

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 2013 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, 2013, 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 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.

2012 ABSTRACT OF ASSESSMENT AND SUMMARY OF TAX LEVIES



Yampa River from 5th Street Bridge- Spring 2012

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**

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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, 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.

2013 Notice of Value

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. 2013 is the first year of this cycle, with actual taxes coming due in 2014. Notices of Valuation reflecting the 2013 values will be sent to owners of real property by May 1. This new 2013 *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 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, 2013. 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:

2012 Taxes are payable in 2013.
First Half Due February 28th, 2013.
Second Half Due June 17th, 2013.
No penalty if paid in full by April 30th, 2013.

ASSESSED VALUE X MILL LEVY = TAXES

ROUTT COUNTY ELECTED OFFICIALS 2013

Commissioners

Tim Corrigan, District I
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)

