rio Grande.** Refer to **Addendum 9-C, Spanish Language Requirements**, for the required Spanish language that must be included on the NOV.

Notice of Senior Citizen and Disabled Veteran Property Tax Exemptions: By May 1 of each year, the assessor must mail a notice to each residential property address regarding the existence of the Senior and Disabled Veteran Property Tax Exemptions. The notice may be mailed with the tax bill or with the NOV, §39-3-204, C.R.S. Refer to **Addendum 9-D, Notice of Senior Citizen and Disabled Veteran Property Tax Exemptions** for required content.

Protest Form: A form that may be completed by the property owner to initiate a protest of the classification or valuation of the property must be included with the Real Property NOV**.** Refer to the Real Property Protest Form standards shown in this chapter.

REQUIRED REAPPRAISAL YEAR CRITERIA

Property Characteristics: An itemized listing of the land and improvements, as well as the property characteristics that are germane to value must be included, § 39-5-121(1)(b)(I) and (II), C.R.S. To satisfy the first requirement, assessors may choose to provide a count and a total square footage or acreage for each sub-classification comprising the subject property. To satisfy the second requirement, the physical characteristics relied upon to determine the actual value of the property (characteristics "germane to value") must be listed. Each assessor must determine the categories of data to be included to satisfy the requirements set forth in § 39-5-121(1)(b)(I) and (II), C.R.S.

NOTICE OF VALUATION - REAL PROPERTY
(Continued)

REQUIRED INTERVENING YEAR CRITERIA

Increase in Value of Land or Improvement Greater than 75%: If the difference between the actual value of the land or improvement in the reappraisal year and the actual value of the land or improvement in the intervening year increases by more than 75%, the assessor shall mail together with the NOV an explanation for the increase in value, § 39-5-121(1)(a), C.R.S. Note that the explanation is required when either the land or the improvement value increases by more than 75% - not simply when the total actual value increases by more than 75%.

COUNTY DISCRETION

Estimate of Taxes: With the approval of the board of county commissioners, the estimated tax amount may be included on the NOV if the notice contains, in bold-faced type, the following statement:

> **The tax amount is merely an estimate based upon the best information available. You have the right to protest the adjustment in valuation, but not the estimate of taxes, § 39-5-121(1), C.R.S.**

Data Gathering Period: In the last two sentences of the Valuation Information section shown on the reverse side of the NOV, the references to the 18-month data gathering period may be changed to reflect the data gathering period used by the county, e.g. a 24-month data gathering period.

Protest Form: In lieu of sending a separate Real Property Protest Form with the NOV, an abbreviated version of the protest form may be printed below the Protest Procedures section on the reverse side of the NOV. Refer to the Real Property Protest Form standards shown in this chapter.

If an abbreviated version of the protest form is incorporated into the Real Property NOV, the sentence following the dates, time and location of hearings should be changed to:

> To assist you in the protest process, you may elect to complete and submit the Real Property Protest Form shown below.

Alternate Protest and Appeal Procedure: If the county is utilizing the alternate protest and appeal procedure set forth in § 39-5-122.7, C.R.S., the dates that appear on the NOV must be changed as shown in **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures**.

Adjusted Dates: The statutory dates and deadlines may be adjusted to reflect dates that do not conflict with weekends or holidays. Refer to **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures.**

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REAL PROPERTY NOTICE OF VALUATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PROPERTY ADDRESS

PROPERTY OWNER	

PROPERTY CLASSIFICATION	ACTUAL VALUE		+ OR - CHANGE
	PRIOR YEAR	CURRENT YEAR	
TOTAL			

PROPERTY CHARACTERISTICS	

The assessment rate for residential property is projected to be 7.96%, § 39-1-104.2(3), 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. Generally, all other property, including vacant land, is assessed at 29%, § 39-1-104(1), C.R.S.

The tax notice you receive next January will be based on the current year actual value. If the Senior Citizen or Disabled Veteran Property Tax Exemption has been applied to your residential property, it is not reflected in the current year actual value shown above.

You have the right to protest the classification and/or valuation of your property. Please refer to the reverse side of this notice for additional information.

15-DPT-AR
NOV 181-66/13

VALUATION INFORMATION

Your property was valued as it existed on January 1 of the current year. The value of residential property is based on the market approach to value. Generally, the value of all other property is based on consideration of the market, cost, and income approaches to value. The appraisal data used to establish value is from the 18-month period ending June 30, 2012, § 39-1-104(10.2)(a), C.R.S. If insufficient data existed during the 18-month data gathering period, data from each preceding six-month period (up to a period of five years preceding June 30, 2012) may be utilized, § 39-1-104(10.2)(d), C.R.S.

"Improvements" are defined as all structures, buildings, fixtures, fences, and water rights erected upon or affixed to land, whether or not title to such land has been acquired.

Most property in Colorado is revalued every odd-numbered year, § 39-1-104(10.2)(a), C.R.S.

REAL PROPERTY PROTEST PROCEDURES

Hearings will be held through June 1 at *insert address*
from *insert time* **a.m. to** *insert time* **p.m.**

To assist you in the protest process, you may elect to complete and submit the enclosed Protest Form.

BY MAIL: If you wish to protest in writing, please include your estimate of property value as of June 30, 2012, and any additional documentation that you believe supports a change in the classification and/or valuation of your property. **Written protests must be postmarked no later than June 1**, § 39-5-122(2), C.R.S. You may be required to prove that you mailed your protest on or before the June 1 deadline; therefore, we recommend that you retain proof of mailing.

IN PERSON: If you wish to protest in person, present to the Assessor's office your estimate of property value as of June 30, 2012, and a copy of any documentation that you believe supports a change in the classification and/or valuation of your property. **You must appear in the office of the County Assessor no later than June 1**, § 39-5-122(2), C.R.S**.**

To preserve your appeal rights, your protest must be either postmarked or received by the Assessor no later than June 1 – after such date, your right to protest is lost.

The Assessor must mail you a Notice of Determination **on or before the last working day in June**. If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization **on or before July 15** if you wish to continue your appeal, § 39-8-106(1)(a) and (3), 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.

NOTICE OF VALUATION – PERSONAL PROPERTY

SPECIFIC REQUIREMENTS

The Personal Property Notice of Valuation is to be used for reporting the value of:

1. Personal property (furnishings, machinery and equipment)
2. Non-producing mines (gross proceeds in the preceding calendar year of $5,000 or less)
3. Producing mines that are excepted from the provisions of § 39-6-104, C.R.S., (coal, asphaltum, rock, limestone, dolomite, or other stone products, sand, gravel, clay or earths).

Non-producing mines and mines excepted from § 39-6-104, C.R.S., are valued in the same manner as other real property, § 39-6-111, C.R.S.

The sample Personal Property Notice of Valuation illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1.5)(a) and 39-6-111, C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Date of Notice/Mailing Deadline: A Notice of Valuation (NOV) must be mailed annually to each owner of personal property no later than June 15. Upon taxpayer's request, the NOV may be sent electronically.

Property Owner: With the exception of personal property located on oil and gas leaseholds and lands, the name and address of the owner of the personal property should be inserted in this section of the Personal Property NOV. For personal property located on oil and gas leaseholds and lands, the name and address of the operator who filed the declaration schedule should be inserted in this section of the Personal Property NOV, § 39-5-121(1.5)(b), C.R.S

Property Classification: The property may be described by its subclassification description or by type, e.g., Furniture, Fixtures, Machinery, Equipment, etc.

Property Values: Property values must be stated in the form of actual values. Listing the assessed value on the NOV is prohibited by law, § 39-5-121(1.5)(a), C.R.S.

Spanish Language Requirements: 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 Director of the Census Bureau determines which counties must comply with the minority language assistance provisions of Section 203 of the voting rights act of 1965, as amended in 1982, 42 US CONST. 1973 et seq. Based on the results of the 2010 census, the following counties must comply: **Costilla, Denver, and Rio Grande.** Refer to **Addendum 9-C, Spanish Language Requirements**, for the required Spanish language that must be included on the NOV.

NOTICE OF VALUATION - PERSONAL PROPERTY
(Continued)

Protest Form: A form that may be completed by the property owner to initiate a protest of the valuation of the property must be included with the Personal Property NOV. Refer to the Personal Property Protest Form standards shown in this chapter.

COUNTY DISCRETION

Estimate of Taxes: With the approval of the board of county commissioners, the estimated tax amount may be included on the NOV if the notice contains, in bold-faced type, the following statement:

> **The tax amount is merely an estimate based upon the best information available. You have the right to protest the adjustment in valuation, but not the estimate of taxes, § 39-5-121(1.5), C.R.S.**

Protest Form: In lieu of sending a separate Personal Property Protest Form with the NOV, an abbreviated version of the protest form may be printed below the Protest Procedures section on the reverse side of the NOV. Refer to the Personal Property Protest Form standards shown in this chapter.

If an abbreviated version of the protest form is incorporated into the Personal Property NOV, the sentence following the dates, time and location of hearings should be changed to:

> To assist you in the protest process, you may elect to complete and submit the Personal Property Protest Form shown below.

Alternate Protest and Appeal Procedure: If the county is utilizing the alternate protest and appeal procedure set forth in § 39-5-122.7, C.R.S., the dates that appear on the NOV must be changed as shown in **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures**.

Adjusted Dates: The statutory dates and deadlines may be adjusted to reflect dates that do not conflict with weekends or holidays. Refer to **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures.**

PERSONAL PROPERTY NOTICE OF VALUATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	PHYSICAL LOCATION OF PERSONAL PROPERTY

PROPERTY OWNER	

PROPERTY CLASSIFICATION	ACTUAL VALUE		+ OR - CHANGE
	PRIOR YEAR	CURRENT YEAR	
TOTAL			

The assessment rate for personal property is 29% of the current year actual value, § 39-1-104(1), C.R.S.

The tax notice you receive next January will be based on the current year actual value.

You have the right to protest the valuation of your personal property.

Please refer to the reverse side of this notice for additional information.

VALUATION INFORMATION

Personal property (furnishings, machinery, and equipment) is valued according to its use and condition as of January 1. The value of personal property is based on consideration of the market, cost, and income approaches to value, § 39-1-103(5)(a), C.R.S.

If you did not submit a Declaration Schedule as required by § 39-5-108, C.R.S., the current year actual value shown on the front of this Notice of Valuation is based on the best information available pursuant to § 39-5-116(2)(a), C.R.S.

PERSONAL PROPERTY PROTEST PROCEDURES

Hearings will be held from June 15 through July 5
at *insert address*
from *insert time* **a.m. to** *insert time* **p.m.**

To assist you in the protest process, you may elect to complete and submit the enclosed Protest Form.

BY MAIL: If you wish to protest in writing, please include your estimate of property value and any additional documentation that you believe supports a change in the valuation of your property. **Written protests must be postmarked no later than June 30**, § 39-5-122(2), C.R.S**.** You may be required to prove that you mailed your protest on or before the June 30 deadline; therefore, we recommend that you retain proof of mailing.

IN PERSON: If you wish to protest in person, present to the Assessor's office your estimate of property value and a copy of any documentation that you believe supports a change in the valuation of your property. **You must appear in the office of the County Assessor no later than June 30**, § 39-5-122(2), C.R.S.

To preserve your appeal rights, your protest must be either postmarked or received by the Assessor no later than June 30 – after such date, your right to protest is lost.

The Assessor must mail a Notice of Determination to you **on or before July 10**. If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization **on or before July 20** if you wish to continue your appeal, § 39-8-106(1)(a) and (3), 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.

NOTICE OF VALUATION – OIL AND GAS LEASEHOLDS AND LANDS

SPECIFIC REQUIREMENTS

The Oil and Gas Leaseholds and Lands Notice of Valuation is to be used solely for reporting oil and gas production. Personal property used in the production of oil and gas should be reported on a Personal Property Notice of Valuation.

The sample Oil and Gas Leaseholds and Lands Notice of Valuation illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1) and 39-7-102.5, C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Date of Notice/Mailing Deadline: A Notice of Valuation (NOV) must be mailed annually to each owner of oil and gas leaseholds and lands no later than June 15. Upon taxpayer's request, the NOV may be sent electronically.

Property Classification: The property must be described by its subclassification description, e.g., Producing Oil/Primary, Producing Oil/Secondary, Oil Shale/In-Situ, etc.

Actual/Production Value: Pursuant to § 39-7-102, C.R.S., the calculation of value for property classified as oil and gas leaseholds and lands is the valuation for assessment. The valuation for assessment of oil and gas leaseholds and lands is 87.5% of primary production, and 75% of secondary and tertiary production, § 39-7-102, C.R.S.

Spanish Language Requirements: 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 Director of the Census Bureau determines which counties must comply with the minority language assistance provisions of Section 203 of the voting rights act of 1965, as amended in 1982, 42 US CONST. 1973 et seq. Based on the results of the 2010 census, the following counties must comply: **Costilla, Denver, and Rio Grande.** Refer to **Addendum 9-C, Spanish Language Requirements**, for the required Spanish language that must be included on the NOV.

Protest Form: A form that may be completed by the property owner to initiate a protest of the valuation of the property must be included with the NOV. Refer to the Oil and Gas Leaseholds and Lands Protest Form standards shown in this chapter.

NOTICE OF VALUATION – OIL AND GAS LEASEHOLDS AND LANDS
(Continued)

COUNTY DISCRETION

Schedule Number and Property Classification: Rather than sending multiple NOVs to a single owner, a spreadsheet showing the classification and value of each property may be attached to the NOV. "See attached spreadsheet" should appear in the Schedule Number and Property Classification sections of the NOV.

Estimate of Taxes: With the approval of the board of county commissioners, the estimated tax amount may be included on the NOV if the notice contains, in bold-faced type, the following statement:

> **The tax amount is merely an estimate based upon the best information available. You have the right to protest the adjustment in valuation, but not the estimate of taxes, § 39-5-121(1), C.R.S.**

Protest Form: In lieu of sending a separate Protest Form with the NOV, an abbreviated version of the protest form may be printed below the Protest Procedures section on the reverse side of the NOV. Refer to the Oil and Gas Leaseholds and Lands Protest Form standards shown in this chapter.

If an abbreviated version of the protest form is incorporated into the NOV, the sentence following the dates, time and location of hearings should be changed to:

> To assist you in the protest process, you may elect to complete and submit the Oil and Gas Leaseholds and Lands Protest Form shown below.

Alternate Protest and Appeal Procedure: If the county is utilizing the alternate protest and appeal procedure set forth in § 39-5-122.7, C.R.S., the dates that appear on the NOV must be changed as shown in **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures**.

Adjusted Dates: The statutory dates and deadlines may be adjusted to reflect dates that do not conflict with weekends or holidays. Refer to **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures.**

OIL AND GAS LEASEHOLDS AND LANDS
NOTICE OF VALUATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION

PROPERTY OWNER	

PROPERTY CLASSIFICATION	ACTUAL/ PRODUCTION VALUE		+ OR - CHANGE
	PRIOR TAX YEAR	CURRENT TAX YEAR	
TOTAL			

The value of oil and gas leaseholds and lands is based on the selling price of the prior year's production at the wellhead, § 39-7-102, C.R.S. Selling price at the wellhead is defined as the net taxable revenues realized by the taxpayer for sale of the oil or gas, whether such sale occurred at the wellhead or after gathering, transporting, manufacturing, and processing the product, § 39-7-101(1)(d), C.R.S.

The valuation for assessment (actual/production value) of oil and gas leaseholds and lands is 87.5% of primary production, and 75% of secondary and tertiary production, § 39-7-102, C.R.S. The tax notice you receive next January will be based on the current tax year actual/production value.

You have the right to protest the valuation of your property.

Please refer to the reverse side of this notice for additional information.

PROTEST PROCEDURES

Hearings will be held from June 15 through July 5
at *insert address*
from *insert time* **a.m. to** *insert time* **p.m.**

To assist you in the protest process, you may elect to complete and submit the enclosed Protest Form.

BY MAIL: If you wish to protest in writing, please include your estimate of property value and any additional documentation that you believe supports a change in the valuation of your property. **Written protests must be postmarked no later than June 30**, § 39-5-122(2) and § 39-7-102.5, C.R.S**.** You may be required to prove that you mailed your protest no later than the June 30 deadline; therefore, we recommend that you retain proof of mailing.

IN PERSON: If you wish to protest in person, present to the Assessor's office your estimate of property value, along with a copy of any documentation that you believe supports a change in the valuation of your property. **You must appear in the Office of the County Assessor no later than June 30**, § 39-5-122(2) and § 39-7-102.5, C.R.S**.**

To preserve your appeal rights, your protest must be either postmarked or received by the Assessor no later than June 30 – after such date, your right to protest is lost.

The Assessor must mail a Notice of Determination to you **on or before July 10**. If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization **on or before July 20** if you wish to continue your appeal, § 39-7-102.5 and § 39-8-106(1)(a) and (3), 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.

NOTICE OF VALUATION – PRODUCING MINES

SPECIFIC REQUIREMENTS

The Producing Mines Notice of Valuation is to be used for mines that **are not** excepted from the provisions of § 39-6-104, C.R.S. Mines that **are** excepted from § 39-6-104, C.R.S., are those that primarily produce coal, asphaltum, rock, limestone, dolomite, or other stone products, sand, gravel, clay or earths. A Personal Property Notice of Valuation must be used to report the value of non-producing mines and mines that are excepted from the provisions of § 39-6-104, C.R.S.

The sample Producing Mines Notice of Valuation illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1) and 39-6-106(2), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Date of Notice/Mailing Deadline: A Notice of Valuation (NOV) must be mailed no later than June 15, annually, to each owner of a producing mine (except mines that primarily produce coal, asphaltum, rock, limestone, dolomite, or other stone products, sand, gravel, clay or earths. Upon taxpayer's request, the NOV may be sent electronically.

Property Classification: The property must be described by its subclassification description, e.g., Precious Metals, Molybdenum, Strategic Minerals, etc.

Actual/Production Value: Pursuant to § 39-6-106(2), C.R.S., the calculation of value for property classified as producing mines (except mines that primarily produce coal, asphaltum, rock, limestone, dolomite, or other stone products, sand, gravel, clay or earths) is the valuation for assessment. The valuation for assessment of producing mines not excepted from the provisions of § 39-6-106(2), C.R.S., is either 25% of gross proceeds or 100% of the net proceeds of the prior year's production, whichever is greater, § 39-6-106(2), C.R.S.

Spanish Language Requirements: 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 Director of the Census Bureau determines which counties must comply with the minority language assistance provisions of Section 203 of the voting rights act of 1965, as amended in 1982, 42 US CONST. 1973 et seq. Based on the results of the 2010 census, the following counties must comply: **Costilla, Denver, and Rio Grande**. Refer to **Addendum 9-C, Spanish Language Requirements**, for the required Spanish language that must be included on the NOV.

NOTICE OF VALUATION – PRODUCING MINES
(Continued)

Protest Form: A form that may be completed by the property owner to initiate a protest of the valuation of the property must be included with the NOV. Refer to the Producing Mines Protest Form standards shown in this chapter.

COUNTY DISCRETION

Estimate of Taxes: With the approval of the board of county commissioners, the estimated tax amount may be included on the NOV if the notice contains, in bold-faced type, the following statement:

> **The tax amount is merely an estimate based upon the best information available. You have the right to protest the adjustment in valuation, but not the estimate of taxes, § 39-5-121(1), C.R.S.**

Protest Form: In lieu of sending a separate Protest Form with the NOV, an abbreviated version of the Producing Mines Protest Form may be printed below the Protest Procedures section on the reverse side of the NOV. Refer to the Producing Mines Protest Form standards shown in this chapter.

If the Protest Form is incorporated into the NOV, the sentence following the dates, time and location of hearings should be changed to:

> To assist you in the protest process, you may elect to complete and submit the Producing Mines Protest Form shown below.

Alternate Protest and Appeal Procedure: If the county is utilizing the alternate protest and appeal procedure set forth in § 39-5-122.7, C.R.S., the dates that appear on the NOV must be changed as shown in **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures**.

Adjusted Dates: The statutory dates and deadlines may be adjusted to reflect dates that do not conflict with weekends or holidays. Refer to **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures.**

PRODUCING MINES
NOTICE OF VALUATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION

PROPERTY OWNER	

PROPERTY CLASSIFICATION		ACTUAL/PRODUCTION VALUE		+ OR - CHANGE
		PRIOR TAX YEAR	CURRENT TAX YEAR	
	TOTAL			

Producing mines are defined as all mines[1] that realized gross proceeds in excess of $5,000 in the calendar year immediately preceding the tax year shown above, § 39-6-105, C.R.S.

The valuation for assessment (actual/production value) of producing mines is either 25% of gross proceeds or 100% of the net proceeds of the prior year's production, whichever is greater, § 39-6-106(2), C.R.S. The term "gross proceeds" is defined as the value of the ore or first salable product immediately after extraction, which may be determined by deducting from the actual gross selling price all costs of treatment, reduction, transportation, and sale of the ore or first salable product(s), § 39-6-106(1)(e) and (h), C.R.S. Net proceeds is the amount determined by deducting from the gross proceeds all costs of extracting such ore, § 39-6-106(1)(i), C.R.S.

The tax notice you receive next January will be based on the current tax year actual/production value.

You have the right to protest the valuation of your property.
Please refer to the reverse side of this notice for additional information.

15-DPT-AR
NOV 187-08/08

PROTEST PROCEDURES

[1] Except mines that primarily produce coal, asphaltum, rock, limestone, dolomite, or other stone products, sand, gravel, clay or earths, § 39-6-104, C.R.S.

Hearings will be held from June 15 through July 5
at *insert address*
from *insert time* **a.m. to** *insert time* **p.m.**

To assist you in the protest process, you may elect to complete and submit the enclosed Protest Form.

BY MAIL: If you wish to protest in writing, please include your estimate of property value and any additional documentation that you believe supports a change in the valuation of your property. **Written protests must be postmarked no later than June 30**, § 39-5-122(2) and § 39-6-111.5, C.R.S**.** You may be required to prove that you mailed your protest on or before the June 30 deadline; therefore, we recommend that you retain proof of mailing.

IN PERSON: If you wish to protest in person, present to the Assessor's office your estimate of property value and a copy of any documentation that you believe supports a change in the valuation of your property. **You must appear in the office of the County Assessor no later than June 30**, § 39-5-122(2) and § 39-6-111.5, C.R.S**.**

To preserve your appeal rights, your protest must be either postmarked or received by the Assessor no later than June 30 – after such date, your right to protest is lost.

The Assessor must mail a Notice of Determination to you **on or before July 10**. If you disagree with the Assessor's determination, or if you do not receive a Notice of Determination, you must submit a written appeal to the County Board of Equalization **on or before July 20** if you wish to continue your appeal, § 39-7-102.5 and § 39-8-106(1)(a) and (3), 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.

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PROTEST FORM – REAL PROPERTY

SPECIFIC REQUIREMENTS

Pursuant to §§ 39-5-121(1) and 39-5-122(2), C.R.S., every NOV must be sent along with a form that, if completed by the property owner, allows the property owner to explain the basis for the protest of the property's valuation or classification. However, completion of the protest form does not constitute the exclusive means of protesting the assessor's classification or valuation.

The sample Real Property Protest Form illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1) and 39-5-122(2), C.R.S.

COUNTY DISCRETION

The assessor may elect to print the Real Property Questionnaire, **Addendum 9-E**, on the reverse side of the Real Property Protest Form. If the Real Property Questionnaire is used, the following language should appear on the Protest Form:

> Completing the Real Property Questionnaire may help you determine an estimate of value for your property. Colorado law requires consideration of the market approach for residential property, and consideration of the cost, market, and income approaches to value for all other types of real property.

If desired, a line for the agent or property owner's e-mail address may be inserted in the "Agent Authorization" and "Attestation" sections of the form.

Rather than sending a separate protest form, elements of the Real Property Protest form may be incorporated into the Real Property NOV. To satisfy form standards, the elements of the protest form that must be incorporated into the Real Property NOV are shown below.

REAL PROPERTY PROTEST FORM

You may use this section of the form to initiate the protest process. If you wish to protest the classification or valuation of your property, please complete this section and return a copy of both sides of this form to the Assessor's office at the address shown on the Notice of Valuation.

What is your estimate of the property's value as of June 30, 2012? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, photos, rent roll, appraisal, etc.)

_____

_____

_____

ATTESTATION

I, the undersigned owner or agent[2] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

_____	_____	_____
Signature	Telephone Number	Date

[2] Attach letter of authorization signed by the property owner.

REAL PROPERTY PROTEST FORM

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PROPERTY ADDRESS

PROPERTY OWNER	

PROPERTY CLASSIFICATION		ACTUAL VALUE		+ OR – CHANGE
		PRIOR YEAR	CURRENT YEAR	
	TOTAL			

YOU MAY USE THIS FORM TO BEGIN THE PROTEST PROCESS. PLEASE COMPLETE THE FORM AND SEND IT TO THE ASSESSOR.

What is your estimate of the property's value as of June 30, 2012? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, photos, rent roll, appraisal, etc.)

_____

_____

_____

AGENT AUTHORIZATION

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property tax protest for the tax year shown above.

Agent's Name (Please Print)	Signature of Property Owner
Agent's Street Address	Date
Agent's City, State, Zip Code	Agent's Telephone Number

ATTESTATION

I, the undersigned owner or agent[3] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone Number	Date

15-DPT-AR
PR 212-88/13

[3] Attach letter of authorization signed by the property owner.

PROTEST FORM – PERSONAL PROPERTY

SPECIFIC REQUIREMENTS

Pursuant to §§ 39-5-121(1.5)(a), and 39-5-122(2), C.R.S., every NOV must be sent along with a form that, if completed by the property owner, allows the property owner to explain the basis for the protest of the property's valuation or classification. However, completion of the protest form does not constitute the exclusive means of protesting the assessor's classification or valuation.

The sample Personal Property Protest Form illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1.5)(a) and 39-5-122(2), C.R.S.

COUNTY DISCRETION

The assessor may elect to print the Personal Property Questionnaire, **Addendum 9-F**, on the reverse side of the Personal Property Protest Form. If the Personal Property Questionnaire is used, the following language should appear on the Protest Form:

> Completing the Personal Property Questionnaire may help you determine an estimate of value for your property. Colorado law requires consideration of the cost, market, and income approaches to value for personal property.

If desired, a line for the agent or property owner's e-mail address may be inserted in the "Agent Authorization" and "Attestation" sections of the form.

Rather than sending a separate protest form, elements of the Personal Property Protest Form may be incorporated into the Personal Property NOV. To satisfy form standards, the elements of the protest form that must be incorporated into the Personal Property NOV are shown below.

PERSONAL PROPERTY PROTEST FORM

You may use this section of the form to initiate the protest process. If you wish to protest the valuation of your property, please complete this section and return a copy of both sides of this form to the Assessor's office at the address shown on the Notice of Valuation.

What is your estimate of the property's value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., original installed cost, comparable sales, rental income, etc.)

_____

_____

_____

_____

ATTESTATION

I, the undersigned owner or agent[4] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

_____	_____	_____
Signature	Telephone Number	Date

[4] Attach letter of authorization signed by the property owner.

PERSONAL PROPERTY PROTEST FORM

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	PHYSICAL LOCATION OF PERSONAL PROPERTY

PROPERTY OWNER	

PROPERTY CLASSIFICATION		ACTUAL VALUE		+ OR – CHANGE
		PRIOR YEAR	CURRENT YEAR	
	TOTAL			

YOU MAY USE THIS FORM TO BEGIN THE PROTEST PROCESS. PLEASE COMPLETE THE FORM AND SEND IT TO THE ASSESSOR.

What is your estimate of the property's value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., original installed cost, comparable sales, rental income, etc.)

_____

_____

_____

AGENT AUTHORIZATION

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property tax protest for the tax year shown above.

Agent's Name (Please Print)	Signature of Property Owner
Agent's Street Address	Date
Agent's City, State, Zip Code	Agent's Telephone Number

ATTESTATION

I, the undersigned owner or agent[5] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone Number	Date

15-DPT-AR
PR 213-88/08

[5] Attach letter of authorization signed by the property owner.

PROTEST FORM – OIL AND GAS LEASEHOLDS AND LANDS

SPECIFIC REQUIREMENTS

Pursuant to §§ 39-5-121(1), 39-5-122(2), and 39-7-102.5, C.R.S., every NOV must be sent along with a form that, if completed by the property owner, allows the property owner to explain the basis for the protest of the property's valuation or classification. However, completion of the protest form does not constitute the exclusive means of protesting the assessor's classification or valuation.

The sample Oil and Gas Leaseholds and Lands Protest Form illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1), 39-5-122(2), and 39-7-102.5, C.R.S

COUNTY DISCRETION

If desired, a line for the agent or property owner's e-mail address may be inserted in the "Agent Authorization" and "Attestation" sections of the form.

Rather than sending a separate protest form, elements of the Oil and Gas Leaseholds and Lands Protest Form may be incorporated into the Oil and Gas Leaseholds and Lands NOV. To satisfy form standards, the elements of the protest form that must be incorporated into the Oil and Gas Leaseholds and Lands NOV are shown below.

OIL AND GAS LEASEHOLDS AND LANDS PROTEST FORM

You may use this section of the form to initiate the protest process. If you wish to protest the valuation of your property, please complete this section and return a copy of both sides of this form to the Assessor's office at the address shown on the Notice of Valuation.

What is your estimate of the property's actual/production value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation.)

_____

_____

_____

ATTESTATION

I, the undersigned owner or agent[6] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

_____	_____	_____
Signature	Telephone Number	Date

[6] Attach letter of authorization signed by the property owner.

OIL AND GAS LEASEHOLDS AND LANDS PROTEST FORM

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Telephone:
Fax:
Office Hours:

SCHEDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION

PROPERTY OWNER	

PROPERTY CLASSIFICATION	ACTUAL/PRODUCTION VALUE		+ OR – CHANGE
	PRIOR TAX YEAR	CURRENT TAX YEAR	
TOTAL			

YOU MAY USE THIS FORM TO BEGIN THE PROTEST PROCESS. PLEASE COMPLETE THE FORM AND SEND IT TO THE ASSESSOR.

What is your estimate of the property's actual/production value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation.)

_____

_____

_____

AGENT AUTHORIZATION

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property tax protest for the tax year shown above.

Agent's Name (Please Print)	Signature of Property Owner
Agent's Street Address	Date
Agent's City, State, Zip Code	Agent's Telephone Number

ATTESTATION

I, the undersigned owner or agent[7] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone Number	Date

15-DPT-AR
PR 217-08/08

[7] Attach letter of authorization signed by the property owner.

PROTEST FORM – PRODUCING MINES

SPECIFIC REQUIREMENTS

Pursuant to §§ 39-5-121(1), 39-5-122(2), and 39-6-111.5, C.R.S., every NOV must be sent along with a form that, if completed by the property owner, allows the property owner to explain the basis for the protest of the property's valuation or classification. However, completion of the protest form does not constitute the exclusive means of protesting the assessor's classification or valuation.

The sample Producing Mines Protest Form illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1), 39-5-122(2), and 39-6-111.5, C.R.S.

COUNTY DISCRETION

If desired, a line for the agent or property owner's e-mail address may be inserted in the "Agent Authorization" and "Attestation" sections of the form.

Rather than sending a separate protest form, elements of the Producing Mines Protest Form may be incorporated into the Producing Mines NOV. To satisfy form standards, the elements of the protest form that must be incorporated into the Producing Mines NOV are shown below.

PRODUCING MINES PROTEST FORM

You may use this section of the form to initiate the protest process. If you wish to protest the valuation of your property, please complete this section and return a copy of both sides of this form to the Assessor's office at the address shown on the Notice of Valuation.

What is your estimate of the property's actual/production value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation.)

_____

_____

_____

ATTESTATION

I, the undersigned owner or agent[8] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

_____	_____	_____
Signature	Telephone Number	Date

[8] Attach letter of authorization signed by the property owner.

PRODUCING MINES PROTEST FORM

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Telephone:
Fax:
Office Hours:

SCHEDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION

PROPERTY OWNER	

PROPERTY CLASSIFICATION	ACTUAL/PRODUCTION VALUE		+ OR – CHANGE
	PRIOR TAX YEAR	CURRENT TAX YEAR	
TOTAL			

YOU MAY USE THIS FORM TO BEGIN THE PROTEST PROCESS. PLEASE COMPLETE THE FORM AND SEND IT TO THE ASSESSOR.

What is your estimate of the property's actual/production value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation.)

_____

_____

_____

AGENT AUTHORIZATION

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property tax protest for the tax year shown above.

Agent's Name (Please Print)	Signature of Property Owner
Agent's Street Address	Date
Agent's City, State, Zip Code	Agent's Telephone Number

ATTESTATION

I, the undersigned owner or agent[9] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone Number	Date

15-DPT-AR
PR 218-08/08

[9] Attach letter of authorization signed by the property owner.

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NOTICE OF DETERMINATION

SPECIFIC REQUIREMENTS

Two copies of the Notice of Determination (NOD) must be mailed to each property owner who filed a protest with the assessor, § 39-5-122(2), C.R.S.

The sample Notice of Determination illustrates the form content required by the Property Tax Administrator and § 39-5-122(2), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Date of Notice: Under the standard protest and appeal procedures, NODs for real property protests must be mailed on or before the last working day in June, and NODs for personal property protests must be mailed on or before July 15. Under the extended protest and appeal procedures, NODs for both real property and personal property protests must be mailed on or before the last working day in August.

Property Classification: Real property must be listed by its subclassification description, e.g., Single Family Residence, Offices, Warehouse/Storage, etc. For agricultural property, land and improvements must be listed and valued separately. Personal property may be described by its subclassification description or by type, e.g., Furniture, Fixtures, Machinery, Equipment, etc.

For mixed-use properties, although not required by statute, the Division recommends listing and valuing each subclassification that comprises the mixed-use as shown below

PROPERTY CLASSIFICATION		PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
			ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Single-Family Residential Commercial Recreation		60,000 2,000	90,000 10,000	85,000 7,000
	TOTAL	62,000	100,000	92,000

Property Values: Property values must be stated in the form of actual values, § 39-8-106(1)(b)(II), C.R.S. Listing the assessed value on the NOD is prohibited by law. For agricultural property, land and improvements must be listed and valued separately. For all other property, the total property value must be listed, §§ 39-5-121(1)(a) and 39-5-121(1.5)(a), C.R.S.

NOTICE OF DETERMINATION
(Continued)

The Assessor's determination of value after review is based on the following: This section of the NOD must be completed in accordance with § 39-8-106(1)(b)(III), C.R.S., which states that the grounds for the assessor's determination "are appropriate consideration of the approaches to appraisal set forth in § 39-1-103(5)(a), C.R.S." The Division recommends using the applicable statement(s) shown below:

Property Classification	Statement
Residential	The actual value of residential property is determined solely by consideration of the market approach to appraisal, § 39-1-103(5)(a), C.R.S.
Agricultural Land	The actual value of agricultural lands, exclusive of building improvements, is determined by consideration of the earning or productive capacity of such lands, capitalized at a rate of 13%, § 39-1-103(5)(a), C.R.S.
Vacant Land Commercial Industrial Personal	The actual value of the property is based on appropriate consideration of the cost approach, market approach, and income approach to appraisal, § 39-1-103(5)(a), C.R.S.
Possessory Interests	The property is valued in accordance with the specific standards and procedures established in § 39-1-103(17)(a), C.R.S.

COUNTY DISCRETION

Alternate Protest and Appeal Procedure: If the county is utilizing the alternate protest and appeal procedure set forth in § 39-5-122.7, C.R.S., the dates that appear on the NOD must be changed as shown in **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures**.

Adjusted Dates: The statutory dates and deadlines may be adjusted to reflect dates that do not conflict with weekends or holidays. Refer to **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures.**

NOTICE OF DETERMINATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION
PROPERTY OWNER			

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
TOTAL			

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

(Insert appropriate statement)

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.

The deadline for filing real property appeals is July 15.
The deadline for filing personal property appeals is July 20.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Please refer to the reverse side of this notice for additional information.

15-DPT-AR
PR 207-87/13

APPEAL PROCEDURES

County Board of Equalization Hearings will be held from
July 1 through August 5 at
(*insert address).*

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization shown below, and mail or deliver a copy of both sides of this form to:

(*County)* County Board of Equalization
(*Street Address)*
(City, State, Zip Code)

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **July 15 for real property** and on or before **July 20 for personal property** – after such date, your right to appeal is lost. You may be required to prove that you filed a timely appeal; therefore, we recommend that all correspondence be mailed with proof of mailing.

You will be notified of the date and time scheduled for your hearing. The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board of Equalization must conclude hearings and render decisions by August 5, § 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 12, § 39-2-125(1)(e), C.R.S.

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within 30 days of the date of the County Board's written decision to ONE of the following:

Board of Assessment Appeals
1313 Sherman Street, Room 315
Denver, CO 80203
(303) 866-5880
www.dola.colorado.gov/baa

District Court
(Insert the address and telephone number of the district court in your county.)

Binding Arbitration
For a list of arbitrators, contact the County Commissioners at the address listed for the County Board of Equalization.

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.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2012? (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

$_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

_____

_____

_____

_____

ATTESTATION

I, the undersigned owner or agent[10] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

_____	_____	_____
Signature	Telephone Number	Date

[10] Attach letter of authorization signed by property owner.

NOTICE OF DETERMINATION - OIL AND GAS LEASEHOLDS AND LANDS

SPECIFIC REQUIREMENTS

Two copies of the Notice of Determination (NOD) must be mailed to each property owner who filed a protest with the assessor, § 39-5-122(2), C.R.S.

The sample Oil and Gas Leaseholds and Lands Notice of Determination illustrates the form content required by the Property Tax Administrator and § 39-5-122(2), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Date of Notice: Under the standard protest and appeal procedures, NODs for oil and gas leaseholds and lands protests must be mailed on or before July 15. Under the extended protest and appeal procedures, NODs for oil and gas leaseholds and lands must be mailed on or before August 31 (the last working day in August).

Property Classification: The property must be described by its subclassification description, e.g., Producing Oil/Primary, Producing Oil/Secondary, Oil Shale/In-Situ, etc.

Actual/Production Value: Pursuant to § 39-7-102, C.R.S., the calculation of value for property classified as oil and gas leaseholds and lands is the valuation for assessment. The valuation for assessment of oil and gas leaseholds and lands is 87.5% of primary production, and 75% of secondary and tertiary production, § 39-7-102, C.R.S.

COUNTY DISCRETION

Alternate Protest and Appeal Procedure: If the county is utilizing the alternate protest and appeal procedure set forth in § 39-5-122.7, C.R.S., the dates that appear on the NOD must be changed as shown in **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures**.

Adjusted Dates: The statutory dates and deadlines may be adjusted to reflect dates that do not conflict with weekends or holidays. Refer to **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures.**

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OIL AND GAS LEASEHOLDS AND LANDS
NOTICE OF DETERMINATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION

PROPERTY OWNER	

PROPERTY CLASSIFICATION		PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
			ACTUAL/ PRODUCTION VALUE PRIOR TO REVIEW	ACTUAL/ PRODUCTION VALUE AFTER REVIEW
	TOTAL			

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

> The value of oil and gas leaseholds and lands is based on the selling price of the prior year's production at the wellhead, § 39-7-102, C.R.S. Selling price at the wellhead is defined as the net taxable revenues realized by the taxpayer for sale of the oil or gas, whether such sale occurred at the wellhead or after gathering, transporting, manufacturing, and processing the product, § 39-7-101(1)(d), C.R.S. The valuation for assessment (actual/production value) of oil and gas leaseholds and lands is 87.5% of primary production and 75% of secondary and tertiary production, § 39-7-102, C.R.S

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it will provide to taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to your tax bill or ask your Assessor for a listing of the local taxing authorities.

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. The deadline for filing an appeal with the County Board of Equalization is July 20.

Please refer to the reverse side of this notice for additional information.

