

TAXPAYER REMEDIES

THE PROTEST PERIOD FOR REAL PROPERTY IS BETWEEN MAY 1ST AND JUNE 1ST.

1) If you disagree with the value or classification reported on your 2012 Notice of Value, which reports the change in your property's value from the last reappraisal; the month of May is your opportunity to appeal this new value and/or classification:

- To preserve your right to appeal, your protest must be postmarked, e-mailed, faxed or delivered in person on or before June 1, 2012, to the assessor's office in the county where your property is located.
- The Assessor is required by law to hear all objections by June 1.
- The Assessor must render the decision in writing by June 30. This decision is reported on a Notice of Determination (NOD).
- Any appeals made outside the official protest period must be done through the Abatement process.

Personal property protests follow the same guidelines as above, but with different filing dates.

The personal property protest period is only 17 days long - between **June 15th and July 2nd**.

2) If you disagree with the Assessor's determination:

- You can appeal to the County Board of Equalization (County Commissioners) by July 16th.
- The County Board of Equalization will conduct hearings during July and August.
- The County Board must notify you in writing of its decision no later than August 10.

3) If you disagree with the County Board of Equalization's decision:

You can appeal to the State Board of Assessment Appeals, District Court or you may choose to have your appeal arbitrated. However, you must file your appeal within 30 days of the County Board of Equalization's decision.

If you are dissatisfied with the State Board of Assessment Appeals' decision:

You can appeal to the Court of Appeals.

2011 ABSTRACT OF ASSESSMENT AND SUMMARY OF TAX LEVIES



ROUTT COUNTY, COLORADO

Produced by the Assessor and Approved by:
The County Board of Equalization
Division of Property Taxation
State Board of Equalization

Gary Peterson County Assessor

Routt County Assessor's Office
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GENERAL INFORMATION

The duty of the Assessor is to discover, list, classify and value all taxable property in Routt County according to Colorado statutes so that property taxes are distributed equitably in accordance with the value of property each taxpayer owns. The Assessor's office revalues all property every odd year. Value determinations are subject to an annual audit ordered by

the General Assembly. If the Assessor does not comply with the Colorado State Constitution, Article X, Section 3 in correctly determining actual value, the State Board of Equalization shall order a reappraisal performed at the expense of the County. In addition to the expense of the reappraisal, excess payments made by the State to the school districts must be repaid plus interest.

2012 Notice of Value

Colorado law requires a two-year assessment cycle for all taxable real property. For tax years 2011 and 2012, the county assessor is required by law to appraise all real property as of a June 30, 2010 level of value. 2012 is the second year of this cycle, with actual taxes coming due in 2013. Notices of Valuation (NOV) were sent to all real property owners on May 1, 2011 for the biennial reassessment. 2012 is an intervening (non-reappraisal) year, so only those properties experiencing a material change sometime in 2011 such as new construction, replatting, demolition or reclassification will receive a NOV on May 1, 2012. This new 2012 actual value reflects market value as of June 30, 2010 as determined from analysis of market activity and market conditions that occurred since July 1, 2008 up to the **valuation date of June 30, 2010**. From May 1st through June 1st, owners of real property may protest the value or the classification established by the assessor. Current market conditions, sales activity & private fee-appraisals occurring after the effective appraisal date of June 30th, 2010 cannot be considered in a filed protest. The month-long protest period provides an opportunity for taxpayers to inform the assessor of errors in classification, property description, or other discrepancies that may result in a reduction in value or a change in classification. All taxable personal property owners will be sent a Notice of Value no later than June 15, 2012. The personal property protest period is only 17 days; from June 15th to July 2nd.

THE ASSESSOR DOES NOT DETERMINE TAX LEVIES.

County Tax is levied by the Board of Commissioners. School Tax is levied by the District School Board. City and Town Tax is levied by City and Town Officials. Special District Tax is levied by District Directors. After levies are certified in December, the Assessor applies these levies to each property schedule in order to deliver the tax roll to the County Treasurer for collection according to law.

ASSESSMENT RATIOS:

Residential Properties pay taxes on 7.96% of estimated market value. All other property types pay tax on 29% of estimated *actual* value.

