

TAXPAYER REMEDIES

THE PROTEST PERIOD FOR REAL PROPERTY IS BETWEEN MAY 1ST AND JUNE 2ND, 2014

1) If you disagree with the value or classification reported on your 2013 or 2014 Notice of Value, which reports the change in your property's value from the prior year; 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 2, 2014, 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 2, 2014.
- The Assessor must render a decision on a timely filed protest in writing by June 30th, 2014. 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 18 days long - between **June 13th and June 30th, 2014**.

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

- You can appeal to the County Board of Equalization (County Commissioners) by July 15th for Real Property, and July 21st, 2014 for Personal Property.
- The County Board of Equalization will conduct hearings during July and must conclude such hearings by August 5th.
- The County Board must notify you in writing of its decision no later than August 12th, 2014.

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.

2013 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 the County according to Colorado statutes so that property taxes are distributed equitably in accordance with the *actual* 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 for each Class of property, 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.

2014 Notice of Value

Colorado law requires a two-year assessment cycle for all taxable real property. For tax years 2013 and 2014, the county assessor is required by law to appraise all real property as of a June 30, 2012 level of value. 2014 is the second year of this cycle, with actual taxes coming due in 2015. Notices of Valuation (NOV) were sent to all real property owners on May 1, 2013 for the biennial reassessment. 2014 is an intervening (non-reappraisal) year, so only those properties experiencing a material change sometime in 2013 - such as new construction, re-platting, demolition or reclassification - will receive a NOV on May 1, 2014. This new 2014 actual value reflects *market* value as of June 30, 2012 as determined from analysis of market activity and market conditions that occurred since July 1, 2010 up to the **valuation date of June 30, 2012**. From May 1st through June 2nd of 2014, 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, 2012 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 13th, 2014. The personal property protest period is only 18 days; from June 13th to June 30th, 2014.

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* or *actual* value. All other property types pay tax on 29% of estimated *actual* value. Production accounts excepted.

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:

2013 Taxes are payable in 2014.
First Half Due February 28th, 2014.
Second Half Due June 16th, 2014.
No penalty if paid in full by April 30th, 2014.

Assessed Value x Mill Levy = Taxes Due

ROUTT COUNTY ELECTED OFFICIALS 2014

Commissioners

Tim Corrigan, District I (chair)
Doug Monger, District II
Stephen Ivancie, District III (appointed)

Assessor

Gary Peterson

Clerk & Recorder

Kay Weinland

Coroner

Rob Ryg

Sheriff

Garrett Wiggins

Surveyor

Skidge Moon

Treasurer & Public Trustee

Brita Horn (appointed)