APPEAL PROCEDURES

County Board of Equalization Hearings will be held from July 1 through August 5 at (*insert address).*

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization shown below, and mail or deliver a copy of both sides of this form to:

(*County)* County Board of Equalization
(*Street Address)*
(City, State, Zip Code)

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **July 20** – after such date, your right to appeal is lost. You may be required to prove that you filed a timely appeal; therefore, we recommend that all correspondence be mailed with proof of mailing.

You will be notified of the date and time scheduled for your hearing. The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board of Equalization must conclude hearings and render decisions by August 5, § 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by **September 12**, § 39-2-125(1)(e), C.R.S.

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal **within 30 days** of the date of the County Board's written decision to ONE of the following:

Board of Assessment Appeals
1313 Sherman Street, Room 315
Denver, CO 80203
(303) 866-5880
www.dola.colorado.gov/baa

District Court
(*Insert the address and telephone number of the district court in your county.)*

Binding Arbitration
For a list of arbitrators, contact the County Commissioners at the address listed for the County Board of Equalization.

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.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's actual/production value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation.)

_____

_____

_____

_____

ATTESTATION

I, the undersigned owner or agent[11] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

_____	_____	_____
Signature	Telephone Number	Date

[11] Attach Letter of Authorization signed by Property Owner.

NOTICE OF DETERMINATION - PRODUCING MINES

SPECIFIC REQUIREMENTS

Two copies of the Notice of Determination (NOD) must be mailed to each property owner who filed a protest with the assessor, § 39-5-122(2), C.R.S.

The sample Producing Mines Notice of Determination illustrates the form content required by the Property Tax Administrator and § 39-5-122(2), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Date of Notice: Under the standard protest and appeal procedures, NODs must be mailed on or before July 15. Under the extended protest and appeal procedures, NODs for both real property and personal property protests must be mailed on or before the last working day in August.

Property Classification: The property must be described by its subclassification description, e.g., Precious Metals, Molybdenum, Strategic Minerals, etc.

Actual/Production Value: Pursuant to § 39-6-106(2), C.R.S., the calculation of value for property classified as producing mines (except mines that primarily produce coal, asphaltum, rock, limestone, dolomite, or other stone products, sand, gravel, clay or earths) is the valuation for assessment. The valuation for assessment for producing mines not excepted from the provisions of § 39-6-106(2), C.R.S., is either 25% of gross proceeds or 100% of the net proceeds of the prior year's production, whichever is greater, §39-6-106(2), C.R.S.

COUNTY DISCRETION

Alternate Protest and Appeal Procedure: If the county is utilizing the alternate protest and appeal procedure set forth in § 39-5-122.7, C.R.S., the dates that appear on the NOD must be changed as shown in **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures**.

Adjusted Dates: The statutory dates and deadlines may be adjusted to reflect dates that do not conflict with weekends or holidays. Refer to **Addendum 9-A, Statutory and Adjusted Dates for Standard and Alternate Protest Procedures.**

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PRODUCING MINES
NOTICE OF DETERMINATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION

PROPERTY OWNER	

PROPERTY CLASSIFICATION		PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
			ACTUAL/ PRODUCTION VALUE PRIOR TO REVIEW	ACTUAL/ PRODUCTION VALUE AFTER REVIEW
	TOTAL			

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

> The valuation for assessment (actual/production value) of producing mines is either 25% of the gross proceeds or 100% of the net proceeds of the prior year's production, whichever is greater, § 39-6-106(2), C.R.S. The term "gross proceeds" is defined as the value of the ore or first salable product immediately after extraction, which may be determined by deducting from the actual gross selling price all costs of treatment, reduction, transportation, and sale of the ore or first salable product(s) § 39-6-106(1)(e) and (h), C.R.S. Net proceeds is the amount determined by deducting from the gross proceeds all costs of extracting such ore, § 39-6-106(1)(i), C.R.S.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it will provide to taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to your tax bill or ask your Assessor for a listing of the local taxing authorities.

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. The deadline for filing an appeal with the County Board of Equalization is July 20.

Please refer to the reverse side of this notice for additional information.

15-DPT-AR
PR 209-08/11

APPEAL PROCEDURES

County Board of Equalization Hearings will be held from July 1 through August 5 at (*insert address).*

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization shown below, and mail or deliver a copy of both sides of this form to:

(*County)* County Board of Equalization
(*Street Address)*
(City, State, Zip Code)

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **July 20** – after such date, your right to appeal is lost. You may be required to prove that you filed a timely appeal; therefore, we recommend that all correspondence be mailed with proof of mailing.

You will be notified of the date and time scheduled for your hearing. The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board of Equalization must conclude hearings and render decisions by August 5, § 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by **September 12** § 39-2-125(1)(e), C.R.S.

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal **within 30 days** of the date of the County Board's written decision to ONE of the following:

Board of Assessment Appeals
1313 Sherman Street, Room 315
Denver, CO 80203
(303) 866-5880
www.dola.colorado.gov/baa

District Court
(*Insert the address and telephone number of the district court in your county.)*

Binding Arbitration
For a list of arbitrators, contact the County Commissioners at the address listed for the County Board of Equalization.

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.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's actual/production value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation.)

_____

_____

_____

_____

ATTESTATION

I, the undersigned owner or agent[12] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

_____	_____	_____
Signature	Telephone Number	Date

[12] Attach Letter of Authorization signed by Property Owner.

SPECIAL NOTICES OF VALUATION

Special Notices of Valuation may be issued under the following circumstances:

- Omission of property from the tax warrant
- New construction added to assessment roll after May 1
- Manufactured home moved into the county from out of state
- Forfeiture of exempt status of property
- Revocation of exempt status by the Property Tax Administrator
- Loss of exempt status due to transfer of property
- Loss of exempt status because property is no longer leased by the state or political subdivision of the state
- Under-reported oil and gas volume

For a more detailed discussion of the circumstances under which a Special Notice of Valuation should be issued, as well as the procedures for issuing a Special Notice of Valuation, refer to **Chapter 3, Specific Assessment Procedures, and to ARL Volume 3, REAL PROPERTY VALUATION MANUAL, Chapter 6, Valuation of Natural Resources.**

Sections 39-5-125 and 39-10-101(2)(a), C.R.S., authorize retroactive assessments only against "omitted property" not against "omitted value." Section 39-5-125, C.R.S., does not authorize retroactive assessments against previously undervalued property.

Section 39-8-102(1), C.R.S., authorizes the county board to correct any errors made by the assessor. Such errors should be brought to the attention of the county board of equalization. A sample memo from an assessor notifying the county board of an error in valuation is shown in **Addendum 9-G, Memo to CBOE Requesting Change in Value or Classification.** If the county board determines that an adjustment is warranted, the county board issues a resolution to effect the change and mails a notice to the property owner that explains the board's decision and advises the property owner of his/her appeal rights. A sample notice from the county board of equalization to an owner whose property was valued in error is shown in **Addendum 9-H, Notice from CBOE to Property Owner Regarding Change in Value or Classification.**

Section 39-10-101(2)(d), C.R.S., authorizes retroactive assessments of omitted property or production of mines and oil and gas leaseholds and lands.

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SPECIAL NOTICE OF VALUATION - REAL PROPERTY

SPECIFIC REQUIREMENTS

The sample Real Property Special Notice of Valuation illustrates the form content required by the Property Tax Administrator and § 39-5-121(1), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Property Classification: The property must be listed by its subclassification description. For agricultural property, land and improvements must be listed and valued separately.

For mixed-use properties, although not required by statute, the Division recommends listing and valuing each subclassification that comprises the mixed-use as shown below.

PROPERTY CLASSIFICATION		PRIOR ACTUAL VALUE	ACTUAL VALUE FOR TAX YEAR _____	
			FULL YEAR	PARTIAL YEAR
Single-Family Residential Commercial Recreation		0 0	90,000 10,000	
	TOTAL	0	100,000	

Property Values: Property values must be stated in the form of actual values. Listing the assessed value on the NOV is prohibited by law. For agricultural property, land and improvements must be listed and valued separately. For all other property, the total property value must be listed, § 39-5-121(1)(a), C.R.S.

Prior Actual Value: This section should be completed using the value that appeared on the last NOV that was issued for the property.

Actual Value for Tax Year _____: The appropriate tax year must be inserted.

Full Year: If the property is being assessed for the full year, the actual value should be listed in this section of the form.

Partial Year: If the property is being assessed for a portion of the year, the prorated value of the property should be listed in this section of the form.

SPECIAL NOTICE OF VALUATION - REAL PROPERTY (Continued)

Spanish Language Requirements: 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 Director of the Census Bureau determines which counties must comply with the minority language assistance provisions of Section 203 of the voting rights act of 1965, as amended in 1982, 42 US CONST. 1973 et seq. Based on the results of the 2010 census, the following counties must comply: **Costilla, Denver, and Rio Grande.** Refer to **9-C, Spanish Language Requirements**, for the required Spanish language that must be included on the Special NOV.

Special Protest Form: A form that may be completed by the property owner to initiate a protest of the classification or valuation of the property must be included with each Special NOV. Refer to the Real Property Special Protest Form shown in this chapter.

Property Characteristics: An itemized listing of the land and improvements, as well as the property characteristics that are germane to value must be included, § 39-5-121(1)(b)(I) and (II), C.R.S. To satisfy the first requirement, assessors may choose to provide a count and a total square footage or acreage for each sub-classification comprising the subject property. To satisfy the second requirement, the physical characteristics relied upon to determine the actual value of the property (characteristics "germane to value") must be listed. Each assessor must determine the categories of data to be included to satisfy the requirements set forth in § 39-5-121(1)(b)(I) and (II), C.R.S.

Although this information is only required by law to appear on the Special NOV if the tax year at issue was a reappraisal year, the Division recommends supplying an itemized listing of the land and improvements, as well as the property characteristics that are germane to value on all Real Property Special NOVs.

SPECIAL NOTICE OF VALUATION - REAL PROPERTY (Continued)

The value of the property will be entered on the tax warrant for the following reason(s): This section of the form must be completed. Possible explanations include but are not limited to the following:

- Your newly-constructed property was discovered after Notices of Valuation were mailed on May 1 of this year.
- Your property was omitted from the tax warrant for the tax year shown above.
- Your improvement was assessed as partially completed last year. As of January 1 of the tax year shown above, the improvement was fully completed.
- Your newly-constructed property was partially completed as of January 1 of the tax year shown above.
- Your titled manufactured home was moved into the county from another state.
- The exempt status of the manufactured home changed because it is no longer listed as inventory and located on a manufactured home dealer's sales display lot.
- The exempt status of the property was forfeited because your organization failed to file an Exempt Property Report (Form 970) with the Property Tax Administrator.
- The exempt status of the property was revoked by the Property Tax Administrator.
- The property no longer qualifies for exemption due to transfer of ownership. If you think the property may qualify for exemption for religious purposes, private schools, or strictly charitable purposes, please contact the Division of Property Taxation at (303) 866-2371 to apply for an exemption.
- The property no longer qualifies for exemption as the lease or rental agreement with the state, political subdivision or state-supported institution of higher education has been vacated.

Data Gathering Period: The year of the 18-month data gathering period and the year of the five-year data gathering period applicable to the tax year at issue must be completed.

INTERVENING YEAR CRITERIA

Increase in Value of Land or Improvement Greater than 75%: If the tax year at issue was an intervening year and the difference between the actual value of the land or improvement in the reappraisal year and the actual value of the land or improvement in the intervening year increased by more than 75%, an explanation for the increase in value must be provided, § 39-5-121(1)(a), C.R.S. Note than the explanation is required when either the land or the improvement value increases by more than 75% - not simply when the total actual value increases by more than 75%.

SPECIAL NOTICE OF VALUATION - REAL PROPERTY
(Continued)

COUNTY DISCRETION

Data Gathering Period: In the last two sentences of the Valuation Information section shown on the reverse side of the NOV, the references to the 18-month data gathering period may be changed to reflect the data gathering period used by the county, e.g. a 24-month data gathering period.

Special Protest Form: In lieu of sending a separate protest form with the Special NOV, an abbreviated version of the Special Protest Form may be printed below the Protest Procedures section on the reverse side of the Special NOV. Refer to the Real Property Special Protest Form standards shown in this chapter.

If an abbreviated version of the protest form is incorporated into the Real Property Special NOV, the second paragraph in the section entitled "Protest Procedures" should be changed to:

> To assist you in the protest process, you may elect to complete and submit the Real Property Special Protest Form shown below.

REAL PROPERTY SPECIAL NOTICE OF VALUATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PROPERTY ADDRESS

PROPERTY OWNER

PROPERTY CLASSIFICATION	PRIOR ACTUAL VALUE	ACTUAL VALUE FOR TAX YEAR _____	
		FULL YEAR	PARTIAL YEAR
TOTAL			

PROPERTY CHARACTERISTICS

The value of the real property identified above will be entered on the tax warrant for the following reason(s):

(Insert appropriate explanation)

For the tax year shown above, the assessment rate for residential property was/is ____%, § 39-1-104.2(3), C.R.S. Generally, all other property, including vacant land, was assessed at 29%, § 39-1-104(1), C.R.S.

The tax notice you receive will be based on the full or partial year actual value shown above. If the Senior Citizen or Disabled Veteran Property Tax Exemption has been applied to your residential property, it is not reflected in the full or partial year actual value shown above.

You have the right to protest the classification and/or valuation of your property.

Please refer to the reverse side of this notice for additional information.

VALUATION INFORMATION

Property was valued as it existed on January 1 of the tax year indicated on the front of this Special Notice of Valuation. The value of residential property is based on the market approach to value. Generally, the value of all other property is based on consideration of the market, cost, and income approaches to value. The appraisal data used to establish value is from the 18-month period ending June 30, _____, § 39-1-104(10.2)(a), C.R.S. If insufficient data existed during the 18-month data gathering period, data from each preceding six-month period (up to a period of five years preceding June 30, _____) may be utilized, § 39-1-104(10.2)(d), C.R.S.

"Improvements" are defined as all structures, buildings, fixtures, fences, and water rights erected upon or affixed to land, whether or not title to such land has been acquired.

PROTEST PROCEDURES

If you choose to protest the classification or valuation of your property, you must present written or oral objections to the Assessor **within 30 days of the date of this notice.** You may be required to prove that you mailed your protest on or before the deadline; therefore, we recommend that you retain proof of mailing.

To assist you in the protest process, you may elect to complete and submit the enclosed Special Protest Form.

To preserve your appeal rights, your protest must be either postmarked or received by the Assessor within 30 days of the date of this notice – after such date, your right to protest is lost.

The Assessor must mail you a Special Notice of Determination **within 30 days of the date your protest was filed.** If you disagree with the Assessor's determination, or if you do not receive a Special Notice of Determination within 30 days of the date your protest was filed and you wish to continue your appeal, you may file a Petition for Abatement or Refund of Taxes with the county after you receive the tax bill. Abatement petitions are available on the Division of Property Taxation's website at www.dola.colorado.gov/dpt or from the Office of the County Assessor. The Assessor will make a recommendation to the Board of County Commissioners, and the board will conduct a hearing on the petition. Every Petition for Abatement or Refund of Taxes filed pursuant to § 39-10-114, C.R.S., shall be acted upon by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date the petition was filed, § 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 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. For omitted property, taxes are levied on the date the tax bill is mailed.

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.

For additional information, contact the Assessor's office at the telephone number listed on the front of this notice.

SPECIAL NOTICE OF VALUATION - PERSONAL PROPERTY

SPECIFIC REQUIREMENTS

The sample Personal Property Special Notice of Valuation illustrates the form content required by the Property Tax Administrator and § 39-5-121(1.5)(a), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Property Owner: With the exception of personal property located on oil and gas leaseholds and lands, the name and address of the owner of the personal property should be inserted in this section of the Special NOV. For personal property located on oil and gas leaseholds and lands, the name and address of the operator who filed the declaration schedule should be inserted in this section of the Special NOV, § 39-5-121(1.5)(b), C.R.S.

Property Classification: The property may be described by its subclassification description or by type, e.g., Furniture, Fixtures, Machinery, Equipment, etc.

Property Values: Property values must be stated in the form of actual values. Listing the assessed value on the NOV is prohibited by law. For agricultural property, land and improvements must be listed and valued separately. For all other property, the total property value must be listed, § 39-5-121(1)(a), C.R.S.

Prior Actual Value: This section should be completed using the value that appeared on the last NOV that was issued for the property.

Actual Value for Tax Year _____: The appropriate tax year must be inserted.

Spanish Language Requirements: 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 Director of the Census Bureau determines which counties must comply with the minority language assistance provisions of Section 203 of the voting rights act of 1965, as amended in 1982, 42 US CONST. 1973 et seq. Based on the results of the 2010 census, the following counties must comply: **Costilla, Denver, and Rio Grande.** Refer to **Addendum 9-C, Spanish Language Requirements**, for the required Spanish language that must be included on the Special NOV.

Special Protest Form: A form that may be completed by the property owner to initiate a protest of the valuation of the property must be included with each Special NOV. Refer to the Personal Property Special Protest Form shown in this chapter.

SPECIAL NOTICE OF VALUATION - PERSONAL PROPERTY (Continued)

The value of the property will be entered on the tax warrant for the following reason(s): This section of the form must be completed. Possible explanations include but are not limited to the following:

- Your taxable personal property was omitted from the tax warrant for the tax year shown above.
- The exempt status of the personal property was forfeited because your organization failed to file an Exempt Property Report (Form 970) with the Property Tax Administrator.
- The exempt status of the personal property was revoked by the Property Tax Administrator.
- The personal property no longer qualifies for exemption due to transfer of ownership.

COUNTY DISCRETION

Special Protest Form: In lieu of sending a separate protest form with the Special NOV, an abbreviated version of the protest form may be printed below the Protest Procedures section on the reverse side of the Special NOV. Refer to the Personal Property Special NOV form standards shown in this chapter.

If the protest form is incorporated into the Personal Property Special NOV, the second paragraph in the section entitled "Protest Procedures" should be changed to:

> To assist you in the protest process, you may elect to complete and submit the Personal Property Special Protest Form shown below.

PERSONAL PROPERTY SPECIAL NOTICE OF VALUATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	PHYSICAL LOCATION OF PERSONAL PROPERTY
PROPERTY OWNER			

PROPERTY CLASSIFICATION	PRIOR ACTUAL VALUE	ACTUAL VALUE FOR TAX YEAR _____
TOTAL		

The value of the personal property identified above will be entered on the tax warrant for the following reason(s):

(Insert appropriate explanation)

For the tax year shown above, the assessment rate for personal property was/is 29%, § 39-1-104(1), C.R.S.

The tax notice you receive will be based on the actual value of the personal property for the tax year shown above.

You have the right to protest the valuation of your property.

Please refer to the reverse side of this notice for additional information.

VALUATION INFORMATION

Personal property (furnishings, machinery and equipment) is valued according to its use and condition as of January 1 of the tax year indicated on the front of this Special Notice of Valuation. The value of personal property is based on consideration of the market, cost, and income approaches to value, § 39-1-103(5)(a), C.R.S.

If the personal property was omitted from the tax warrant for the tax year shown on the reverse side of this notice, the actual value shown is based on the best information available pursuant to § 39-5-116(2)(a), C.R.S.

PROTEST PROCEDURES

If you choose to protest the valuation of your property, you must present written or oral objections to the Assessor **within 30 days of the date of this notice.** You may be required to prove that you mailed your protest on or before the deadline; therefore, we recommend that you retain proof of mailing.

To assist you in the protest process, you may elect to complete and submit the enclosed Special Protest Form.

To preserve your appeal rights, your protest must be either postmarked or received by the Assessor within 30 days of the date of this notice – after such date, your right to protest is lost.

The Assessor must mail you a Special Notice of Determination **within 30 days of the date your protest was filed.** If you disagree with the Assessor's determination, or if you do not receive a Special Notice of Determination within 30 days of the date your protest was filed and you wish to continue your appeal, you may file a Petition for Abatement or Refund of Taxes with the county after you receive the tax bill. Abatement petitions are available on the Division of Property Taxation's website at www.dola.colorado.gov/dpt or from the Office of the County Assessor. The Assessor will make a recommendation to the Board of County Commissioners, and the Board will conduct a hearing on the petition. Every Petition for Abatement or Refund of Taxes filed pursuant to § 39-10-114, C.R.S., shall be acted upon by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date the petition was filed, § 39-1-113(1.7), C.R.S. Abatement or refund of taxes is precluded by law when the valuation of personal property is based on the best information available (BIA), § 39-5-118, C.R.S., and Property Tax Administrator v. Production Geophysical Services, Inc. et al., 860 P.2d 514 (Colo. 1993).

To preserve your appeal rights, you must file a Petition for Abatement or Refund of Taxes 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. For omitted property, taxes are levied on the date the tax bill is mailed.

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.

For additional information, contact the Assessor's office at the telephone number listed on the front of this notice.

SPECIAL NOTICE OF VALUATION - OIL AND GAS LEASEHOLDS AND LANDS

SPECIFIC REQUIREMENTS

The Oil and Gas Leaseholds and Lands Special Notice of Valuation is to be used solely for reporting oil and gas production. Personal property used in the production of oil and gas should be reported on a Personal Property Notice of Valuation.

The sample Oil and Gas Leaseholds and Lands Special Notice of Valuation illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1) and 39-7-102.5, C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Property Classification: The property must be described by its subclassification description, e.g., Producing Oil/Primary, Producing Oil/Secondary, Oil Shale/In-Situ, etc.

Actual/Production Value: Pursuant to § 39-7-102, C.R.S., the calculation of value for property classified as oil and gas leaseholds and lands is the valuation for assessment. The valuation for assessment of oil and gas leaseholds and lands is 87.5% of primary production, and 75% of secondary and tertiary production, § 39-7-102, C.R.S.

Actual/Production Value for Tax Year _____: The appropriate tax year must be inserted.

Spanish Language Requirements: 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 Director of the Census Bureau determines which counties must comply with the minority language assistance provisions of Section 203 of the voting rights act of 1965, as amended in 1982, 42 US CONST. 1973 et seq. Based on the results of the 2010 census, the following counties must comply: **Costilla, Denver, and Rio Grande.** Refer to **Addendum 9-C, Spanish Language Requirements**, for the required Spanish language that must be included on the Special NOV.

Special Protest Form: A form that may be completed by the property owner to initiate a protest of the valuation of the property must be included with each Special NOV. Refer to the Oil and Gas Leaseholds and Lands Special Protest Form shown in this chapter.

The value of the property will be entered on the tax warrant for the following reason(s): This section of the form must be completed. Possible explanations include but are not limited to the following:

- The property was omitted from the tax warrant for the tax year shown above.

SPECIAL NOTICE OF VALUATION – OIL AND GAS LEASEHOLDS AND LANDS
(Continued)

COUNTY DISCRETION

Schedule Number and Property Classification: Rather than sending multiple Special NOVs to a single owner, a spreadsheet showing the classification and value of each property may be attached to the Special NOV. "See attached spreadsheet" should appear in the Schedule Number and Property Classification sections of the NOV.

Special Protest Form: An abbreviated version of the protest form may be printed below the Protest Procedures section on the reverse side of the Special NOV. Refer to the Oil and Gas Leaseholds and Lands Special Protest Form standards shown in this chapter.

If the protest form is incorporated into the Oil and Gas Leaseholds and Lands Special NOV, the second paragraph in the section entitled "Protest Procedures" should be changed to:

> To assist you in the protest process, you may elect to complete and submit the Oil and Gas Leaseholds and Lands Special Protest Form shown below.

OIL AND GAS LEASEHOLDS AND LANDS
SPECIAL NOTICE OF VALUATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION
PROPERTY OWNER			

PROPERTY CLASSIFICATION	PRIOR ACTUAL/PRODUCTION VALUE	ACTUAL/PRODUCTION VALUE FOR TAX YEAR _____
TOTAL		

The assessed value of the property identified above will be entered on the tax warrant for the following reason(s):

(Insert appropriate explanation)

The value of oil and gas leaseholds and lands is based on the selling price of the prior year's production at the wellhead, § 39-7-102, C.R.S. Selling price at the wellhead is defined as the net taxable revenues realized by the taxpayer for sale of the oil or gas, whether such sale occurred at the wellhead or after gathering, transporting, manufacturing, and processing the product, § 39-7-101(1)(d), C.R.S.

The valuation for assessment (actual/production value) of oil and gas leaseholds and lands is 87.5% of primary production, and 75% of secondary and tertiary production, § 39-7-102, C.R.S. If you did not file a declaration schedule as required by § 39-7-101, C.R.S., the actual/production value for the tax year shown above is based on the best information available (BIA) pursuant to § 39-7-104, C.R.S.

The tax notice you receive will be based on the actual/production value for tax year _____.

You have the right to protest the valuation of your property.

Please refer to the reverse side of this notice for additional information.

PROTEST PROCEDURES

If you choose to protest the valuation of your property, you must present written or oral objections to the Assessor **within 30 days of the date of this notice.** You may be required to prove that you mailed your protest on or before the deadline; therefore, we recommend that you retain proof of mailing.

To assist you in the protest process, you may elect to complete and submit the enclosed Special Protest Form.

To preserve your appeal rights, your protest must be either postmarked or received by the Assessor within 30 days of the date of this notice – after such date, your right to protest is lost.

The Assessor must mail you a Special Notice of Determination **within 30 days of the date your protest was filed.** If you disagree with the Assessor's determination, or if you do not receive a Special Notice of Determination within 30 days of the date your protest was filed and you wish to continue your appeal, you may file a Petition for Abatement or Refund of Taxes with the county after you receive the tax bill. Abatement petitions are available on the Division of Property Taxation's website at www.dola.colorado.gov/dpt or from the Office of the County Assessor. The Assessor will make a recommendation to the Board of County Commissioners, and the Board will conduct a hearing on the petition. Every Petition for Abatement or Refund of Taxes filed pursuant to § 39-10-114, C.R.S., shall be acted upon by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date the petition was filed, § 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, taxes are levied on the date the tax bill is mailed.

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.

For additional information, contact the Assessor's office at the telephone number listed on the front of this notice.

SPECIAL NOTICE OF VALUATION - PRODUCING MINES

SPECIFIC REQUIREMENTS

The sample Producing Mines Special Notice of Valuation illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1) and 39-6-111.5, C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Property Classification: The property must be described by its subclassification description, e.g., Precious Metals, Molybdenum, Strategic Minerals, etc.

Actual/Production Value: Pursuant to § 39-6-106(2), C.R.S., the calculation of value for property classified as producing mines (except mines that primarily produce coal, asphaltum, rock, limestone, dolomite or other stone products, sand, gravel, clay or earths) is the valuation for assessment. The valuation for assessment for producing mines not excepted from the provisions of § 39-6-106(2), C.R.S., is either 25% of gross proceeds or 100% of the net proceeds of the prior year's production, whichever is greater, § 39-6-106(2), C.R.S.

Prior Actual/Production Value: This section should be completed using the value that appeared on the last NOV that was issued for the property.

Actual/Production Value for Tax Year _____: The appropriate tax year must be inserted.

Spanish Language Requirements: 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 Director of the Census Bureau determines which counties must comply with the minority language assistance provisions of Section 203 of the voting rights act of 1965, as amended in 1982, 42 US CONST. 1973 et seq. Based on the results of the 2010 census, the following counties must comply: **Costilla, Denver, and Rio Grande.** Refer to **Addendum 9-C, Spanish Language Requirements**, for the required Spanish language that must be included on the Special NOV.

Special Protest Form: A form that may be completed by the property owner to initiate a protest of the valuation of the property must be included with each Special NOV. Refer to the Producing Mines Special Protest Form shown in this chapter.

The value of the property will be entered on the tax warrant for the following reason(s): This section of the form must be completed. Possible explanations include but are not limited to the following:

- The property was omitted from the tax warrant for the tax year shown above.

SPECIAL NOTICE OF VALUATION – PRODUCING MINES (Continued)

COUNTY DISCRETION

Special Protest Form: In lieu of sending a separate protest form with the Special NOV, an abbreviated version of the protest form may be printed below the Protest Procedures section on the reverse side of the Special NOV. Refer to the Producing Mines Special Protest Form standards in this chapter.

If the protest form is incorporated into the Producing Mines Special NOV, the second paragraph in the section entitled "Protest Procedures" should be changed to:

> To assist you in the protest process, you may elect to complete and submit the Producing Mines Special Protest Form shown below.

PRODUCING MINES
SPECIAL NOTICE OF VALUATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION

PROPERTY OWNER	

PROPERTY CLASSIFICATION	PRIOR ACTUAL/PRODUCTION VALUE	ACTUAL/PRODUCTION VALUE FOR TAX YEAR _____
TOTAL		

The assessed value of the property identified above will be entered on the tax warrant for the following reason(s):

(Insert appropriate explanation)

The valuation for assessment (actual/production value) of producing mines is either 25% of the gross proceeds or 100% of the net proceeds of the prior year's production, whichever is greater, § 39-6-106(2), C.R.S. The term "gross proceeds" is defined as the value of the ore or first salable product immediately after extraction, which may be determined by deducting from the actual gross selling price all costs of treatment, reduction, transportation, and sale of the ore or first salable product(s), § 39-6-106(1)(e) and (h), C.R.S. Net proceeds is the amount determined by deducting from the gross proceeds all costs of extracting such ore, § 39-6-106(1)(i), C.R.S.

If you did not file a declaration schedule as required by § 39-6-108, C.R.S., the actual value for the tax year shown above is based on the best information available (BIA) pursuant to § 39-7-104, C.R.S.

The tax notice you receive will be based on the tax year _____ actual/production value.

You have the right to protest the valuation of your property.

Please refer to the reverse side of this notice for additional information.

PROTEST PROCEDURES

If you choose to protest the valuation of your property, you must present written or oral objections to the Assessor **within 30 days of the date of this notice.** You may be required to prove that you mailed your protest on or before the deadline; therefore, we recommend that you retain proof of mailing.

To assist you in the protest process, you may elect to complete and submit the enclosed Special Protest Form.

To preserve your appeal rights, your protest must be either postmarked or received by the Assessor within 30 days of the date of this notice – after such date, your right to protest is lost.

The Assessor must mail you a Special Notice of Determination **within 30 days of the date your protest was filed.** If you disagree with the Assessor's determination, or if you do not receive a Special Notice of Determination within 30 days of the date your protest was filed and you wish to continue your appeal, you may file a Petition for Abatement or Refund of Taxes with the county after you receive the tax bill. Abatement petitions are available on the Division of Property Taxation's website at www.dola.colorado.gov/dpt or from the Office of the County Assessor. The Assessor will make a recommendation to the Board of County Commissioners, and the Board will conduct a hearing on the petition. Every Petition for Abatement or Refund of Taxes filed pursuant to § 39-10-114, C.R.S., shall be acted upon by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date the petition was filed, § 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 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. For omitted property, taxes are levied on the date the tax bill is mailed.

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.

For additional information, contact the Assessor's office at the telephone number listed on the front of this notice.

SPECIAL PROTEST FORM - REAL PROPERTY

SPECIFIC REQUIREMENTS

Pursuant to §§ 39-5-121(1) and 39-5-122(2), C.R.S., every NOV must be sent along with a form that, if completed by the property owner, allows the property owner to explain the basis for the protest of the property's valuation or classification. However, completion of the protest form does not constitute the exclusive means of protesting the assessor's classification or valuation.

The sample Real Property Special Protest Form illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1) and 39-5-122(2), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Data Gathering Period: The assessor's office should complete the blank following "June 30" with the year of the applicable data-gathering period.

COUNTY DISCRETION

The assessor may elect to print the Real Property Questionnaire, **Addendum 9-E**, on the reverse side of the Real Property Special Protest Form. If the Real Property Questionnaire is used, the following language should appear on the protest form:

> Completing the Real Property Questionnaire may help you determine an estimate of value for your property. Colorado law requires consideration of the market approach for residential property and consideration of the cost, market, and income approaches to value for all other types of real property.

If desired, a line for the agent or property owner's e-mail address may be inserted in the "Agent Authorization" and "Attestation" sections of the form.

SPECIAL PROTEST FORM - REAL PROPERTY
(Continued)

COUNTY DISCRETION (Continued)

Rather than sending a separate protest form, elements of the Real Property Special Protest form may be incorporated into the Real Property Special NOV. To satisfy form standards, the elements of the protest form that must be incorporated into the Real Property Special NOV are shown below.

REAL PROPERTY SPECIAL PROTEST FORM

You may use this section of the form to initiate the protest process. If you wish to protest the classification or valuation of your property, please complete this section and return a copy of both sides of this form to the Assessor's office at the address shown on the Special Notice of Valuation.

What is your estimate of the property's value as of June 30, _____?

$_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, photos, rent roll, appraisal, etc.)

_____

_____

_____

_____

ATTESTATION

I, the undersigned owner or agent[13] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

_____	_____	_____
Signature	Telephone Number	Date

[13] Attach letter of authorization signed by the property owner.

REAL PROPERTY SPECIAL PROTEST FORM

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PROPERTY ADDRESS

PROPERTY OWNER	

PROPERTY CLASSIFICATION		PRIOR YEAR ACTUAL VALUE	ACTUAL VALUE	
			FULL YEAR	PARTIAL YEAR
	TOTAL			

YOU MAY USE THIS FORM TO BEGIN THE PROTEST PROCESS. PLEASE COMPLETE THE FORM AND SEND IT TO THE ASSESSOR.

What is your estimate of the property's value as of June 30, _____?

$_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, photos, rent roll, appraisal, etc.)

_____

_____

_____

AGENT AUTHORIZATION

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property tax protest for the tax year shown above.

Agent's Name (Please Print)	Signature of Property Owner
Agent's Street Address	Date
Agent's City, State, Zip Code	Agent's Telephone Number

ATTESTATION

I, the undersigned owner or agent[14] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone Number	Date

15-DPT-AR
PR 214-88/08

[14] Attach letter of authorization signed by the property owner.

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SPECIAL PROTEST FORM - PERSONAL PROPERTY

SPECIFIC REQUIREMENTS

Pursuant to §§ 39-5-121(1.5)(a) and 39-5-122(2), C.R.S., every NOV must be sent along with a form that, if completed by the property owner, allows the property owner to explain the basis for the protest of the property's valuation or classification. However, completion of the protest form does not constitute the exclusive means of protesting the assessor's valuation.

The sample Personal Property Special Protest Form illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1.5)(a) and 39-5-122(2), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

COUNTY DISCRETION

The assessor may elect to print the Personal Property Questionnaire, **Addendum 9-F**, on the reverse side of the Personal Property Special Protest Form. If the Personal Property Questionnaire is used, the following language should appear on the protest form:

> Completing the Personal Property Questionnaire may help you determine an estimate of value for your property. Colorado law requires consideration of the cost, market, and income approaches to value for personal property.

If desired, a line for the agent or property owner's e-mail address may be inserted in the "Agent Authorization" and "Attestation" sections of the form.

SPECIAL PROTEST FORM – PERSONAL PROPERTY (Continued)

COUNTY DISCRETION (Continued)

Rather than sending a separate protest form, elements of the Personal Property Protest Form may be incorporated into the Personal Property NOV. To satisfy form standards, the elements of the protest form that must be incorporated into the Personal Property NOV are shown below.

PERSONAL PROPERTY SPECIAL PROTEST FORM

You may use this section of the form to initiate the protest process. If you wish to protest the valuation of your property, please complete this section and return a copy of both sides of this form to the Assessor's office at the address shown on the Notice of Valuation.

What is your estimate of the property's value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., original installed cost, comparable sales, rental income, etc.)

_____

_____

_____

_____

ATTESTATION

I, the undersigned owner or agent[15] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

_____	_____	_____
Signature	Telephone Number	Date

[15] Attach letter of authorization signed by the property owner.

PERSONAL PROPERTY SPECIAL PROTEST FORM

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	PHYSICAL LOCATION OF PERSONAL PROPERTY

PROPERTY OWNER	

PROPERTY CLASSIFICATION	PRIOR YEAR ACTUAL VALUE	TAX YEAR _____ ACTUAL VALUE
TOTAL		

YOU MAY USE THIS FORM TO BEGIN THE PROTEST PROCESS. PLEASE COMPLETE THE FORM AND SEND IT TO THE ASSESSOR.

What is your estimate of the property's value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, photos, rent roll, appraisal, etc.)

_____

_____

_____

AGENT AUTHORIZATION

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property tax protest for the tax year shown above.

Agent's Name (Please Print)	Signature of Property Owner
Agent's Street Address	Date
Agent's City, State, Zip Code	Agent's Telephone Number

ATTESTATION

I, the undersigned owner or agent[16] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature	Telephone Number	Date

15-DPT-AR
PR 215-88/08

[16] Attach letter of authorization signed by the property owner.

SPECIAL PROTEST FORM - OIL AND GAS LEASEHOLDS AND LANDS

SPECIFIC REQUIREMENTS

Pursuant to §§ 39-5-121(1) and 39-5-122(2), C.R.S., every NOV must be sent along with a form that, if completed by the property owner, allows the property owner to explain the basis for the protest of the property's valuation or classification. However, completion of the protest form does not constitute the exclusive means of protesting the assessor's classification or valuation.

The sample Oil and Gas Leaseholds and Lands Special Protest Form illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1) and 39-5-122(2), C.R.S.

COUNTY DISCRETION

If desired, a line for the agent or property owner's e-mail address may be inserted in the "Agent Authorization" and "Attestation" sections of the form.

Rather than sending a separate protest form, elements of the Oil and Gas Leaseholds and Lands Special Protest Form may be incorporated into the Oil and Gas Leaseholds and Lands Special NOV. To satisfy form standards, the elements of the protest form that must be incorporated into the Oil and Gas Leaseholds and Lands Special NOV are shown below.

OIL AND GAS LEASEHOLDS AND LANDS SPECIAL PROTEST FORM

You may use this section of the form to initiate the protest process. If you wish to protest the valuation of your property, please complete this section and return a copy of both sides of this form to the Assessor's office at the address shown on the Notice of Valuation.

What is your estimate of the property's actual/production value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation.)

_____

_____

_____

ATTESTATION

I, the undersigned owner or agent[17] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

_____	_____	_____
Signature	Telephone Number	Date

[17] Attach letter of authorization signed by the property owner.

OIL AND GAS LEASEHOLDS AND LANDS SPECIAL PROTEST FORM

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION
PROPERTY OWNER			

PROPERTY CLASSIFICATION	PRIOR ACTUAL/ PRODUCTION VALUE	TAX YEAR _____ ACTUAL/PRODUCTION VALUE
TOTAL		

YOU MAY USE THIS FORM TO BEGIN THE PROTEST PROCESS. PLEASE COMPLETE THE FORM AND SEND IT TO THE ASSESSOR.

What is your estimate of the property's actual/production value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation.)

_____

_____

_____

AGENT AUTHORIZATION

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property tax protest for the tax year shown above.

Agent's Name (Please Print) _____ Signature of Property Owner _____

Agent's Street Address _____ Date _____

Agent's City, State, Zip Code _____ Agent's Telephone Number _____

ATTESTATION

I, the undersigned owner or agent[18] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature _____ Telephone Number _____ Date _____

15-DPT-AR
PR 219-08/08

[18] Attach letter of authorization signed by the property owner.

SPECIAL PROTEST FORM - PRODUCING MINES

SPECIFIC REQUIREMENTS

Pursuant to §§ 39-5-121(1) and 39-5-122(2), C.R.S., every NOV must be sent along with a form that, if completed by the property owner, allows the property owner to explain the basis for the protest of the property's valuation or classification. However, completion of the protest form does not constitute the exclusive means of protesting the assessor's classification or valuation.

The sample Producing Mines Special Protest Form illustrates the form content required by the Property Tax Administrator and §§ 39-5-121(1) and 39-5-122(2), C.R.S.

COUNTY DISCRETION

If desired, a line for the agent or property owner's e-mail address may be inserted in the "Agent Authorization" and "Attestation" sections of the form.

Rather than sending a separate protest form, elements of the Producing Mines Special Protest Form may be incorporated into the Producing Mines Special NOV. To satisfy form standards, the elements of the protest form that must be incorporated into the Producing Mines Special NOV are shown below.