PERSONAL PROPERTY REQUIREMENT:
Colorado law requires owners of personal property used in an income producing endeavor and owners of producing natural resources to file a Declaration Schedule with the County Assessor each year by April 15.

PROPERTY OWNER'S RESPONSIBILITY:
All property, except that specifically exempted by law, is subject to taxation. It is the **responsibility of the owner** to see that their property is listed correctly on the Assessor's roll.

TIME TO PAY TAXES:

2011 Taxes are payable in 2012.
First Half Due February 29th, 2012.
Second Half Due June 15th, 2012.
No penalty if paid in full by April 30th, 2012.

ASSESSED VALUE X MILL LEVY = TAXES

ROUTT COUNTY ELECTED OFFICIALS 2012

Commissioners

Nancy Stahoviak, District I
Doug Monger, District II
Diane Mitsch Bush, District III

Assessor

Gary Peterson

Clerk & Recorder

Kay Weinland

Coroner

Rob Ryg

Sheriff

Garrett Wiggins

Surveyor

Skidge Moon

Treasurer & Public Trustee

Jeanne Whiddon

2011 MILL LEVIES

SCHOOL DIST	COUNTY LEVY	SCHOOL DIST	LIBRARY DIST	FIRE DIST	CEMETERY DIST	CO RIVER CNSRV	U YAMPA CNSRV	HOSPITAL DIST	COLLEGE DIST	WATER/SAN DIST	TOWN/CITY	2011 TOTAL	TAX AREA
RE2	0.014955	0.017502	0.003485	---	0.000084	0.000228	---	---	0.003997	---	---	0.040251	05
(Steamboat)	0.014955	0.017502	0.003485	0.006226	0.000084	0.000228	0.001820	---	0.003997	0.020700	---	0.068997	13
	0.014955	0.017502	0.003485	0.007291	0.000084	0.000228	0.001820	---	0.003997	---	---	0.049362	16
	0.014955	0.017502	0.003485	0.007291	0.000084	0.000228	0.001820	---	0.003997	0.006661	---	0.056023	17
	0.014955	0.017502	0.003485	0.006226	0.000084	0.000228	0.001820	---	0.003997	0.016271	---	0.064568	18
	0.014955	0.017502	0.003485	0.006226	0.000084	0.000228	0.001820	---	0.003997	---	---	0.048297	18X
	0.014955	0.017502	0.003485	0.006226	0.000084	0.000228	0.001820	---	0.003997	0.005321	---	0.053618	18Z
	0.014955	0.017502	0.003485	0.009938	0.000084	0.000228	0.001820	---	0.003997	---	---	0.052009	19
	0.014955	0.017502	0.003485	0.006226	0.000084	0.000228	0.001820	---	0.003997	---	---	0.048297	20
	0.014955	0.017502	0.003485	0.006226	0.000084	0.000228	0.001820	---	0.003997	0.005000	---	0.053297	20AMR
	0.014955	0.017502	0.003485	0.006226	0.000084	0.000228	0.001820	---	0.003997	0.030000	---	0.078297	20B
	0.014955	0.017502	0.003485	---	0.000084	0.000228	0.001820	---	0.003997	---	---	0.042071	20BID
	0.014955	0.017502	0.003485	---	0.000084	0.000228	0.001820	---	0.003997	---	---	0.042071	20SS
	0.014955	0.017502	0.003485	0.006226	0.000084	0.000228	0.001820	---	0.003997	---	---	0.048297	20X
	0.014955	0.017502	0.003485	---	0.000084	0.000228	0.001820	---	0.003997	---	---	0.042071	21
	0.014955	0.017502	0.003485	0.006226	0.000084	0.000228	0.001820	---	0.003997	---	---	0.048297	21X
	0.014955	0.017502	0.003485	0.006226	0.000084	0.000228	0.001820	---	0.003997	0.024199	---	0.072496	24
	0.014955	0.017502	0.003485	---	0.000084	0.000228	0.001820	---	0.003997	---	---	0.042071	25
	0.014955	0.017502	0.003485	0.006226	0.000084	0.000228	0.001820	---	0.003997	---	---	0.048297	25X
