

TAXPAYER REMEDIES

REAL PROPERTY PROTEST PERIOD IS BETWEEN MAY 1ST AND JUNE 1ST

1) If you disagree with the value or classification reported on your 2015 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, 2015, 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 a 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 but with different filing dates.

The personal property protest period is only 15 days between **June 15 and June 30**.

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

- You can appeal to the County Board of Equalization (County Commissioners) by July 15.
- 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.

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.

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.

2014

ABSTRACT OF ASSESSMENT AND SUMMARY OF TAX LEVIES



In memory of the historic Royal Hotel (1906 to 2015)

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
P.O. Box 773210 Steamboat Springs, CO 80477-3210
Phone: 970-870-5544 / Fax: 970-870-5461
E-mail: assessor@co.routt.co.us

www.co.routt.co.us

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, 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.

2015 Notice of Value

For tax years 2015 and 2016, the county assessor is required by law to appraise all real property as of a June 30, 2014 level of value. 2015 is the first year of this cycle, with actual taxes coming due in 2016. Notices of Valuation reflecting the 2015 values will be sent to owners of real property by May 1st. This new 2015 *actual* value reflects market value as of June 30, 2014 as determined from analysis of market activity and market conditions that occurred since July 1, 2012 up to the **valuation date of June 30, 2014**. From May 1 through June 1, owners of real property may protest the value or the classification established by the assessor— every year. This protest period provides an opportunity for taxpayers to inform the assessor of errors in classification, property inventory/condition, 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, 2015. The personal property protest period is only 15 days; from June 15 to June 30 – every year.

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 accurately on the Assessor's roll.

TIME TO PAY TAXES:

2014 Taxes are payable in 2015.

First Half Due March 2nd, 2015.

Second Half Due June 15th, 2015.

No penalty if paid in full by April 30th, 2015.

Assessed Value x Mill Levy = Taxes Due

ROUTT COUNTY ELECTED OFFICIALS 2015

Commissioners

Tim Corrigan, District I
Doug Monger, District II
Cari Hermacinski, District III

Assessor

Gary Peterson

Clerk & Recorder

Kim Bonner

Coroner

Rob Ryg

Sheriff

J. Garrett Wiggins

Surveyor

Tomas H. Effinger, Jr.