PRODUCING MINES SPECIAL PROTEST FORM

You may use this section of the form to initiate the protest process. If you wish to protest the valuation of your property, please complete this section and return a copy of both sides of this form to the Assessor's office at the address shown on the Notice of Valuation.

What is your estimate of the property's actual production value? $_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation.)

_____

_____

_____

ATTESTATION

I, the undersigned owner or agent[19] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

_____	_____	_____
Signature	Telephone Number	Date

[19] Attach letter of authorization signed by the property owner.

PRODUCING MINES
SPECIAL PROTEST FORM

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION

PROPERTY OWNER	

PROPERTY CLASSIFICATION	PRIOR ACTUAL/PRODUCTION VALUE	TAX YEAR _____ ACTUAL/PRODUCTION VALUE
TOTAL		

YOU MAY USE THIS FORM TO BEGIN THE PROTEST PROCESS. PLEASE COMPLETE THE FORM AND SEND IT TO THE ASSESSOR.

What is your estimate of the property's actual/production value?

$_____

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation.)

_____

_____

_____

AGENT AUTHORIZATION

I, the undersigned owner of the property identified above, authorize the agent named below to act on my behalf in the property tax protest for the tax year shown above.

Agent's Name (Please Print) _____ Signature of Property Owner _____

Agent's Street Address _____ Date _____

Agent's City, State, Zip Code _____ Agent's Telephone Number _____

ATTESTATION

I, the undersigned owner or agent[20] of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature _____ Telephone Number _____ Date _____

15-DPT-AR
PR 219-08/08

[20] Attach letter of authorization signed by the property owner.

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SPECIAL NOTICE OF DETERMINATION

SPECIFIC REQUIREMENTS

Two copies of the Special NOD must be mailed to each property owner who filed a protest with the assessor, § 39-5-122(2), C.R.S.

The sample Special Notice of Determination illustrates the form content required by the Property Tax Administrator and § 39-5-122(2), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Date of Notice: The Special NOD must be mailed within 30 days of the date the protest was filed.

Property Classification: Real property must be listed by its subclassification description, e.g., Single Family Residence, Offices, Warehouse/Storage, etc. For agricultural property, land and improvements must be listed and valued separately. Personal property may be described by its subclassification description or by type, e.g., Furniture, Fixtures, Machinery, Equipment, etc.

For mixed-use properties, although not required by statute, the Division recommends listing and valuing each subclassification that comprises the mixed-use as shown below.

PROPERTY CLASSIFICATION		PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
			ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Single-Family Residential Commercial Recreation		60,000 100	90,000 10,000	85,000 7,000
	TOTAL	61,000	100,000	92,000

Property Values: Property values must be stated in the form of actual values, § 39-8-106(1)(b)(II), C.R.S. Listing the assessed value on the NOD is prohibited by law. For agricultural property, land and improvements must be listed and valued separately. For all other property, the total property value must be listed, § 39-5-121(1)(a), C.R.S.

SPECIAL NOTICE OF DETERMINATION
(Continued)

The Assessor's determination of value after review is based on the following: This section of the Special NOD must be completed in accordance with § 39-8-106(1)(b)(III), C.R.S., which states that the grounds for the assessor's determination "are appropriate consideration of the approaches to appraisal set forth in § 39-1-103(5)(a), C.R.S." The Division recommends using the applicable statement(s) shown below:

Property Classification	Statement
Residential	The actual value of residential property is determined solely by consideration of the market approach to appraisal, § 39-1-103(5)(a), C.R.S.
Agricultural Land	The actual value of agricultural lands, exclusive of building improvements, is determined by consideration of the earning or productive capacity of such lands, capitalized at a rate of 13%, § 39-1-103(5)(a), C.R.S.
Vacant Land Commercial Industrial Personal	The actual value of the property is based on appropriate consideration of the cost approach, market approach, and income approach to appraisal, § 39-1-103(5)(a), C.R.S.
Possessory Interests	The property is valued in accordance with the specific standards and procedures established in § 39-1-103(17)(a), C.R.S.

SPECIAL NOTICE OF DETERMINATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION
PROPERTY OWNER			

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
TOTAL			

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

(Insert appropriate statement)

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to your tax bill or ask your Assessor for a listing of the local taxing authorities.

If you disagree with the Assessor's decision, you have the right to pursue administrative remedies. Please refer to the reverse side of this notice for additional information.

PROCEDURES FOR PURSUING ADMINISTRATIVE REMEDIES

If you disagree with the Assessor's determination and you wish to continue your appeal, you may file a Petition for Abatement or Refund of Taxes with the county after you receive the tax bill and within two years of the January 1 following the year in which the taxes were levied. For omitted property, taxes are levied on the date the tax bill is mailed. Abatement petitions are available on the Division of Property Taxation's website at www.dola.colorado.gov/dpt or from the Office of the County Assessor. The Assessor will make a recommendation to the Board of County Commissioners, and the Board will conduct a hearing on the petition. Every Petition for Abatement or Refund of Taxes filed pursuant to § 39-10-114, C.R.S., shall be acted upon by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date the petition was filed, § 39-1-113(1.7), C.R.S.

If you do not receive a written decision from the Board of County Commissioners within six months from the date of filing the petition, you have 30 days following the six-month timeframe to appeal to the Board of Assessment Appeals. For example, if an abatement petition was filed on January 1 and you did not receive a written decision from the Board of County Commissioners by July 1, you would have until July 31 to file an appeal with the Board of Assessment Appeals.

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.

SPECIAL NOTICE OF DETERMINATION - OIL AND GAS LEASEHOLDS AND LANDS

SPECIFIC REQUIREMENTS

Two copies of the Special NOD must be mailed to each property owner who filed a protest with the assessor, § 39-5-122(2), C.R.S.

The sample Oil and Gas Special Notice of Determination illustrates the form content required by the Property Tax Administrator and § 39-5-122(2), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Date of Notice: The Special NOD must be mailed within 30 days of the date the protest was filed.

Property Classification: The property must be described by its subclassification description, e.g., Producing Oil/Primary, Producing Oil/Secondary, Oil Shale/In-Situ, etc.

Actual/Production Value: Pursuant to § 39-7-102, C.R.S., the calculation of value for property classified as oil and gas leaseholds and lands is the valuation for assessment. The valuation for assessment of oil and gas leaseholds and lands is 87.5% of primary production, and 75% of secondary and tertiary production, § 39-7-102, C.R.S.

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OIL AND GAS LEASEHOLDS AND LANDS
SPECIAL NOTICE OF DETERMINATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION

PROPERTY OWNER	

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF ACTUAL/ PRODUCTION VALUE	ASSESSOR'S VALUATION	
		ACTUAL/ PRODUCTION VALUE PRIOR TO REVIEW	ACTUAL/ PRODUCTION VALUE AFTER REVIEW
TOTAL			

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

> The value of oil and gas leaseholds and lands is based on the selling price of the prior year's production at the wellhead, § 39-7-102, C.R.S. Selling price at the wellhead is defined as the net taxable revenues realized by the taxpayer for sale of the oil or gas, whether such sale occurred at the wellhead or after gathering, transporting, manufacturing, and processing the product, § 39-7-101(1)(d), C.R.S. The valuation for assessment (actual/production value) of oil and gas leaseholds and lands is 87.5% of primary production and 75% of secondary and tertiary production, § 39-7-102, C.R.S.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to your tax bill or ask your Assessor for a listing of the local taxing authorities.

If you disagree with the Assessor's decision, you have the right to pursue administrative remedies. Please refer to the reverse side of this notice for additional information.

PROCEDURES FOR PURSUING ADMINISTRATIVE REMEDIES

If you disagree with the Assessor's determination regarding the value of your property and you wish to continue your appeal, you may file a Petition for Abatement or Refund of Taxes with the county after you receive the tax bill and within two years of the January 1 following the year in which the taxes were levied. For omitted property, taxes are levied on the date the tax bill is mailed. Abatement petitions are available on the Division of Property Taxation's website at www.dola.colorado.gov/dpt or from the Office of the County Assessor. The Assessor will make a recommendation to the Board of County Commissioners, and the Board will conduct a hearing on the petition. Every Petition for Abatement or Refund of Taxes filed pursuant to § 39-10-114, C.R.S., shall be acted upon by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date the petition was filed, § 39-1-113(1.7), C.R.S.

If you are dissatisfied with the Board of County Commissioners' decision and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals within 30 days following the date of the Board of County Commissioner's written decision.

If you do not receive a written decision from the Board of County Commissioners within six months from the date of filing the petition, you have 30 days following the six-month timeframe to appeal to the Board of Assessment Appeals. For example, if an abatement petition was filed on January 1 and you did not receive a written decision from the Board of County Commissioners by July 1, you would have until July 31 to file an appeal with the Board of Assessment Appeals.

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.

SPECIAL NOTICE OF DETERMINATION - PRODUCING MINES

SPECIFIC REQUIREMENTS

Two copies of the Special NOD must be mailed to each property owner who filed a protest with the assessor, § 39-5-122(2), C.R.S.

The sample Producing Mines Special Notice of Determination illustrates the form content required by the Property Tax Administrator and § 39-5-122(2), C.R.S. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Date of Notice: The Special NOD must be mailed within 30 days of the date the protest was filed.

Property Classification: The property must be described by its subclassification description, e.g., Precious Metals, Molybdenum, Strategic Minerals, etc.

Actual/Production Value: Pursuant to § 39-6-106(2), C.R.S., the calculation of value for property classified as producing mines (except mines that primarily produce coal, asphaltum, rock, limestone, dolomite, or other stone products, sand, gravel, clay or earths) is the valuation for assessment. The valuation for assessment for producing mines not excepted from the provisions of § 39-6-106(2), C.R.S., is either 25% of gross proceeds or 100% of the net proceeds, whichever is greater, § 39-6-106(2), C.R.S.

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PRODUCING MINES
SPECIAL NOTICE OF DETERMINATION

(Name of County Assessor)
(County) Assessor
Address
City, State, Zip Code

Date of Notice:
Telephone:
Fax:
Office Hours:

SCHEDULE NUMBER	TAX YEAR	TAX AREA	LEGAL DESCRIPTION/ PHYSICAL LOCATION

PROPERTY OWNER	

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL/ PRODUCTION VALUE PRIOR TO REVIEW	ACTUAL/ PRODUCTION VALUE AFTER REVIEW
TOTAL			

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

> The valuation for assessment (actual/production value) of producing mines is 25% of the gross proceeds or 100% of the net proceeds of the prior year's production, whichever is greater, § 39-6-106(2), C.R.S. The term "gross proceeds" is defined as the value of the ore or first salable product immediately after extraction, which may be determined by deducting from the actual gross selling price all costs of treatment, reduction, transportation, and sale of the ore or first salable product(s), § 39-6-106(1)(e) and (h), C.R.S. Net proceeds is the amount determined by deducting from the gross proceeds all costs of extracting such ore, § 39-6-106(1)(i), C.R.S.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to your tax bill or ask your Assessor for a listing of the local taxing authorities.

If you disagree with the Assessor's decision, you have the right to pursue administrative remedies. Please refer to the reverse side of this notice for additional information.

PROCEDURES FOR PURSUING ADMINISTRATIVE REMEDIES

If you disagree with the Assessor's determination regarding the value of your property and you wish to continue your appeal, you may file a Petition for Abatement or Refund of Taxes with the county after you receive the tax bill and within two years of the January 1 following the year in which the taxes were levied. For omitted property, taxes are levied on the date the tax bill is mailed. Abatement petitions are available on the Division of Property Taxation's website at www.dola.colorado.gov/dpt or from the Office of the County Assessor. The Assessor will make a recommendation to the Board of County Commissioners, and the Board will conduct a hearing on the petition. Every Petition for Abatement or Refund of Taxes filed pursuant to § 39-10-114, C.R.S., shall be acted upon by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date the petition was filed, § 39-1-113(1.7), C.R.S.

If you are dissatisfied with the Board of County Commissioners' decision and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals within 30 days following the date of the Board of County Commissioner's written decision.

If you do not receive a written decision from the Board of County Commissioners within six months from the date of filing the petition, you have 30 days following the six-month timeframe to appeal to the Board of Assessment Appeals. For example, if an abatement petition was filed on January 1 and you did not receive a written decision from the Board of County Commissioners by July 1, you would have until July 31 to file an appeal with the Board of Assessment Appeals.

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.

PETITIONS FOR ABATEMENT OR REFUND OF TAXES

SPECIFIC REQUIREMENTS

Petitions for Abatement or Refund of Taxes are used to correct illegal or erroneous assessments discovered after the tax warrant for the year at issue has been delivered to the treasurer. The abatement process also provides the means by which a property owner may challenge the validity of the assessment. For additional information regarding the abatement process, refer to **Chapter 5, Taxpayer Administrative Remedies**, and **Chapter 3, Specific Assessment Procedures.**

A Petition for Abatement or Refund of Taxes for a single tax year, as well as a Petition for Abatement or Refund of Taxes covering two tax years are included in this section.

Both the one-year and two-year Petitions for Abatement or Refund of Taxes are available in Microsoft Word format and on the Division's website at http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590806926.

The sample Petitions for Abatement or Refund of Taxes illustrate the form content required by the Property Tax Administrator. While the majority of the data that must be inserted in each section of the form is self-explanatory, items that may require additional explanation are addressed below.

Date Received: An abatement petition 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. For example, an abatement petition for tax year 2012 must be filed on or before the first working day in January 2015.

In the case of omitted property, an abatement petition must be filed within two years of the January 1 following the date the tax bill was mailed.

Written Mutual Agreement of Assessor and Petitioner: This section of the form is to be completed only if the commissioners have, by resolution, authorized the assessor to settle petitions for abatement or refund in the amount of $10,000 or less in accordance with § 39-1-113(1.5), C.R.S.

Decision of the County Commissioners: This section of the form is to be completed only if the preceding section does not apply.

Important Information and Instructions for
Filing a Petition for Abatement or Refund of Taxes

- The abatement process is used to correct taxes that have been levied erroneously or illegally due to erroneous valuation for assessment, irregularity in levying, clerical error, or overvaluation, § 39-10-114(1)(a)(I)(A), C.R.S.

- The law states that if the property value was protested for the year(s) in question and a Notice of Determination was issued, no abatement or refund of taxes shall be made on grounds of overvaluation, § 39-10-114(1)(a)(I)(D), C.R.S.

- Abatements and refunds are limited by law to two years, § 39-10-114(1)(a)(I)(A), C.R.S. During calendar year 2013, a petitioner may only request an abatement or refund for tax years 2011 and/or 2012.

- To file for an abatement or refund of taxes, the owner/petitioner must complete **Section I** of the **"Petition for Abatement or Refund of Taxes."**

- Property is valued based on the property's physical characteristics in place on January 1 of the valuation year in question.

- With the market approach to value, the actual value of property is determined by analysis of comparable properties that sold within a specified time period. For tax years 2013 and 2014, that time period is January 1, 2011 through June 30, 2012. However, in cases where comparable sales are limited, the assessor is authorized to consider sales that occurred prior to June 30,2012, in six-month increments, up to five years prior to June 30, 2012. <u>If the petitioner attaches sales information to an abatement petition to support a lower valuation for the property, the information must be from the appropriate time period described above.</u> Sales information submitted from outside the proper time period for a given tax year cannot be considered by the county assessor or the board of county commissioners (commissioners) when reviewing your abatement petition.

- Submit the signed petition to the county assessor's office.

- The assessor's office will review the submitted abatement petition and will recommend approval or denial to the commissioners. The commissioners may authorize the assessor to approve petitions for abatement or refund for $10,000 or less in taxes, per schedule, per year, provided the petitioner and the assessor mutually agree to an adjustment.

- If the petition requires a hearing before the commissioners, the petitioner will be notified of the date and time of the hearing where the petitioner will have the opportunity to present information to support the request for abatement or refund. A representative from the assessor's office may attend the hearing.

- After the hearing, the commissioners will notify the petitioner of their decision to approve or deny the petition in whole or in part.

- If the abatement is approved by the commissioners and the tax amount to be abated is $10,000 or less, the commissioners submit the petition to the county treasurer for processing.

- If the abatement is approved by the commissioners and the tax amount to be abated is more than $10,000, the abatement must be approved by the property tax administrator at the Colorado Division of Property Taxation.

- If the petitioner is not satisfied with the commissioners' decision or with the decision of the Property Tax Administrator, the decision may be appealed to the State Board of Assessment Appeals. For additional information, contact the Board of Assessment Appeals at (303) 866-5880 or at www.dola.colorado.gov/baa.

PETITION FOR ABATEMENT OR REFUND OF TAXES

County:_____ Date Received_____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: _____
Month Day Year

Petitioner's Name: _____

Petitioner's Mailing Address: _____

_____
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
_____	_____
_____	_____
_____	_____

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year _____ are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

Petitioner's estimate of value: $_____ (_____)
Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information, and belief, is true, correct, and complete.

_____ Daytime Phone Number (_____) _____
Petitioner's Signature

By_____ Daytime Phone Number (_____) _____
Agent's Signature*

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: _____ Protest? ☐ No ☐ Yes (If a protest was filed, please attach a copy of the NOD.)

☐ **Assessor recommends denial for the following reason(s):**

_____
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/11

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. 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.

Section III: **Written Mutual Agreement of Assessor and Petitioner**
(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

Tax Year _____

	Actual	Assessed	Tax
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: **Decision of the County Commissioners**
(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name
Petitioner _____ (***being present--not present)***, and WHEREAS, the said
Name
County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor, and that the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
_____	_____	_____

_____
Chairperson of the Board of County Commissioners' Signature

I, _____County Clerk and Ex-Officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County
this _____ day of_____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: **Action of the Property Tax Administrator**
(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

15-DPT-AR No. 920-66/11

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: _____ Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: _____
Month Day Year

Petitioner's Name: _____

Petitioner's Mailing Address: _____

_____
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
_____	_____
_____	_____
_____	_____

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) _____ and _____ are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

Petitioner's estimate of value: $_____ (_____) and $_____ (_____)
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____ Daytime Phone Number (_____)_____
Petitioner's Signature

By_____ Daytime Phone Number (_____)_____
Agent's Signature*

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: _____ Protest? ☐ **No** ☐ **Yes (If a protest was filed, please attach a copy of the NOD.)**

Tax year: _____ Protest? ☐ **No** ☐ **Yes (If a protest was filed, please attach a copy of the NOD.)**

☐ **Assessor recommends denial for the following reason(s):**

_____
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/11

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. 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.

Section III: **Written Mutual Agreement of Assessor and Petitioner**
(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original	_____	_____	_____	_____	_____	_____
Corrected	_____	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____
Petitioner's Signature **Date**

_____ _____
Assessor's or Deputy Assessor's Signature **Date**

Section IV: **Decision of the County Commissioners**
(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name
Petitioner _____ (***being present--not present)***, and WHEREAS, the said
Name
County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor and the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund

_____
Chairperson of the Board of County Commissioners' Signature

I, _____County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County
this _____ day of_____, _____.
Month Year

_____
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: **Action of the Property Tax Administrator**
(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby
☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____
Secretary's Signature Property Tax Administrator's Signature Date

15-DPT-AR No. 920-66/11

MANUFACTURED HOME FORMS

The following manufactured home forms and detailed instructions for completing each form are included in this section:

- Authentication/Certification - Manufactured Home Tax, also called Authentication of Paid Ad Valorem Taxes (authentication)
- Manufactured Home Transfer Declaration
- Certificate of Location for a Manufactured Home
- Affidavit of Real Property for a Manufactured Home
- Certificate of Removal for a Manufactured Home
- Certificate of Destruction for a Manufactured Home

For additional information regarding the use of each of the manufactured home forms, refer to **Chapter 3, Specific Assessment Procedures.**

AUTHENTICATION/CERTIFICATION – MANUFACTURED HOME TAX
(Authentication of Paid Ad Valorem Taxes)

The undersigned certifies under penalty of perjury that the following information is true and correct to the best of his/her knowledge.

Check Appropriate Box: Movement ☐ Title Change ☐ Affixing to Land ☐ Destroyed ☐ Into/Out of Inventory ☐

Permit/Authentication Number:_____ Date _____

CURRENT INFORMATION:

County Parcel/Schedule Number:_____
Name of Owner(s) of Manufactured Home:_____
Current Address of Manufactured Home:_____
Park Name/Name of Land Owner:_____
Legal Description or Site Address:_____
Manufactured Home Information: VIN Number_____ Year Built_____
Title Number_____ HUD Tag Number_____ Make _____Size_____

SALE INFORMATION:

Name of Purchaser(s) of Manufactured Home:_____
Mailing Address of Purchaser:_____
Physical Address of Manufactured Home:_____
Park Name/Name of Land Owner:_____
Legal Description or Site Address:_____
Sales Date:_____ Sales Price:_____ Assessor's Value:_____

MOVEMENT TO:

If home is being moved, list the following information: Destination County:_____
Out of State:_____ Within County:_____ Inventory:_____
New Address of Manufactured Home:_____
Park Name/Name of Land Owner:_____
Legal Description or Site Address:_____

MOVER INFORMATION:

Name of Mover:_____ Mover Transport #:_____
Check Appropriate: Mover ☐ Agent ☐ Owner ☐ Other ☐
Authentication Date: _____ Anticipated Moving Date:_____ Permit Expiration Date:_____
Print Name of Person Signing:_____
Signature:_____ Telephone Number:_____

_____ COUNTY ASSESSOR INFORMATION

Tax Area:_____ Check if Intra County Move: ☐ (if box checked, no proration)
Actual Value: $_____ Assessed Value: $_____ divided by 12 months or total days per year: $ _____ (prorated assessed value per month or per day)
Multiply the prorated assessed value by the number of taxable months or days:
$_____ (prorated assessed value)
Multiply the prorated assessed value by the current mill levy of: _____ Taxes due:$_____
Date:_____ Assessor or Staff Signature:_____

_____ COUNTY TREASURER INFORMATION

	Due	Paid	Date
Tax Year:_____	_____	_____	_____
Prior Year's Taxes:_____	_____	_____	_____
Taxes prorated:	_____	_____	_____
Certificate/Permit Fees	_____	_____	_____
Total Due:	_____	_____	_____

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 tax due.

Date:_____Treasurer or Deputy Signature:_____

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AUTHENTICATION/CERTIFICATION – MANUFACTURED HOME TAX
(Authentication of Paid Ad Valorem Taxes)
REQUIREMENT INFORMATION

Manufactured homes that will be moved within a county or out of a county must show proof of paid ad valorem taxes.

After notification to the county treasurer/assessor of intent to move a manufactured home, an Authentication of Paid Ad Valorem Taxes may serve as a permit for movement of manufactured homes on public streets or highways under the county's jurisdiction. The county treasurer/ assessor must issue a transportable manufactured home permit in addition to the Authentication of Paid Ad Valorem Taxes, § 42-4-510 (2)(a), C.R.S.

No owner or holder of permits of a manufactured home shall move or provide the movement without being the holder of an Authentication of Paid Ad Valorem Taxes, §§ 42-4-510(2)(b)(III) and (IV), C.R.S.

All property taxes levied become due and payable to the county where the manufactured home was located prior to movement, §§ 39-5-204 and 205, C.R.S.

The owner of a manufactured home that is removed from its permanent location must record a Certificate of Removal and show proof that taxes are paid by a Certificate of Taxes Due or an Authentication of Paid Ad Valorem Taxes, § 38-29-203(2)(e), C.R.S.

The county treasurer/assessor must forward copies of the Authentication of Paid Ad Valorem Taxes to the assessor of the destination county, § 42-4-510(2)(b)(III), C.R.S.

Proof of paid ad valorem taxes must be shown when a manufactured home ownership changes or a new Certificate of Title is issued for a manufactured home which a Certificate of Title had been issued.

When changing ownership of a manufactured home or when a new Certificate of Title is issued, an Authentication of Paid Ad Valorem Taxes or Certificate of Taxes Due must be issued by the county treasurer/assessor in which the manufactured home is located, showing proof that property taxes have been collected, § 38-29-107, C.R.S.

Title 23.1 of the Department of Revenue requires that a proof of Authentication of Paid Ad Valorem Taxes must be provided to the Department prior to obtaining a new Certificate of Title.

A Certificate of Permanent Location must be recorded along with proof of paid ad valorem taxes when a manufactured home is permanently affixed to the ground so it is no longer capable of being drawn of the public highways.

The owner of a manufactured home that is permanently affixed to the land must record a Certificate of Permanent Location and show proof that taxes are paid by a Certificate of Taxes Due or an Authentication of Paid Ad Valorem Taxes, § 38-29-202(2)(e), C.R.S,

A Certificate of Destruction must be recorded along with proof of paid ad valorem taxes when a manufactured home is destroyed.

The owner of a manufactured home that will be demolished must record a Certificate of Destruction and show proof that taxes are paid by a Certificate of Taxes Due or an Authentication of Paid Ad Valorem, § 38-29-204(2)(e), C.R.S.

An Authentication of Paid Ad Valorem taxes is not required when a manufactured home is deemed materially dangerous or hazardous by a governmental entity, § 38-29-204(1)(d), C.R.S.

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MANUFACTURED HOME TRANSFER DECLARATION

Purpose: The Manufactured Home Transfer Declaration (MHTD) provides essential information to the county assessor to help ensure fair and uniform assessment of titled manufactured homes, § 39-14-103, C.R.S.

Requirements: When ownership of a manufactured home changes or is conveyed, any application for a manufactured home title that is submitted to the authorized agent (county clerk and recorder) must be accompanied by an MHTD. The MHTD must be completed and signed by the purchaser (buyer) or transferee (seller) pursuant to § 39-14-103(1)(a), C.R.S.

Penalty for Noncompliance: In the event an MHTD does not accompany the manufactured home title application, the county clerk and recorder will notify the county assessor. The county assessor will notify the buyer or seller that the MHTD must be filed with the county assessor within 30 days.

If a completed MHTD is not returned to the county assessor within 30 days, the assessor may impose a penalty of $25.00 or .025% of the sale price, whichever is greater. This penalty may be imposed annually until such time as the buyer or seller submits the MHTD or the titled manufactured home is sold, § 39-14-103(1)(b), C.R.S.

Confidentiality: The MHTD is available for inspection by any taxpayer who was specified in the manufactured home title application or who filed the MHTD, the person conducting any valuation for assessment study pursuant to § 39-1-104(16), C.R.S. and his or her employees, and the property tax administrator and his or her employees, § 39-14-103(1)(c), C.R.S.

---

1. Manufactured home sold:

   _____
   Street address including space number City State Zip Parcel/Schedule Number

   _____
   Legal description, including park name if applicable

   Manufacturer/Make: _____ Certificate of Title/Origin No.: _____

   Serial No.: _____ HUD No.: _____

   Year: _____ Length/Width: _____

2. Date of closing:

   _____
   Month Day Year

3. Total sale price of manufactured home: $ _____

4. Were any additional items or personal property included in the sale price, such as: furniture, free standing appliances, special flooring, window coverings, decks, storage sheds, carports, awnings, garages, skirting, etc.? If no additional items are listed, the total sale price will be attributed to the manufactured home, § 39-5-203, C.R.S.

   ☐ Yes ☐ No If yes, approximate value of additional items or personal property $_____

   Description of additional items included in the sale price _____
   _____

5. Was the home purchased from a manufactured home dealer? ☐ Yes ☐ No

   If yes, was another manufactured home traded in? Yes ☐ No

   Trade-in allowance $_____

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6. Was the set-up of the home included in the sale price? ☐ Yes ☐ No

   Set-up fee $_____

7. Was 100% interest in the property purchased? Mark "no" if only a partial interest was purchased.

   ☐ Yes ☐ No If no, interest purchased _____ %

8. Are the parties to this transaction related (within the same family or business relationship)? ☐ Yes ☐ No

9. Was the manufactured home purchased by a manufactured home community/park? ☐ Yes ☐ No

10. Was the manufactured home purchased from a financial institution or at auction? ☐ Yes ☐ No

11. What was the condition of the manufactured home at the time of purchase?

    ☐ New ☐ Excellent ☐ Good ☐ Average ☐ Fair ☐ Poor ☐ Salvage

If the manufactured home was financed, please complete questions 12 through 15. If the manufactured home was not financed, skip to question 16.

12. Total amount financed $_____

13. Type of financing: (Check all that apply)

    ☐ New ☐ Assumed ☐ Seller carried ☐ Third party ☐ Combination

    Explain: _____

14. Terms:

    ☐ Variable - Starting interest rate ____%
    ☐ Fixed - Interest rate _____%
    ☐ Length of time_____years
    ☐ Balloon payment - Amount _____Due date_____
    ☐ Junior lien _____

15. Mark all that apply: ☐ Seller-assisted down payment ☐ Seller concessions ☐ Special terms or financing

    If marked, please explain: _____
    _____

    Please include any additional information concerning the sale that you believe is important: _____
    _____

16. 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 daytime telephone number. Please designate buyer or seller.

    _____
    ☐ Signature of Buyer **OR** Seller Date

17. All future correspondence (tax bills, property valuations, etc.) regarding this property should be mailed to:

    _____
    Address (mailing) Daytime Telephone

    _____
    City, State and Zip Code

INSTRUCTIONS FOR COMPLETING MANUFACTURED HOME TRANSFER DECLARATION

Every two years, Colorado assessors must appraise all real property in the state. For property tax purposes, titled manufactured homes are considered real property per § 39-5-202, C.R.S. Sale prices of properties are used extensively in the appraisal process. Due to certain circumstances surrounding a sale (for example, a sale between family members), some sale 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 Manufactured Home Transfer Declaration (MHTD) alerts the assessor's office to sales which may not provide a true indication of a property's value. When untitled manufactured homes that are permanently affixed to the land sell, a Real Property Transfer Declaration is filed.

The following is a brief explanation of the purpose of each question and the information required on the MHTD:

1. Street address, parcel or schedule number, legal description of the real property and manufactured home information:
   This information links the sale to the assessor's records and identifies the location of the manufactured home and the parcel or schedule number assigned by the county assessor. Include the legal description of the land or the name and location of the manufactured home park. The description of the titled manufactured home (serial number, manufacturer/make, and year) are all required information. Certificate of Title/Origin number, HUD number, and length and width are optional.

2. Date of closing:
   The date the property is transferred from the seller to the buyer. This allows the assessor to establish the exact date of the "meeting of the minds" concerning the date the sales price was agreed upon.

3. Total sale price of manufactured home:
   The total sale price is the most essential item of information concerning the sale. The total sale price may include set-up fees. (See number six below for additional information regarding set-up fees.) Adjustments to the sale price are often necessary before a sale can be used and adjustments are more accurate when the true price of only the titled manufactured home has been identified.

4. Were any additional items or personal property included in the transaction?
   Items include, but are not limited to: furniture, free standing appliances, special flooring, window coverings, decks, storage sheds, carports, awnings, garages, skirting, etc. If any additional items or personal property are included in the sale price, the value of those items must be subtracted from the sale price to determine the true sale price of the manufactured home.

5. Was the home purchased from a manufactured home dealer?
   In some cases a dealer's sale price may be different from a private party's sale price. It is important for the assessor to qualify those particular sales to see what is included in the sale price. If a manufactured home is traded for another manufactured home, additional adjustments may be made to the sale price.

6. Was the set-up of the home included in the sale price?
   Manufactured home dealers or manufacturers may charge a fee for the set-up of the manufactured home. This fee is typically included in the total sale price of the home. The set- up fee may include: rough set, utility hook-ups, seam and stitch, and full finish.

7. Was 100% interest in the property purchased?
   This is crucial to identify whether the sale included the full 100% interest. If less than 100% interest in the manufactured home was purchased, 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, as such sales often do not reflect market value.

9. Was the manufactured home purchased by a manufactured home community?
   It is important to know whether a manufactured home community was involved in the transaction, as manufactured home communities typically purchase homes for less than market value in order to fill spaces in the manufactured home community/park.

10. Was the manufactured home purchased from a financial institution or at auction?
    It is important to know whether a financial institution was involved or if the purchase was made at an auction, as sales under these conditions typically result in below market value purchase prices. For example; was the sale from a bank, auction house, or a property foreclosure/repossession?

11. What was the condition of the manufactured home 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 to establish the condition at the time of sale.

12. - 15. Finance questions:
    When financing reflects current market practices and interest rates, which is ordinarily the case with third-party financing, sale prices do not require adjustments. However, adjustments or disqualifications may be considered if the type of financing is unusual of the market.

16. Signature and date signed:
    Verification by either the buyer or seller of the manufactured home that the information contained on the Manufactured Home Transfer Declaration is true and complete.

17. Address and daytime telephone number:
    This information is helpful if the address of the sold property differs from the address of the owner of record. It also verifies the mailing address for future correspondence.

CERTIFICATE OF PERMANENT LOCATION FOR A MANUFACTURED HOME

Effective July 1, 2008, the owner(s) of a manufactured home that is permanently affixed to the ground so that it is no longer capable of being drawn over the public highways shall record a Certificate of Permanent Location for a Manufactured Home (Certificate of Permanent Location) in the office of the county clerk and recorder. For a manufactured home that is titled, the Certificate of Permanent Location must include an application to purge the Certificate of Title. For a new manufactured home, the Certificate of Permanent Location must include a copy of the Bill of Sale and the Manufacturer's Certificate or Statement of Origin,§ 38-29-202, C.R.S. For manufactured homes that are subject to a long-term land lease of at least 10 years, a Certificate of Permanent Location for a Manufactured Home Subject to a Long-Term Land Lease must be used.

Please print or type.

1. Recorded Certificate of Permanent Location should be returned to: (Name and mailing address)

2. Name(s) and mailing address(es) of owner(s)/debtor(s):

3. Name(s) and mailing address(es) of security interest/lien holder(s):

4. This Certificate of Permanent Location pertains to the manufactured home identified below:

   Serial No.: _____ Certificate of Title/Origin No.:_____

   Manufacturer/Make: _____ Length/Width: _____

   Year: _____ HUD No.: _____

5. Legal description of land to which the manufactured home identified in section 4 will be permanently affixed (include county name):

   Property Address:

   Parcel/Schedule No.:

6. Name of record owner(s) of land identified in section 5 - must include at least one owner/debtor listed in section 2:

7. Tax authentication:
   Attach to this form a Certificate of Taxes Due or a manufactured home Authentication of Paid Ad Valorem Taxes (Authentication) issued by the county treasurer of the county in which the manufactured home is located. (It is not necessary to record the Certificate of Taxes Due or the Authentication form.)

8. Verification that the manufactured home is on a permanent foundation in accordance with any applicable city and/or county codes or requirements.

   Authorized Signature and Title _____Date_____

9. The titled manufactured home identified herein was "Purged Ad Valorem" as indicated on the attached letter from the State Division of Motor Vehicle dated: _____

10. Consent and lien release:

The undersigned security interest/lien holder(s) consent to permanent location and hereby release any lien on the manufactured home. (Attach additional sheets if necessary):

Authorized agent of security interest/lien holder Title

Signature Date

State of Colorado
County of _____

The foregoing was acknowledged before me this _____ day of _____, 2_____, by the authorized agent of the security interest/lien holder named above.

Witness my hand and official seal:
My commission expires:

Notary Public

Authorized agent of security interest/lien holder Title

Signature Date

State of Colorado
County of _____

The foregoing was acknowledged before me this _____day of _____, 2_____ , by the authorized agent of the security interest/lien holder named above.

Witness my hand and official seal:
My commission expires:

Notary Public

Under penalty of perjury in the second degree, § 18-8-503, C.R.S., the undersigned owner(s)/debtor(s) hereby certify that all security interest/lien holder(s) are identified on this Certificate of Permanent Location or any attachments hereto. All owners/debtors consent to affixation of the manufactured home to the real property described herein and acknowledge that upon affixation, the manufactured home will become a part of the real property and ownership shall be vested only in the title owners of the real property. Any owner shown on the Certificate of Title of the manufactured home who is not also an owner of the real property to which the manufactured home is to be permanently affixed relinquishes all rights in the manufactured home, § 38-29-202(2)(I).

Signature of owner/debtor Date

Print name _____

Address _____

State of Colorado
County of _____

The foregoing was acknowledged before me this _____ day of _____, 2_____, by the owner/debtor named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

Signature of owner/debtor Date

Print name _____

Address _____

State of Colorado
County of _____

The foregoing was acknowledged before me this _____day of _____, 2_____, by the owner/debtor named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

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Instructions for Completing
Certificate of Permanent Location for a Manufactured Home

Effective July 1, 2008, the owner(s) of a manufactured home that is permanently affixed to the ground so that it is no longer capable of being drawn over the public highways shall record a Certificate of Permanent Location for a Manufactured Home (Certificate of Permanent Location) in the office of the county clerk and recorder. For a manufactured home that is titled, the Certificate of Permanent Location must include an application to purge the Certificate of Title. For a new manufactured home, the Certificate of Permanent Location must include a copy of the Bill of Sale and the Manufacturer's Certificate or Statement of Origin, § 38-29-202, C.R.S. For manufactured homes that are subject to a long-term land lease of at least 10 years, a Certificate of Permanent Location for a Manufactured Home Subject to a Long-Term Land Lease must be used.

Section 1: Insert the name and address of the person to whom the county clerk and recorder should return the Certificate of Permanent Location.

Section 2: Insert the full legal name and mailing address of each owner/debtor of the manufactured home. Each owner/debtor must be listed separately. Attach additional sheets as necessary.

Section 3: Insert the full legal name and mailing address of each security interest/lien holder of an unsatisfied security interest or lien against the home to which the manufactured home has been affixed. Each security interest/lien holder must be listed separately. Attach additional sheets as necessary. If no security interest/lien holder exists, insert N/A.

Section 4: The manufactured home's serial number, manufacturer/make, and year of construction must be completed. Include the Certificate of Origin or Certificate of Title number, length and width, and, if available, the HUD number.

Section 5: Insert the legal description of the land to which the home is affixed, including the county name. List the property address and the parcel or schedule number assigned by the county assessor.

Section 6: Insert the full legal name(s) of the owner(s) of the land to which the home is permanently affixed. At least one manufactured home owner/debtor shown in Section 2 must own the land to which the home is permanently affixed.

Section 7: Either the Certificate of Taxes Due or a manufactured home Authentication of Paid Ad Valorem Taxes (Authentication) issued by the county treasurer must be attached. Property taxes on the manufactured home must be paid prior to permanently affixing the manufactured home to the land unless the home is directly coming from the manufacturer, a dealer's display lot, or another state. It is not necessary to record the Certificate of Taxes due or the Authentication form; however, the document must be attached for verification purposes.

Section 8: If required by the county in which the manufactured home will be permanently affixed, the signature of an authorized person designated by the governing entity is required to verify that the home is situated on a permanent foundation in accordance with any applicable city and/or county codes or requirements. If no applicable city and/or county codes or requirements exist, the signature of the owner/debtor affirms, under penalty of perjury, that the manufactured home is situated on a permanent foundation.

Section 9: The owner of a titled manufactured home which will be permanently affixed to the land must file an application to purge the Certificate of Title. The State Division of Motor Vehicle must issue a "Purged Ad Valorem" letter to the property owner. The "Purged Ad Valorem" letter must be attached to the Certificate of Permanent Location before the certificate can be recorded.

Section 10: Each owner/debtor and security interest/lien holder(s) must sign and date the Certificate of Permanent Location. The signature(s) of the security interest/lien holder(s) verify relinquishment and release of all rights in the manufactured home by the security interest/lien holder(s). Signatures here confirm that the manufactured home is permanently affixed to the land and acknowledges that ownership of the manufactured home shall be vested only in the owners of the real property.

Notes:
Once the manufactured home has become part of the real property, it is unlawful to remove the home from the real property without the express consent of the land owner(s) and all security interest/lien holders.

If the manufactured home is moved from the location identified in section 6 of the Certificate of Permanent Location, the owner(s) of the manufactured home must complete a Certificate of Removal for a Manufactured Home, § 38-29-203, C.R.S., and apply for a new Certificate of Title.