	0.014955	0.017502	0.003485	---	0.000084	0.000228	0.001820	---	0.003997	---	---	0.042071	27X
	0.014955	0.017502	0.003485	---	0.000084	0.000228	0.001820	---	0.003997	---	---	0.042071	28
	0.014955	0.017502	0.003485	0.003372	0.000084	0.000228	0.001820	---	0.003997	---	---	0.045443	29
RE1	0.014955	0.029925	0.002222	---	0.000371	0.000228	0.001820	0.000219	---	---	---	0.049740	31
(Hayden)	0.014955	0.029925	0.002222	0.006226	0.000371	0.000228	0.001820	0.000219	---	---	---	0.055966	32
	0.014955	0.029925	0.002222	---	0.000371	0.000228	---	0.000219	---	---	---	0.047920	33
	0.014955	0.029925	0.002222	---	0.000371	0.000228	---	0.000219	---	---	---	0.047920	34
	0.014955	0.029925	0.002222	0.003372	0.000371	0.000228	0.001820	0.000219	---	---	---	0.053112	35
	0.014955	0.029925	0.002222	0.003372	0.000371	0.000228	0.001820	0.000219	---	0.021379	---	0.074491	35H
	0.014955	0.029925	0.002222	0.003372	0.000371	0.000228	---	0.000219	---	---	---	0.051292	36
	0.014955	0.029925	0.002222	---	0.000371	0.000228	---	0.000219	---	---	---	0.047920	37
	0.014955	0.029925	0.002222	0.003497	0.000371	0.000228	---	0.000219	---	---	---	0.051417	40
	0.014955	0.029925	0.002222	0.003497	0.000371	0.000228	0.001820	0.000219	---	---	---	0.053237	45
RE3	0.014955	0.040942	0.001181	0.009938	0.000110	0.000228	0.001820	0.002414	---	---	---	0.071588	50
(Soroco)	0.014955	0.040942	0.001181	0.009938	0.000110	0.000228	0.001820	0.002414	---	---	0.011222	0.082810	50OC
	0.014955	0.040942	0.001181	0.003372	0.000110	0.000228	0.001820	0.002414	---	---	---	0.065022	51
	0.014955	0.040942	0.001181	0.006226	0.000110	0.000228	0.001820	0.002414	---	---	---	0.067876	52
	0.014955	0.040942	0.001181	0.003471	0.000110	0.000228	0.001820	0.002414	---	---	---	0.065121	53
	0.014955	0.040942	0.001181	0.006226	0.000110	0.000228	0.001820	0.002414	---	0.020000	---	0.087876	54
	0.014955	0.040942	0.001181	0.009938	0.000110	0.000228	0.001820	0.002414	---	0.020000	---	0.091588	55
	0.014955	0.040942	0.001181	0.009938	0.000110	0.000228	0.001820	---	---	0.011222	---	0.080396	56
	0.014955	0.040942	0.001181	0.003471	0.000837	0.000228	0.001820	0.002414	---	---	---	0.065848	60
	0.014955	0.040942	0.001181	0.003471	0.000837	0.000228	0.001820	0.002414	---	0.012353	---	0.078201	60Y
	0.014955	0.040942	0.001181	0.009938	0.000837	0.000228	0.001820	0.002414	---	---	---	0.072315	61
	0.014955	0.040942	0.001181	---	0.000837	0.000228	0.001820	0.002414	---	---	---	0.062377	66
RE50J (McCoy)	0.014955	0.021601	---	0.003471	0.000837	0.000228	0.001820	---	0.003997	---	---	0.046909	65

2011 TAX CERTIFICATION

TOWNS:	ASSESSED VALUATION	LEVY	REVENUE
Hayden	\$24,275,190	0.021379	\$518,979
Oak Creek	\$8,835,908	0.011222	\$99,157
Steamboat Springs	\$699,183,508	0.000000	\$0
Yampa	\$4,571,737	0.012353	\$56,475
TOWNS TOTAL:	\$736,866,343		\$674,611

SCHOOLS:	ASSESSED VALUATION	LEVY	REVENUE
RE-1 (Hayden)	\$97,793,216	0.029925	\$2,926,462
RE-2 (Steamboat)	\$922,144,077	0.017502	\$16,139,366
RE-3 (Soroco)	\$119,958,185	0.040942	\$4,911,328
RE-50J (McCoy)	\$6,770,161	0.021601	\$146,242
SCHOOLS TOTAL:	\$1,146,665,639		\$24,123,398