Treasurer & Public Trustee

Brita Horn

2014 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	0.017654	0.018729	0.003962	---	0.000097	0.000253	---	---	0.003997	---	---	0.044692	05
(Steamboat)	0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	0.020700	---	0.073453	13
0.017654	0.018729	0.003962	0.007459	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.053971	16
0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	0.006661	---	---	0.060632	17
0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	0.041706	---	---	0.094459	18
0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.052753	18X
0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	0.023565	---	---	0.076318	18Z
0.017654	0.018729	0.003962	0.009938	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.056450	19
0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.052753	20
0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	0.005000	---	---	0.057753	20AMR
0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	0.035000	---	---	0.087753	20B
0.017654	0.018729	0.003962	---	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.046512	20BID
0.017654	0.018729	0.003962	---	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.046512	20SS
0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.052753	20X
0.017654	0.018729	0.003962	---	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.046512	21
0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.052753	21X
0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	0.031287	---	---	0.084040	24
0.017654	0.018729	0.003962	---	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.046512	25
0.017654	0.018729	0.003962	0.006241	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.052753	25X
0.017654	0.018729	0.003962	---	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.046512	27X
0.017654	0.018729	0.003962	---	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.046512	28
0.017654	0.018729	0.003962	0.004591	0.000097	0.000253	0.001820	---	0.003997	---	---	---	0.051103	29
RE1	0.017654	0.029334	0.002242	---	0.000371	0.000253	0.001820	0.000273	---	---	---	0.051947	31
(Hayden)	0.017654	0.029334	0.002242	0.006241	0.000371	0.000253	0.001820	0.000273	---	---	---	0.058188	32
0.017654	0.029334	0.002242	---	0.000371	0.000253	---	0.000273	---	---	---	---	0.050127	33
0.017654	0.029334	0.002242	---	0.000371	0.000253	---	0.000273	---	---	---	---	0.050127	34
0.017654	0.029334	0.002242	0.004591	0.000371	0.000253	0.001820	0.000273	---	---	---	---	0.056538	35
0.017654	0.029334	0.002242	0.004591	0.000371	0.000253	0.001820	0.000273	---	0.025067	---	---	0.081605	35H
0.017654	0.029334	0.002242	0.004591	0.000371	0.000253	---	0.000273	---	---	---	---	0.054718	36
0.017654	0.029334	0.002242	---	0.000371	0.000253	---	0.000273	---	---	---	---	0.050127	37
0.017654	0.029334	0.002242	0.003497	0.000371	0.000253	---	0.000273	---	---	---	---	0.053624	40
0.017654	0.029334	0.002242	0.003497	0.000371	0.000253	0.001820	0.000273	---	---	---	---	0.055444	45
RE3	0.017654	0.038907	0.001149	0.009938	0.000156	0.000253	0.001820	0.002095	---	---	---	0.071972	50
(Soroco)	0.017654	0.038907	0.001149	0.009938	0.000156	0.000253	0.001820	0.002095	---	0.011226	---	0.083198	50OC
0.017654	0.038907	0.001149	0.004591	0.000156	0.000253	0.001820	0.002095	---	---	---	---	0.066625	51
0.017654	0.038907	0.001149	0.006241	0.000156	0.000253	0.001820	0.002095	---	---	---	---	0.068275	52
0.017654	0.038907	0.001149	0.003471	0.000156	0.000253	0.001820	0.002095	---	---	---	---	0.065505	53
0.017654	0.038907	0.001149	0.006241	0.000156	0.000253	0.001820	0.002095	---	0.020000	---	---	0.088275	54
0.017654	0.038907	0.001149	0.009938	0.000156	0.000253	0.001820	0.002095	---	0.020000	---	---	0.091972	55
0.017654	0.038907	0.001149	0.009938	0.000156	0.000253	0.001820	---	---	0.011226	---	---	0.081103	56
0.017654	0.038907	0.001149	0.003471	0.000657	0.000253	0.001820	0.002095	---	---	---	---	0.066006	60
0.017654	0.038907	0.001149	0.003471	0.000657	0.000253	0.001820	0.002095	---	0.017449	---	---	0.083455	60Y
0.017654	0.038907	0.001149	0.009938	0.000657	0.000253	0.001820	0.002095	---	---	---	---	0.072473	61
0.017654	0.038907	0.001149	---	0.000657	0.000253	0.001820	0.002095	---	---	---	---	0.062535	66
RE50J	0.017654	0.021517	---	0.003471	0.000657	0.000253	0.001820	---	0.003997	---	---	0.049369	65
(McCoy)													