If the manufactured home is subject to a long-term land lease with an express term of at least 10 years, do not use this form. Complete and record the Certificate of Permanent Location for a Manufactured Home Subject to a Long-Term Land Lease.

CERTIFICATE OF PERMANENT LOCATION FOR A MANUFACTURED HOME SUBJECT TO A LONG-TERM LAND LEASE

Effective July 1, 2009, the owner(s) of a manufactured home that is permanently affixed to the ground so that it is no longer capable of being drawn over the public highways and is subject to a long-term land lease of at least 10 years shall record a Certificate of Permanent Location for a Manufactured Home Subject to a Long-Term Land Lease (Certificate of Permanent Location, LTL) in the office of the county clerk and recorder. For a manufactured home that is titled, the Certificate of Permanent Location, LTL must include an application to purge the Certificate of Title. For a new manufactured home, the Certificate of Permanent Location, LTL must include a copy of the Bill of Sale and the Manufacturer's Certificate or Statement of Origin,§ 38-29-202, C.R.S.

Please print or type.

1. Recorded Certificate of Permanent Location, LTL should be returned to: (Name and mailing address)

2. Name(s) and mailing address(es) of owner(s)/debtor(s) of the manufactured home:

3. Name(s) and mailing address(es) of security interest/lien holder(s) of the manufactured home:

4. Name(s) and mailing address(es) of owner(s)/debtor(s) of the real property:

5. This Certificate of Permanent Location, LTL pertains to the manufactured home identified below:

   Serial No.: _____ Certificate of Title/Origin No.:_____

   Manufacturer/Make: _____ Length/Width: _____

   Year: _____ HUD No.: _____

6. Legal description of land subject to a long-term lease to which the manufactured home identified in section 5 will be permanently affixed (include county name):

   Property Address:

   Parcel/Schedule No.:

7. Tax authentication:
   Attach to this form a Certificate of Taxes Due or a manufactured home Authentication of Paid Ad Valorem Taxes (Authentication) issued by the county treasurer of the county in which the manufactured home is located. (It is not necessary to record the Certificate of Taxes Due or the Authentication form.)

8. Verification that the manufactured home is on a permanent foundation in accordance with any applicable city and/or county codes or requirements.

   Authorized Signature and Title _____Date_____

9. The titled manufactured home identified herein was "Purged Ad Valorem" as indicated on the attached letter from the State Division of Motor Vehicle dated: _____

10. Consent and lien release:

The undersigned security interest/lien holder(s) consent to permanent location of the manufactured home on the land subject to a long-term lease as identified above and hereby release any lien on the manufactured home. (Attach additional sheets if necessary):

Authorized agent of real property security interest/ lien holder — Title

Signature — Date

State of Colorado
County of _____

The foregoing was acknowledged before me this _____ day of _____, 2_____, by the authorized agent of the security interest/lien holder named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

Authorized agent of manufactured home security interest/lien holder — Title

Signature — Date

State of Colorado
County of _____

The foregoing was acknowledged before me this _____day of _____, 2_____ , by the authorized agent of the security interest/lien holder named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

11. Acknowledgement and Reversion:

Under penalty of perjury in the second degree, § 18-8-503, C.R.S., the undersigned owner(s)/debtor(s) hereby certify that all security interest/lien holder(s) are identified on this Certificate of Permanent Location, LTL or any attachments hereto. All owners/debtors of the real property and the manufactured home consent to the affixation of the manufactured home to the real property described herein and acknowledge that the home becomes part of the real property after it is affixed to the ground and the Certificate of Permanent Location, LTL is recorded. The owners of the real property and the manufactured home also acknowledge that, upon termination of the long-term land lease, the ownership of the manufactured home reverts back to the homeowner(s). § 38-29-202(2)(l.5), C.R.S.

Signature of real property owner/debtor — Date

Print name _____

Address _____

State of Colorado
County of _____

The foregoing was acknowledged before me this _____ day of _____, 2_____, by the owner/debtor named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

Signature of manufactured home owner/debtor — Date

Print name _____

Address _____

State of Colorado
County of _____

The foregoing was acknowledged before me this _____day of _____, 2_____, by the owner/debtor named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

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Instructions for Completing
Certificate of Permanent Location for a Manufactured Home
Subject to a Long-Term Land Lease

Effective July 1, 2009, the owner(s) of a manufactured home that is permanently affixed to the ground so that it is no longer capable of being drawn over the public highways and is subject to a long-term land lease of at least 10 years, shall record a Certificate of Permanent Location for a Manufactured Home Subject to a Long-Term Land Lease (Certificate of Permanent Location, LTL) in the office of the county clerk and recorder, § 38-29-202, C.R.S. For a manufactured home that is titled, the Certificate of Permanent Location, LTL must include an application to purge the Certificate of Title. For a new manufactured home, the Certificate of Permanent Location, LTL must include a copy of the Bill of Sale and the Manufacturer's Certificate or Statement of Origin, § 38-29-202, C.R.S.

The Certificate of Permanent Location, LTL must include a copy of the land lease, an application to purge the Certificate of Title (if the manufactured home is titled) or a copy of the Bill of Sale and the Manufacturer's Certificate or Statement of Origin (if the manufactured home is new).

Section 1: Insert the name and address of the person to whom the county clerk and recorder should return the Certificate of Permanent Location, LTL.

Section 2: Insert the full legal name and mailing address of each owner/debtor of the manufactured home. Each owner/debtor must be listed separately. Attach additional sheets as necessary.

Section 3: Insert the full legal name and mailing address of each security interest/lien holder of an unsatisfied security interest or lien against the home to which the manufactured home has been affixed. Each security interest/lien holder must be listed separately. Attach additional sheets as necessary. If no security interest/lien holder exists, insert N/A.

Section 4: Insert the full legal name and mailing address of each owner/debtor of the real property. Each owner/debtor must be listed separately. Attach additional sheets as necessary.

Section 5: The manufactured home's serial number, manufacturer/make, and year of construction must be completed. Include the Certificate of Origin or Certificate of Title number, length and width, and, if available, the HUD number.

Section 6: Insert the legal description of the land to which the home is affixed, including the county name. List the property address and the parcel or schedule number assigned by the county assessor.

Section 7: Either the Certificate of Taxes Due or a manufactured home Authentication of Paid Ad Valorem Taxes issued by the county treasurer must be attached. Property taxes on the manufactured home must be paid prior to permanently affixing the manufactured home to the land unless the home is directly coming from the manufacturer, a dealer's display lot, or another state. It is not necessary to record the Certificate of Taxes due or the Authentication form; however, the document must be attached for verification purposes.

Section 8: If required by the county in which the manufactured home will be permanently affixed, the signature of an authorized person designated by the governing entity is required to verify that the home is situated on a permanent foundation in accordance with any applicable city and/or county codes or requirements. If no applicable city and/or county codes or requirements exist, the signature of the owner/debtor affirms, under penalty of perjury, that the manufactured home is situated on a permanent foundation.

Section 9: The owner of a titled manufactured home which will be permanently affixed to the land must file an application to purge the Certificate of Title. The State Division of Motor Vehicle must issue a "Purged Ad Valorem" letter to the property owner. The "Purged Ad Valorem" letter must be attached to the Certificate of Permanent Location, LTL before the certificate can be recorded. If the manufactured home is new and a Certificate of Title was never issued, the Certificate of Permanent Location, LTL must include a copy of the Bill of Sale and the Manufacturer's Certificate or Statement of Origin.

Section 10: Each owner/debtor and security interest/lien holder(s) of the manufactured home and real property must sign and date the Certificate of Permanent Location, LTL. The signature(s) of the security interest/lien holder(s) verify relinquishment and release of all rights in the manufactured home by security interest/lien holder(s). Attach additional sheets as necessary.

Section 11: The owner(s) of the manufactured home and the owner(s) of the real property subject to the long-term lease must consent to the affixation of the manufactured home to the real property. The owner(s) of the real property and the owner(s) of the manufactured home must acknowledge that the home becomes part of the real property after it is permanently affixed and the Certificate of Permanent Location, LTL is recorded. The owners of both the real property and the manufactured home acknowledge that, upon termination of the long-term land lease, the ownership of the manufactured home reverts back to the homeowner(s).

Notes:
Once the manufactured home has become part of the real property, it is unlawful to remove the home from the real property without the express consent of the land owner(s) and all security interest/lien holders.

If the manufactured home is moved from the location identified in section 6 of the Certificate of Permanent Location, LTL, the owner(s) of the manufactured home must complete a Certificate of Removal for a Manufactured Home, § 38-29-203, C.R.S. and apply for a new Certificate of Title.

AFFIDAVIT OF REAL PROPERTY FOR A MANUFACTURED HOME

Effective July 1, 2008, the owner(s)/debtor(s) of a manufactured home that is permanently affixed to the land so that it is no longer capable of being drawn over the public highways must record a Certificate of Permanent Location for a Manufactured Home. If a manufactured home was permanently affixed to the land per §§ 38-29-114(2) or 38-29-118(2), C.R.S., prior to July 1, 2008, and no Certificate of Title was issued or a Certificate of Title was purged for ad valorem taxation, the Affidavit of Real Property for a Manufactured Home (Affidavit) may be used as proof that the manufactured home was permanently affixed to the land. The Affidavit must be recorded with the clerk and recorder in the county in which the manufactured home is located, § 38-29-208, C.R.S. If, prior to July 1, 2009, the manufactured home was permanently affixed to land that was subject to a long-term lease of at least 10 years, attach a copy of the lease to this form, § 38-29-208(2), C.R.S.

Please print or type.

Part A – Manufactured Home Description and Acknowledgment

The manufactured home described below is permanently affixed to the land described below:

Serial No. _____ HUD No. (If known) _____ Year _____ Manufacturer/Make _____ Length/Width _____

Name(s) of all owner(s) of the land to which the manufactured home is permanently affixed.

Book and page number or reception number of most current deed(s) vesting title of the real property in the owners(s) shown above.

Legal description of the land to which this home is permanently affixed (include county name)

Real property address

Acknowledgment

The undersigned owner(s) of the manufactured home described herein affirm(s) that the manufactured home is affixed to a permanent foundation located on the land identified herein in accordance with any applicable city and/or county codes or requirements, § 38-29-208, C.R.S. The undersigned owner(s) understand(s) that the manufactured home described herein is real property as defined in § 39-1-102(14), C.R.S. Under penalty of perjury, the undersigned owner(s) hereby certify that the statements contained herein are true and complete, § 18-8-503, C.R.S.

Signature of Owner _____ Date

Print Name _____

State of Colorado
County of _____

The foregoing was acknowledged before me this _____

day of _____, 2_____, by the owner named above.

Witness my hand and official seal:
My commission expires:_____

Notary Public

Signature of Owner _____ Date

Print Name _____

State of Colorado
County of _____

The foregoing was acknowledged before me on this _____

day of _____, 2_____, by the owner named above.

Witness my hand and official seal:
My commission expires:_____

Notary Public

Part B – Certification by Colorado County Officials § 38-29-208, C.R.S.

The manufactured home listed on this Affidavit of Real Property for a Manufactured Home has been valued together with the land to which it is affixed. If the manufactured home was, prior to July 1, 2009, affixed to land that is subject to a long-term lease of at least 10 years, see instructions for additional information.

Signature of Assessor _____ Date _____ Assigned Parcel or Schedule Number

Taxes have been paid on the manufactured home and the land upon which it is affixed as real property in the same manner as other real property, as defined in § 39-1-102(14), C.R.S. If the manufactured home was, prior to July 1, 2009, affixed to land that is subject to a long-term lease of at least 10 years, see instructions for additional information.

Signature of Treasurer _____ Date _____ Assigned Parcel or Schedule Number

No active Certificate of Title for the manufactured home was found in the records of the Division of Motor Vehicles, Department of Revenue pursuant to § 42-1-206, C.R.S.

Signature of Authorized Agent _____ Date

Attach additional sheet(s) if necessary.

15-DPT-AR
MH 300-08/11

Instructions for Completing
Affidavit of Real Property for a Manufactured Home

Effective July 1, 2008, the owner(s)/debtor(s) of a manufactured home that is permanently affixed to the land so that it is no longer capable of being drawn over the public highways must record a Certificate of Permanent Location for a Manufactured Home. If a manufactured home was permanently affixed to the land per §§ 38-29-114(2) or 38-29-118(2), C.R.S., prior to July 1, 2008, and no Certificate of Title was issued or a Certificate of Title was purged for ad valorem taxation, the Affidavit of Real Property for a Manufactured Home (Affidavit) may be used as proof that the manufactured home was permanently affixed to the land. The Affidavit must be recorded with the clerk and recorder in the county in which the manufactured home is located, § 38-29-208, C.R.S. If, prior to July 1, 2009, the manufactured home was permanently affixed to land that was subject to a long-term lease of at least 10 years, attach a copy of the lease to this form, § 38-29-208(2), C.R.S.

Part A: Describe the manufactured home that is permanently affixed to the land. Include the serial number, HUD number, if known, year, manufacturer/make, and the length and width of the manufactured home.

Include the name(s) of all owner(s) of the land to which the manufactured home is permanently affixed. For a manufactured home that was, prior to July 1, 2009, permanently affixed to land that is subject to a long-term lease of at least 10 years, the land owner(s) and the manufactured homeowner(s) must be listed. Attach additional sheets as necessary.

Include the book and page or reception number of the most current deed(s) vesting title of the real property in the land owner(s) name(s) shown above. If the manufactured home was, prior to July 1, 2009, permanently affixed to land that is subject to a long-term lease of at least 10 years; include any documentation used to vest title in the manufactured home.

Include the legal description of the land to which this manufactured home is permanently affixed, including the county name.

Include the property address assigned to the above legal description. Include the mailing address if different from the assigned property address.

Acknowledgment: Owner(s) of the manufactured home and the real property must sign under penalty of perjury that the above-described manufactured home is permanently affixed to the land identified on this document and is affixed in accordance with any applicable city and/or county codes or requirements. Attach additional sheets as necessary.

Part B: Signatures required of the following Colorado County Officials.

Assessor or his/her designee lists the parcel or schedule number applicable to the property described in Part A. The signature of the assessor or his/her designee certifies that the manufactured home described in Part A was valued together with the land to which it is affixed. For a manufactured home that was, prior to July 1, 2009, permanently affixed to land that is subject to a long-term lease of at least 10 years, two parcel or schedule numbers should be listed, and the signature of the assessor or his/her designee certifies that the manufactured home and the land to which it was affixed prior to July 1, 2009, were valued separately.

Treasurer or his/her designee lists the applicable parcel or schedule number for the manufactured home and land stated in Part A of this form. By signing this form, the treasurer or his/her designee only certifies that taxes for the manufactured home and the land upon which it is affixed are/were collected in the same manner as other real property in the county. For a manufactured home that was, prior to July 1, 2009, permanently affixed to land that is subject to a long-term lease of at least 10 years, two parcel or schedule numbers should be listed, and the signature of the treasurer or his/her designee certifies that the taxes were paid separately on the manufactured home and on the land to which it is affixed.

Authorized Agent's signature certifies that no active Certificate of Title for the manufactured home was found in the records of the Division of Motor Vehicles, Colorado Department of Revenue.

Attach any additional information, such as a Letter of Purged Ad Valorem, that proves that the manufactured home was permanently affixed to the land prior to July 1, 2008. For a manufactured home that was permanently affixed to land that is subject to a long-term lease of at least 10 years, attach any additional information that proves that the manufactured home was permanently affixed to the land prior to July 1, 2009.
Notes: It may be necessary to verify that the manufactured home is on a permanent foundation in accordance with any applicable county or city and county codes or requirements, § 38-29-208(1)(e), C.R.S.

CERTIFICATE OF REMOVAL FOR A MANUFACTURED HOME

Effective July 1, 2008, a manufactured home shall not be removed from the location to which it is permanently affixed until the manufactured home owner records a Certificate of Removal for a Manufactured Home (Certificate of Removal) in the office of the county clerk and recorder. The owner shall also apply for a new Certificate of Title. If a Certificate of Permanent Location for a Manufactured Home has not been recorded, the owner shall record an Affidavit of Real Property for a Manufactured Home, along with the Certificate of Removal, §§ 38-29-203 and 38-39-208, C.R.S.

Please print or type.

1. Recorded Certificate of Removal should be returned to: (Name and mailing address)

2. Name(s) and mailing address(es) of owner(s)/debtor(s):

3. Name(s) and mailing address(es) of security interest/lien holder(s):

4. This Certificate of Removal pertains to the manufactured home identified below:

   Serial No.: _____ Certificate of Title/Origin No. _____

   Make/Manufacturer: _____ Length/Width: _____

   Year: _____ HUD No.: _____

5. Legal description of land to which the manufactured home has been permanently affixed (include county name):

   Book and page or reception number of recorded Certificate of Permanent Location for a Manufactured Home.

   _____

   If a Certificate of Permanent Location for a Manufactured Home has not been recorded, attach an Affidavit of Real Property for a Manufactured Home and an application for a new Certificate of Title.

6. Property Address:

   Parcel/Schedule No.:

7. Name of record owner(s) of land identified in section 5 - must include at least one owner/debtor listed in section 2:

8. Tax authentication:

   Attach to this form a manufactured home Authentication of Paid Ad Valorem Taxes (Authentication) issued by the county treasurer of the county in which the manufactured home is located. (It is not necessary to record the Authentication form.)

9. Consent and lien release:

The undersigned security interest/lien holder(s) consent to the removal of the manufactured home from the land identified in section 5, and hereby release any lien on the manufactured home. (Attach additional sheets if necessary):

Authorized agent of security interest/lien holder Title

Signature Date

State of Colorado
County of _____

The foregoing was acknowledged before me this _____ day of _____, 2_____, by the authorized agent of the security interest/lien holder named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

Authorized agent of security interest/lien holder Title

Signature Date

State of Colorado
County of _____

The foregoing was acknowledged before me this _____day of_____, 2_____, by the authorized agent of the security interest/lien holder named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

If consent of any security interest/lien holder is not obtained, the owner(s)/debtor(s) may file a corporate surety bond or any other undertaking with the clerk of the district court of the county in which the manufactured home is affixed, § 38-29-203(4), C.R.S.

Under penalty of perjury in the second degree, § 18-8-503, C.R.S, the undersigned owner(s)/debtor(s) hereby certify that all security interest/lien holder(s) are identified on this Certificate of Removal or any attachments hereto. All owners/debtors consent to the removal of the manufactured home from the land to which it is affixed. If the undersigned is a title owner of the real property, he/she is relinquishing all rights to the manufactured home identified in section 4 above, § 38-29-203(3), C.R.S.

Signature of owner/debtor Date

Print name _____

Address _____

State of Colorado
County of _____

The foregoing was acknowledged before me this _____ day of _____, 2_____, by the owner/debtor named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

Signature of owner/debtor Date

Print name _____

Address_____

State of Colorado
County of _____

The foregoing was acknowledged before me this _____ day of _____, 2_____, by the owner/debtor named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

15-DPT-AR
MH 302-08/09

Instructions for Completing Certificate of Removal for a Manufactured Home

Effective July 1, 2008, a manufactured home shall not be removed from the location to which it is permanently affixed until the manufactured home owner records a Certificate of Removal for a Manufactured Home (Certificate of Removal) in the office of the county clerk and recorder.

Once the manufactured home is no longer permanently affixed to the land, the manufactured home owner(s) must apply for a Certificate of Title. If the name(s) of the current land owner(s) is different from the name(s) of the land owner(s) listed in Colorado's title database, the current land owner(s) must provide copies of deeds that show the chain of ownership in the land.

If a Certificate of Permanent Location for a Manufactured Home has not been recorded, the owner shall also file an Affidavit of Real Property for a Manufactured Home, § 38-29-203, C.R.S.

Section 1: Insert the name and address of the person to whom the county clerk and recorder should return the Certificate of Removal.

Section 2: Insert the full legal name and mailing address of each owner/debtor of the manufactured home. Each owner/debtor must be listed separately. Each owner must also be the debtor on any lien or security interest perfected against the manufactured home. Attach additional sheets as necessary.

Section 3: Insert the full legal name and mailing address of each security interest/lien holder. Each security interest/lien holder must be listed separately. Attach additional sheets as necessary. If no security interest/lien holder exists, insert N/A.

Section 4: The manufactured home's serial number, manufacturer/make, and year of construction must be completed. Include the Certificate of Origin or Certificate of Title number, length and width, and, if available, the HUD number.

Section 5: Insert the legal description of the land from which the home is being removed, including the county name. If the manufactured home was permanently affixed to the land, insert the book and page number or the reception number assigned by the county clerk when the Certificate of Permanent Location was recorded. If the manufactured homeowner did not record a Certificate of Permanent Location when the manufactured home was permanently affixed to the land, attach an Affidavit of Real Property and an application for a new Certificate of Title.

Section 6: List the property address, including the space number, if applicable. Include the parcel number or schedule number assigned by the county assessor.

Section 7: Insert the full legal name(s) of the owner(s) of the land to which the home is permanently affixed. At least one manufactured home owner/debtor shown in section 2 must own the land to which the home is permanently affixed.

Section 8: A manufactured home Authentication of Paid Ad Valorem Taxes (Authentication) issued by the county treasurer must be attached. An Authentication form may serve as a permit for movement of the manufactured home on public streets or highways under the county's jurisdiction, § 42-4-510(2)(a), C.R.S. It is not necessary to record the Authentication form; however, the document must be attached for verification purposes.

Section 9: Each owner/debtor and each security interest/lien holder must sign and date the Certificate of Removal. Their consent serves as a full release of any interest in the manufactured home after it is removed from the real property.

Notes:
The Certificate of Removal form must be recorded in the office of the clerk and recorder in the county in which the manufactured home is located. The clerk and recorder will provide a copy of the Certificate of Removal to the county assessor to effect removal of the manufactured home from the property tax records.

If a corporate surety bond or any other undertaking is filed with the clerk of the district court, the court's order must be recorded with the Certificate of Removal.

When a manufactured home is affixed to real property subject to a long-term lease and the landowner evicts the manufactured homeowner, the landowner may remove the home from its permanent location if, within 20 days after such removal, the landowner files a Certificate of Removal, along with a copy of the court's order allowing the eviction and providing the address of the location to which the home has been moved, § 38-29-203(2.5)(b), C.R.S.

CERTIFICATE OF DESTRUCTION FOR A MANUFACTURED HOME

Effective July 1, 2008, the owner(s)/debtor(s) of a manufactured home shall file a Certificate of Destruction for a Manufactured Home (Certificate of Destruction) after the manufactured home is destroyed, dismantled, sold as salvage, or otherwise disposed of.

Effective August 10, 2011, the person on whose real property a manufactured home is situated may file a Certificate of Destruction for a Manufactured Home if the home has been deemed by a governmental entity to be in violation of local codes.

Any manufactured home owner/debtor or person on whose real property the manufactured home is situated who fails to file a properly completed Certificate of Destruction shall be responsible for all actual damages sustained by any affected party related to destruction, dismantling, sale for salvage or disposal of the manufactured home § 38-29-204(4), C.R.S.

Please print or type.

1. Recorded Certificate of Destruction should be returned to: (Name and mailing address)

2. Name(s) and mailing address(es) of owner(s)/debtor(s):

3. Name(s) and mailing address(es) of security interest/lien holder(s):

4. This Certificate of Destruction pertains to the manufactured home identified below:

   Serial No.: _____ Certificate of Title/Origin No.: _____ (Only if not permanently affixed)

   Manufacturer/Make: _____ Length/Width: _____

   Year: _____ HUD No.: _____

5. Is the manufactured home permanently affixed? □ Yes □ No Provide the legal description of the land to which this home is located (include county name):

   Book and page or reception number of recorded Certificate of Permanent Location or Affidavit, if any. _____

6. Property Address (park space if applicable):

   Parcel/Schedule No.:

7. Name of record owners(s) of land to which the home is permanently affixed - must include at least one owner/debtor listed in section 2:

8. Tax authentication:

   Attach to this form the Certificate of Taxes Due or an Authentication of Paid Ad Valorem Taxes issued by the county treasurer of the county in which the manufactured home is located.

9. Consent and lien release:

The undersigned security interest/lien holder(s) consent to the destruction, dismantling, sale for salvage, or disposal of the manufactured home, and hereby release any lien thereon. (Attach additional sheet if necessary):

Authorized agent of security interest/lien holder Title

Signature Date

State of Colorado
County of _____

The foregoing was acknowledged before me this _____ day of_____, 2_____, by the authorized agent of the security interest/lien holder named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

Authorized agent of security interest/lien holder Title

Signature Date

State of Colorado
County of _____

The foregoing was acknowledged before me this _____ day of _____, 2_____, by the authorized agent of the security interest/lien holder named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

If consent of all security interest/lien holder is not secured, attach a notarized declaration as described in § 38-29-204(2), C.R.S.

Under penalty of perjury in the second degree, § 18-8-503, C.R.S, the undersigned owner(s)/debtor(s) hereby certify that all security interest/lien holder(s) are identified on this Certificate of Destruction or any attachments hereto. All owners/debtors consent to the destruction, dismantling, sale for salvage or disposal of the manufactured home. If the undersigned is a title owner of the real property, he/she is relinquishing all rights to the manufactured home to be destroyed, § 38-29-204(2)(h), C.R.S.

Signature of owner/debtor Date
Print name _____
Address _____

State of Colorado
County of _____

The foregoing was acknowledged before me this _____ day of _____, 2_____, by the owner/debtor named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

Signature of owner/debtor Date
Print name _____
Address _____

State of Colorado
County of _____

The foregoing was acknowledged before me this _____ day of _____, 2_____, by the owner/debtor named above.

Witness my hand and official seal:
My commission expires: _____

Notary Public

VERIFICATION THAT ABOVE DESCRIBED MANUFACTURED HOME HAS BEEN DESTROYED, DISMANTLED, SOLD AS SALVAGE, OR OTHERWISE DISPOSED OF, ON _____. (Date of Destruction)

Signature/Title Date Print name

15-DPT-AR MH 303-08/11

Instructions for Completing
Certificate of Destruction for a Manufactured Home

Effective July 1, 2008, the owner(s)/debtor(s) of a manufactured home shall file a Certificate of Destruction for a Manufactured Home (Certificate of Destruction) after the manufactured home is destroyed, dismantled, sold as salvage, or otherwise disposed of.

Effective August 10, 2011, the person on whose real property a manufactured home is situated may file a Certificate of Destruction for a Manufactured Home if the home has been deemed by a governmental entity to be in violation of local codes.

Any manufactured home owner/debtor or person on whose real property the manufactured home is situated who fails to file a properly completed Certificate of Destruction shall be responsible for all actual damages sustained by any affected party related to destruction, dismantling, sale for salvage or disposal of the manufactured home § 38-29-204(4), C.R.S.

Section 1: Insert the name and address of the person to whom the county clerk and recorder should return the Certificate of Destruction.

Section 2: Insert the full legal name and mailing address of each owner/debtor of the manufactured home. Each owner/debtor must be listed separately. If the home has more than one owner/debtor, attach additional sheets as necessary.

Section 3: Insert the full legal name and mailing address of each security interest/lien holder of an unsatisfied security interest or lien against the manufactured home. Each security interest/lien holder must be listed separately. If the home has more than one security interest/lien holder, attach additional sheets as necessary. If there is no security interest/lien holder, insert N/A.

Section 4: If the manufactured home is not permanently affixed, insert the Certificate of Origin number or the Certificate of Title number. The manufactured home serial number manufacturer/make, and the year of construction must be completed. Include the length and width, and, if available, the HUD number.

Section 5: Insert the legal description of the land to which the home is permanently affixed, including the county name. If the manufactured home is not permanently affixed, insert the legal location and/or name of the manufactured home park, including the county name. Insert the book and page number or the reception number assigned by the county clerk if the Certificate of Permanent Location was recorded.

Section 6: List the property address, including the space number, if applicable. Include the parcel number or schedule number assigned by the county assessor.

Section 7: (Complete only if the manufactured home is permanently affixed). Insert the full legal name(s) of the owner(s) of the land to which the home is permanently affixed. At least one manufactured home owner/debtor shown in section 2 must be an owner of the land to which the home is permanently affixed.

Section 8: Either the Certificate of Taxes Due or an Authentication of Paid Ad Valorem Taxes issued by the county treasurer must be attached. If a governmental entity has deemed the manufactured home to be materially dangerous or hazardous pursuant to local building or health codes, the owner of the land upon which the manufactured home is located may file and record a Certificate of Destruction without attaching a Certificate of Taxes Due or an Authentication of Paid Ad Valorem Taxes and without filing an application to cancel a Certificate of Title.

Section 9: Each security interest/lien holder must sign and date the Certificate of Destruction. Each owner/debtor must also sign and date the Certificate of Destruction. If consent of all lien holders is not secured, provide proof that a request for such consent was mailed by certified mail to the lien holders at their last-known address, along with a notarized declaration, signed under penalty of perjury, that no response was received within 30 days of the date of the mailing of the notice. If the Certificate of Destruction is filed by the person on whose real property a manufactured home (deemed dangerous or hazardous by a governmental entity) is situated, provide proof that a copy of the request for consent to destruction was mailed to the owner.

Notes:

The Certificate of Destruction must be recorded in the office of the clerk and recorder in the county in which the manufactured home was located after the destruction, dismantling, or sale for salvage has been verified. If the manufactured home is considered materially dangerous or hazardous by a government entity the evidence of violation must be recorded along with the Certificate of Destruction. The clerk and recorder will provide a copy of the Certificate of Destruction to the county assessor to effect removal of the manufactured home from the property tax records.

MOVABLE EQUIPMENT CERTIFICATION

The Movable Equipment Certification is used to provide proof that ad valorem taxes have been paid on mobile machinery and self-propelled construction equipment that will be moved through a port of entry. For additional information, refer to **Chapter 3, Specific Assessment Procedures** and **ARL Volume 5, PERSONAL PROPERTY VALUATION MANUAL.**

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

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

MOVABLE EQUIPMENT
CERTIFICATION OF AD VALOREM TAXATION

A. To Be Completed By Property Owner or Agent

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

B. To Be Completed By Property Owner or Agent

DESCRIPTION OF MOVABLE EQUIPMENT

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

C. To Be Completed By Assessor

Place County Seal Below

CERTIFICATION OF ASSESSMENT

Assessor of _____ County

I hereby certify that the above listed items of movable equipment ☐ have been valued ☐ will be valued and assessed for ad valorem taxation in _____ County for the _____ year of assessment, taxes payable in _____.
Schedule No. or Ownership Control No. _____

_____ Signature of Assessor or Deputy

_____ Date

SENIOR CITIZEN PROPERTY TAX EXEMPTION APPLICATIONS

Two application forms exist for the Senior Citizen Property Tax Exemption. The short form may be completed by an applicant who meets the basic requirements for age, ownership, and occupancy (the response to each question in section 5 is "True"). The long form must be completed by an applicant who is the surviving spouse of a senior citizen who previously qualified or who falls under one or more of the exceptions to the 10-year ownership and occupancy requirements. The application deadline is **July 15**. For additional information, refer to **Chapter 12, Special Topics**.

Both the short form and long form applications, along with detailed instructions for completing each form, are included in this section.

SHORT FORM: PROPERTY TAX EXEMPTION FOR SENIORS

CONFIDENTIAL

County Name
Address
Address
Telephone and Fax Numbers

1. Identification of Applicant and Property

Applicant's First Name, Middle Initial, and Last Name		Social Security Number	Date of Birth
Property Address (number & street name)		Schedule or Parcel Number	
City or Town	State CO	Zip Code	Telephone Number
Mailing Address (if different from property address)			Check box if ownership is held in a life estate. ☐

2. Age, Occupancy, and Ownership Requirements

Each question must be answered "True" to qualify using this form. If any question is false, please review the Long Form qualifications on the back of this form, to see if you still qualify.

As of January 1 of this year, I am at least 65 years old. ☐ **True** ☐ **False**

The owner of record for the property described above is either a) me, b) my spouse, or c) both of us. The property has been owned by one or both of us for at least **10 consecutive years** prior to January 1 of this year. During periods when the property was owned by my spouse and not by me, my spouse and I were married, and my spouse occupied the property as his or her primary residence. ☐ **True** ☐ **False**

I occupy the property described above as my primary residence, and I have done so for at least **10 consecutive years** prior to January 1 of this year. ☐ **True** ☐ **False**

3. Each additional person who occupies the property as his or her primary residence must be listed here.
(Attach an additional sheet if necessary.)

Person who also occupies property as primary residence	Spouse ☐ *Yes* ☐ *No*	Social Security Number
Person who also occupies property as primary residence		Social Security Number
Person who also occupies property as primary residence		Social Security Number

4. Affidavit and Signature

I declare, under penalty of perjury in the second degree (§ 18-8-503, C.R.S.), that the information I provided on this form and on any attachments is correct.

Signature:_____ Date:_____

Signer is: ☐ Applicant ☐ Spouse ☐ Guardian* ☐ Conservator* ☐ Attorney-in-fact*

* Authorization in the form of a court order or power of attorney is required.

Other Contact:_____ Telephone Number:_____
(relative, personal representative, etc.)

The assessor must be informed of any change in ownership or occupancy of the property within 60 days of when the change occurs.

Mail or deliver this form to your county assessor by **July 15.** We recommend you **obtain a receipt** when delivering the form in person, or mail the form by **certified mail.** You may also call the assessor prior to July 15 to ensure that it was received.

Detach Here

Short Form Instructions

Note: For #1 and #3 below, you must include the name and social security number of each person who occupies the property as his or her primary residence.

1. Identify the qualifying senior and the property in this section.

- The applicant's Social Security number is required. For an explanation, please review #3 below.
- Life estate – It is permissible for ownership to be held in a life estate. If ownership is held in a life estate, checking the life estate box will assist the assessor's office in processing your application.

2. Age, occupancy, and ownership - In order to use the Short Form, all three questions in this section must be answered "True". If any questions are "False", please review the Long Form Qualifications to see if you still qualify.

3. Pursuant to § 39-3-205(2)(a)(III), C.R.S., the name and Social Security number of each individual who occupies the property must be listed on the application form. The information is needed to ensure that no one receives the exemption on more than one property. The form will be kept confidential. If your husband or wife occupies the property, he or she must be listed on the first line and identified as your spouse. If more than three additional people occupy the property, you can attach an additional sheet with their names and social security numbers.

4. You must sign and date the form. If the form is signed on behalf of the applicant by a guardian, conservator, or attorney-in-fact, that person must provide documentation of his or her authority in the form of a court order or power of attorney. If there is a contact person other than the applicant, please provide the name and telephone number of that person.

If you have any questions, please contact your county assessor's office at the telephone number listed on this brochure.

SENIOR PROPERTY TAX HOMESTEAD EXEMPTION

SHORT FORM

File no later than **July 15**

County Name
Address
Phone:
Fax:
county web site

Revised: 10/2013

Colorado Senior Property Tax Exemption

A property tax exemption is available to qualifying senior citizens and the surviving spouses of seniors who previously qualified. The three basic requirements are; 1) the qualifying senior must be at least 65 years old on January 1 of the year in which he or she qualifies; 2) the qualifying senior must be the owner of record, and must have been the owner of record for at least ten consecutive years prior to January 1; and 3) the qualifying senior must occupy the property as his or her primary residence, and must have done so for at least ten consecutive years prior to January 1.

For those who qualify, 50 percent of the first $200,000 of actual value of the applicant's primary residence is exempted. The state will reimburse the county treasurer for the lost revenue.

An applicant or married couple can apply for the exemption on **only one property.** That property must be his or her primary residence. Married couples and individuals who apply for the exemption on multiple properties will be denied the exemption on each property.

For the purpose of the exemption, "**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 a time. If the senior is registered to vote, the address used for voter registration is considered the senior's primary residence. If the senior is not registered to vote, the address listed on automobile registrations, income tax returns, or other legal documents may be considered as evidence of the senior's place of primary residency. The property must be classified by the county assessor as residential. If the senior owns a multiple dwelling unit property, the exemption will only be granted to the unit occupied by the senior as his or her primary residence.

The **social security numbers** of the applicant and each additional person who occupies the property as his or her primary residence are required by law, §§ 39-3-205(2)(a)(I) and (III), C.R.S. They are used to ensure that no individual or married couple receives the exemption on more than one property.

Two application forms have been created for the exemption. The attached Short Form is intended for qualifying seniors who meet each of the requirements stated above, including those who meet the ownership requirement through ownership by their spouse. The Long Form must be used by individuals applying under the surviving spouse option and for applicants applying as the qualifying senior who fall within certain exceptions to the occupancy and ownership requirements.

Exceptions to the occupancy and ownership requirements are as follows: 1) the ownership has been transferred to or purchased by a trust, corporate partnership or other legal entity solely for estate planning purposes; 2) the qualifying senior or his or her spouse was or is confined to a health care facility; 3) the prior residence was condemned in an eminent domain proceeding.

The **surviving spouse** of an individual who previously qualified is someone who was married to a senior who met each of the application requirements on January 1 of the year of application. Qualifications for the surviving spouse option are listed to the right under "Long Form Qualifications."

The application deadline for either form is **July 15** of the year for which you are seeking exemption. (If the application is not filed by July 15, the assessor must accept late applications through September 15; however, applicants will not have appeal rights for applications filed after July 15.) The exemption must be applied for only once, and it remains in effect for subsequent years as long as the property ownership and occupancy do not change. Your county assessor has a brochure containing additional information about the exemption.

Short Form Qualifications

The application deadline for the attached Short Form is **July 15**. The form can be used by applicants who meet each of the following requirements.

- **Age Requirement:** You are 65 years old or older as of January 1 of the year for which you are seeking exemption.
- **Ownership Requirement:** You are the current owner of record, and you have owned the property for at least 10 consecutive years prior to January 1 of the tax year for which you are seeking the exemption. (You do not have to be the sole owner of the property. You can own it with your spouse or with someone else. You can also own a life estate in the property.)

  If Your Spouse is/was the Owner of Record: For the purpose of the exemption, you are also considered an owner of the property for periods during which your spouse was the owner of record, if, during those periods, your spouse and you were married and your spouse also occupied the property as his or her primary residence.
- **Occupancy Requirement:** You occupy the property as your primary residence, and you have done so for at least 10 consecutive years prior to January 1 of this year.

Long Form Qualifications

If you qualify based on one or more of the following statements, you must use the long application form. The Long Form can be obtained by calling your county assessor at the telephone number listed on this brochure. The deadline for applying is **July 15.**

- **Surviving Spouse Option:** Did your spouse apply for and receive the exemption on your residence prior to passing away? Could your spouse have received the exemption on your residence had he or she applied? If so, you qualify as the surviving spouse if each of the following statements is true:
  - On January 1 of this year, your husband or wife met the age, ownership, and occupancy requirements stated above under "Short Form Qualifications."
  - You currently occupy the property as your primary residence, and you did so with your spouse.
  - The property has been owned by you and/or your spouse for at least 10 consecutive years prior to January 1 of this year to present.
  - If your husband or wife passed away prior to January 1, review the last exception listed below to see if you qualify.
- **Exceptions to Ownership & Occupancy Requirements:**

  If Property is Owned by Trust, Corporate Partnership or Legal Entity: The ownership requirement may be satisfied if your property is owned by a trust, a corporate partnership, or other legal entity solely for estate planning purposes. You and/or your spouse must be the maker of the trust or a principal of the corporate partnership or legal entity. If the property was not owned by the trust, corporate partnership or legal entity, it would be owned by you and/or your spouse.

  or

  If Confined to Healthcare Facility: The occupancy requirement may be satisfied even though occupancy has been interrupted by confinement of the applicant or spouse to a nursing home, hospital or assisted living facility. While confined to the health care facility, the property was/is unoccupied, or it was/is occupied only by the spouse of the person confined or by a financial dependent.

  or

  If Prior Residence was Condemned: The ownership and occupancy requirements may be satisfied if the reason for not meeting the 10-year time frame is due to the condemnation of the prior residence by a governmental entity in an eminent domain proceeding. Had that not occurred, you would still live in the prior residence, and you would meet the 10-year ownership and occupancy requirements for that property, or you would qualify as a surviving spouse for that property. Since condemnation, you have not owned and occupied any residence other than the current residence.

  or

  Surviving Spouse Option, Spouse Passed Away Prior to January 1: If your spouse passed away prior to January 1, you can still qualify if your spouse met the requirements stated in "Short Form Qualifications" on January 1, 2002, or on any January 1 thereafter, and you otherwise meet the requirements for the surviving spouse option.