COLORADO MTN COLLEG	\$928,914,238	0.003997	\$3,712,870
COLLEGE TOTAL:	\$928,914,238		\$3,712,870

2011 TAX CERTIFICATION (Continued)

ROUTT COUNTY:	ASSESSED VALUATION	LEVY	REVENUE
General Fund	\$1,146,665,639	0.010078	11,556,096
Road & Bridge	\$1,146,665,639	0.000742	850,826
Public Welfare	\$1,146,665,639	0.000277	317,626
Capital Expenditure	\$0	0.000000	0
Contingent Fund	\$0	0.000000	0
Communications	\$1,146,665,639	0.001058	1,213,172
Purchase Dev Rights	\$1,146,665,639	0.001500	1,719,998
Museums	\$1,146,665,639	0.000300	344,000
Horizons	\$1,146,665,639	0.001000	1,146,666

ROUTT COUNTY TOTAL: 0.014955 \$17,148,384

LIBRARY:	ASSESSED VALUATION	LEVY	REVENUE
East Routt	\$922,144,077	0.003485	\$3,213,672
South Routt	\$119,958,185	0.001181	\$141,671
West Routt	\$97,793,216	0.002222	\$217,297
LIBRARY TOTAL:	\$1,139,895,478		\$3,572,639

SPECIAL DISTRICTS:

Alpine Mountain Ranch Metro	\$565,736	0.00500	\$2,829
Colorado River Water	\$1,146,665,639	0.000228	\$261,440
Craig Rural Fire	\$1,037,320	0.003497	\$3,628
Hayden Cemetery	\$97,793,216	0.000371	\$36,281
Catamount Metropolitan	\$19,034,641	0.030000	\$571,039
Morrison Creek W & S	\$18,652,104	0.020000	\$373,042
Mt. Werner W & S	\$421,394,281	0.000000	\$0
North Routt Fire	\$44,004,608	0.007291	\$320,838
Oak Creek Cemetery	\$103,433,704	0.000110	\$11,378
Oak Creek Fire	\$42,840,364	0.009938	\$425,748
Solandt Hospital	\$97,793,216	0.000219	\$21,417
South Routt Cemetery	\$23,294,642	0.000837	\$19,498
South Routt Medical Center	\$119,912,135	0.002414	\$289,468
Steamboat Cemetery	\$922,144,077	0.000084	\$77,460
Steamboat Lake W & S	\$10,772,321	0.006661	\$71,754
Steamboat Rural Fire	\$185,812,117	0.006226	\$1,156,866
Steamboat II Metro. Dist.	\$13,771,050	0.020700	\$285,061
Timbers Preserve W & S	\$1,682,500	0.005321	\$8,953
Timbers W & S General	\$2,354,680	0.016271	\$38,313
Tree Haus Metro Dist.	\$6,956,680	0.024199	\$168,345
Upper Yampa Water	\$1,139,693,823	0.001820	\$2,074,243
West Routt Fire	\$140,115,367	0.003372	\$472,469
Yampa Fire	\$24,194,103	0.003471	\$83,978

SPECIAL DISTRICTS TOTAL: \$6,774,045

TOTAL TAXES * = \$56,005,947

***(Includes All Towns, Schools, Libraries & Special Districts)**

2011 COUNTY VALUATION BY PROPERTY CLASSIFICATION

Agricultural Land	\$10,684,677
Agricultural Residences	\$56,447,817
Agricultural Outbuildings	\$12,212,875
Commercial	\$207,441,453
Industrial	\$5,373,153
Mobile Homes (structures only)	\$2,070,501
Natural Resources Personal Property (Coal and O&G Accts)	\$31,611,540
Natural Resources Production (Including Severed Minerals)	\$26,625,790
Personal Property	\$29,925,620
Residential	\$535,574,219
State Assessed Property (Includes State Ass'd Personal Prop.)	\$89,958,600
Vacant Land	\$138,739,394

TOTALS \$1,146,665,639

Where Revenue is Generated