2014 TAX CERTIFICATION (Continued)			
	ASSESSED VALUATION	NET LEVY	GROSS REVENUE
ROUTT COUNTY:			
General Fund ‡	\$1,010,602,650	0.011997	\$12,124,200
Road & Bridge ‡	\$1,010,602,650	0.000838	\$846,885
Public Welfare ‡	\$1,010,602,650	0.000519	\$524,503
Capital Expenditure	\$0	0.000000	\$0
Contingent Fund	\$0	0.000000	\$0
Communications ‡	\$1,010,602,650	0.001500	\$1,515,904
Purch Dev Rights/Open Space‡	\$1,010,602,650	0.001500	\$1,515,904
Museums ‡	\$1,010,602,650	0.000300	\$303,181
Horizons ‡	\$1,010,602,650	0.001000	\$1,010,603
ROUTT COUNTY TOTAL ‡	\$1,010,602,650	0.017654	\$17,841,179 ‡
Less TIF Increment Value:	\$39,127,116		\$17,150,429 ‡
LIBRARY:			
East Routt Library Dist. ‡	\$799,415,080	0.003962	\$3,167,283 ‡
South Routt Library Dist	\$100,226,295	0.001149	\$115,160
West Routt Library Dist	\$103,505,455	0.002242	\$232,059
LIBRARY TOTAL:	\$1,003,146,830		\$3,514,502
SPECIAL DISTRICTS:			
Alpine Mtn Ranch Metro. Dist	\$758,290	0.00500	\$3,791
Catamount Metropolitan	\$16,684,560	0.035000	\$583,960
Colorado River Water Consvr ‡	\$1,010,602,650	0.000253	\$255,682 ‡
Craig Rural Fire	\$1,217,280	0.003497	\$4,257
Great N. Water Conservancy	\$3,924,430	0.000000	\$0
Hayden Cemetery	\$103,505,455	0.000371	\$38,401
Morrison Creek W&S	\$14,205,230	0.020000	\$284,105
Mt. Werner W&S	\$354,930,650	0.000000	\$0
North Routt Fire	\$37,159,530	0.007459	\$277,173
Oak Creek Cemetery	\$84,865,995	0.000156	\$13,239
Oak Creek Fire	\$34,945,820	0.009938	\$347,292
Solandt Memorial Hospital	\$103,505,455	0.000273	\$28,257
South Routt Cemetery	\$22,816,120	0.006657	\$14,990
South Routt Medical Center	\$100,191,265	0.002095	\$209,901
Steamboat Cemetery ‡	\$799,415,080	0.000097	\$77,543 ‡
Steamboat Lake W & S	\$9,673,670	0.006661	\$64,436
Steamboat Sprgs Area Fire	\$173,826,550	0.006241	\$1,084,851
Steamboat II Metro. Dist.	\$11,850,150	0.020700	\$245,298
S.S. Dev. Authority (TIF)	\$144,851,480	0.000000	\$1,819,881
Timbers W&S- Full Service	\$2,042,340	0.041706	\$85,178
Timbers W&S- Preserve Subdv	\$1,434,790	0.023565	\$33,811
Tree Haus Metro Dist.	\$5,727,130	0.031287	\$179,185
Upper Yampa Water Consvr ‡	\$1,003,894,820	0.001820	\$1,827,089 ‡
West Routt Fire	\$137,188,195	0.004591	\$629,831
Yampa Fire	\$23,332,720	0.003471	\$80,988
SPECIAL DISTRICTS TOTAL:			\$8,189,138

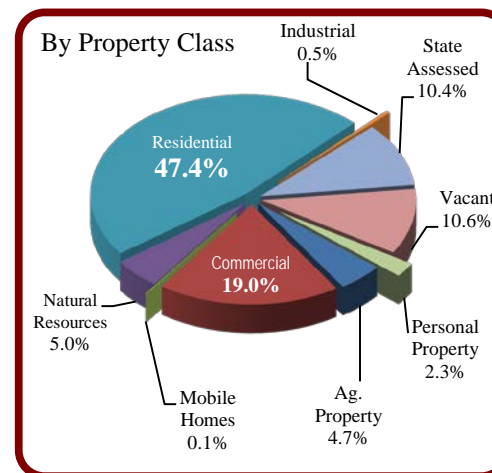
TOTAL TAXES * = \$53,614,091

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

2014 COUNTY VALUATION BY PROPERTY CLASSIFICATION

Agricultural Land	\$10,879,110
Agricultural Residences (includes Mobiles on AG land)	\$22,672,290
Agricultural Outbuildings	\$13,871,990
Commercial	\$192,120,030
Industrial	\$4,683,540
Mobile Homes (structures only- no land included)	\$1,322,060
Natr'l Resources: Production Accts, & non-producing Severed Mins.	\$23,806,390
Natr'l Resources: Pers. Prop. used in Production (Coal and O&G)	\$26,394,150
Personal Property: (Residential & Commercial Equip./Furnishings)	\$23,527,860
Residential	\$479,069,720
State Assessed Property (Includes State Assessed Pers. Prop.)	\$105,170,200
Vacant Land	\$107,085,310
TOTALS	\$1,010,602,650

Where Revenue is Generated



Agricultural	4.7%	\$47,423,390
Commercial	19.0%	\$192,120,030
Mobile Homes	0.1%	\$1,322,060
Natural Resources	5.0%	\$50,200,540
Residential	47.4%	\$479,069,720
Industrial	0.5%	\$4,683,540
State Assessed	10.4%	\$105,170,200
Vacant	10.6%	\$107,085,310
Personal Property	2.3%	\$23,527,860
Totals:	100.0%	\$1,010,602,650

How Revenue is Disbursed