Disabled Veterans Exemption

In November 2006, voters enacted an amendment to the Colorado Constitution extending the senior exemption benefit to disabled veterans. Qualifying veterans are those who have a 100 percent permanent and total disability rating from the U.S. Department of Veterans Affairs as a result of a service-connected disability and who have owned and occupied the property as their primary residence since January 1.

Application forms are available from the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs, 1355 S. Colorado Blvd., Bldg. C, Suite #113, Denver, CO 80222. Their telephone number is (303) 284-6077. Forms can also be obtained from their web site at http://www.colorado.gov/dmva or from the web site of the Colorado Division of Property Taxation at www.dola.colorado.gov/dpt. The filing deadline is July 1.

An individual or married couple is only entitled to one exemption, either senior citizen or disabled veteran, and only on one property. If an individual or married couple applies for exemptions on more than one property, the exemptions will be denied on every property.

LONG FORM: PROPERTY TAX EXEMPTION FOR SENIORS

CONFIDENTIAL

County Name
Address
Address
Phone Number and Fax Number

SE001-03/0508

1. Identification of Applicant and Property

Applicant's First Name, Middle Initial and Last Name		Social Security No.	Date of Birth
Property Address (number & street name)		Schedule or Parcel Number	
City or Town	State CO	Zip Code	Telephone Number
Mailing Address (if different than property address)			Check Box if Ownership is Held in a Life Estate. ☐

2. Age and Occupancy Requirements *(One of the following statements must be true.)*

2A. As of January 1 of this year, I am 65 years old, and I occupy the property listed above as my primary residence. I have occupied it as my primary residence for at least 10 consecutive years prior to January 1 of this year. ☐ **True**

2B. I am the surviving spouse of an individual who previously qualified for the exemption. Each of the following statements is true.
a) My spouse passed away after December 31, 2001; and
b) My spouse was at least 65 years old on January 1 of the year he or she passed away; and
c) My spouse occupied the property as his or her primary residence for at least 10 consecutive years prior to January 1 of the year he or she passed away; and
d) I occupied the property with my spouse as our primary residence; and
e) I currently occupy the property as my primary residence; and
f) I have not remarried.
Each one of statements a) through f) is true. ☐ **True**

Date of birth of spouse who previously qualified

2C. If not for the fact that either I or my spouse was confined to a health care facility, or our prior residence was condemned in an eminent domain proceeding, one of the statements above would be true.
1) ☐ **Statement #2A would be true**
2) ☐ **Statement #2B would be true**
(If #2A or #2B would be true, you must complete either section #5 or section #6 on the back of this form.)

3. Ownership Requirement *(One of the following statements must be true.)*

3A. The owner of record for the property described above is either a) me, b) my spouse, or c) both of us. The property has been owned by one or both of us for at least 10 consecutive years prior to January 1 of this year. During periods when the property was owned by my spouse and not by me, my spouse and I were married and my spouse occupied the property as his or her primary residence. ☐ **True**

3B. Statement #3A would be true if not for the fact that ownership has been transferred to a trust, corporate partnership or other legal entity solely for estate planning purposes, or my/our prior residence was condemned in an eminent domain proceeding. ☐ **True**
(If #3B is true, complete either section #7 or section #8 on the back of this form.)

4. List each additional person who occupies the property as his or her primary residence.

4A. Person who also occupies property as primary residence	Spouse ☐ **Yes** ☐ **No**	Social Security Number
4B. Person who also occupies property as primary residence		Social Security Number
4B. Person who also occupies property as primary residence		Social Security Number

5. Complete this section if applicant or spouse was/is confined to a nursing home, hospital, or assisted living facility.		
5A. Name of Confined Individual	5B. Location	5C. Dates Confined
5D. During confinement, the property was occupied by either a) the spouse of the person confined, b) a financial dependent, or c) the property remained unoccupied. ☐ **True**		

6. Complete this section if prior residence was condemned in an eminent domain proceeding.	
6A. Street address of condemned property	6B. Dates of ownership of condemned property from: to:
6C. Dates condemned property was occupied as primary residence	6D. Approximate date of condemnation
6E. Since condemnation, I have not owned and occupied any property as my primary residence other than the property for which I am applying for exemption. ☐ **True**	
6F. If condemnation of the prior residence had not occurred, the condemned property would still be my primary residence. ☐ **True**	

7. Complete this section if property is owned by a trust or an individual as trustee.	
7A. Name of Trust	
7B. Maker(s) of Trust	7C. Trustee
7D. Beneficiary	7D. Beneficiary
7D. Beneficiary	7D. Beneficiary
7E. The property was transferred to the trust solely for estate planning purposes. Had the property not been transferred, I and/or my spouse would be the owner(s) of record. ☐ **True**	

8. Complete this section if property is owned by a corporate partnership or other legal entity.	
8A. Name of Corporate Partnership or Legal Entity	
8B. Name of Principal	8B. Name of Principal
8B. Name of Principal	8B. Name of Principal
8C. The property was transferred to the corporate partnership or legal entity solely for estate planning purposes. Had the property not been transferred, I and/or my spouse would be the owner(s) of record. ☐ **True**	

9. Affidavit and Signature

I declare, under penalty of perjury in the second degree (§ 18-8-503, C.R.S.), that the information provided on this form and on any attachments is correct.

Signature:_____ Date:_____

Signer is: ☐ Applicant ☐ Spouse ☐ Guardian* ☐ Conservator* ☐ Attorney-in-fact*

* Authorization in the form of a court order or power of attorney is required.

Other Contact:_____ Telephone Number:_____
(relative, personal representative, etc.)

The County Assessor must be informed of any change in ownership or occupancy of the property within 60 days of such occurrence.

Mail, FAX, or deliver this form to your County Assessor by **July 15.** We recommend you **obtain a receipt** when delivering the form in person, or mail the form by **certified mail.** You may also call the Assessor to ensure that your application was received.

SENIOR PROPERTY TAX HOMESTEAD EXEMPTION

A property tax exemption is available to qualifying senior citizens and the surviving spouses of seniors who previously qualified. The three basic requirements are: 1) the qualifying senior must be at least 65 years old on January 1 of the year in which he or she qualifies; 2) the qualifying senior must be the owner of record, and must have been the owner of record for at least ten consecutive years prior to January 1; and 3) the qualifying senior must occupy the property as his or her primary residence, and must have done so for at least ten consecutive years prior to January 1.

For those who qualify, 50 percent of the first $200,000 of actual value of the applicant's primary residence is exempted. The state will reimburse the county treasurer for the lost revenue.

An applicant or married couple can apply for the exemption on only one property. That property must be his or her primary residence. Married couples and individuals who apply for the exemption on multiple properties will be denied the exemption on each property.

For the purpose of the exemption, "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 a time. If the applicant is registered to vote, the address used for voter registration is considered the applicant's primary residence. If the applicant is not registered to vote, the address listed on automobile registrations, income tax returns, or other legal documents may be considered as evidence of the applicant's place of primary residency.

The property must be classified by the county assessor as residential. If the applicant owns a multiple dwelling unit property, the exemption will only be granted to the unit occupied by the applicant as his or her primary residence.

The attached Long Form is one of two application forms created for the exemption. The Long Form is intended for individuals applying under the **surviving spouse** option and for applicants applying as the qualifying senior who fall within certain **exceptions** to the occupancy and ownership requirements.

The exceptions are: 1) the ownership has been transferred to or purchased by a trust, corporate partnership or other legal entity solely for estate planning purposes; 2) the qualifying senior, spouse, or surviving spouse was or is confined to a nursing home, hospital or assisted living facility; or 3) the prior residence was condemned in an eminent domain proceeding by a governmental entity

If you are applying as a surviving spouse or if any of the above exceptions is true, you must use the Long Form. The completed form must be submitted to the county assessor's office no later than **July 15.** (If the application is not filed by July 15, the assessor must accept late applications through September 15; however, applicants will not have appeal rights for applications filed after July 15.) Your county assessor has a brochure containing additional information about the exemption.

IN ORDER TO PROCESS THE APPLICATION, THE COUNTY ASSESSOR MAY REQUEST ADDITIONAL INFORMATION.

Disabled Veteran Exemption

In November 2006, voters enacted an amendment to the Colorado Constitution extending the senior exemption benefit to disabled veterans. Qualifying veterans are those who have a 100 percent permanent and total disability rating from the U.S. Department of Veterans Affairs as a result of a service-connected disability and who have owned and occupied the property as their primary residence since January 1.

Application forms are available from the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs, 1355 S. Colorado Blvd., Bldg. C, Suite #113, Denver, CO 80222. Their telephone number is (303) 284-6077. Forms can also be obtained from their web site at http://www.colorado.gov/dmva or from the web site of the Colorado Division of Property Taxation at www.dola.colorado.gov/dpt. The filing deadline is July 1.

An individual or married couple is only entitled to one exemption, either senior citizen or disabled veteran, and only on one property. If an individual or married couple applies for exemptions on more than one property, the exemptions will be denied on every property.

LONG FORM INSTRUCTIONS

Note: For questions #1 and #4 below, Colorado statute, §§ 39-3-205(2)(a)(I) and (III), C.R.S., requires that the name and **social security number** of each individual who occupies the property as his or her primary residence be listed on the application form. The names and social security numbers of the applicant and each occupant are used to ensure that no individual or married couple applies for the exemption on more than one property. The statute requires that the information be kept confidential.

1. **IDENTIFICATION OF APPLICANT AND PROPERTY:** Identify the applicant (qualifying senior or surviving spouse) and the property in this section. It is permissible for ownership to be held in a life estate. If ownership is held in a life estate, checking the life estate box will assist the assessor's office in processing your application.

2. **AGE AND OCCUPANCY REQUIREMENTS:** Either #2A, #2B, or one of the two statements in #2C must be true to qualify.

2A – For Qualifying Seniors:

- If the statement is true, check the box marked "True," and proceed to section #3.
- If the statement is not true, you may qualify if you fall within one of the two exceptions in #2C, the occupancy exceptions.

2B – For Surviving Spouse of Senior who Previously Qualified:

- If the statement is true, check the box marked "True," and proceed to section #3.
- If statements a), b) or f) are not true, you do not qualify as the surviving spouse of an individual who previously qualified.
- If statement c), d), or e) is not true, you may qualify if you fall within one of the two exceptions in #2C.

2C – Exceptions to Occupancy Requirements: Colorado statutes, §§ 39-3-202(2)(b) and 203(6)(a), C.R.S., provide two exceptions to the 10-year occupancy requirement.

- The qualifying senior or surviving spouse is/was confined to a hospital, nursing home, or assisted living facility.
- The prior home was condemned in an eminent domain proceeding by a governmental entity, or the home was sold to the governmental entity due to a threat of an eminent domain proceeding.

If either statement #2A or #2B would be true if one of the above situations had not occurred, check the appropriate box in #2C and proceed to section #3. You must also provide the information requested in sections #5 or #6 as appropriate.

3. **OWNERSHIP REQUIREMENTS:** Either #3A or #3B must be a true statement to qualify.

3A – Title to the Property Held in Qualifying Senior's Name, or Spouse's Name, or Both:

- The applicant or the applicant's spouse must be the owner of record.
- For any period in which the spouse is or was the owner of record and the applicant was not the owner of record, the spouse and the applicant must have been married, and the spouse must have occupied the property as his or her primary residence with the applicant.
- Title can be held individually, as joint tenants, or as tenants in common.
- A life estate is acceptable.
- If the statement in #3A is true, check the box marked "True" and proceed to section #4.

NOTE:

- Two individuals who are legally married, but who own more than one piece of residential real property, shall be deemed to occupy the same primary residence and may claim no more than one exemption.
- The full amount of the exemption shall be allowed even if any person who does not satisfy the requirements is also an owner of record.

3B – Title to Property Held in a Trust, Corporate Partnership or Other Legal Entity:

Colorado statute, § 39-3-202(2)(a), C.R.S., provides an exception to the ownership requirement for individuals who have transferred ownership of their residence to a trust, corporate partnership or other legal entity solely for estate planning purposes.

- If the ownership has been transferred to a trust, check the box marked "True," and proceed to section #4. You must also provide the information requested in section #7.
- If the ownership has been transferred to a corporate partnership or other legal entity, check the box marked "True," and proceed to section #4. You must also provide the information requested in section #8.

4. **NAME AND SOCIAL SECURITY NUMBER OF EACH ADDITIONAL OCCUPANT:** These are required items.

4A – The Spouse's Name:

- If your spouse occupies the property with you, provide his or her name and social security number, and check the box marked "Yes."
- If you do not have a spouse living with you, list the name and social security number of another occupant, if any, and check the box marked "No."

4B – Other Individuals:

- List all other individuals, including children, who occupy the property as their primary residence.
- If more than three additional people occupy the property, attach an additional sheet of paper listing their names and social security numbers.
- Proceed to section #9 unless question(s) 5-8 apply.

5. **CONFINEMENT TO A HEALTH CARE FACILITY:** Information required from section #2C.

5A – Provide the name of the person confined.
5B – Provide the location of confinement.
5C – Provide the time-frame of confinement.
5D – To qualify for the exemption, the statement must be true.

6. **CONDEMNATION BY EMINENT DOMAIN:** Information required from section #2C and #3B.

6A – Provide the street address of the condemned property.
6B – Provide the dates of ownership of the condemned property.
6C – Provide the dates the condemned property was occupied as the primary residence.
6D – Provide the date the property was condemned.
6E -You cannot have owned and occupied another property between the time of condemnation and the date upon which you owned and occupied your current residence. If you did, you do not qualify for the exemption.
6F – To qualify for the exemption, the statement must be true.
(You must attach documentation verifying the transfer. This may include the sales contract, condemnation order and correspondence from the governmental entity.)

7. **PROPERTY OWNED BY A TRUST:** Information required from section #3B.

7A – Provide the name of the trust.
7B – Provide the name of the maker or makers of the trust. The maker(s) is the person who established the trust. **To qualify, the maker must be the qualifying senior and/or spouse.**
7C – Provide the name of the trustee.
7D –Provide the name of each beneficiary of the trust. Attach an additional sheet of paper if necessary.
7E – To qualify for the exemption, the statement must be true.

8. **PROPERTY OWNED BY A CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY:** Information required from section #3B.

8A– Provide the name of the corporate partnership or legal entity.
8B– Provide the name of each principal of the corporate partnership or legal entity. Attach an additional sheet of paper if necessary. **To qualify, the qualifying senior or spouse must be a principal of the corporate partnership or legal entity.**
8C– To qualify for the exemption, the statement must be true.

9. **AFFIDAVIT AND SIGNATURE:** You must **sign** and **date** the form. If the form is signed on behalf of the applicant by a guardian, conservator, or attorney-in-fact, that person must provide documentation of his or her authority in the form of a court order or power of attorney. If there is a contact person other than the applicant, please provide the name and telephone number of the contact person.

Submit your application no later than July 15 to the County Assessor at the address listed below. If you have any questions, please contact the County Assessor.

Assessor Name
Address
Telephone Number
e-mail address

DISABLED VETERAN PROPERTY TAX EXEMPTION APPLICATION

The Disabled Veteran Property Tax 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 U.S. Department of Veterans Affairs as 100% "permanent and total disabled." VA unemployability awards do not meet the requirement for determining an applicant's eligibility. The application deadline is **July 1.** For additional information, refer to **Chapter 12, Special Topics.**

The Disabled Veteran Property Tax Exemption application and detailed instructions for completing the application are included in this section.

PROPERTY TAX EXEMPTION FOR QUALIFYING DISABLED VETERANS
OVERVIEW

In 2006, Colorado voters approved Referendum E, amending section 3.5 of article X of the Colorado Constitution. The amendment and subsequent legislation expanded the senior property tax exemption to include "qualifying disabled veterans."

For disabled veterans who qualify, 50 percent of the first $200,000 of actual value of the veteran's primary residence is exempted. The state will reimburse the county treasurer for the lost revenue. Owners of multiple residences may only designate one property as their primary residence.

ELIGIBILITY REQUIREMENTS:

A "qualifying disabled veteran" is a person who meets each of the following requirements - § 39-3-202(3.5), C.R.S.

- The veteran 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.
- The veteran was honorably discharged.
- The United States Department of Veterans Affairs has rated the veteran's service-connected disability as one hundred percent permanent and total.

Property Requirements - §§ 39-3-202(2) and (3) and 203(1.5) to (5), C.R.S:

- Ownership – The veteran must own the property and must have been an owner of record since January 1 of the current year. The veteran's ownership can be limited to a fractional, joint, or life estate interest.

  Exceptions:

  If the veteran's spouse is an owner and the veteran is not, the veteran can meet the ownership requirement if the couple was married on or before January 1 and both have occupied the property as their primary residence since January 1.

  If the property is owned by a trust, corporate partnership, or other legal entity, the veteran will meet the ownership requirement if each of the following items is true: 1) the veteran or spouse is a maker of the trust or a principal of the corporate partnership or legal entity, 2) the property was transferred solely for estate planning purposes, and 3) the veteran or spouse would otherwise be the owner of record.
- Occupancy – The veteran must occupy the property as his or 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.

  If the veteran is registered to vote, the address used for voter registration is considered the veteran's primary residence. If the veteran is not registered to vote, the address listed on automobile registrations, income tax returns, or other legal documents may be considered as evidence of the veteran's place of primary residency.

  If the veteran is confined to a hospital, nursing home or assisted living facility, the property can be considered the veteran's primary residence if it is occupied by a spouse or a financial dependent or if the property is unoccupied.
- Residential Property – The property must be classified by the county assessor as residential.
- Multiple Dwelling Units – If the veteran owns a multiple dwelling unit property, the exemption will only be granted to the unit occupied by the veteran as his or her primary residence.

MAKING APPLICATION:

Complete the attached application and mail or deliver it to the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs, at the address listed in the Application Instructions. Completed applications must be postmarked or delivered no later than **July 1** of the year for which the exemption is requested. To ensure that the application is timely filed, all of the information requested on the application, including a copy of your VA award letter, must be submitted by July 1.

The Division of Veterans Affairs will make a determination on your status as a "qualifying disabled veteran" and mail you a determination. If approved, the Division will forward your approved application to your county assessor for further review.

The county assessor will make a determination on whether the property requirements are met. If they are, the assessor will place the exemption on your property, and it will remain in place for future years until a change in the status of your property requires that the exemption be removed.

If one or more of the property requirements are not met, the assessor will mail you a letter explaining the reason(s) for denial, and provide you with instructions for appealing the assessor's decision to the county board of equalization. Denials issued by the Division of Veterans Affairs on an applicant's status as a "qualifying disabled veteran" cannot be appealed to the county board of equalization.

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. 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 will be denied on each property.

Application forms can be obtained from the web site of the Colorado Division of Veterans Affairs at: http://www.colorado.gov/dmva and from the web site of the Colorado Division of Property Taxation at: http://dola.colorado.gov/dpt.

APPLICATION INSTRUCTIONS

1. **IDENTIFICATION:** Identify the disabled veteran and the property in this section.
   - The applicant's Social Security number is required. For an explanation, please review #5 below.
   - Life estate – It is permissible for ownership to be held in a life estate. If ownership is held in a life estate, checking the life estate box will assist the assessor's office in processing your application.
2. **DISABLED VETERAN STATUS:** To qualify, both questions must be true, and you must attach a copy of your VA award letter verifying that you have been given a permanent and total disability rating by the VA.
3. **OWNERSHIP REQUIREMENT:** To qualify, either statement #3A or #3B must be true. If #3B is true, you must complete either section #6 or #7 on the back of the form. The ownership requirement is discussed under ELIGIBILITY REQUIREMENTS in the Overview.
   - Two individuals who are legally married, but who own more than one residential property, shall be deemed to occupy the same primary residence and may claim no more than one exemption. If you and/or your spouse qualify for both the disabled veterans exemption and the senior citizen property tax exemption, you may apply for and claim only one of the exemptions.
4. **OCCUPANCY REQUIREMENT:** To qualify, either statement #4A or #4B must be true. If #4B is true, you must complete section #8 on the back of the application form. (The occupancy requirement is discussed under ELIGIBILITY REQUIREMENTS in the Overview.
5. **NAME AND SOCIAL SECURITY NUMBER OF EACH ADDITIONAL OCCUPANT:** Pursuant to § 39-3-205(2)(a)(III), C.R.S., the name and Social Security number of each individual who occupies the property must be listed on the application form. The information is needed to ensure that no one receives the exemption on more than one property. The statute requires that the information be kept confidential.

   5A – The Spouse's Name:
   - If your spouse occupies the property with you, provide his/her name and Social Security number, and check the box marked "Yes."
   - If you do not have a spouse living with you, list the name and Social Security number of all other occupants, and check the box marked "No."

   5B – Other Individuals:
   - List all other individuals, including children, who occupy the property as their primary residence.
   - If more than three people occupy the property, attach an additional sheet listing the names and Social Security numbers for each.
6. **PROPERTY OWNED BY A TRUST:** If question #3B is true, you must complete either this section or section #7.

   6A – Provide the name of the trust.
   6B – Provide the name of the maker of the trust. The maker is the person who created the trust.
   6C – Provide the name of the trustee.
   6D – Provide the name of each beneficiary of the trust. Attach an additional sheet if necessary.
   6E – To qualify for the exemption, the statement must be true.
7. **PROPERTY OWNED BY A CORPORATE PARTNERSHIP OR OTHER LEGAL ENTITY:** If question #3B is true, you must complete either this section or section #6.

   7A – Provide the name of the corporate partnership or legal entity.
   7B – Provide the name of each principal of the corporate partnership or legal entity. Attach an additional sheet if necessary.
   7C – To qualify for the exemption, the statement must be true.
8. **CONFINEMENT TO A HEALTH CARE FACILITY:** Complete this section only if question #4B is true.

   8A – Provide the name of the qualified disabled veteran.
   8B – State the location and dates of confinement.
   8C – To qualify for the exemption, the statement must be true.

   NOTE:
   If ownership is held in your **spouse's name**, and your spouse is confined to a health care facility, complete section #8 for your spouse.
9. **AFFIDAVIT AND SIGNATURE:** You must **sign and date** the form. If the form is signed on behalf of the applicant by a guardian, conservator, or attorney-in-fact, that person must provide documentation of his/her authority in the form of a court order or power of attorney. If there is a contact person other than the applicant, please provide the name and telephone number of the contact person.

   *Submit your application no later than **July 1**, to the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs at the address listed below. If you have questions about your status as a "qualifying disabled veteran," please contact the Division of Veterans Affairs. If you have any other questions about this program, please contact the Colorado Division of Property Taxation at 303-866-2371.*

Colorado Department of Military and Veterans Affairs
Division of Veterans Affairs
1355 S. Colorado Blvd., Bldg. C, Suite 113
Denver, Colorado 80222

Telephone: 303-284-6077 Fax: 303-284-3163

http://www.colorado.gov/dmva

PROPERTY TAX EXEMPTION APPLICATION FOR QUALIFYING DISABLED VETERANS

This is a confidential document

(For CVA Official Use Only)

SEND APPLICATION TO:

Colorado Department of Military and Veterans Affairs
Division of Veterans Affairs
1355 S. Colorado Blvd, Bldg. C, Suite 113
Denver, Colorado 80222

Phone: 303-284-6077 Fax: 303-284-3163
http://www.colorado.gov/dmva

1. Identification of Applicant and Property

Applicant's Name (First, Middle Initial and Last)		Social Security Number	
Property Address (Number and Street Name)		Schedule or Parcel Number (if known)	
City or Town	State CO	Zip Code	County
Mailing Address (if different from property address)		Telephone Number	Check box if ownership is held in life estate. ☐

2. Disabled Veteran Status (Both of the following statements must be true.)

2A. I received a service-connected disability that has been rated by the United States Department of Veterans Affairs as one hundred percent permanent and total. The disability resulted from a service-connected injury sustained while serving on active duty in the Armed Forces of the United States.

☐ **True** ☐ **False**

2B. I have attached the VA award letter that verifies my status as a one hundred percent permanent and total disabled veteran.

☐ **Yes, my VA award letter is attached.**

3. Ownership Requirement (One of the following statements must be true.)

3A. Since January 1 of this year, the above-described property has been continuously owned by me and/or my spouse. If the property has been owned by my spouse and not by me, my spouse and I have been legally married and have lived in the property as our primary residence since January 1.

☐ **True** ☐ **False**

3B. Statement #3A would be true if not for the fact that ownership has been transferred to a trust, corporate partnership, or other legal entity solely for estate planning purposes.

☐ **True** ☐ **False**

(If #3B is true, you must complete either section #6 or section #7 on the back of this form.)

4. Occupancy Requirement (One of the following statements must be true.)

4A. As of January 1 of this year, I have occupied the property described above as my primary residence, and neither I, nor my spouse, is receiving the senior citizen or the disabled veterans property tax exemption on any other property in Colorado.

☐ **True** ☐ **False**

4B. Statement #4A would be true if not for the fact that I am confined to a hospital, nursing home, or assisted living facility.

☐ **True** ☐ **False**

(If #4B is true, you must complete section #8 on the back of this form.)

5. List each additional person who occupies the property as his/her primary residence.

5A. Person who also occupies property as primary residence	Spouse ☐ **Yes** ☐ **No**	Social Security Number
5B. Person who also occupies property as primary residence		Social Security Number
5B. Person who also occupies property as primary residence		Social Security Number

6. Complete this section if property is owned by a trust or an individual as trustee.	
6A. Name of Trust	
6B. Maker of Trust	6C. Trustee
6D. Beneficiary	6D. Beneficiary
6D. Beneficiary	6D. Beneficiary
6E. The property was transferred to the trust solely for estate planning purposes. Had the property not been transferred, I and/or my spouse would be the owner(s) of record. ☐ **True** ☐ **False**	

7. Complete this section if property is owned by a corporate partnership or other legal entity.	
7A. Name of Corporate Partnership or Legal Entity	
7B. Name of Principal	7B. Name of Principal
7B. Name of Principal	7B. Name of Principal
7C. The property was transferred to the corporate partnership or legal entity solely for estate planning purposes. Had the property not been transferred, I and/or my spouse would be the owner(s) of record. ☐ **True** ☐ **False**	

8. Complete this section if disabled veteran is confined to a nursing home, hospital, or assisted living facility. *(Also complete if spouse, not veteran, is owner and is confined to nursing home or similar facility.)*		
8A. Name of Confined Individual	8B. Location of Facility	8B. Dates Confined
8C. Since confinement, the property was occupied by either: a) the spouse of the person confined, b) a financial dependent, or c) the property remained unoccupied. ☐ **True** ☐ **False**		

9. Affidavit and Signature

I declare, under <u>penalty of perjury</u> in the second degree (§ 18-8-503, C.R.S.) that the information provided on this form and on any attachments is correct.

Signature:_____ Date:_____

Signer is: ☐ Applicant ☐ Spouse ☐ Guardian* ☐ Conservator* ☐ Attorney-in-fact*

* Authorization in the form of a court order or power of attorney is required.

Other Contact:_____ Telephone Number:_____
(relative or other contact)

The County Assessor must be informed of any change in ownership or occupancy of the property within 60 days of such occurrence.

Mail, FAX, or deliver this form to the Colorado Division of Veterans Affairs no later than **July 1.**

We recommend you **obtain a receipt** when delivering the form in person or by FAX, or mail the form by **certified mail**.

You may contact the County Assessor after August 1 to confirm that the exemption has been applied to your property.

REAL PROPERTY TRANSFER DECLARATION

Any conveyance document presented for recording 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. For additional information, refer to ARL Volume 3**, REAL PROPERTY VALUATION MANUAL, Chapter 3, Sales Confirmation and Stratification**.

The Real Property Transfer Declaration and detailed instructions for completing the declaration are included in this section.

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 and 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 telephone 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 telephone

    _____
    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.*

STANDARDS FOR THE APPRAISAL PROPERTY RECORD

SPECIFIC REQUIREMENTS

All appraisal property records (hard copy or electronic record) must contain the items listed below.

1. City or town
2. Schedule number
3. Tax area
4. Property address
5. Owner's name and mailing address
6. Date(s) of sale and sales information
7. Book/page or reception number
8. Legal description
9. Diagram of property
10. Inventory of improvements
11. Land value calculations
12. Market approach data as well as cost and income approach data, if applicable
13. Correlation of value data
14. Actual value
15. Assessed value
16. Assessment percentage

The following items are recommended for inclusion:

1. List of three prior owners and sales data
2. Photograph of property
3. Building permit information
4. Remarks

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ADDENDUM 9-A, STATUTORY AND ADJUSTED DATES FOR STANDARD AND ALTERNATE PROTEST AND APPEAL PROCEDURES

	Standard Protest and Appeals 2013		Alternate Protest and Appeals 2013	
Task	**Statutory Date**	**Adjusted Date**	**Statutory Date**	**Adjusted Date**
Real Property NOVs mailed	May 1	May 1	May 1	May 1
Deadline for property owners to mail or deliver real property protests	June 1	June 3	June 1	June 3
Personal Property, Oil and Gas, and Producing Mine NOVs mailed	June 15	June 14	June 15	June 14
Real Property NODs mailed	Last wkg day in June	June 28	Last wkg day in August	August 30
Deadline for property owners to mail or deliver Personal Property, Oil and Gas, and Producing Mine protests	June 30	July 1	June 30	July 1
Personal Property NODs mailed	July 10	July 10	Last wkg day in August	August 30
CBOE appeal hearings begin	July 1	July 1	September 1	September 2
Deadline for property owners to mail or deliver real property appeal to CBOE	July 15	July 15	September 15	September 16
Deadline for property owners to mail or deliver personal property, oil and gas and producing mine appeals to CBOE	July 20	July 22	September 15	September 16
CBOE concludes all hearings	August 5	August 5	November 1	November 1
CBOE mails decisions	5 business days from date of decision	Same	5 business days from date of decision	Same
Appeals to BAA, arbitration or district court	Within 30 days of CBOE's decision	Same	Within 30 days of CBOE's decision	Same
Deadline to appeal to BAA if CBOE decision is not received	September 12	September 12	December 8	December 9

In the event that protest and appeal deadlines conflict with a weekend or holiday, the following statement must appear on the form:

> *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.*

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ADDENDUM 9-B, FORM NUMBERING SYSTEM

All forms should be assigned a number which uniquely identifies the form. The form numbering system developed by the Division consists of four elements: form series code, form number, county number, and 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

Existing form numbers are as follows:

Notices of Valuation

181 – Real Property
185 – Personal Property
186 – Oil and Gas Leaseholds and Lands
187 – Producing Mines

Special Notices of Valuation

189 – Real Property
190 – Personal Property
191 – Oil and Gas Leaseholds and Lands
192 – Producing Mines

Transfer Declarations
1000 – Real Property
305 – Manufactured Homes

Protest Forms

212 – Real Property
213 – Personal Property
217 – Oil and Gas Leaseholds and Lands
218 – Producing Mines

Special Protest Forms

214 – Real Property
215 – Personal Property
219 – Oil and Gas Leaseholds and Lands
220 – Producing Mines

Notices of Determination
207 – Real and Personal Property
208 – Oil and Gas Leaseholds and Lands
209 – Producing Mines

Special Notices of Determination
216 – Real and Personal Property
221 – Oil and Gas Leaseholds and Lands
222 – Producing Mines

County Number

Each county is assigned a number as follows:

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 edition and revision date is indicated by the last two digits of the year the form was developed and the year the form was last revised.

Example of Form Number for County Developed Forms

Real Property Notice of Valuation developed by Adams County:

```
                          NOV   181    01     85/07
                           |     |     |       |
Form Series Code___        |     |     |       |
Form Number_______________|      |     |       |
County Number_________________|  |     |       |
Original Edition and Revision Date_________|
```

This should appear as **NOV181-01 85/07** in a corner of the form.

Form Number for Division Developed Forms

In addition to the above information, forms developed by the Division 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

ADDENDUM 9-C, SPANISH LANGUAGE REQUIREMENTS

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.

Spanish Language for Notices of Valuation

The Spanish language shown below must be printed verbatim on all Notices of Valuation (Real Property, Personal Property, Oil and Gas Leaseholds and Lands, and Producing Mines) issued by the counties that must comply with the minority language assistance provisions of Section 203 of the voting rights act of 1965, as amended in 1982, 42 US CONST. 1973 et seq. Items shown in bold face print must be printed in bold face print. The English language translation is provided for informational purposes only, and does not need to appear on the Notices of Valuation. **If using the alternate protest and appeal procedures, the dates in the statements shown below must be changed.**

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 30 de junio a mas tardar. Si usted no se comunica con su asesor, usted perdera todos los derechos a apelar.

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 June 30. If you do not contact your assessor, you will lose your rights to appeal.

The Spanish Language for Special Notices of Valuation is shown on the following page.

Spanish Language for Special Notices of Valuation

The Spanish language shown below must be printed verbatim on all Special Notices of Valuation (Real Property, Personal Property, Oil and Gas Leaseholds and Lands, and Producing Mines) issued by the counties that must comply with the minority language assistance provisions of Section 203 of the voting rights act of 1965, as amended in 1982, 42 US CONST. 1973 et seq. . Items shown in bold face print must be printed in bold face print. The English language translation is provided for informational purposes only, and does not need to appear on the Special Notice of Valuation.

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.

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.

ADDENDUM 9-D, NOTICE OF SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTIONS

Proper notice includes either the insert language shown below or the two brochures entitled "Property Tax Exemption for Senior Citizens" and "Property Tax Exemption for Disabled Veterans" shown on the following four pages.

NOTICE OF PROPERTY TAX EXEMPTION
FOR SENIOR CITIZENS 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. NOTE: The General Assembly may eliminate the funding for the Senior Citizen Exemption or Disabled Veteran Exemption in any year in which the budget does not allow for the reimbursement. Application requirements are as follows:

SENIOR CITIZEN 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 and occupancy requirements are detailed in the qualifications section of the application. The senior citizen exemption is also available to surviving spouses of senior citizens who met the requirements on any January 1 after 2001. The application deadline **for 2013 is July 15**. The application form is available from and must 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 and occupancy requirements are detailed in the eligibility requirements section of the application. The application deadline **for 2013 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 www.dola.colorado.gov/dpt. Completed applications must be submitted to the Colorado Division of Veterans Affairs at the following address:

Colorado Department of Military and Veterans Affairs
Division of Veterans Affairs
1355 S. Colorado Blvd., Bldg C, Suite 113
Denver, Colorado 80222
Telephone: 303-284-6077 Fax: 303-284-3163
http://www.colorado.gov/dmva

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Property Tax Administrator's Review:

The Property Tax Administrator analyzes annual reports submitted by each county to determine if any applicants have claimed more than one exemption in Colorado.

No later than November 1, the Property Tax Administrator denies the exemption of any applicant claiming multiple exemptions. Applicants denied the exemption may file a written protest with the Property Tax Administrator no later than November 15. If the protest is denied, the Property Tax Administrator provides a written statement of the basis for the denial.

Applicants have the right to appeal the Property Tax Administrator's decision to the Board of Assessment Appeals within 30 days of the date of the decision, § 39-2-125(1)(b), C.R.S.

ADDITIONAL INFORMATION

For additional information regarding the senior property tax exemption, contact the Colorado Division of Property Taxation at (303) 866-2371 or contact your county assessor.

PREPARED BY:

Division of Property Taxation
Department of Local Affairs
State of Colorado
Reorder: m7 business systems
(303) 777-1277
15-DPT-AR PUB B6 (10/13)

OFFICE OF THE COUNTY ASSESSOR

Adams County	(720) 523-6038
Alamosa County	(719) 589-6365
Arapahoe County	(303) 795-4600
Archuleta County	(970) 264-8310
Baca County	(719) 523-4332
Bent County	(719) 456-2010
Boulder County	(303) 441-3530
Broomfield County	(303) 464-5819
Chaffee County	(719) 539-4016
Cheyenne County	(719) 767-5664
Clear Creek County	(303) 679-2322
Conejos County	(719) 376-5585
Costilla County	(719) 672-3642
Crowley County	(719) 267-5229
Custer County	(719) 783-2218
Delta County	(970) 874-2120
Denver County	(720) 913-4162
Dolores County	(970) 677-2385
Douglas County	(303) 660-7450
Eagle County	(970) 328-8640
Elbert County	(303) 621-3101
El Paso County	(719) 520-6600
Fremont County	(719) 276-7310
Garfield County	(970) 945-9134
Gilpin County	(303) 582-5451
Grand County	(970) 725-3060
Gunnison County	(970) 641-1085
Hinsdale County	(970) 944-2224
Huerfano County	(719) 738-1191
Jackson County	(970) 723-4751
Jefferson County	(303) 271-8600
Kiowa County	(719) 438-5521

OFFICE OF THE COUNTY ASSESSOR

Kit Carson County	(719) 346-8946
Lake County	(719) 486-4110
La Plata County	(970) 382-6221
Larimer County	(970) 498-7050
Las Animas County	(719) 846-2295
Lincoln County	(719) 743-2358
Logan County	(970) 522-2797
Mesa County	(970) 244-1610
Mineral County	(719) 658-2669
Moffat County	(970) 824-9102
Montezuma County	(970) 565-3428
Montrose County	(970) 249-3753
Morgan County	(970) 542-3512
Otero County	(719) 383-3010
Ouray County	(970) 325-4371
Park County	(719) 836-4331
Phillips County	(970) 854-3151
Pitkin County	(970) 920-5160
Prowers County	(719) 336-8000
Pueblo County	(719) 583-6597
Rio Blanco County	(970) 878-9410
Rio Grande County	(719) 657-3326
Routt County	(970) 870-5544
Saguache County	(719) 655-2521
San Juan County	(970) 387-5632
San Miguel County	(970) 728-3174
Sedgwick County	(970) 474-2531
Summit County	(970) 453-3480
Teller County	(719) 689-2941
Washington County	(970) 345-6662
Weld County	(970) 353-3845
Yuma County	(970) 332-5032

PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS IN COLORADO

This brochure was created to provide general information regarding the senior property tax exemption. For more specific information on this topic, as well as information on rebates and deferrals for senior citizens, please visit www.dola.colorado.gov/dpt

INTRODUCTION

The senior property tax exemption is available to senior citizens and the surviving spouses of senior citizens. The state reimburses the local governments for the loss in revenue. When the State of Colorado's budget allows, 50 percent of the first $200,000 of actual value of the qualified applicant's primary residence is exempted.

For the purpose of the exemption, a primary residence is the place at which a person's habitation is fixed.

An applicant or married couple may apply for the exemption on only one property. Married couples and individuals who apply for this exemption and/or the disabled veteran exemption on multiple properties will be denied the exemption on each property. Two individuals who are legally married, and who own more than one piece of residential real property, shall be deemed to occupy the same primary residence and may claim no more than one exemption.

If an applicant owns multiple-dwelling units in which the applicant occupies one of the units, an exemption will be allowed only with respect to the dwelling unit that the applicant occupies as his or her primary residence.

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.

Any applicant who attempts to claim exemption on more than one property, knowingly provides false information on an exemption application, or fails to provide notice to the county assessor of any change in the ownership or occupancy of a property within 60 days of such occurrence will be subject to the penalties prescribed by law.

ELIGIBILITY REQUIREMENTS

Qualifying Senior Citizen:

A qualifying senior citizen is a person who meets each of the following requirements:

- The applicant is at least 65 years old on January 1 of the year in which he/she applies; and
- The applicant or his/her spouse is the property owner of record and has owned the property for at least 10 consecutive years prior to January 1; and
- The applicant occupies the property as his/her primary residence, and has done so for at least 10 consecutive years prior to January 1.