2013 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	2013 TOTAL	TAX AREA
RE2	0.017003	0.018467	0.003929	---	0.000097	0.000254	---	---	0.003997	---	---	0.043747	05
(Steamboat)	0.017003	0.018467	0.003929	0.006243	0.000097	0.000254	0.001820	---	0.003997	0.020700	---	0.072510	13
	0.017003	0.018467	0.003929	0.007529	0.000097	0.000254	0.001820	---	0.003997	---	---	0.053096	16
	0.017003	0.018467	0.003929	0.007529	0.000097	0.000254	0.001820	---	0.003997	0.006661	---	0.059757	17
	0.017003	0.018467	0.003929	0.006243	0.000097	0.000254	0.001820	---	0.003997	0.036215	---	0.088025	18
	0.017003	0.018467	0.003929	0.006243	0.000097	0.000254	0.001820	---	0.003997	---	---	0.051810	18X
	0.017003	0.018467	0.003929	0.006243	0.000097	0.000254	0.001820	---	0.003997	0.019225	---	0.071035	18Z
	0.017003	0.018467	0.003929	0.009938	0.000097	0.000254	0.001820	---	0.003997	---	---	0.055505	19
	0.017003	0.018467	0.003929	0.006243	0.000097	0.000254	0.001820	---	0.003997	---	---	0.051810	20
	0.017003	0.018467	0.003929	0.006243	0.000097	0.000254	0.001820	---	0.003997	0.005000	---	0.056810	20AMR
	0.017003	0.018467	0.003929	0.006243	0.000097	0.000254	0.001820	---	0.003997	0.035000	---	0.086810	20B
	0.017003	0.018467	0.003929	---	0.000097	0.000254	0.001820	---	0.003997	---	---	0.045567	20BID
	0.017003	0.018467	0.003929	---	0.000097	0.000254	0.001820	---	0.003997	---	---	0.045567	20SS
	0.017003	0.018467	0.003929	0.006243	0.000097	0.000254	0.001820	---	0.003997	---	---	0.051810	20X
	0.017003	0.018467	0.003929	---	0.000097	0.000254	0.001820	---	0.003997	---	---	0.045567	21
	0.017003	0.018467	0.003929	0.006243	0.000097	0.000254	0.001820	---	0.003997	---	---	0.051810	21X
	0.017003	0.018467	0.003929	0.006243	0.000097	0.000254	0.001820	---	0.003997	0.028967	---	0.080777	24
	0.017003	0.018467	0.003929	---	0.000097	0.000254	0.001820	---	0.003997	---	---	0.045567	25
	0.017003	0.018467	0.003929	0.006243	0.000097	0.000254	0.001820	---	0.003997	---	---	0.051810	25X
	0.017003	0.018467	0.003929	---	0.000097	0.000254	0.001820	---	0.003997	---	---	0.045567	27X
	0.017003	0.018467	0.003929	---	0.000097	0.000254	0.001820	---	0.003997	---	---	0.045567	28
	0.017003	0.018467	0.003929	0.004325	0.000097	0.000254	0.001820	---	0.003997	---	---	0.049892	29
RE1	0.017003	0.029559	0.002213	---	0.000371	0.000254	0.001820	0.000253	---	---	---	0.051473	31
(Hayden)	0.017003	0.029559	0.002213	0.006243	0.000371	0.000254	0.001820	0.000253	---	---	---	0.057716	32
	0.017003	0.029559	0.002213	---	0.000371	0.000254	---	0.000253	---	---	---	0.049653	33
	0.017003	0.029559	0.002213	---	0.000371	0.000254	---	0.000253	---	---	---	0.049653	34
	0.017003	0.029559	0.002213	0.004325	0.000371	0.000254	0.001820	0.000253	---	---	---	0.055798	35
	0.017003	0.029559	0.002213	0.004325	0.000371	0.000254	0.001820	0.000253	---	0.025067	---	0.080865	35H
	0.017003	0.029559	0.002213	0.004325	0.000371	0.000254	---	0.000253	---	---	---	0.053978	36
	0.017003	0.029559	0.002213	---	0.000371	0.000254	---	0.000253	---	---	---	0.049653	37
	0.017003	0.029559	0.002213	0.003497	0.000371	0.000254	---	0.000253	---	---	---	0.053150	40
	0.017003	0.029559	0.002213	0.003497	0.000371	0.000254	0.001820	0.000253	---	---	---	0.054970	45
RE3	0.017003	0.038524	0.001157	0.009938	0.000140	0.000254	0.001820	0.002095	---	---	---	0.070931	50
(Sorocco)	0.017003	0.038524	0.001157	0.009938	0.000140	0.000254	0.001820	0.002095	---	0.011166	---	0.082097	50OC
	0.017003	0.038524	0.001157	0.004325	0.000140	0.000254	0.001820	0.002095	---	---	---	0.065318	51
	0.017003	0.038524	0.001157	0.006243	0.000140	0.000254	0.001820	0.002095	---	---	---	0.067236	52
	0.017003	0.038524	0.001157	0.003471	0.000140	0.000254	0.001820	0.002095	---	---	---	0.064464	53
	0.017003	0.038524	0.001157	0.006243	0.000140	0.000254	0.001820	0.002095	---	0.020000	---	0.087236	54
	0.017003	0.038524	0.001157	0.009938	0.000140	0.000254	0.001820	0.002095	---	0.020000	---	0.090931	55
	0.017003	0.038524	0.001157	0.009938	0.000140	0.000254	0.001820	0.002095	---	---	0.011166	0.080002	56
	0.017003	0.038524	0.001157	0.003471	0.000968	0.000254	0.001820	0.002095	---	---	---	0.065292	60
	0.017003	0.038524	0.001157	0.003471	0.000968	0.000254	0.001820	0.002095	---	---	0.016605	0.081897	60Y
	0.017003	0.038524	0.001157	0.009938	0.000968	0.000254	0.001820	0.002095	---	---	---	0.071759	61
	0.017003	0.038524	0.001157	---	0.000968	0.000254	0.001820	0.002095	---	---	---	0.061821	66
RE501	0.017003	0.020826	---	0.003471	0.000968	0.000254	0.001820	---	0.003997	---	---	0.048339	65
(McCoy)													