Surviving Spouse of Senior Citizen:

The surviving spouse of an eligible senior citizen is a person who meets each of the following requirements:

- The surviving spouse was legally married to a senior citizen who met the age, occupancy, and ownership requirements on any January 1 since January 1, 2002; and
- The surviving spouse has not remarried; and
- The surviving spouse occupied the residential property with the eligible senior citizen as his or her primary residence and still occupies the same property.

Exceptions to Basic Requirements:

An applicant may still qualify if the preceding ownership and/or occupancy requirements cannot be met due to any of the following reasons:

- Title to the property is held in a trust, a corporate partnership or other legal entity solely for estate planning purposes. The maker of the trust must be the qualifying senior or the spouse of the qualifying senior.
- The qualifying senior, spouse, or surviving spouse is/was confined to a hospital, nursing home, or assisted living facility.
- The 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.

APPLICATION PROCESS

Two application forms exist for the senior property tax exemption. The Short Form is intended for applicants who meet each of the eligibility requirements listed under "Qualifying Senior Citizen." The Long Form is intended for applicants who are surviving spouses of eligible senior citizens and for applicants who may qualify under the exceptions to basic requirements. Both application forms are available from the office of the county assessor.

Completed applications should be submitted to the county assessor on or before **July 15** of the year for which exemption is requested. (If the application is not filed by July 15, the assessor must accept late applications through September 15; however, applicants will not have appeal rights for applications filed after July 15.)

Completed applications are confidential unless required for evidence in a legal proceeding or administrative hearing. In no event will Social Security numbers be divulged.

Once an exemption application is filed and approved, the exemption remains in effect until a disqualifying event occurs. By law, any change in the ownership or occupancy of the property must be reported within 60 days of such occurrence.

Any applicant who attempts to claim exemption on more than one property, knowingly provides false information on an exemption application, or fails to provide notice of any change in the ownership or occupancy of a property will be subject to the penalties prescribed by law.

County Assessor's Review:

The property tax exemption for senior citizens will only be granted to individuals who meet the qualifications and have timely filed an application.

If the exemption is denied, the assessor must mail a statement explaining the reason(s) for denial by August 15. No later than September 15, the applicant may request a hearing before the county board of equalization. The hearing must be held between September 1 and October 1.

The decision of the county board may not be appealed.

Applicants have the right to appeal the Property Tax Administrator's decision to the Board of Assessment Appeals within 30 days from the date the decision was mailed, § 39-2-125(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 veteran first files an exemption application.

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. Any applicant who attempts to claim exemption on more than one property, knowingly provides false information on an exemption application, or fails to provide notice to the county assessor of any change in the ownership or occupancy of a property within 60 days of such occurrence will be subject to the penalties prescribed by law.

ADDITIONAL INFORMATION

For additional information regarding the disabled veteran property tax exemption, contact the Colorado Division of Property Taxation at (303) 866-2371, your county assessor, or the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs.

Colorado Dept. of Military & Veterans Affairs
Division of Veterans Affairs
1355 S. Colorado Blvd., Bldg. C, Suite 113
Denver, Colorado 80222
Telephone: (303) 284-6077
http://www.colorado.gov/dmva

OFFICE OF THE COUNTY ASSESSOR

Adams County	(720) 523-6038
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Grand County	(970) 725-3060
Gunnison County	(970) 641-1085
Hinsdale County	(970) 944-2224
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Jefferson County	(303) 271-8600
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La Plata County	(970) 382-6221
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OFFICE OF THE COUNTY ASSESSOR

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Mineral County	(719) 658-2669
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Montrose County	(970) 249-3753
Morgan County	(970) 542-3512
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Ouray County	(970) 325-4371
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Pitkin County	(970) 920-5160
Prowers County	(719) 336-8000
Pueblo County	(719) 583-6597
Rio Blanco County	(970) 878-9410
Rio Grande County	(719) 657-3326
Routt County	(970) 870-5544
Saguache County	(719) 655-2521
San Juan County	(970) 387-5632
San Miguel County	(970) 728-3174
Sedgwick County	(970) 474-2531
Summit County	(970) 453-3480
Teller County	(719) 689-2941
Washington County	(970) 345-6662
Weld County	(970) 353-3845
Yuma County	(970) 332-5032

Prepared by:
Division of Property Taxation
Department of Local Affairs
State of Colorado
Reorder: m7 business systems
(303) 777-1277

15-DPT-AR PUB B7 (01/13)

PROPERTY TAX EXEMPTION FOR DISABLED VETERANS IN COLORADO

This brochure was created to provide general information regarding the disabled veteran property tax exemption. For additional information on this topic, as well as specific information on rebates and deferrals for persons with disabilities, please visit www.dola.colorado.gov/dpt.

INTRODUCTION

In 2006, Colorado voters approved Referendum E, amending section 3.5 of article X of the Colorado Constitution. The amendment and subsequent legislation expanded the senior property tax exemption to include "qualifying disabled veterans."

For disabled veterans who qualify, 50% of the first $200,000 of actual value of the veteran's primary residence is exempt from property taxation. The state reimburses the local governments for the lost revenue.

ELIGIBILITY REQUIREMENTS

Qualifying Disabled Veteran:
A qualifying disabled veteran is a person who meets each of the following requirements:

- An individual who served on active duty in the U.S. armed forces.
- An individual who was honorably discharged.
- An individual who sustained a service-connected disability that has been rated by the U.S. Department of Veterans Affairs as 100% "permanent and total." VA unemployability awards do not meet the requirement for determining an applicant's eligibility.

Ownership Requirement:
The veteran must own the property and must have been an owner of record since January 1 of the year of application. However, if the veteran's spouse owns the property, the veteran may meet the ownership requirement if the couple was married on or before January 1 and both have occupied the property as their primary residence since January 1.

If the property is owned by a trust, corporate partnership, or other legal entity, the veteran will meet the ownership requirement if each of the following items is true:

- The veteran or spouse is a maker of the trust or a principal of the corporate partnership or legal entity.
- The property was transferred solely for estate planning purposes.
- The veteran or spouse would otherwise be the owner of record.

Occupancy Requirement:
The veteran must occupy the property as his or her primary residence and must have done so since January 1 of the year of application. A primary residence is the place at which a person's habitation is fixed.

If the veteran is confined to a hospital, nursing home or assisted living facility, the property will be considered the veteran's primary residence if it is occupied by a spouse or a financial dependent or if the property is unoccupied.

If the veteran owns a multiple dwelling unit property, the exemption will only be granted to the unit occupied by the veteran as his or her primary residence.

APPLICATION PROCESS

Applications for the disabled veteran property tax exemption are available from the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs at http://www.colorado.gov/dmva or the Division of Property Taxation's website at www.dola.colorado.gov/dpt.

Completed applications must be postmarked or delivered to the Division of Veterans Affairs by **July 1** of the year in which the exemption is requested. Late applications may be accepted through September 1 if the applicant can show good cause for missing the July 1 deadline.

Completed applications are confidential unless required for evidence in a legal proceeding or administrative hearing. In no event will Social Security numbers be divulged.

Review by the Division of Veterans Affairs:
The Division of Veterans Affairs determines if an applicant meets the eligibility requirements of a "qualifying disabled veteran" and sends notice of that determination to the applicant.

If the applicant meets the "qualifying disabled veteran" eligibility requirements, the Division of Veterans Affairs forwards the approved application to the appropriate county assessor for further review.

The Division of Veterans Affairs' determination on whether or not an applicant meets the "qualifying disabled veteran" eligibility requirements is final and cannot be appealed.

Review by the County Assessor:
The county assessor determines if the property ownership and occupancy requirements are met. If the property qualifies, the assessor places the exemption on the property. Once an exemption application is filed and approved, the exemption remains in effect until a disqualifying event occurs.

If the property requirements are not met, the assessor sends a letter to the applicant explaining the reasons(s) for denial and providing instructions for appealing the assessor's decision to the county board of equalization. No later than September 15, the applicant may request a hearing before the county board. The hearing must be held between September 1 and October 1. The decision of the county board may not be appealed.

Review by the Property Tax Administrator:
The Property Tax Administrator analyzes annual reports submitted by each county to determine if any applicant has filed applications for the senior citizen and/or the disabled veteran exemption on more than one property located in Colorado.

No later than November 1, the Property Tax Administrator denies the exemption of any applicant claiming multiple exemptions. Applicants denied the exemption may file a written protest with the Property Tax Administrator no later than November 15. If the protest is denied, the Property Tax Administrator provides a written statement of the basis for the denial to the applicant and the county assessor.

ADDENDUM 9-E, REAL PROPERTY QUESTIONNAIRE

REAL PROPERTY QUESTIONNAIRE

Attach additional documents as necessary.

MARKET APPROACH

This approach to value uses comparable 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 within the 18-month data gathering period?

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
(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
(For Non-Residential Properties Only)

This approach to value converts economic net income from the appropriate time period into present worth.

If the 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

State your final estimate of the property's value. $_____

ADDENDUM 9-F, PERSONAL PROPERTY QUESTIONNAIRE

PERSONAL PROPERTY QUESTIONNAIRE

Attach additional documents as necessary.

MARKET APPROACH

This approach to value uses comparable 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 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

State your final estimate of the property's value. $_____

ADDENDUM 9-G, MEMO TO CBOE REQUESTING CHANGE IN VALUE OR CLASSIFICATION

CARL BENNETT, SHINE COUNTY ASSESSOR

INTER-OFFICE MEMO

TO: County Board of Equalization

FROM: Carl Bennett, County Assessor

DATE: August 3, 2013

SUBJECT: Value Adjustment

My staff discovered, after our notices of valuation were mailed, that we did not correctly increase the improvement value for Aladdin's Palace Restaurant from the prior year. The improvement was partially assessed for 2013, but it was actually 100 percent complete as of 1/1/13. We have determined that the total actual value of the restaurant as of January 1, 2013 is $339,690. For your information, our office correctly picked up the new personal property for Aladdin's Palace Restaurant. The property is located in tax area #4.

Aladdin Palace is owned by: Amrit Patel, 1132 Wall Avenue, Happyville, CO 80001

REAL PROPERTY:
Parcel number 3336-214-00-026

	Actual Value on NOV	Assessed Value	**Actual Value of Imp. at 100%**
Land (2130)	$ 70,688	$ 20,500	**no adj. necessary**
Theater (2230)	$ 90,000	$ 26,100	**no adj. necessary**
Restaurant (2230)	$285,690	$ 82,850	**$339,690**
TOTAL REAL	$446,378	$129,450	

PERSONAL PROPERTY:
Parcel numbers 2-7833-0006-026 and 2-5812-0016-026

	Actual Value on NOV	Assessed Value	**Actual Value at 100%**
Theater	$ 54,070	$15,680	**no adj. necessary**
Restaurant	$ 87,030	$25,240	**no adj. necessary**
TOTAL PERSONAL	$141,100	$40,920	

Under the authority given you in § 39-8-102(1), C.R.S., we respectfully request you increase the value of the restaurant. § 39-8-102(1), C.R.S., states:

> "The county board of equalization shall review 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. It shall correct any errors made by the Assessor, and, whenever in its judgment justice and right so require, it shall raise, lower, or adjust any valuation for assessment appearing in the assessment roll to the end that all valuations for assessment of property are just and equalized within the county."

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ADDENDUM 9-H, NOTICE FROM CBOE TO PROPERTY OWNER REGARDING CHANGE IN VALUE OR CLASSIFICATION

SHINE COUNTY BOARD OF COMMISSIONERS
Shine County, Colorado

August 9, 2013

District 1: Kathrin Palmer
District 2: Alex Zimmer
District 3: Dick Baker

Mr. Amrit Patel
1132 Wall Ave.
Happyville, CO 80001

RE: Shine County Board of Equalization Action
Parcel # 3336-214-00-026

Dear Mr. Patel:

In reviewing the 2013 assessment roll, we discovered an error in your assessment. Though your new restaurant was completed by January 1 of this year, the Assessor had assessed it as a partially completed improvement. Under authority granted the Shine County Board of Equalization in § 39-8-102(1), C.R.S., we adjusted your 2013 value as shown below:

	Assessor Actual Value	CBOE Actual Value
REAL PROPERTY:		
Land	$ 70,688	$ 70,688
Theater	$ 90,000	$ 90,000
Restaurant	$285,690	$339,690
TOTAL REAL	$446,378	$500,378
PERSONAL PROPERTY:		
Theater	$ 54,070	$ 54,070
Restaurant	$ 87,030	$ 87,030
TOTAL PERSONAL	$141,100	$141,100

In the event you wish to appeal the Shine County Board of Equalization's decision, you may appeal to the State Board of Assessment Appeals, district court, or binding arbitration for further consideration. Appeals must be filed within 30 days of the date the Shine County Board of Equalization's decision was mailed. Details on your appeal options are outlined below.

State Board of Assessment Appeals

You have the right to appeal the Shine County Board of Equalization's decision to the Board of Assessment Appeals. Such hearing is the final hearing at which testimony, exhibits, or any other evidence may be introduced. If the decision of the Board of Assessment Appeals is further appealed to the Colorado Court of Appeals, only the record created by the Board of Assessment Appeals hearing shall be the basis for the court's decision. No new evidence can be introduced at the Colorado Court of Appeals, § 39-8-108(1), C.R.S.

Appeals to the Board of Assessment Appeals must be made on forms furnished by the Board of Assessment Appeals, and should be mailed or delivered within 30 days of the County Board's determination to: Board of Assessment Appeals, 1313 Sherman Street, Room 315, Denver, CO 80203. The forms are available on the Internet at www.dola.colorado.gov/baa/index.htm#.

If you choose to appeal your valuation to the Board of Assessment Appeals, and if your property is rent-producing commercial real property, you must provide to the County Board of Equalization (not to the Board of Assessment Appeals) the following information, if applicable, within 90 days of filing your appeal:

- Actual annual rental income for two full years including the base year for the relevant property tax year;
- Tenant reimbursements for two full years including the base year for the relevant property tax year;
- Itemized expenses for two full years including the base year for the relevant property tax year; and
- Rent roll data, including the name of any tenants, the address, unit, or suite number of the subject property, lease start and end dates, option terms, base rent, square footage leased, and vacant space for two full years including the base year for the relevant property tax year.

Failure to provide the above information to the County Board of Equalization may result in an order dismissing your appeal, § 39-8-107(5), C.R.S.

District Court

You have the right to appeal the Shine County Board of Equalization's decision to the Shine County District Court. New testimony, exhibits, or any other evidence may be introduced at the district court hearing. For filing requirements please contact your attorney or the clerk of the district court. Further appeal of the District Court's decision is made to the Colorado Court of Appeals for a review of the record. § 39-8-108(1), C.R.S.

Binding Arbitration

You have the right to submit your case to arbitration. If you choose this option the arbitrator's decision is final and your right to appeal your valuation ends. § 39-8-108.5, C.R.S.

Selecting the Arbitrator:

In order to pursue arbitration, you must notify the Shine County Board of Equalization of your intent. You and the board select an arbitrator from the official list of qualified people. If you cannot agree on an arbitrator, the Shine County District Court will make the selection.

Mr. Amrit Patel
August 9, 2013
Page Three

Hearing Procedure:

Arbitration hearings are held within 60 days from the date the arbitrator is selected. Both you and the county board are entitled to participate. The hearings are informal. The arbitrator has the authority to issue subpoenas for witnesses, books, records, documents, and other evidence. The arbitrator also has the power to administer oaths, and the arbitrator shall determine all questions of law and fact.

The arbitration hearing may be confidential and closed to the public, upon mutual agreement. The arbitrator's written decision must be delivered to both parties personally or by registered mail within ten days of the hearing. Such decision is final and not subject to review.

Fees and Expenses:

You and the Shine County Board of Equalization agree upon the arbitrator's fees and expenses. In the case of residential real property, such fees and expenses cannot exceed $150 per case. The arbitrator's fees and expenses, not including counsel fees, are to be paid as provided in the decision.

Very truly yours,

Etta Hogg

Etta Hogg, Secretary
Shine County Board of Equalization

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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 Association et al. v. Jefferson County Board of Commissioners, 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. Refer to Addendum 10-A for a complete list of categories of exempt property and the corresponding statutory citations.

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 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 on-reservation production of oil and gas by non-Indian lessees is taxable. The U.S. Supreme Court also struck down a Minnesota Supreme Court decision that allowed the taxation of a manufactured home located on land held in trust for members of the homeowner's tribe, 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 Southern Ute Indian Tribe, La Plata County and the State of Colorado entered into a compact to address issues regarding the taxation of certain property within the Southern Ute Indian Reservation. The taxation compact can be found in § 24-61-102, 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 use 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. Board of Assessment Appeals, 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 governmental 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 governmental 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 governmental entity to develop water resources, systems, and drainage facilities**.
> (1) Any combination of municipalities, special districts, or other political subdivisions of this state that 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 governmental 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-jurisdictional 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(8.5), 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, 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.

COLORADO SEMINARY (UNIVERSITY OF DENVER)

A special charter was granted by the legislature of the Territory of Colorado in 1864 whereby properties owned by Colorado Seminary (now better known as the University of Denver) and used for its school purposes are exempt from taxation. The Colorado Supreme Court has taken a broad view of what it means for property to be used for school purposes. See *Denver v. Colorado Seminary*, 96 Colo. 109, 41 P. 2d. 1109 (1934).

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, an independently owned residential solar electric generation facility, and security devices and systems that 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. An independently owned residential solar electric generation facility shall not be considered to be used for the production of income unless the facility produces income for the owner of the residential real property on which the facility is located. For property tax purposes only, rebates, offsets, credits, and reimbursements specified in section 40-2-124, C.R.S., shall not constitute the production of income. 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**, REAL PROPERTY 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 P.2d 530 (1943). This exemption also does not apply to domestic water companies, which are exempted pursuant to § 39-3-108(1)(c), 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.

Classified personal property, including a motor vehicle, that is owned or leased by an individual or organization exempt from payment of Colorado ad valorem taxes shall be exempt from annual specific ownership tax, § 42-3-104(7), 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.

REAL PROPERTY LEASED AND USED BY THE STATE, A POLITICAL SUBDIVISION, OR A STATE-SUPPORTED INSTITUTION OF HIGHER EDUCATION

Section 39-3-124, C.R.S., has been amended to include the following subparagraphs.

(1)(b)(I)(A) Subject to the provisions of sub-subparagraph (B) of this subparagraph (I), on and after January 1, 2009, the part of real property that is used by the state, a political subdivision, or a state-supported institution of higher education pursuant to the provisions of any lease or rental agreement for at least a one-year term, with or without an option to purchase, and pursuant to which the subject real property is used for purposes of the state, political subdivision, or institution of higher education, as applicable, shall be exempt from the levy and collection of property tax....

(B) The state, a political subdivision, or a state-supported institution of higher education shall reduce, deduct, or offset property taxes from rent due under any lease or rental agreement pursuant to sub-subparagraph (A) of this subparagraph (I). Upon receipt of a lease or rental agreement for the state, a political subdivision, or a state supported institution of higher education, the county assessor shall send a notice to the landlord acknowledging receipt of the lease or rental agreement. The notice shall identify the property, the property address, and the parties to the lease or rental agreement.

(C) To the extent that real property taxes are shared and payable by one or more tenants under the lease of property that are not state, a political subdivision, or a state-supported institution of higher education, real property taxes otherwise due but for the application of this paragraph (b) shall be deemed taxes paid by the property owner or the landlord of a property leased in part to the state, a political subdivision, or a state-supported institution of higher education.

(D) Only a tenant that is the state, a political subdivision, or a state-supported institution of higher education shall receive any benefit related to the tenant's property tax-exempt status pursuant to this paragraph (b).

(E) It is the general assembly's intent that the application of this paragraph (b) be cost-neutral in that the tax reduction and the rent reduction pursuant to this paragraph (b) are equal.

§ 39-3-124, C.R.S.

As a result, the lessee is now required to both provide the assessor a copy of the lease (including subleases), as well as notify the assessor's office if the lease terminates before the stated term expires. The assessor must send a notice to the landlord acknowledging receipt of the lease or rental agreement. Refer to **Chapter 3, Specific Assessment Procedures**, of this manual for detailed information. Please see **Chapter 6, Property Classification Guidelines and Assessment Percentages**, of this manual for classification information. 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 as 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 DEPARTMENT OF LABOR AND EMPLOYMENT

The Department of Labor and Employment consists of two divisions – The Division of Employment and Training, and The Division of Unemployment Insurance. The Division of Unemployment Insurance has the authority under § 8-82-101, C.R.S., 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. The Divisions may enter into rental or leasehold agreements with that nonprofit corporation or authority. The agreements must provide that the particular division acquire title to the land or buildings, or both, upon the payment of stipulated aggregate annual rentals, § 8-82-103, C.R.S. Property acquired or occupied pursuant to article 82 of title 8 shall be exempt from taxation so long as it is used for the purposes of the divisions 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(1), 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)(II), C.R.S., says:

> **Applications for exemption – review –annual reports -procedures.**
> (1)(a)(II) 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 that is denied.
>
> **§ 39-2-117, C.R.S.**

To aid counties in complying with this restriction, no later than June 1 of each year the Administrator shall provide to the assessor, treasurer, and board of county commissioners of each county a list of all applications pending within their county, § 39-2-117(1)(a)(III), C.R.S. Please see **Chapter 3, Specific Assessment Procedures**, of this manual for more information.

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 general assembly 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 113.5 and 116, except for §§ 39-3-108(3) and 111, 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:

1. 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:

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 et al. v. Jefferson County Board of 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 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.
   c. The use of the property for non-exempt purposes is non-continuous and such use either: (a) amounts to less than 208 hours during the calendar year; or (b) results in less than $25,000 annual gross rental income for the owner.

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.

   iv. 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.

   v. 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.

   vi. 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.

vii. 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.

12. Such property is acquired by a nonprofit housing provider upon which the provider intends:

    a. to construct or rehabilitate housing to be sold to low-income applicants (as defined in§ 39-3-113.5(1)(c), C.R.S.) or

    b. to sell the property to a low-income applicant for the purpose of constructing or rehabilitating housing for low-income applicants.

    The property is deemed as being used for strictly charitable purposes, regardless of whether or not there is actual physical use of the property, and shall be exempt from property taxation. For property tax years commencing on or after January 1, 2011, in determining whether a nonprofit housing provider satisfies the intent requirement of subsection (2) with respect to particular property, the Administrator may consider, but is not limited to, indicators of intent as provided in this subsection, § 39-3-113.5, C.R.S.

    In cases where the property is sold to low-income applicants for the purpose of constructing or rehabilitating housing as mentioned in 12.b., the exemption remains in effect until a certificate of occupancy is issued for the property or for one year, whichever is shorter.

    A property tax exemption allowed to a nonprofit housing provider by § 39-3-113.5 is subject to the following limitations:

    a. The exemption may be allowed for a maximum of five consecutive property tax years beginning with the property tax year in which the nonprofit housing provider obtained title to the property; and

    b. If the nonprofit housing provider is allowed an exemption for any property tax year and subsequently sells, donates, or leases the property to any person other than a low-income applicant who has assisted in the construction of housing for the applicant's residential use on the property, the provider shall be liable for all property taxes that the provider did not previously pay due to the exemption.

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 113.5 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, as specified in § 39-2-117(1)(a), C.R.S., but in no event shall such exemption apply to any year prior to the year preceding the year in which application is made.

For applications filed on or after January 1, 2013, or that are pending on that date, the State Board of Equalization may authorize the Administrator to make an exemption effective for additional time but "not more than the time allowed pursuant to section 39-10-101(2)(b)(II) when the property has been added back to the tax roll as omitted property," § 39-9-109(6), 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 - rules.**
> (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 39-3-113.5 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 seventy-five dollar fee ($175), § 39-2-117(1)(a)(I), 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 113.5, 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 113.5, or 116, C.R.S., must annually file a report with the Property Tax Administrator on or before April 15 together with a seventy-five dollar fee ($75). 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 two hundred fifty dollars ($250), § 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 two hundred fifty dollars ($250), § 39-2-117(3)(a)(III), C.R.S.

The administrator has the authority to waive all or a portion of the late filing fee for good cause shown.

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 $25,000.

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. The owner may, following that forfeiture, file a new application for that forfeited property. For forfeitures issued after July 1, 2011, exemption will be effective no earlier than the date upon which the application was filed. 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 may result in exemption for the forfeited time period.

In the case of a forfeiture, the Administrator notifies the owner, the assessor, the treasurer and the county commissioners 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 113.5 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 113.5 and 116, C.R.S.

4. Failure to provide sufficient information on an annual report to justify the continuation of the exemption.

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**.

Property owners who lose their exemptions due to failure to file sufficient information as noted in item 4 above may obtain a waiver of the balance of taxes owed contingent upon the reestablishment of the organization's tax exempt status by the Property Tax Administrator, as authorized by the State Board of Equalization, § 39-3-137(2), C.R.S.

NOTE: With the passage of SB 09-042, the State Board of Equalization may authorize the Property Tax Administrator to reestablish tax-exempt status for any organization that meets the criteria specified in (a) to (d) of subsection (1) of § 39-3-137, C.R.S., and that paid all or

any portion of the property tax bill for a year or years in which the organization was denied tax-exempt status, § 39-3-137(3), C.R.S.

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 at http://dola.colorado.gov/dpt/exemptions/index.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 http://dola.colorado.gov/dpt/exemptions/index.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. § 39-3-113.5, 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.
Intangible personal property	§ 39-3-118, C.R.S. § 39-22-611, 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.

Native American property (on reservation)	By Treaty § 24-61-101 C.R.S. § 24-61-102 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.
Real property leased to the state, a political subdivision of the state, or state supported institution of higher education	§ 39-3-124, C.R.S.
Religious purposes 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; $7,000 actual value or less for property tax years 2013 and 2014	§ 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 subsequently 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 the trustees or receivers thereof, whether elected or appointed, that does business in this state as a railroad company, airline company, electric company, small or low impact hydroelectric energy facility, biomass energy facility, wind energy facility, solar energy facility, 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, 2010, 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, small or low impact hydroelectric energy facility, geothermal energy facility, biomass energy facility, wind energy facility, solar energy facility, 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.

§ 39-4-101, C.R.S.

Definitions.

(2.3) “Biomass energy facility” means a new facility first placed in production on or after January 1, 2010, that uses real and personal property, including leaseholds and easements, to generate and deliver to the interconnection meter any source of electrical or mechanical energy by combusting only biomass or biosolids derived from the treatment of wastewater and that is not primarily designed to supply electricity for consumption on site.

§ 39-4-101, C.R.S

Definitions.
(2.4) "Geothermal energy facility" means a new facility first placed in production on or after January 1, 2010, that uses real and personal property, including but not limited to leaseholds and easements, to generate and deliver to the interconnection meter any source of electrical or mechanical energy by harnessing the heat energy of groundwater or the ground and that is not primarily designed to supply electricity for consumption on site.

§ 39-4-101, C.R.S

Definitions.

(3.3)(a) "Small or low impact hydroelectric energy facility" means a new facility first placed in production on or after January 1, 2010, that uses real and personal property, including but not limited to leaseholds and easements, to generate and deliver to the interconnection meter any source of electrical or mechanical energy by harnessing the kinetic energy of water, that is not primarily designed to supply electricity for consumption on site, and that is:

(I) A new facility that is a small facility that has a nameplate rating of ten megawatts or less; or

(II) A new facility that has a nameplate rating of more than ten megawatts and that:

(A) Is an addition to water infrastructure such as a reservoir, a ditch, or a pipeline that existed before January 1, 2010;

(B) Does not result in any change in the quantity or timing of diversions or releases for purposes of peak power generation;

(C) Includes measures to prevent fish mortality in facilities on on-stream reservoirs and natural waterways; and

(D) Does not cause any violation of state water quality standards when operated; or

(III) A new facility that has a nameplate rating of more than ten megawatts and that:

(A) Is placed into production as part of new water infrastructure such as a reservoir, a ditch or a pipeline constructed on or after January 1, 2010, and operated for primary beneficial uses of water other than solely for production of electricity;

(B) Includes measures to prevent fish mortality in facilities on reservoirs and natural waterways; and

(C) Does not cause any violation of state water quality water standards when operated.

(b) For purposes of this subsection (3.3), "new facility" includes a combined facility that is a combination of a facility placed in production before January 1, 2010, that uses real and personal property to generate and deliver to the interconnection meter any source of electric or mechanical energy by harnessing the kinetic energy of water and that is not primarily designed to

supply energy for consumption on site and an addition or energy efficiency improvement to the facility first placed in production on or after January 1, 2010, if the addition or efficiency improvement increases the electrical or mechanical energy-producing capacity of the combined facility by at least twenty-five percent over the capacity of the facility placed in production before January 1, 2010, alone.

§ 39-4-101, C.R.S

Definitions**.**

(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.

Definitions.

(3.5) “Solar energy facility” means a new facility first placed in production on or after January 1, 2009, that uses real and personal property, including but not limited to one or more solar energy devices, as defined in Section 38-32.5-100.3(2), C.R.S., leaseholds, and easements, to generate and deliver to the interconnection meter any source of electrical, thermal, or mechanical energy in excess of two megawatts by harnessing the radiant energy of the sun and that is not primarily designed to supply electricity for consumption on site.

§ 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; 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 Mary Huddleston, 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, except for small or low impact hydroelectric energy, biomass energy, wind energy or solar energy facilities, 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.

The valuation of a small or low impact hydroelectric energy facility, biomass energy facility, wind energy facility or a solar energy facility shall be based solely upon the income approach. The actual value of a small or low impact hydroelectric energy facility, biomass energy facility, wind energy facility or a solar energy facility shall be at an amount equal to a tax factor times the selling price at the interconnection meter, § 39-4-102(1.5), C.R.S. The methodology and current factors for small or low impact hydroelectric, biomass, wind and solar energy facilities are available on the Division's website: http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590826400.

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 of the decision 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 appraiser within the State Assessed Section of the Division.

STATE ASSESSED COMPANY NOTICE OF VALUATION

Colorado State Assessed					
Notice of Valuation - County Summary					
August 1, 2011					
Colorado County					
I	Company	$ Assessed	$	5.5%	Tabor
AL00	ABX Air, Inc.	$100,80	$347,60	$	$0
TX41	ACN Communications Services, Inc.	$80	$2,80	$	$0
AL82	Air Wisconsin	$1,548,50	$5,339,70	$	$0
TX52	Airnex Communications, Inc.	$10	$300	$	$0
AL00	American Airlines	$1,300,00	$4,482,80	$	$0
TX99	AmeriVision Communications, Inc.	$12,80	$44,10	$	$0
AL67	Astar Air Cargo fka DHL	$101,60	$350,30	$	$0
TL36	AT&T Communications, Inc.	$8,545,00	$29,465,50	$	$0
RR34	BNSF Railway Company	$2,162,80	$7,457,90	$	$0
TL03	Broadwing Communications LLC (fka: CIII)	$21,20	$73,10	$	$0
AL63	Champion Air aka Grand Holdings	$14,80	$51,00	$	$0
AL76	Chautauqua	$112,10	$386,60	$	$0
PT328	Colorado Interstate Gas Company	$15,121,30	$52,142,40	$	$0
AL01	Comai	$513,90	$1,772,10	$	$0
TX10	Cooperative Communications, Inc.	$10	$300	$	$0
TX16	CTI Long Distance, Inc.	$60	$2,10	$	$0
TR47	El Paso County Telephone Company	$1,845,80	$6,364,80	$371,20	$11,70
TX27	Enhanced Comm Network, Inc.	$50	$1,70	$	$0
TL67	France Telecom Long Distance USA, LLC	$8,20	$28,30	$	$0
EN30	Front Range Power LLC *	$29,149,80	$100,516,60	$	$0
TX14	GTC Telecom Corp	$90	$3,10	$	$0
AL73	Horizon Air	$2,00	$6,90	$	$0
ER07	Intermountain Rural Electric Association	$337,70	$1,164,50	$	$0
TX86	Inter-Tel Net Solutions	$39,40	$135,90	$	$0
PT920	KM Interstate Gas Transmission LLC	$3,00	$10,30	$	$0
TX51	LDMI Telecommunications, Inc.	$20	$700	$	$0
TX76	Matrix Telecom, Inc.	$10	$300	$	$0
TL39	MCI Metro Access Transmission Services	$117,90	$406,60	$	$0
AL66	Mesa Air	$3,909,30	$13,480,30	$	$0
TM45	MetroCall,	$73,60	$253,80	$	$0
TX75	Norlight Telecommunications, Inc.	$10,90	$37,60	$	$0
AL03	Northwest	$1,483,60	$5,115,90	$	$0
PF32	Phillips Pipe Line Company	$214,70	$740,30	$	$0
TX34	Primus Telecommunications, Inc.	$25,40	$87,60	$	$0
TM60	Qwest Wireless LLC	$3,359,40	$11,584,10	$	$0
AL74	Ryan International Airlines	$800	$2,80	$	$0
AL56	SkyWest Airlines	$5,278,80	$18,202,80	$	$0
TL60	SMC of Colorado Springs, CO	$66,60	$229,70	$	$0
TX68	Talk America, Inc.	$30,10	$103,80	$	$0
TX34	Telemanagement Systems, Inc.	$2,50	$8,60	$	$0
TL06	Transaction Network Services, Inc.	$235,50	$812,10	$	$0
TX41	Transworld Network	$100	$300	$	$0
AL04	United Airlines	$669,70	$2,309,30	$	$0
TX27	Unity Communications, Inc.	$400	$1,40	$	$0
TM45	Verizon Wireless (VAW) LLC	$5,397,40	$18,611,70	$1,555,40	$1,393,80
TM49	VoiceStream PCS II aka T-Mobile	$2,712,60	$9,353,80	$	$0

Column One - ID: 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
Renewable energy companies .....EG
Electric companies.....EL
Affiliated Power Producers.....EN
Rural electric companies.....ER
Gas distribution pipelines .....PD
Fluid pipelines.....PF
Gas transmission pipelines.....PT
Railroad.....RR
Private car lines.....PC
Telephone companies.....TL
Mobile telephones.....TM
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: 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 based on where the new construction is located. Generally, the new construction is located at a single or small number of sites, and the distribution percentages for the new construction will not match the distribution of the total value. When the assessor is unable to obtain this information, the methodology employed to distribute the total company value may be used. The state assessed new construction is included with taxable new construction from other property classes and reported by taxing entity for non-school entities.

When a new power line or pipeline (personal property) is constructed, the construction often includes a new building or structure (real property). When this occurs, the NOV should list both the real property structure and the new pipeline or power line extending away from the structure. In some instances, this can result in the reporting of newly constructed personal property for the 5.5% limit that is associated with new real property located in a different county.

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 based on where the new construction is located. Generally, the new construction is located at a single or small number of sites, and the distribution percentages for the new construction will not match the distribution of the total value. When the assessor is unable to obtain this information, the methodology employed to distribute the total company value may be used. 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, 2012			
Colorado County			
I	**Company**	**$ Assessed**	**$ Actual**
PC93	Ag Processing Inc.	$1,20	$4,10
PC18	AMG Resources	$10	$30
PC94	Cargill, Inc. - Salt Division	$40	$1,40
PC60	Centennial Gas Liquids, LLC	$10	$30
PC70	Cryo-Trans, Inc.	$80	$2,80
PC03	Dakota Gasification Company	$20	$70
PC14	Equistar Chemicals, LP	$20	$70
PC10	Exelon Generation Company, LLC	$1,50	$5,20
PC23	Fuel Supply Trust	$80	$2,80
PC71	Golden	$10	$30
PC66	Intercoastal Leasing	$40	$1,40
PC87	J.R. Simplot Co.	$3,80	$13,10
PC84	MHF Logistical Solutions	$1,90	$6,60
PC40	Midwest Generation,	$10	$30
PC94	Northern States Power	$14,10	$48,60
PC22	Occidental Chemical Corporation	$60	$2,10
PC23	PLM International Inc.	$1,60	$5,50
PC54	Praxair,	$10	$30
PC92	Rampart Range Corp.	$30	$1,00
PC25	Southwestern Electric Power Company	$1,30	$4,50
PC28	Texas Genco fka Reliant Energy	$59,70	$205,90
PC63	Transportation Equipment, Inc.	$1,00	$3,40
PC98	Tube City	$20	$70
PC19	Tyson Fresh Meats	$10	$30
PC20	Well Services of Schlumberger Technology	$10	$30
PC88	Wisconsin Electric Power	$90	$3,10
TOTALS		$91,600	$315,700

Column One -ID: 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 in July report their distributions after the Division renders decisions on appeals on August 1. 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 companies 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

Notice of Valuation - County Summary

August 1, 2012

Colorado County

ID	Company	$	$ Actual
PC099	ADM	$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	$500	$1,700
PC559	GE Railcar Services Corp	$5,400	$18,600
PC878	JR	$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
TOTAL		$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
$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

The abatement process for a state assessed company is somewhat different from the process for other taxpayers. Because an adjustment to a state assessed value affects multiple counties, state assessed companies are asked to contact the Division to request a valuation review prior to filing an abatement petition in a county or counties.

During the state assessed review process, the Division may need assessor assistance in determining if double assessments exist or if there are questions related to the distribution of state assessed values. If the Division determines that an abatement or refund of taxes is warranted for prior years, the Division will notify the affected counties of the adjusted valuation. Assessors who receive abatement petitions without having been notified of adjustments by the Division should contact the State Assessed Section before processing the petitions.

In past years, the Division recommended that county commissioners conditionally approve abatement petitions submitted by state-assessed companies because the valuations are derived at the state level. However, in Huerfano County Board of Commissioners v. Atlantic Richfield Company, 976 P.2d 893 (Colo. App. 1999), the Huerfano County Commissioners, after their conditional approval, disagreed with the Division's partial approval of an abatement petition and sought to challenge the decision. The court held that the board of county commissioners lacked standing to appeal the Administrator's ruling on the petition. 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.

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 have procedural rights to be a party if the denial were appealed to the BAA.

If a state assessed company (public utility) fails to file a "Statement of Property," the Administrator assigns a best information available (BIA) value and mails a notice of the assigned value to the taxpayer. If the public utility does not file a petition or complaint as provided in § 39-4-108, C.R.S., the public utility shall be deemed to have waived any right to file an abatement petition, §39-4-103(1.5)(c), C.R.S.

> **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 section 39-10-114.
>
> **§ 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.

STATE ASSESSED RENEWABLE ENERGY SYSTEMS

Systems generating two megawatts of electricity or less are locally assessed. The methodology for locally assessed properties is described in ARL Volume 5, Chapter 7. All renewable energy systems greater than two megawatts in size are valued as public utility property by the Division. Also classified as public utility property valued by the Division are small or low impact hydroelectric energy facilities, biomass energy facilities, wind energy facilities and solar energy facilities as defined in § 39-4-101(2.3), (3.3),(3.5) and (4), C.R.S. The valuation methodology is described in § 39-4-102(1)(e) and (1.5), C.R.S., and the methodology and current factors are available on the Division's website: http://dola.colorado.gov/dpt/state_assessed/index.htm.

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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 (URA) and downtown development authorities (DDA) in the State of Colorado.

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.

A URA plan may contain a provision that property taxes levied upon taxable property in the urban renewal area (TIF area) after the effective date of the plan may be split between the authority and local taxing entities for a period that cannot exceed 25 years. A DDA plan may contain a provision that property taxes levied upon taxable property in the downtown development area (TIF area) after the effective date of the plan may be split between the authority and local taxing entities for a period that cannot exceed 30 years, except when a 20-year extension is enacted pursuant to § 31-25-807(3)(a)(IV), C.R.S. (See ***20-Year Extension to DDA TIF Area*** in this chapter.) The process for determining the final year of a TIF's life is discussed later in this chapter under ***Determining the Final Year***.

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 URA or DDA 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. The assessor reports a negative increment as a zero increment and does not certify a negative increment to taxing entities.

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 TIF area is divided between the increment and the base in the same proportion as existed the prior year.

The division of the property tax revenue may continue until the bonds and other indebtedness of the authority have been paid, but in no event can this period of time exceed the maximum number of years authorized in statute unless the existing bonds of a URA 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.

Colorado statutes pertaining to urban renewal and downtown development 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. A URA cannot actually undertake an urban renewal project nor can a DDA 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

A 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 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 DDA, 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

Except when an inclusion is enacted pursuant to § 31-25-112.5, C.R.S., URA boundaries are identical to 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

A URA 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. A URA can receive property taxes attributable to the increment only.

ISSUANCE OF INCREMENT BONDS

Bonds may be issued by a URA 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.

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 property taxes levied within the TIF area are paid to the funds of the individual taxing entities within the area, such as the county, city, and school district. A URA 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. The amount of taxes for each property in the URA is based on the total mill levy for the tax area for the year. There is no separate mill levy for the increment.

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(s).

TAX INCREMENT PROCEDURES FOR ASSESSORS

A TIF area is established when a municipality, by resolution, adopts a URA or DDA development plan containing a provision directing the use of tax increment financing. The tax increment finance scheme can employ the use of sales tax TIF, property tax TIF, or both.

When a plan is approved that authorizes the use of property tax TIF, the assessor establishes an initial base value for the TIF area, and during each subsequent year, calculates and reports the base and increment values of the TIF area until the TIF project expires. The taxing entities that service the TIF area calculate their mill levies based on the net total taxable value (gross total taxable value minus increment value) reported each year by the assessor. The treasurer distributes the property tax revenue between the entities that levied a property tax, and the authority, based on the annual base/increment split calculated by the assessor.

The assessor is also responsible for enforcing a provision that restricts the inclusion of agricultural land into an urban renewal area for which the use of sales or property tax TIF has been authorized. Refer to ***Assessor Enforcement of Agricultural Land Restriction***.

The procedures listed below explain the process by which the assessor enforces the agricultural land restriction, establishes the TIF area in the assessor's records, sets the initial base value, calculates the base and increment value during each successive year, and reports those values to taxing entities, the authority, and the county treasurer.

AGRICULTURAL LAND IN URBAN RENEWAL AREA

In 2010, the General Assembly enacted House Bill 1107, modifying §§ 31-25-102, 103, and 107, C.R.S., to prohibit the inclusion of agricultural land within an urban renewal area unless the exceptions listed below are satisfied. The bill does not pertain to agricultural land made part of an urban renewal area prior to June 1, 2010. Agricultural land is defined by the bill to include land that was classified by the assessor as agricultural land at any time during the **five years prior** to its inclusion into an urban renewal area, § 31-25-103(8.5), C.R.S.

Exceptions Under Which Agricultural Land May be Included

Under the bill, a municipality may not include agricultural land into a new or existing urban renewal area after May 31, 2010, unless the land meets one or more of the following conditions, § 31-25-107(1)(c)(II), C.R.S.:

a. The land is a brownfield site. As defined in § 31-25-103(3.1), C.R.S., '"brownfield site' means real property, the development expansion, redevelopment, or reuse of which will be complicated by the presence of a substantial amount of one or more hazardous substances, pollutants, or contaminants, as designated by the United States Environmental Protection Agency (EPA)."

   The brownfield site definition in § 31-25-103(3.1), C.R.S., is based on the federal definition of the term. The general portion of that definition reads as follows. "The term 'brownfield site' means real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant," § 42 U.S.C. 9601(39)(A). Notice that the Colorado definition requires the "presence of a substantial amount" of hazardous substances, pollutants, or contaminants, but the federal definition requires only their "potential presence." Therefore, it is possible for an area that has been labeled a "brownfield site" in accordance with § 42 U.S.C. 9601(39)(A) to fall short of the brownfield site definition found in § 31-25-103(3.1), C.R.S.

   The identification of a property as a brownfield site is typically made by the property owner, the Colorado Department of Public Health and Environment (CDPHE), a municipality, or other local government. For more information on brownfield sites, contact Fonda Apostolopoulos of CDPHE at 303-692-3411.

b. At least one-half of the urban renewal area consists of parcels containing "urban level development" that constitute a slum or blighted area, and at least two-thirds of the perimeter of the urban renewal area borders "urban level development."

   As defined in § 31-25-103(7.5), C.R.S., "'urban level development' means an area in which there is a predominance of either permanent structures or above-ground or at-grade infrastructure."

c. The land is an enclave within the municipality, and the entire perimeter of the enclave borders "urban level development."

d. Each public body that levies a property tax on the agricultural land agrees to its inclusion into the urban renewal area.

In addition, agricultural land cannot be incorporated into an urban renewal area prior to June 1, 2020, unless each of the following conditions found in § 31-25-107(1)(c)(III), C.R.S., is also satisfied:

a. The agricultural land is contiguous to the urban renewal area, and the urban renewal area existed on June 1, 2010; and

b. Since June 1, 2010, the current owner has owned both the agricultural land and other land located within the urban renewal area that is contiguous to the agricultural land; and

c. Both the agricultural land, and the owner's other land described in item b., are to be developed solely to create long-term jobs related to manufacturing.

Assessor Enforcement of Agricultural Land Restriction

House Bill 10-1107 establishes an enforcement role for the assessor. Within 30 days after receiving notice that an urban renewal plan authorizing the use of sales or property tax TIF has been adopted or substantially modified, the assessor may notify the municipality if he or she believes that agricultural land has been improperly included within the urban renewal area. If the assessor does so, the municipality may file an action in district court to establish its right to include the area in conformance with the exceptions listed above. If the assessor fails to do so, the inclusion of the agricultural land becomes incontestable.

The Division recommends that assessors consult with their county attorney and county commissioners regarding the application of this provision. The provision reads as follows:

Approval of urban renewal plans by local governing body.
(13) **Not later than thirty days** after the municipality has provided the county assessor the notice required by paragraph (a) of subsection (10) of this section, the county assessor may provide written notice to the municipality if the assessor believes that agricultural land has been improperly included in the urban renewal area in violation of subparagraph (II) or (III) of paragraph (c) of subsection (1) of this section. If the notice is not delivered within the thirty-day period, the inclusion of the land in the urban renewal area as described in the urban renewal plan shall be incontestable in any suit or proceeding notwithstanding the presence of any cause. If the assessor provides notice to the municipality within the thirty-day period, the municipality may file an action in state district court exercising jurisdiction over the county in which the land is located for an order determining whether the inclusion of the land in the urban renewal area is consistent with one of the conditions specified in subparagraph (II) or (III) of paragraph (c) of subsection (1) of this section and shall have an additional thirty days from the date it receives the notice in which to file such action. If the municipality fails to file such an action within the additional thirty-day period, the agricultural land shall not become part of the urban renewal area.

§ 31-25-107, C.R.S. (emphasis added)

Urban renewal plans approved or substantially modified after May 31, 2010, must include the legal description of any agricultural land added to the urban renewal area, § 31-25-107(1)(d), C.R.S. However, the Division recommends that assessors independently verify the existence of agricultural land when enforcing the agricultural land restriction.

Assessor Determines Market Value of Agricultural Land

If land that is classified by the assessor as agricultural land is appropriately included in an urban renewal area on or after June 1, 2010, the bill directs the assessor to determine the market value of the agricultural land for the purpose of calculating the base value of the TIF area. This procedure does not affect the classification or valuation for assessment of the land. The procedure is discussed in more detail below under ***Adjustment to Initial Base Value of URA for Agricultural Land***.

SETTING UP THE TIF AREA IN THE ASSESSOR'S RECORDS

The assessor typically receives advance notice when a municipality is considering the adoption of a plan authorizing the use of TIF. The authority and municipality will often consult with the assessor as they determine the boundaries of the proposed TIF area, the properties located within the TIF area, the classification of those properties, and their assessed values. Assessors are encouraged to work with the municipality and authority during this process but are cautioned against providing forecasts of future valuations.

Pursuant to § 31-25-107(10), C.R.S., a municipality is required to timely notify the assessor when it has adopted a URA plan authorizing the use of TIF. In addition, when either a URA or DDA TIF plan is adopted, it is Division policy that the municipality or authority furnish the assessor with a map showing the boundaries of the TIF area, a copy of the plan, and relevant city ordinances.

When a TIF plan is approved, the assessor's office should complete the following steps:

- If the TIF area is an urban renewal area, determine whether agricultural land has been included within the area. Refer to ***Assessor Enforcement of Agricultural Land Restriction*** and ***Setting the Initial Base Value*** in this chapter.

- Determine whether the plan authorizes the use of property tax TIF. If it does, complete the steps that follow.

- Determine the date on which the plan was adopted by the municipality. The date of adoption directly affects the establishment of the initial base value. Refer to ***Setting the Initial Base Value*** in this chapter.

- Map the legal description of the TIF area. Confirm that the boundaries of the legal description stated in the plan match the boundaries on the map provided by the authority.

- Identify all parcels/schedules of real and personal property located within the TIF area.

- Establish a new tax area code for each portion of the TIF area that is serviced by the same set of taxing entities. When values are certified in subsequent years, taxing entities that overlap less than 100 percent of the TIF area will be certified only their proportionate share of the increment value. Refer to ***Taxing Entity Covers Part of TIF Area*** in this chapter.

- Assign the correct tax area code to each parcel/schedule located within the TIF area.

- Establish the initial base value. Refer to ***Setting the Initial Base Value*** in this chapter.

- Upon completing these steps, we recommend that the assessor provide the following information to the municipality and/or authority.
    - a map showing the TIF area boundaries, the tax area boundaries within the TIF area, and each parcel located within the TIF area
    - a list of the taxable and exempt parcels/schedules located within the TIF area, including their classification, current year assessed value, tax area code and mill levy
    - If the initial base value is calculated from prior year values, provide a second list containing the same information stated above as it existed when values were last certified during the prior year. If corrections have been made to those values, include the corrected values. Refer to ***Setting the Initial Base Value*** in this chapter.
    - the initial base value
    - a list of the taxing entities and mill levies associated with each tax area

SETTING THE INITIAL BASE VALUE

The assessor's annual calculations of the base and increment value begin with the establishment of the initial base value. Pursuant to §§ 31-25-107(9)(a)(I) and 31-25-807(3)(a)(I), C.R.S., the initial base value is 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. Under current law, assessors certify values to taxing entities no later than August 25 and again no later than December 10 of each year. Depending on the time of year in which the TIF plan was adopted, the initial base will reflect either a total taxable value for the current assessment

year or a total taxable value for the prior assessment year. If the base is calculated from prior assessment year values, the TIF area is capable of achieving an increment value for the assessment year in which it is created. If the base is calculated from current assessment year values, the TIF area cannot achieve an increment value until the following assessment year. For more information on this subject, see ***Determining the Final Year*** in this chapter.

Identify and Correct Errors Prior to Setting the Initial Base Value

Prior to establishing the initial base value, the assessor's office should carefully review the classification and value of each property located within the TIF area as it existed when values were last certified. If errors to the taxable assessed values are discovered that legally can be corrected, they should be corrected prior to setting the initial base value. If the errors are for the prior tax year, they generally can be corrected only through the approval of abatement petitions or the issuance of Special Notices of Valuation. The Division of Property Taxation believes that such corrections are consistent with §§ 31-25-107(9)(a)(I) and 31-25-807(3)(a)(I), C.R.S., and a failure to make them prior to setting the initial base value may result in a repeating annual shortage or windfall of TIF revenue.

- For locally assessed property, assign the appropriate real and personal property appraisers to review the listing, classification and valuation of each property located within the TIF area.

- For state assessed property, provide each state assessed company with an updated tax area map, and explain in a cover letter why it is important to have a correct distribution of state assessed values for the new TIF area. When a distribution appears to be unreasonable, contact the state assessed company and discuss how the distribution percentages were derived.

Adjustment to Initial Base Value of URA for Agricultural Land

As explained above under ***Agricultural Land in Urban Renewal Area***, agricultural land can only be incorporated into a URA after May 31, 2010, if the land meets a restrictive set of conditions. For this provision, agricultural land is defined in § 31-25-103(8.5), C.R.S., as land that was classified by the assessor as agricultural land at any time within five years prior to its inclusion into the URA.

If agricultural land is appropriately included within a URA for which the use of property tax TIF has been authorized, § 31-25-107(9)(g), C.R.S., directs the assessor to determine the market value of the agricultural land for the purpose of calculating the base value. This provision applies only to land that was classified by the assessor as agricultural land at the time values were last certified prior to the land's incorporation into the URA TIF area. The purpose of § 31-25-107(9)(g), C.R.S., is to ensure that a future increase in assessed value resulting from the reclassification of agricultural land to another class of taxable property does not cause an increase to the increment value of a URA TIF area.

Because TIF values are calculated by the assessor in assessed values rather than actual values, the assessor's market value estimate must be multiplied by the appropriate assessment rate prior to calculating the base value. The assessment rate for this purpose is 29 percent, the assessment rate applicable to agricultural land.

The agricultural land adjustment is made according to the following steps:

Step 1: Determine the total taxable assessed value of the TIF area at the time values were last certified after correcting for errors if necessary.

Step 2: Calculate the value adjustment for the agricultural land.

Market value of agricultural land
X 29% assessment rate
= Assessed value equivalent of market value of agricultural land
- True assessed value of agricultural land
= Agricultural land adjustment value

Step 3: Apply the agricultural land adjustment to calculate the initial base value

Total taxable assessed value from Step #1
+ Agricultural land adjustment value from Step #2
= Initial base value

The procedures for making annual adjustments to the base and increment values in subsequent years do not change as a result of the presence of agricultural land.

ADJUSTING THE BASE VALUE IN SUBSEQUENT YEARS

Once correctly established, the base valuation of the TIF area is adjusted in subsequent years only when necessary to account for the following changes:

- Pursuant to §§ 31-25-107(9)(e), and 31-25-807(3)(e), C.R.S., whenever there is a general reassessment of property, the base and increment values are proportionately adjusted in accordance with the reassessment. 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. Current statutes provide that odd numbered years are years of general reassessment. Refer to ***Reassessment Year Calculations*** in this chapter.)

- Consistent with the requirements of §§ 31-25-107(9)(e), and 31-25-807(3)(e), C.R.S., the base and increment values are proportionately adjusted during an intervening year when a value is changed for the prior reassessment year as a result of an abatement or an order issued by an appeals board or court. Refer to ***Exception: Value Reductions*** in this chapter.

- Pursuant to §§ 31-25-107(9)(a)(I), and 31-25-807(3)(a)(I), C.R.S., if the development plan is modified to include additional property in the TIF area, the value of the added property is included in the base value. Refer to ***Inclusion of Property to a TIF Area*** in this chapter.

Each year, the assessments of many properties within a tax increment area change as a result of changes to the characteristics or use of the properties. Therefore, the total assessed valuation of the area is recalculated annually at the appropriate level of value. When the total valuation of the TIF area exceeds the adjusted base valuation, the portion of value that exceeds the base is the increment value.

The URA and DDA laws do not intend that the assessor calculate an increment valuation for each property within the area. Rather, the amount of the increment, if any, is determined from the aggregate assessed valuation of the area.

ANNUAL CALCULATION OF THE BASE AND THE INCREMENT

REASSESSMENT YEAR CALCULATION

During years of general reassessment, §§ 31-25-107(9)(e), and 31-25-807(3)(e), C.R.S., provide that the base and the increment "shall be proportionately adjusted in accordance with such reassessment or change." The base and the increment referred to in this passage are prior year values, representing the characteristics and use of the properties as they existed on January 1 of the preceding year.

This proportionate adjustment requirement complicates the reassessment year calculation of the base and the increment because any change to a property's value that is attributable to a change to its characteristics or use, is not a change that was caused by the general reassessment. Such value must be identified and not included when proportionately adjusting the base and the increment to the general reassessment new level of value. After completing the proportionate adjustment of the base and the increment to the new level of value, the value attributable to changes in characteristics or use is assigned to the increment.

The value changes not resulting from general reassessment are identified in the following manner.

Value Attributable to Non-Reassessment Changes

The value not subject to the proportionate adjustment of the base and the increment (value attributable to non-reassessment changes) is the sum of the increases and/or decreases in value that occurred to properties located in the TIF area as a result of the following conditions: 1) changes to the physical characteristics of the property, 2) changes to the legal characteristics of the property, 3) changes to the use of the property.

Listed below are examples of changes to properties located within the boundary of the TIF that may fall within one or more of the three conditions described above. The list is not intended to encompass all possible examples.

a. Value attributable to new construction, including new improvements, remodels, additions, and new personal property associated with newly constructed real property
b. Value attributable to new personal property located within the TIF area as a result of the development project
c. Value attributable to a change of property classification or subclassification, including, but not limited to, a change in taxable status
d. Value attributable to demolished or destroyed real property
e. Value attributable to changes in land use entitlements, such as the platting or re-platting of land, the filing of a condominium declaration and plat, or a change in zoning
f. Value attributable to the assemblage or splitting of land parcels
g. Value attributable to an "unusual condition" as defined in § 39-1-104(11)(b), C.R.S.
h. Value attributable to the installation of streets, curbs, sidewalks or utilities; the mitigation of environmental contamination; the mitigation of unusual topography; or similar site improvements, when those improvements are an inherent characteristic of the property(s) and are necessary to its intended development

NOTE: Indirect benefits resulting from changes to other properties located in the TIF area are evidenced through the process of general reassessment, and the resulting value is proportionately distributed between the base and the increment. Indirect

benefits include value increases related to a perception among market participants that the area in which the property is located has become more desirable.

Prior to the assessor's annual calculation of the base and the increment, the authority is encouraged to provide the assessor with a list of properties that the authority believes fall within any of the three conditions described above. Although the assessor is responsible for making such a determination, and for calculating the associated value if any exists, it may be difficult for the assessor to identify every change that satisfies one or more of the above conditions.

The assessor determines the value change attributable to the change in a property's characteristics or use as follows:

	Current assessed value of subject property
-	Assessed value that would have been assigned to the property, at the current level of value, had the change in characteristics or use not occurred
=	Value attributable to non-reassessment change(s)

If the value of a property was prorated during the prior (intervening) year, the amount of value attributable to a non-reassessment change for the current year is the remaining portion of the prorated value, adjusted to the current level of value. For instance, if a property became exempt effective May 1 of the prior year, the property was taxed for 120 of 365 days. Thus, 32.88 percent of the property value was taxable in the prior year and 67.12 percent of the value was exempt. For the current year, 32.88 percent of the value as reappraised to the current level of value is a negative value attributable to a non-reassessment change.

Adjustment of the Base and Increment

During a year of general reassessment, the determination of the new base and new increment is a five-step procedure:

1. Determine the total taxable assessed value for the current year.

2. Calculate the total value attributable to non-reassessment changes following the procedures described above under ***Value Attributable to Non-Reassessment Changes***. This can be either a positive or a negative number.

3. Calculate the adjusted total taxable value by subtracting the value attributable to non-reassessment changes from the current year total taxable value.

4. Calculate the current year base value and the adjusted increment value. To calculate the current year base value, multiply the adjusted total value by the prior year base percentage. To calculate the adjusted increment value, multiply the adjusted total value by the prior year increment percentage.

5. Calculate the current year increment value and the current year base and increment distribution percentages. Add the value attributable to non-reassessment changes calculated in Step #2 to the adjusted increment value calculated in Step #4. This is the increment value for the current year. Divide the current year base and increment values by the total taxable assessed value for the current year to determine the base and increment distribution percentages. The increment percentage calculated in this step may be greater or less than zero, but if it is less than zero, the percentage used for

distribution is zero. The sum of the calculated base and increment percentages must equal one hundred percent.

Illustration of the reassessment year procedure:

Step 1: Determine the current year total taxable assessed value.

Current year total taxable assessed value	$5,000,000

Step 2: Calculate the total value attributable to non-reassessment changes.

a. New construction (real and associated personal)	$198,000
b. New personal property attributable to development	0
c. Value attributable to classification changes	140,000
d. Destroyed/demolished	(22,000)
e. Value from platting, creation of condominium, other changes in land use entitlements	0
f. Value attributable to assemblage & splitting of land parcels	0
g. Value attributable to unusual conditions	0
h. Value attributable to installation of infrastructure, mitigation of topography or environmental contamination, or similar improvements	0
i. Other *(document the reason for an "other" change)*	0
Total value attributable to non-reassessment changes	$316,000

Step 3: Determine the adjusted reappraisal valuation.

Current year total taxable assessed value	$5,000,000
Value attributable to non-reassessment changes	- 316,000
= Adjusted total taxable value	$4,684,000

Step 4: Calculate the current year base value and the adjusted increment value.

Adjusted total taxable value	$4,684,000
X Prior year base percentage	85.0000%
= CURRENT YEAR BASE VALUE	$3,981,400
Adjusted total taxable value	$4,684,000
X Prior year increment percentage	15.0000%
= Adjusted increment value	$ 702,600

Step 5: Calculate the current year increment value and the current year base and increment distribution percentages.

Adjusted increment value	$ 702,600
+ Value attributable to non-reassessment changes	+ 316,000
= CURRENT YEAR INCREMENT VALUE	$1,018,600

CURRENT YEAR BASE VALUE	$3,981,400	79.6280%
+ CURRENT YEAR INCREMENT VALUE	+ 1,018,600	+20.3720%
= Current year total taxable assessed value	$5,000,000	100.0000%

(If the calculated increment is negative, the increment for distribution purposes is zero.)

INTERVENING YEAR CALCULATION

Unless property was included to the TIF area, or an adjustment was made to a prior year value as described below in EXCEPTION: VALUE REDUCTIONS, determining the amount of the increment in an intervening year between reappraisals is a simple procedure. The total valuation of the TIF 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, the calculated increment is a negative number, and the increment used for distribution purposes is zero.

The basic intervening year procedure is modified when an adjustment has been made to a prior year value by an appeal board or through the abatement process. The basic and modified procedures are discussed below.

Basic Intervening Year Calculation

The basic intervening year procedure is a simple two-step process.

1. Determine the current year total taxable assessed value.

2. Calculate the increment value and distribution percentages. To do so, subtract the prior year base value from the current year total taxable assessed value to determine the current year increment value. The prior year base value is also the current year base value. Divide the current year base and increment values by the current year total taxable assessed value to determine the base and increment percentages. If the increment value and percentage are less than zero, the increment used for the distribution of current tax year revenue is zero.

Illustration of the basic intervening year procedure:

Step 1: Determine the current year total taxable assessed value.

Current year total taxable assessed value	$5,000,000

Step 2: Calculate the increment value and the base and increment percentages.

	Current year total taxable assessed value	$5,000,000	100.0000%
-	CURRENT YEAR BASE VALUE *(same as prior year base value)*	-5,500,000	110.0000%
=	CURRENT YEAR INCREMENT VALUE	- $500,000	- 10.0000%

(In this example the calculated increment is a negative number; therefore, the increment used for distributing revenue for the current tax year is zero.)

Intervening Year Calculation with Exception for Value Reductions

If a reduction in value within the TIF area occurs as a result of an abatement for the prior year of general reassessment, or if it is ordered by the Board of Assessment Appeals or a court of law for the prior year of general reassessment, the reduction in value is proportionately divided between the base and the increment.

The steps for this process are as follows:

1. Determine the current year total taxable assessed value.

2. Adjust the prior year total and base values for reductions in value resulting from an abatement or a reduction by an appeals board or court. To do so, determine the total taxable assessed value that was reduced as a result of appeals and/or abatements. Subtract that figure from the prior year total value to determine the adjusted total value. Multiply the adjusted total value by the prior year base percentage to determine the adjusted prior year base value. The adjusted prior year base value is the current year base value.

3. Calculate the increment value and distribution percentages. Subtract the current year base value from the total taxable assessed value. The difference is the current year increment value. Divide the current year base and increment values by the current year total taxable assessed value to determine the base and increment percentages. If the increment value and percentage are less than zero, the increment used for the distribution of current tax year revenue is zero.

Illustration of Exception for Value Reductions:

Step 1: Determine the current year total taxable assessed value.

Current year total taxable assessed value	$9,310,000

Step 2: Adjust the prior year total and base values for abatement or appeals board reduction.

Prior year total value	$9,248,220	100.0000%
- Prior year base value	- 5,553,300	- 60.0472%
= Prior year increment value	$3,694,920	39.9528%

Reduction ordered by appeals board for prior year: $42,220

Prior year total value	$9,248,220
- Reduction for exceptions for intervening year	- 42,220
= Adjusted prior year total taxable value	$9,206,000

Adjusted prior year total assessed valuation	$9,206,000
X Prior year base percentage	x .600472
= CURRENT YEAR BASE VALUE (Adjusted prior year base value)	$5,527,945

Step 3: Calculate the increment value and distribution percentages.

Current year total taxable assessed value	$9, 310,000
- CURRENT YEAR BASE VALUE	- 5,527,945
= CURRENT YEAR INCREMENT VALUE	$3,782,055

(If the calculated increment is negative, the increment for distribution purposes is zero.)

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 for 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 as a result of the general reassessment, 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 reductions 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.

EXAMPLE TIF CALCULATIONS

The following example displays the first six years of calculations for a TIF area that does not include agricultural land. (For TIF areas that include agricultural land, refer to ***Adjustment to Initial Base Value of URA for Agricultural Land*** for instructions on calculating the initial base value.)

ORIGINAL BASE CALCULATION

(reflects values as certified prior to adoption of TIF plan. May be prior tax year.)

Step 1: After correcting for errors if any exist, determine the total taxable assessed value of the TIF area at the time values were last certified. This is the initial base value.

INITIAL BASE VALUE	1,700,000	

YEAR 1- INTERVENING YEAR

(year 1 is the tax year that follows the year used for the original base calculation)

Step 1: Determine the total taxable value

Current year total taxable assessed value	1,650,000	

Step 2: Calculate the increment value and distribution percentages

Current year total taxable assessed value	1,650,000	100.0000%
- CURRENT YEAR BASE VALUE (same as prior year base)	1,700,000	103.0303%
= CURRENT YEAR INCREMENT VALUE (If less than zero, distribution increment is zero.)	-50,000	-3.0303%

YEAR 2 - REAPPRAISAL YEAR

Step 1: Determine the total taxable value

Current year total taxable assessed value	1,580,000	

Step 2: Value attributable to non-reassessment changes

a. New construction	89,450	
b. New personal property attributable to development	10,000	
c. Value attributable to classification changes	-122,000	
d. Destroyed/demolished property	-300,100	
e. Value from platting, creation of condominium, other changes in land use entitlements	0	
f. Value attributable to assemblage and splitting of land parcels	0	
g. Value attributable to unusual conditions	0	
h. Value attributable to installation of infrastructure, mitigation of topography or environmental contamination, or similar improvements	0	
i. Other *(document the reason for an "other" value change if one occurs)*	0	
Total value attributable to non-reassessment changes	-322,650	

Step 3: Determine adjusted reappraisal valuation

Current year total taxable assessed value	1,580,000	
- Total value attributable to non-reassessment changes	-322,650	
= Adjusted total taxable value	1,902,650	

Step 4: Calculate the current year base value and the adjusted increment value

Adjusted total taxable value	1,902,650	
X prior year base percentage	103.0303%	
= CURRENT YEAR BASE VALUE	1,960,306	
Adjusted total taxable value	1,902,650	
X prior year increment percentage	-3.0303%	
= Adjusted increment value	-57,656	

Step 5: Calculate the current year increment value and the current year base and increment distribution percentages

Adjusted increment value	-57,656	
+ Value attributable to non-reassessment changes	-322,650	
= CURRENT YEAR INCREMENT VALUE	-380,306	
CURRENT YEAR BASE VALUE	1,960,306	124.0700%
+ CURRENT YEAR INCREMENT VALUE (If less than zero, the distribution increment is zero.)	-380,306	-24.0700%
= Current year total taxable assessed value	1,580,000	100.0000%

YEAR 3- INTERVENING YEAR

Step 1: Determine the total taxable value

Current year total taxable assessed value	1,550,000	

Step 2: Calculate the increment value and distribution percentages

Current year total taxable assessed value	1,550,000	100.0000%
- CURRENT YEAR BASE VALUE (same as prior year base)	1,960,306	126.4714%
= CURRENT YEAR INCREMENT VALUE (If less than zero, distribution increment is zero.)	-410,306	-26.4714%

YEAR 4 - REAPPRAISAL YEAR

Step 1: Determine the total taxable value

Current year total taxable assessed value	2,300,000	

Step 2: Value attributable to non-reassessment changes

a. New construction	325,000	
b. New personal property attributable to development	22,000	
c. Value attributable to classification changes	63,000	
d. Destroyed/demolished property	0	
e. Value from platting, creation of condominium, other changes in land use entitlements	98,000	
f. Value attributable to assemblage and splitting of land parcels	0	
g. Value attributable to unusual conditions	0	
h. Value attributable to installation of infrastructure, mitigation of topography or environmental contamination, or similar improvements	0	
i. Other	0	
Total value attributable to non-reassessment changes	508,000	

Step 3: Determine adjusted reappraisal valuation

Current year total taxable assessed value	2,300,000	
- Total value attributable to non-reassessment changes	508,000	
= Adjusted total taxable value	1,792,000	

Step 4: Calculate the current year base value and the adjusted increment value

Adjusted total taxable value	1,792,000	
X prior year base percentage	126.4714%	
= CURRENT YEAR BASE VALUE	2,266,367	
Adjusted total taxable value	1,792,000	
X prior year increment percentage	-26.4714%	
= Adjusted increment value	-474,367	

Step 5: Calculate the current year increment value and the current year base and increment distribution percentages

Adjusted increment value	-474,367	
+ Value attributable to non-reassessment changes	508,000	
= CURRENT YEAR INCREMENT VALUE	33,633	
CURRENT YEAR BASE VALUE	2,266,367	98.5377%
+ CURRENT YEAR INCREMENT VALUE (If less than zero, the distribution increment is zero.)	33,633	1.4623%
= Current year total taxable assessed value	2,300,000	100.0000%

YEAR 5- INTERVENING YEAR (with exception for appeals board reduction)

Step 1: Determine the total taxable value

Current year total taxable assessed value	2,700,000	

Step 2: Determine if reductions were made by an appeals board or court for the prior year

Reduction ordered by appeals board or court	-60,000	

Step 3: Adjust the prior year total taxable assessed value for reductions made by appeals board or court if any.

Prior year total taxable assessed value	2,300,000	
+ Reduction ordered by appeals board or court	-60,000	
= Adjusted prior year total taxable assessed value	2,240,000	

Step 4: Adjust the prior year base value for reductions made by appeals board or court if any

Adjusted prior year total taxable assessed value	2,240,000	
X prior year base percentage	98.5377%	
= CURRENT YEAR BASE VALUE (adjusted prior year base value)	2,207,244	

Step 5: Calculate the increment value and distribution percentages

Current year total taxable assessed value	2,700,000	100.0000%
- CURRENT YEAR BASE VALUE	2,207,244	81.7498%
= CURRENT YEAR INCREMENT VALUE (If less than zero, distribution increment is zero.)	492,756	18.2502%

YEAR 6 - REAPPRAISAL YEAR

Step 1: Determine the total taxable value

Current year total taxable assessed value	2,800,000	

Step 2: Value attributable to non-reassessment changes

a. New construction	52,000	
b. New personal property attributable to development	15,000	
c. Value attributable to classification changes	0	
d. Destroyed/demolished property	-200,000	
e. Value from platting, creation of condominium, other changes	0	
in land use entitlements	0	
f. Value attributable to assemblage and splitting of land parcels	0	
g. Value attributable to unusual conditions	0	
h. Value attributable to installation of infrastructure, mitigation of	0	
topography or environmental contamination, or similar improvements	0	
i. Other	0	
Total value attributable to non-reassessment changes	-133,000	

Step 3: Determine adjusted reappraisal valuation

Current year total taxable assessed value	2,800,000	
- Total value attributable to non-reassessment changes	-133,000	
= Adjusted total taxable value	2,933,000	

Step 4: Calculate the current year base value and the adjusted increment value

Adjusted total taxable value	2,933,000	
X prior year base percentage	81.7498%	
= CURRENT YEAR BASE VALUE	2,397,721	
Adjusted total taxable value	2,933,000	
X prior year increment percentage	18.2502%	
= Adjusted increment value	535,279	

Step 5: Calculate the current year increment value and the current year base and increment distribution percentages

Adjusted increment value	535,279	
+ Value attributable to non-reassessment changes	-133,000	
= CURRENT YEAR INCREMENT VALUE	402,279	
CURRENT YEAR BASE VALUE	2,397,721	85.6329%
+ CURRENT YEAR INCREMENT VALUE (If less than zero, the distribution increment is zero.)	402,279	14.3671%
= Current year total taxable assessed value	2,800,000	100.0000%

INCLUSION OF PROPERTY TO A TIF AREA

Pursuant to §§ 31-25-107(9)(a)(I), and 31-25-807(3)(a)(I), C.R.S., if the governing body of the municipality modifies the development plan to include additional property in the TIF area, the assessor determines the value of the included property as of the date values were last certified and adds the value of the included property to the base value.

If values were last certified during the prior assessment year, the value of the included property is added to the prior year base and total values prior to calculating the current year base/increment split.

If values were last certified during the current assessment year, the base and increment values are calculated from the boundaries as they existed prior to the inclusion. The value of the included property is then added to the recalculated base and total values.

As soon as the governing body of the municipality approves the inclusion of the additional property to a TIF area, it is Division policy that the URA or DDA furnish the assessor with a new map, the legal description of the included area, the pertinent city ordinance, and the effective date of the inclusion.

In 2008, the General Assembly adopted § 31-25-112.5, C.R.S., authorizing a URA to include property located outside the boundary of the municipality if the inclusion is approved by the county commissioners, the owners of each property, and the mortgagees of each property. The county commissioners are required to make a series of findings prior to granting approval.

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. 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.

20-YEAR EXTENSION TO DDA TIF AREA

In 2008, § 31-25-807(3), C.R.S., was amended to authorize a municipality to extend the use of TIF in an existing DDA redevelopment project from a maximum of 30 years to 50 years. A municipality may enact an extension at any time during the final 10 years of the initial 30-year period. If enacted, the extension is effective beginning with year 31.

For each year of the extension, 50 percent of the revenue attributable to the increment value from each taxing entity's mill levy, or some greater percentage agreed upon by the authority and the entity, shall be distributed to the special fund of the municipality (TIF revenue). The remaining portion of the revenue attributable to the increment value, and all of the revenue attributable to the base value, shall go to the funds of the taxing entities. No later than

August 1 of each year, the municipality shall certify to the assessor the distribution percentages attributable to the special fund of the municipality from the mill levies of each taxing entity. When certifying values to taxing entities, the assessor shall apply the appropriate distribution percentage to the increment value and certify only that percentage of increment value to the entity.

ADVANCEMENT OF THE BASE VALUE

The first 10 years of the 20-year extension, § 31-25-807(3)(a)(IV)(A), C.R.S., calls for a 10-year advancement of the initial base year. The purpose of the advancement is to remove from the increment any value attributable to non-reassessment changes that occurred during the first 10 years of the TIF. For instance, if the initial base year was 1983, the new advanced base would be the total value of the TIF area in 1993. The 10-year advancement of the initial base would eliminate from the remaining increment any value attributable to new construction and other non-reassessment changes that became taxable in years 1984 through 1993.

During each year of the final 10 years of the 20-year extension, the statute requires further advancement of the initial base year by one additional year annually. The purpose of the annual advancement is to ensure that no more than 30 consecutive tax years of value attributable to non-reassessment changes are reflected in the increment. For instance, in year 2024, the TIF area described above would be in year 41 of the TIF and year 11 of the extension. For that year, the base year would be advanced forward from 1993 to 1994. In year 42 of the TIF area, the base year would be advanced to 1995, and in year 43, the base year would be advanced to 1996.

The advancements are intended to produce the results illustrated in the following example: Initial DDA adopted December, 1983; expires in 2013; approved for 20-year extension in 2012, effective 2014.

Actual Year	TIF YEAR	Extension Year	Advanced Base Year	Years in which "growth" value accumulates to increment
2013	30		1983	30
2014	31	1	1993	21
2015	32	2	1993	22
2016	33	3	1993	23
2017	34	4	1993	24
2018	35	5	1993	25
2019	36	6	1993	26
2020	37	7	1993	27
2021	38	8	1993	28
2022	39	9	1993	29
2023	40	10	1993	30
2024	41	11	1994	30
2025	42	12	1995	30
2026	43	13	1996	30
2027	44	14	1997	30
2028	45	15	1998	30
2029	46	16	1999	30
2030	47	17	2000	30
2031	48	18	2001	30
2032	49	19	2002	30
2033	50	20	2003	30

After completing the 10-year advancement of the initial base year, § 31-25-807(3)(e), C.R.S., requires an adjustment of the advanced base value to account for the general reassessments that occurred during the years after the advanced base year. This means that approximately 10 general reassessments must be accounted for (extension years 1-20) through an adjustment of the advanced base value to the current level of value. If this is not done, any increases in value that occurred as a result of the general assessments would be attributed entirely to the increment, resulting in a windfall for the DDA.

NOTE: Some of the calculations below use the base and total values from early years of the TIF area. If these figures are not available, they should be obtainable from the Division's Annual Report to the Governor and the General Assembly for the year in question.

Calculating the Year 31 Base and Increment – Basic Procedure

If there were no boundary changes to the TIF area between years 10 and 30, the assessor should follow the "basic procedure" listed below to determine the advanced base value and adjust it to the level of value for year 30. However, if the municipality included additional property to the TIF area pursuant to § 31-25-807(3)(a)(I), C.R.S., during years 10-30, the steps below must be modified to incorporate the steps listed under ***Calculating the Year 31 Base and Increment – Procedure for Inclusions*** in this chapter. The purpose of both the "basic procedure" and the "procedure for inclusions," is to enable the assessor to implement the provisions of § 31-25-807(3)(a)(IV)(A), C.R.S., without recalculating the base and increment for each year between the new initial base year and the current year.

The basic steps are as follows:

1. Determine the year of the initial base value and determine the year in which the extension becomes effective.

2. Count forward 10 years from the initial base year to determine the advanced base year. Identify the base, increment, and total values that were previously calculated for that year. The total value becomes the advanced base value.

3. Identify the values previously calculated for the year 30 base and increment.

4. Adjust the advanced base value to the appropriate level of value for year 30. To determine the adjustment factor, divide the year 30 base value by the year 10 base value. The advanced base value (year 10 total value) is then multiplied by that factor to determine the adjusted base value for year 30. The adjusted year 30 base value is used only for calculating the year 31 base/increment split. It is not used for distributing revenue for year 30.

5. To calculate the base and increment for year 31, apply the appropriate reappraisal year or intervening year scenario. (See ***Annual Calculation of the Base and the Increment*** in this chapter.)

Illustration of the basic procedure:

Step 1: Determine the year of the initial base value and the year the extension is effective.

A DDA enacts an extension for a TIF area that was established on August 1, 1984. The assessor's records indicate that the initial base year was 1983 (the initial base value was $1,200,000). The assessor counts forward 30 years from 1983 and

determines that year 30 of the TIF area is 2013. (See ***Final Year Calculating the Base and Increment*** later in this chapter.) Therefore, 2014 is year 31, and it is year 1 of the 20-year extension.

Step 2: Determine the advanced base year and base value.

The assessor counts forward 10 years from 1983. The advanced base year is 1993, and the advanced base value is $4,000,000.

1993 total:	$4,000,000 (advanced base value)
1993 base:	$3,000,000
1993 increment:	$1,000,000

Step 3: Determine the year 30 base and increment.

2013 total:	$25,000,000	100.00%
2013 base:	$10,000,000	40.00%
2013 increment:	$15,000,000	60.00%

Step 4: Adjust the advanced base value to the appropriate level of value for year 30.

Determine adjustment factor:
$10,000,000 (2013 base) ÷ $3,000,000 (1991 base) = 3.3333.
Advanced adjusted base for 2013:
$4,000,000 (1993 total) x 3.3333 = $13,333,200

2013 total:	$25,000,000	100.00%
2013 adjusted base:	$13,333,200	53.33%
2013 adjusted increment:	$11,666,800	46.67%

Step 5: Calculate the base and increment for year 31.