The symbol † on this page indicates the taxing entity is affected by the increment value associated with the City of Steamboat's Redevelopment Authority. In 2005, the City set up an Urban Renewal Authority (URA) that uses Tax Increment Financing (TIF) to finance improvements made to a blighted area within the municipality's jurisdiction. Tax Area 28 is the URA - areas surrounding the ski resort base. For 2013 the URA's increment assessed value stands at \$39,803,740 generating \$1.81m in tax revenue in 2014.

2013 TAX CERTIFICATION

TOWNS:	ASSESSED VALUATION	LEVY	REVENUE
Hayden	\$18,841,338	0.025067	\$472,296
Oak Creek	\$6,109,710	0.011166	\$68,221
Steamboat Springs	\$596,938,833 (Less TIF Value) †	0.000000	\$0
Yampa	\$3,588,050	0.016605	\$59,580
TOWNS TOTAL:	\$625,477,931		\$600,096
SCHOOLS:			
RE-1 (Hayden)	\$105,556,454	0.029559	\$3,120,143
RE-2 (Steamboat)	\$801,392,205 (Less TIF Value) †	0.018467	\$14,064,254
RE-3 (Sorocco)	\$104,864,841	0.038524	\$4,039,813
RE-501 (McCoy)	\$7,198,340	0.020826	\$149,913
SCHOOLS TOTAL:	\$1,019,011,840		\$21,374,123
COLORADO MTN COLLEGE	\$808,590,545 (Less TIF Value) †	0.003997	\$3,072,841
COLLEGE TOTAL:	\$808,590,545 (Less TIF Value) †		\$3,072,841

2013 TAX CERTIFICATION (Continued)

ROUTT COUNTY:	ASSESSED VALUATION	NET LEVY	GROSS REVENUE
General Fund †	\$1,019,011,840	0.011656	\$11,413,650
Road & Bridge †	\$1,019,011,840	0.000832	\$814,701
Public Welfare †	\$1,019,011,840	0.000379	\$371,120
Capital Expenditure	\$0	0.000000	\$0
Contingent Fund	\$0	0.000000	\$0
Communications †	\$1,019,011,840	0.001336	\$1,308,222
Purch Dev Rights/Open Space †	\$1,019,011,840	0.001500	\$1,468,812
Museums †	\$1,019,011,840	0.000300	\$293,762
Horizons †	\$1,019,011,840	0.001000	\$979,208
ROUTT COUNTY TOTAL †	\$1,019,011,840	0.017003	\$16,649,475
Less TIF Increment Value:	\$39,803,740		

LIBRARY:	ASSESSED VALUATION	NET LEVY	GROSS REVENUE
East Routt Library Dist. †	\$801,392,205	0.003929	\$2,992,281
South Routt Library Dist	\$104,864,841	0.001157	\$121,329
West Routt Library Dist	\$105,556,454	0.002213	\$233,596
LIBRARY TOTAL:	\$1,011,813,500		\$3,347,206

SPECIAL DISTRICTS:

Alpine Mtn Ranch Metro. Dist	\$758,290	0.00500	\$3,791
Catamount Metropolitan	\$16,607,890	0.035000	\$581,276
Colorado River Water Conserv †	\$1,019,011,840	0.000254	\$248,719
Craig Rural Fire	\$1,170,730	0.003497	\$4,094
Great N. Water Conservancy	\$3,922,640	0.000000	\$0
Hayden Cemetery	\$105,556,454	0.000371	\$39,161
Morrison Creek W&S	\$14,226,492	0.020000	\$284,530
Mt. Werner W&S	\$355,558,300	0.000000	\$0
North Routt Fire	\$37,777,580	0.007529	\$284,427
Oak Creek Cemetery	\$89,418,833	0.000140	\$12,519
Oak Creek Fire	\$35,128,699	0.009938	\$349,109
Solandt Memorial Hospital	\$105,556,454	0.000253	\$26,706
South Routt Cemetery	\$22,644,348	0.000968	\$21,920
South Routt Medical Center	\$104,829,811	0.002095	\$219,618
Steamboat Cemetery †	\$801,392,205	0.000097	\$73,874
Steamboat Lake W & S	\$9,795,220	0.006661	\$65,246
Steamboat Sprgs Area Fire	\$172,196,966	0.006243	\$1,075,026
Steamboat II Metro. Dist.	\$12,027,340	0.020700	\$248,966
S.S. Dev. Authority (TIF)	\$146,831,980	0.000000	\$1,813,737
Timbers W&S- Full Service	\$2,116,880	0.036215	\$76,663
Timbers W&S- Preserve Subdv	\$1,461,860	0.019225	\$28,104
Tree Haus Metro Dist.	\$5,698,670	0.028967	\$165,073
Upper Yampa Water Conserv †	\$1,012,282,220	0.001820	\$1,769,911
West Routt Fire	\$143,971,963	0.004325	\$622,679
Yampa Fire	\$23,135,218	0.003471	\$80,302
SPECIAL DISTRICTS TOTAL:			\$8,095,452

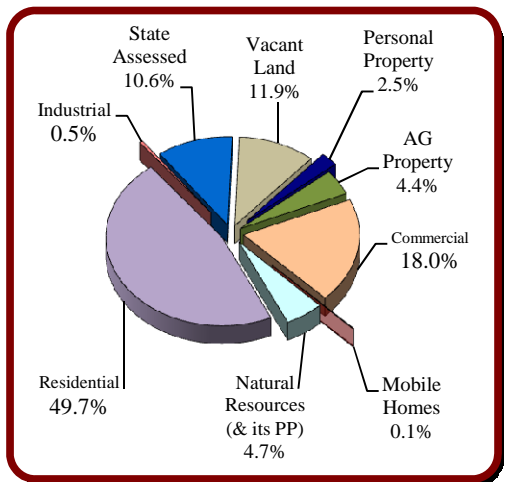
TOTAL TAXES * = \$53,139,194

* (Includes All Towns, Schools, Libraries, Special Districts, plus Senior & Veteran Exemptions paid from State funds)

2013 COUNTY VALUATION BY PROPERTY CLASSIFICATION

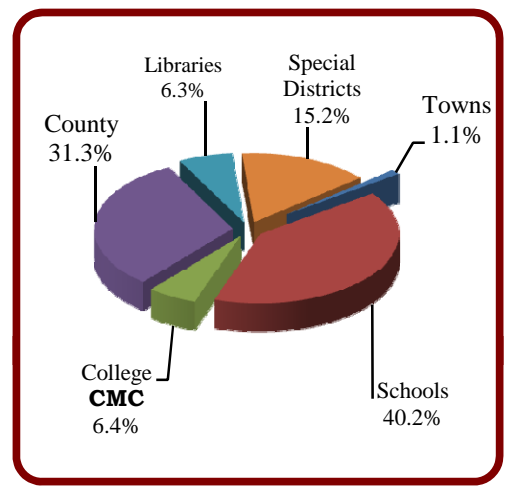
Agricultural Land	\$10,909,580
Agricultural Residences (includes Mobiles on AG land)	\$22,111,540
Agricultural Outbuildings	\$13,918,750
Commercial	\$194,856,820
Industrial	\$4,683,540
Mobile Homes (structures only- no land included)	\$1,298,300
Natr'l Resources: Production Accts, & non-producing Severed Mins.	\$24,869,730
Natr'l Resources: Pers. Prop. used in Production (Coal and O&G)	\$29,522,230
Personal Property: (Residential & Commercial Equip./Furnishings)	\$25,317,550
Residential	\$473,140,880
State Assessed Property (Includes State Assessed Pers. Prop.)	\$108,248,300
Vacant Land	\$110,134,620
TOTALS	\$1,019,011,840

Where Revenue is Generated



Agricultural	4.6%
Commercial	19.1%
Mobile Homes	0.1%
Natural Resources	5.3%
Residential	46.4%
Industrial	0.5%
State Assessed	10.6%
Vacant	10.8%
Personal Property	2.5%
Total	100.0%

How Revenue is Disbursed



Towns	1.2%	\$600,096
Schools	44.1%	