Year 31 (2014) is an intervening year. There were no abatements, BAA decisions or court orders that reduced a value for tax year 2013. Therefore, the base remains the same as the 2013 adjusted base, and any changes in value are reflected in the increment.

2014 total:	$27,000,000	100.00%
2014 adjusted base:	- $13,333,200	49.38%
2014 increment:	$13,666,800	50.62%

Calculating the Year 31 Base and Increment – Procedure for Inclusions

If the DDA and municipality expanded the TIF area boundaries between years 10 and 30 to include additional property, step #4 above must be completed in stages so that the included property is added to the base value for the appropriate year. To do so, step #3 is also modified.

- Revised Step 3: For each inclusion, identify the before and after values for the year in which the inclusion was accounted for. The assessor also identifies the values previously calculated for year 30.

- Revised Step 4: Adjust the advanced base value in stages to the appropriate level of value for year 30.

a. Adjust the advanced base value to the appropriate level of value for the year in which the first inclusion was accounted for. To do so, follow step #4 in ***Calculating the Year 31 Base and Increment – No Inclusions*** in this chapter, except, when calculating the adjustment factor, divide the "before inclusion" base value of the first inclusion year by the year 10 base value.

b. Add the value of the included property to the base calculated in step a). (See ***Inclusion of Property to a TIF Area*** in this chapter)

c. Repeat steps a) and b), as necessary, and adjust the base forward through each inclusion year. When doing so, the adjustment factor is calculated by dividing the original "before inclusion" base value of the year to which the adjustment is being made by the original "after inclusion" base value of the year from which the adjustment is made.

d. After adjusting the base to the last inclusion year, and adding the included value, adjust the recalculated base to the appropriate level of value for year 30. When calculating the adjustment factor, divide the year 30 base value by the original "after inclusion" base value of the year to which the final inclusion adjustment was made.

Illustration of the procedural modifications for TIFs with prior inclusions in years 10 to 30:

Revised Step 3: Determine the values for each inclusion and for year 30.

The TIF area in this example had two inclusions. The first occurred in 1996 and the second occurred in 2005. (The beginning and ending values and years are the same in this example as they are in the non-inclusion example above.)

Inclusion 1: The development plan was modified on May 1, 1996, to include additional property to the TIF area. The taxable value of the included property as of the date values were last certified (December 10, 1995) was $400,000.

Prior to the inclusion, the values were as follows:

1995 total:	$6,000,000	100.00%
1995 base:	$3,500,000	58.33%
1995 increment:	$2,500,000	41.67%

After accounting for the inclusion, the values were as follows:

1995 total:	$6,400,000	100.00%
1995 base:	$3,900,000	60.94%
1995 increment:	$2,500,000	39.06%

Inclusion 2: The development plan was modified again on November 15, 2005. The taxable value of the included property as of the date values were last certified (August 25, 2005) was $1,000,000.

Prior to the inclusion, the values were as follows:

2005 total:	$15,000,000	100.00%
2005 base:	$7,650,000	51.00%
2005 increment:	$7,350,000	49.00%

After accounting for the inclusion, the values were as follows:

2005 total:	$16,000,000	100.00%
2005 base:	$8,650,000	54.06%
2005 increment:	$7,350,000	45.94%

Year 30 values: The values previously calculated for the year 30 base and increment are identified.

2013 total:	$25,000,000	100.00%
2013 base:	$10,000,000	40.00%
2013 increment:	$15,000,000	60.00%

Revised Step 4: Adjust the advanced base value in stages to the appropriate level of value.

Adjustment to first inclusion:

a) Adjust base to year of inclusion:
Determine adjustment factor:
$3,500,000 (1995 pre-inclusion base) ÷ $3,000,000 (1993 base) = 1.1666.
Determine new adjusted pre-inclusion base for 1995:
$4,000,000 (1993 total) x 1.1666 = $4,666,400

1995 pre-inclusion total:	$6,000,000	100.00%
1995 adjusted pre-inclusion base:	$4,666,400	77.77%
1995 adjusted increment:	$1,333,600	22.23%

b) Add the value of the inclusion to the base

1995 post-inclusion total:	$6,400,000	100.00%
1995 adjusted post-inclusion base:	$5,066,400	79.16%
1995 adjusted increment:	$1,333,600	20.84%

Adjustment to second inclusion:

a) Adjust base to year of inclusion:

Determine adjustment factor:
$7,650,000 (2005 pre-inclusion base) ÷ $3,900,000 (1995 post-inclusion base) = 1.9615.
Determine new adjusted pre-inclusion base for 2005:
$5,066,400 (1995 adjusted post-inclusion base) x 1.9615 = $9,937,744

2005 pre-inclusion total:	$15,000,000	100.00%
2005 adjusted pre-inclusion base:	$9,937,744	66.25%
2005 adjusted increment:	$5,062,256	33.75%

b) Add the value of the inclusion to the base

2005 post-inclusion total:	$16,000,000	100.00%
2005 adjusted post-inclusion base:	$10,937,744	68.36%
2005 adjusted increment:	$5,062,256	31.64%

Adjustment to year 30:

Determine adjustment factor:
$10,000,000 (2013 base) ÷ $8,650,000 (2005 post-inclusion base) = 1.1561
New adjusted base for2013:
$10,937,744 (2005 adjusted post-inclusion base) x 1.1561 = $12,645,125

2013 total:	$25,000,000	100.00%
2013 adjusted base:	$12,645,125	50.58%
2013 adjusted increment:	$12,354,875	49.42%

REPORTING TIF VALUES

The assessor is required to report TIF information to the Division on the Abstract of Assessment and to the affected taxing entities and the Division of Local Government on certifications of value. The Abstract of Assessment is completed no later than August 25. Values are certified no later than August 25, and they are recertified no later than December 10. If value changes were made to properties in the TIF area between the certification dates, the base and increment must be recalculated prior to recertifying values. The Division recommends that the assessor provide a copy of the final TIF calculations to the authority each year.

The following items pertain to the reporting of TIF information.

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 CERTIFICATIONS 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.

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.

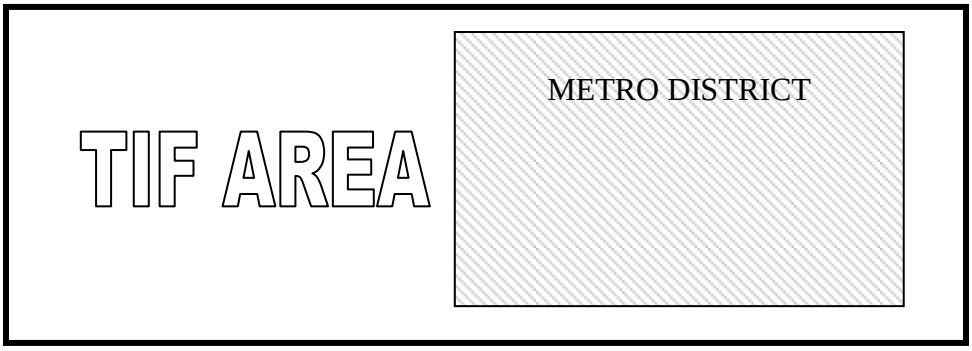
The steps for determining the entity's proportionate share of the increment are as follows.

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

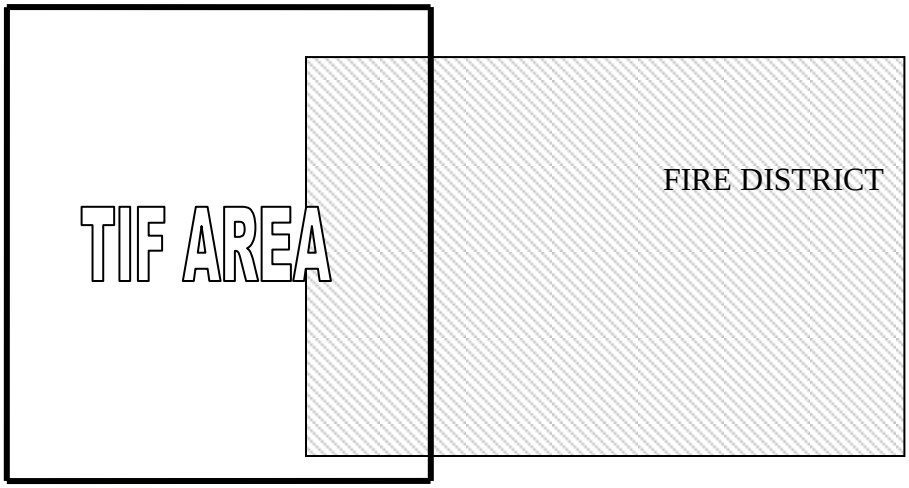
1. Entity assessed valuation within the TIF area$ 4,000,000

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

EXCEPTION: 20-YEAR EXTENSION GRANTED TO DDA

As discussed above under ***20-Year Extension to DDA TIF Area***, § 31-25-807(3)(a)(IV), C.R.S., authorizes a municipality to grant a 20-year extension of TIF in a DDA area. If granted, the bill provides that the DDA will receive only 50 percent of the revenue attributable to the increment value except when a different percentage is negotiated with a taxing entity.

No later than August 1 of each year, the municipality shall certify to the assessor the distribution percentages attributable to the special fund of the municipality from the mill levies of each taxing entity. When certifying values to taxing entities, the assessor shall apply the appropriate distribution percentage to the increment value and certify only that percentage of increment value to the entity.

The assessor shall report the full value of the TIF area on the Abstract of Assessment.

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.

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

CALCULATING THE BASE AND INCREMENT

The approved plan of a URA or DDA 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 (unless a 20-year extension of a DDA TIF provision is adopted pursuant to

§ 31-25-807(3)(a)(IV), C.R.S.). 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 DDAs 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 than 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 URA and DDA 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 commencing from the year used to establish the initial base.

NOTE: The statutory deadline for certifying values to taxing entities has changed several times over the last 30 years, as shown in the following table. Therefore, the assessor's records should indicate the tax year that was used for establishing the initial base value.

Statutory Certification Deadline	Years Applied
September 15	1976-1987
September 25	1988
October 10 August 25	1989 - 1992 1993 - Present

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.

ABATEMENTS ON PROPERTY LOCATED IN A TIF AREA

Section 31-25-107(9)(A)(III), C.R.S., clarifies that an authority, and by extension a municipality, is obligated to repay its portion of revenue lost through abatements and refunds. The law allows county treasurers to offset future property tax payments to URAs and DDAs on a pro rata basis. It requires authorities to make adequate provision for the return of overpayments and allows them to establish a reserve fund for that purpose or enter into an agreement to have the municipality in which the authority is established repay the money. If insufficient moneys are provided, the county treasurer may offset allocations to the municipality that established the TIF authority. The bill also specifies that any money required to be repaid cannot be pledged by the authority to repay bonds.

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 that was used to calculate the 2013-2014 rate is 45.86 percent for residential property and 54.14 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 2013 calculated a residential assessment rate of 9.13 percent for tax years 2013 and 2014. However, § 20(4)(a), art. X, COLO. CONST. (TABOR), requires an election to increase the assessment ratio for a property class. The General Assembly voted to maintain 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%
2009-2010	7.96%
2011-2012	7.96%
2013-2014	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 m7 business systems via telephone at (303) 777-1277 or on the web at http://m7businesssystems.com/ps.shtml. The brochures may be viewed and printed from the Division's website at http://www.colorado.gov/cs/Satellite?c=Page&childpagename=DOLA-Main%2FCBONLayout&cid=1251593376318&pagename=CBONWrapper .

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. An applicant has two years to file a Tax/Rent/Heat Rebate claim. For more information, please visit http://www.colorado.gov/cs/Satellite/Revenue/REVX/1216116072809.

Additional information and assistance is available at the following Taxpayer Service Centers. You can obtain directions and hours of operation for each of these locations by visiting http://www.colorado.gov/cs/Satellite?c=Page&cid=1222771311277&pagename=Revenue%2FREVXLayout.

Colorado Springs Regional Service Center
2447 North Union Blvd.
Colorado Springs, CO 80909

Denver Service Center
1375 Sherman St.
Denver, CO 80261
(303) 238-7378

Fort Collins Regional Service Center
3030 S. College Avenue
Fort Collins, CO 80525

Grand Junction Service Center
222 South 6th St., Room 208
Grand Junction, CO 81501

Pueblo Service Center
827 W. 4th Street, Suite A
Pueblo, CO 81003

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 citizen 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 prior to January 1. 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 CITIZEN 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, life estate interest, trust, a corporate partnership, or other legal entity solely for estate planning purposes; 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 VETERAN 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, life estate interest, trust, a corporate partnership, or other legal entity solely for estate planning purposes; 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 citizen 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 citizen 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 citizen, 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 citizen, 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. If the application is not filed by July 15, the assessor must accept late applications through September 15; however, applicants will not have appeal rights for applications filed after 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.

http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590806926

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, pursuant to § 39-3.5-102, C.R.S., 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

In order to qualify for real property tax deferral, the property must meet all of the following requirements at the time the claim is filed and so long thereafter as payment is deferred.

1. The taxpayer must not be earning income, such as rent, from the property, § 39-3.5-103(1)(c), C.R.S.

2. The taxpayer must own or be purchasing a fee simple estate or mobile home and occupy the residence. Residency elsewhere due to illness will not cause loss of the deferral, § 39-3.5-103(1)(b), C.R.S.

3. All property taxes for prior years must have been paid, § 39-3.5-103(1)(e), C.R.S.

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, § 39-3.5-103(1)(f), C.R.S.

5. Pursuant to § 39-3.5-103(1)(d.5)(I), C.R.S., 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 called into 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.

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 disclosure, § 39-3.5-119(2), C.R.S.

Payment of Deferred Taxes

Pursuant to § 39-3.5-110, C.R.S., 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.

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 any time 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, § 39-3.5-111, C.R.S.

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/cs/Satellite/Treasury_v2/CBON/1251590262914.

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 senior citizen and disabled veteran exemptions 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 located in 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 2014, 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 2013 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 2013 and 2014. 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 2013. 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 2014. 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 2014 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
2013	$1,000,000	$ 450,000		$ 450,000
2014	1,000,000	700,000		700,000
2015		1,000,000	250,000	750,000
2016		1,050,000	250,000	800,000
2017		1,102,500	250,000	852,500
2018		1,157,625	250,000	907,625
2019		1,215,506	250,000	965,506
2020		1,276,282	250,000	1,026,282
2021		1,340,096	250,000	1,090,096
2022		1,407,100	250,000	1,157,100
Totals	$2,000,000		$2,000,000	

ESTIMATING PROJECTED VALUATION AND TAX LIABILITY

Pursuant to § 39-1.5-104, C.R.S., 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 the following:

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 installed behind the meter of any residential or commercial building that produces energy from renewable energy sources, including, but not limited to, photovoltaic, solar thermal, small wind, biomass, and geothermal systems, § 30-11-107.3(2)(b), C.R.S. For information on reporting renewable energy exemptions on the certification of values, reference. For more information on renewable energy see **Assessor's Reference Library, Volume 5, Chapter 7.**

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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.

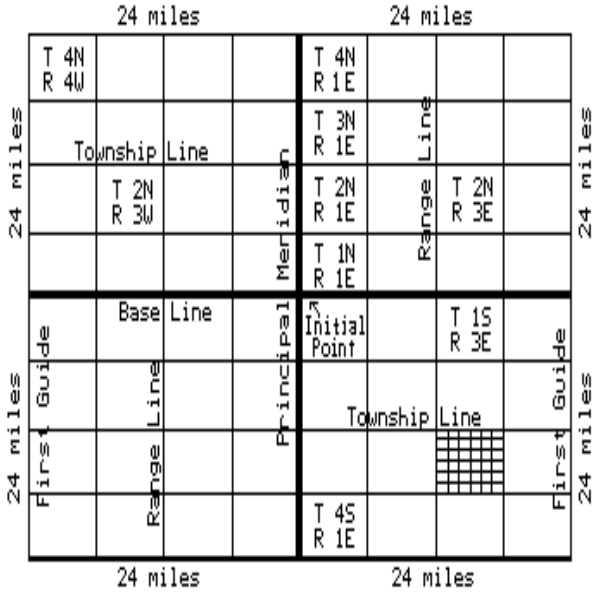

Figure 1

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.

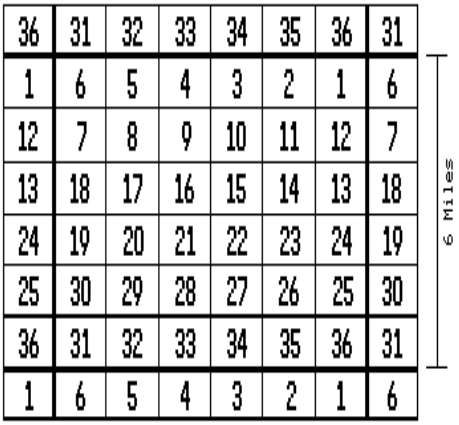

Figure 2

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.

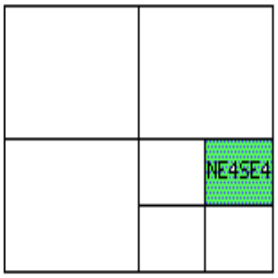

Figure 3

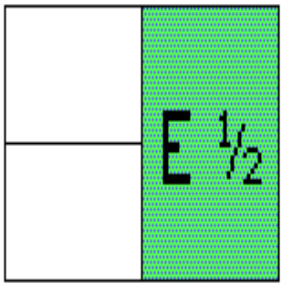

Figure 4

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.

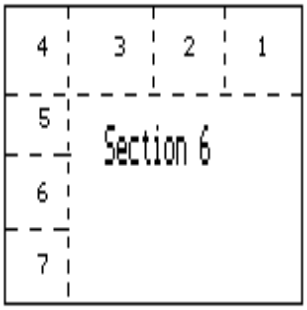

Figure 5

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.

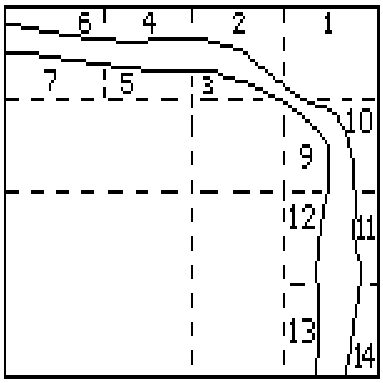

Figure 6

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 87° 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 (360°) in a complete circle with 180° 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 90°. If you were to measure N. 90° 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 20°30' East 140.60 feet to the point of beginning; thence North 88°55' East 200 feet; thence South 125 feet; thence South 88°55' 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.

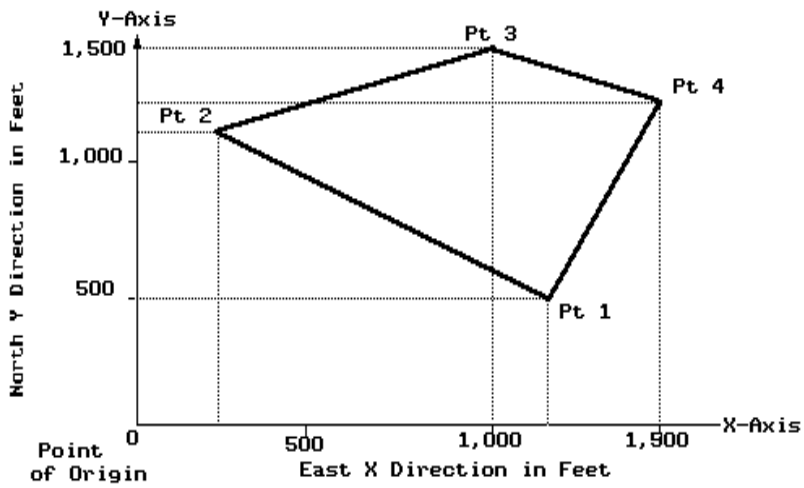

Figure 7

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 general assembly. 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 <u>commencing at the NE corner</u> of said NE1/4 of the NE1/4 <u>Sec 12, T 10 N, R 57 W, thence W 66 feet</u> to W boundary of Highway Colo. 52, <u>thence south</u> along said right-of-way a distance of <u>660 feet for a point of beginning; thence west</u> a distance of <u>594 feet</u> to the SW corner of the NE1/4 of the NE1/4 of the NE1/4; <u>thence south</u> a distance of <u>660 feet</u> 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; <u>thence east</u> a distance of <u>594 feet</u> 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; <u>thence north</u> a distance of <u>660 feet</u> along west boundary of said right-of-way <u>to the point of beginning, containing 9 acres</u>.

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	Term	Abbreviation
Abstract	Abstr.	Easement	Esmt.
Acre	A.; Ac.	East	E.
Addition	Addn.; Add.	Easterly	Ely.
Adjoining, Adjacent	Adj.	Established, Estimated	Est.
Also known as	A.K.A.	Except	Ex.; Exc.
Amended	Am.		
And Others	Et.Al.; et.al.	Filing	Flg.
And Spouse	Et.Ux.	Following	Fol.
Angle	Ang.; <	Foot, Feet	Ft.
Assessor(s)	Ass'r(s).	Fraction(al)	Fr(l).
Avenue	Ave.	From	Fr.
Beginning	Beg.	General Land Office Survey	G.L.O.
Between	Bet.	Government Lot	Gov't Lt.
Block	Blk.		
Book	Bk.	Highway	Hwy.
Bound, Bounded	Bd.	Horizontal	Hor.
Boundary	Bdy.; Bdrs.		
Building	Bldg.	Inch(es)	In(s).
		Including, Inclusive	Incl.
Center	Ctr.; C.	Incorporated	Inc.
Center Line	C.L.; C/L	Interest	Int.
Central Angle	C/A	Intersection	Inters.
Chain	Ch.	Irregular	Irreg.
Commence, Commencing	Com.		
Containing	Contg.	Left	Lt.
Continue	Cont.	Line	Ln.
Continuing	Contn.	Link(s)	Lk(s).
Continued	Contd.	Located, Location	Loc.
Corner(s)	Cor(s).	Lot	Lt.
Correction	Corr.	Lying	Lyg.
Curve	Cv.		
		Meridian	M.;Mer.
Dedication	Ded.	Mile	Mi.
Degree	o or Deg.	Minutes	' or M.
Description, Described	Desc.	Miscellaneous	Misc.
Diagonal	Diag.	More or Less	M/L
Diameter	Diam.		
Distance, District	Dist.		

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.**

> **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, single unit 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. A parcel numbering system is the link between computerized assessment information about a property and the property's location 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.

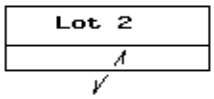
LINE WEIGHTS AND SYMBOLS

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. Good drafting techniques and judgment should be used on line weights not covered below. Line weights and symbology are as follows:

	Pen Size	Symbol
Rivers, creeks, and streams		OO
Lakes and reservoirs		OO

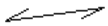
Highway and road rights-of-way	U.S. 287	OO
Railroad	C.B. & Q. R.R.	OO
Railroad right-of-way Canal or ditch right-of-way	*U.P.R.R.* *Fox Canal*	OO
State line		4
County line		4
Township and Range line		3
Section lines		OO
Subdivision boundaries		3
Block boundaries		2
Lot and parcel lines		2
City limit 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

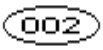
Tie bars



Platted block number

Assigned block numbers

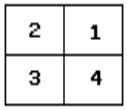
Assigned parcel number



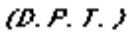
Assigned number for improvement only

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) 202-4700
Location: Building 810, Denver Federal Center

**United States Department of Interior
Bureau of Land Management
Colorado State Office
2850 Youngfield
Lakewood, Colorado 80215

Telephone Number: (303) 239-3600

***Colorado Department of Transportation
Map Sales, S.E. Building
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')

COMPUTERIZED MAPPING AND GIS

Computerized mapping systems are available that 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 database 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.

A Geographic Information Systems (GIS) enables the integration of digitized maps with other data having a relationship to location. It is a natural fit for the assessor's office and allows for information such as sales data, property characteristics, classification, and valuation, to be displayed and analyzed according to its location.

For additional information on computerized mapping and GIS, refer to **Addendum 14-A, Guidelines for Assessor 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.

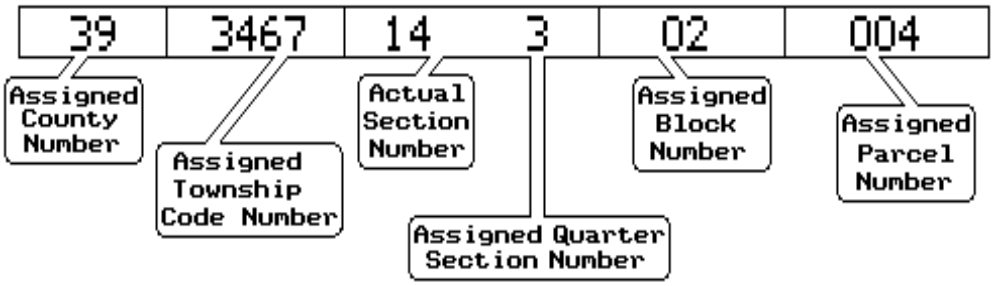


Figure 1

Each parcel of real estate is represented by a 14-digit series of numbers. The first two numbers represent the county. Each of the 64 counties has been assigned a numerical code according to its alphabetical sequence from "01" for Adams County through "63" for Yuma County. (The county number for the City and County of Broomfield is 80.)

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.

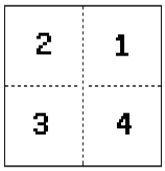


Figure 2

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.

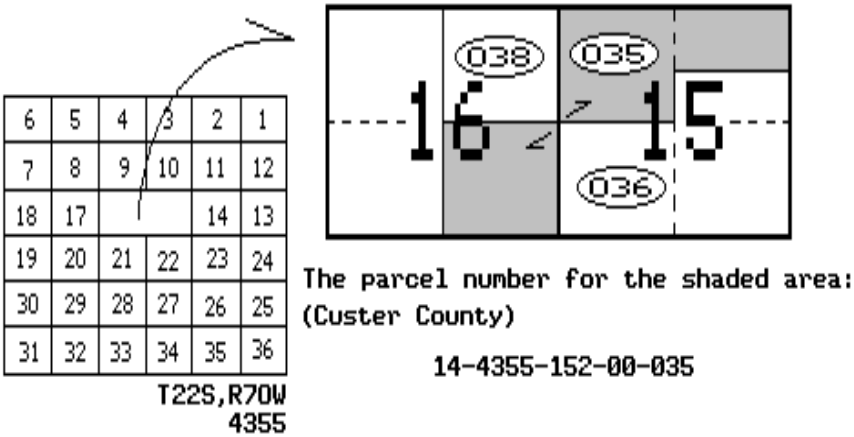


Figure 3

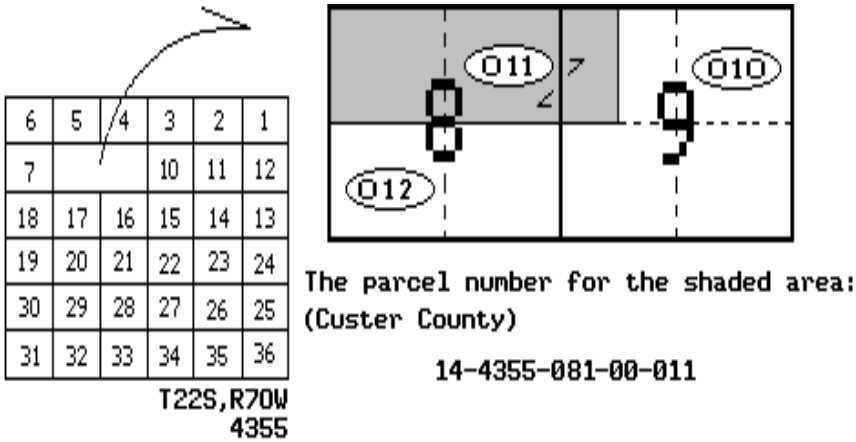


Figure 4

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

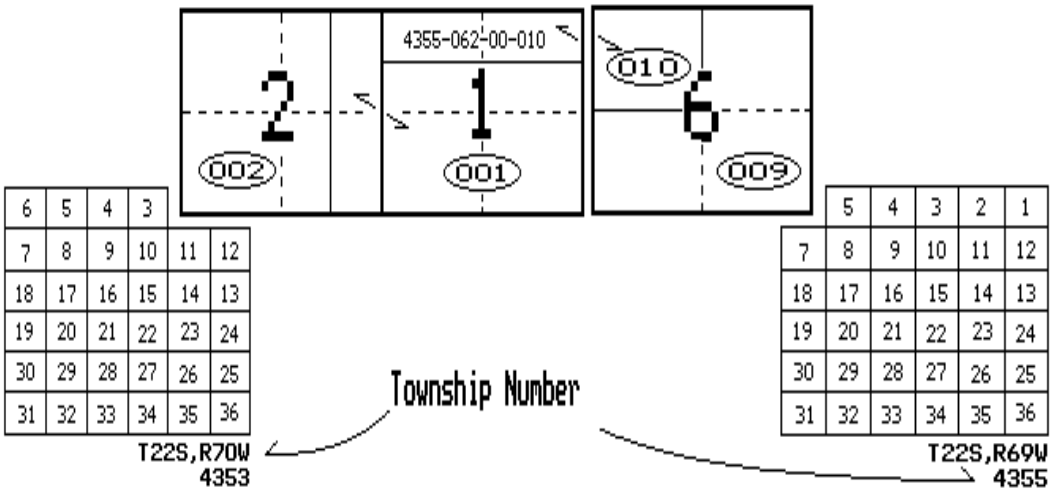


Figure 5

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

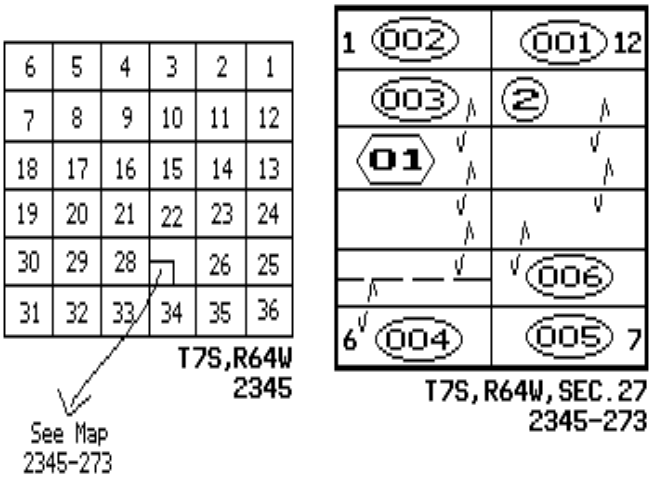


Figure 6

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

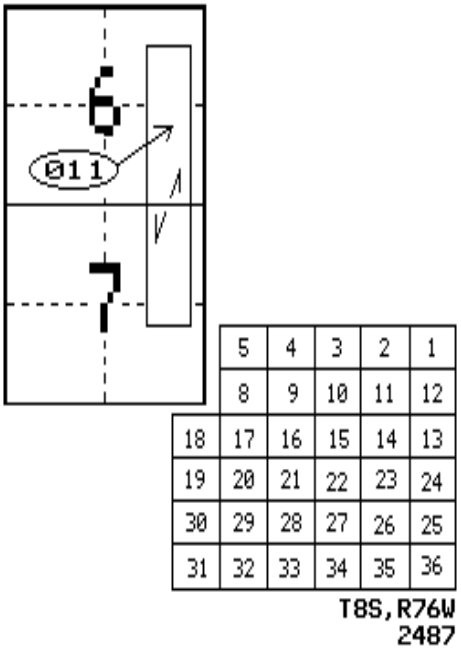


Figure 7

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 the parcel that falls in both sections (different townships) is written as follows:

31-3871-193-00-002

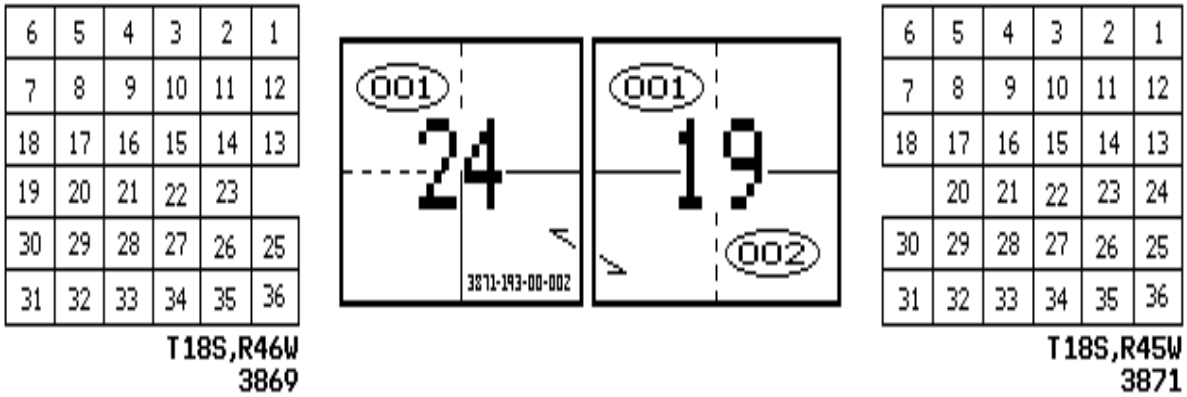


Figure 8

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.

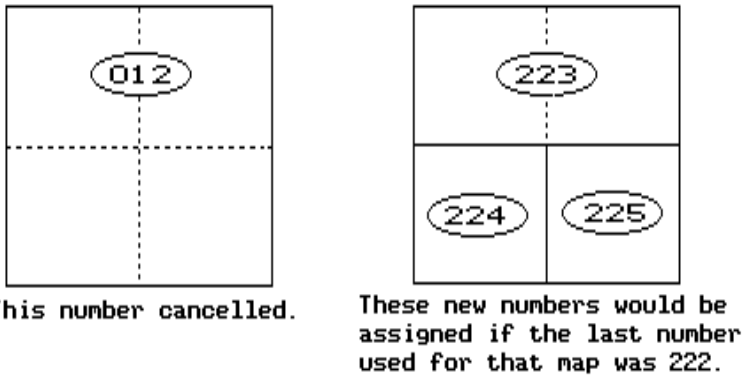


Figure 9

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.

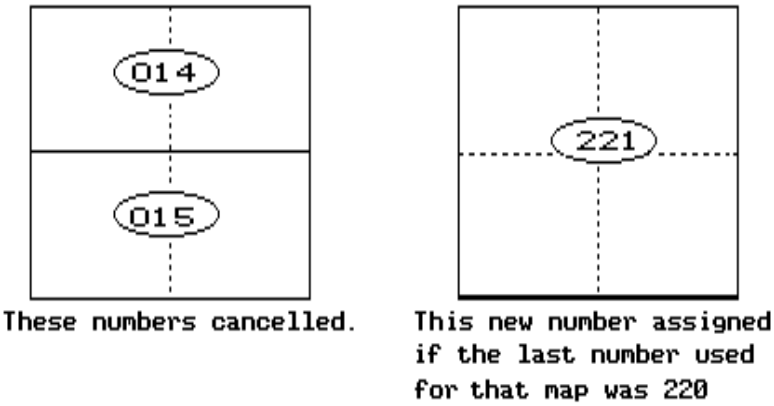


Figure 10

NOTE: The board of county commissioners is authorized to eliminate interior lot lines or obsolete subdivisions in accordance with the requirements of § 30-28-139, C.R.S. When it does so, the county shall file for recording a notice of merger with the county clerk and recorder, and the notice shall constitute prima facie evidence that the requirements of the statute have been satisfied, § 30-28-139(3)(b), C.R.S. The merged parcels are subject to valuation as a single parcel as of January 1 following the board's approval of the merger, § 30-28-139(3)(a), C.R.S.

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.

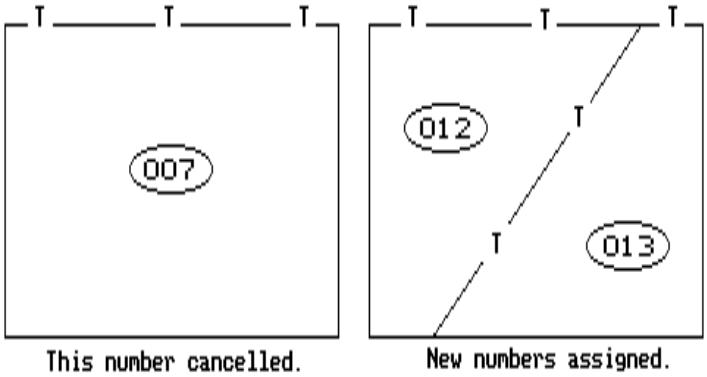


Figure 11

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.

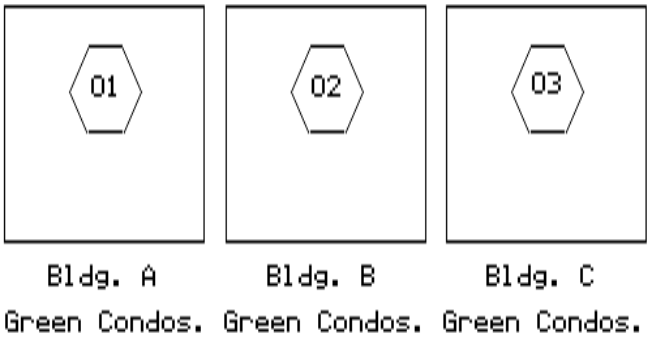


Figure 12

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.

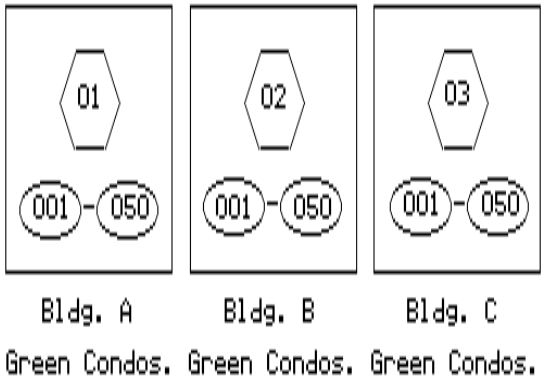


Figure 13

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.

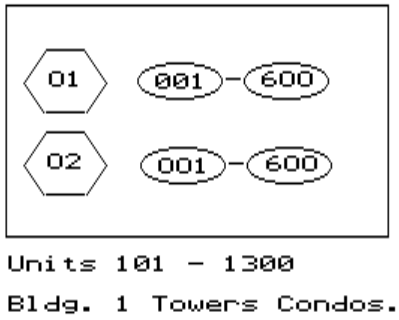


Figure 14

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 may be accurate to +/- 40 feet spatially, or it could be as much as a few hundred feet in error. While this is adequate enough to create a "picture" of what exists, it will not be to the level of accuracy required for all potential GIS data users. It is important for an entity to assess its accuracy requirements based on current and future GIS/mapping applications. While it may be less expensive 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 International Organization for Standards (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, 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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Administrator recommends to SBOE changes to classes and subclasses on county abstracts of assessment ..... 39-2-115(2),(3)
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Assessor mails two copies of real and personal NODs to taxpayers by last working day in August if using the alternate appeals procedure ..... 39-5-122(2)
Assessor notifies BOCC by August 25 of growth valuation in counties declaring severe residential growth impact ..... 39-5-132(3)
Assessor notifies entities, DLG, and Dept. of Education of actual/assessed valuation by August 25 ..... 39-5-121(2), 39-5-128(1)
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CBOE hears appeals on all taxable property beginning September 1 if using the alternate appeals procedure..... 39-8-104(2)
Division of Veterans Affairs sends determination of late application for disabled veteran exemption to applicant no later than September 25..... 39-3-206(2)(a.7)
CBOE begins hearing appeals on or after September 1 for denial of senior citizen and disabled veteran exemption denials ..... 39-3-206(2)
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Administrator files complaints with SBOE on adjustment to classes or subclasses by October 15 ..... 39-2-115(2),(3)
Administrator transmits abstracts of assessment to SBOE by October 15..... 39-2-115(3)
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