

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 2017 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, 2017, 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.

2016 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

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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.

2017 Notice of Value

For tax years 2017 and 2018, the county assessor is required by law to appraise all real property as of a June 30, 2016 level of value. 2017 is the first year of this cycle, with actual taxes coming due in 2018. Notices of Valuation reflecting the 2017 values will be sent to owners of real property by May 1st. This new 2017 *actual* value reflects market value as of June 30, 2016 as determined from analysis of market activity and market conditions that occurred since July 1, 2014 up to the **valuation date of June 30, 2016**. 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, 2017. 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:

2016 Taxes are payable in 2017.

First Half Due February 28th, 2017.

Second Half Due June 15th, 2017.

No penalty if paid in full by May 1st, 2017.

Assessed Value x Mill Levy = Taxes Due

ROUTT COUNTY ELECTED OFFICIALS 2017

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

2016 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	2016 TOTAL	TAX AREA
RE2 (Steamboat)	0.017567	0.018030	0.003716	---	0.000095	0.000253	---	---	0.003997	---	---	0.043658	05
0.017567	0.018030	0.003716	0.006325	0.000095	0.000253	0.001820	---	0.003997	0.020700	---	---	0.072503	13
0.017567	0.018030	0.003716	0.007749	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.053227	16
0.017567	0.018030	0.003716	0.007749	0.000095	0.000253	0.001820	---	0.003997	0.006661	---	---	0.059888	17
0.017567	0.018030	0.003716	0.006325	0.000095	0.000253	0.001820	---	0.003997	0.041372	---	---	0.093175	18
0.017567	0.018030	0.003716	0.006325	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.051803	18X
0.017567	0.018030	0.003716	0.006325	0.000095	0.000253	0.001820	---	0.003997	0.024984	---	---	0.076787	18Z
0.017567	0.018030	0.003716	0.009938	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.055416	19
0.017567	0.018030	0.003716	0.006325	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.051803	20
0.017567	0.018030	0.003716	0.006325	0.000095	0.000253	0.001820	---	0.003997	0.005000	---	---	0.056803	20AMR
0.017567	0.018030	0.003716	0.006325	0.000095	0.000253	0.001820	---	0.003997	0.034000	---	---	0.085803	20B
0.017567	0.018030	0.003716	---	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.045478	20BID
0.017567	0.018030	0.003716	---	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.045478	20SS
0.017567	0.018030	0.003716	0.006325	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.051803	20X
0.017567	0.018030	0.003716	---	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.045478	21
0.017567	0.018030	0.003716	0.006325	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.051803	21X
0.017567	0.018030	0.003716	---	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.045478	22
0.017567	0.018030	0.003716	0.006325	0.000095	0.000253	0.001820	---	0.003997	0.031287	---	---	0.083090	24
0.017567	0.018030	0.003716	---	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.045478	25
0.017567	0.018030	0.003716	0.006325	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.051803	25X
0.017567	0.018030	0.003716	---	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.045478	27X
0.017567	0.018030	0.003716	---	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.045478	28
0.017567	0.018030	0.003716	0.004586	0.000095	0.000253	0.001820	---	0.003997	---	---	---	0.050064	29
RE1 (Hayden)	0.017567	0.029890	0.002204	---	0.000371	0.000253	0.001820	0.000304	---	---	---	0.052409	31
0.017567	0.029890	0.002204	0.006325	0.000371	0.000253	0.001820	0.000304	---	---	---	---	0.058734	32
0.017567	0.029890	0.002204	---	0.000371	0.000253	---	0.000304	---	---	---	---	0.050589	33
0.017567	0.029890	0.002204	---	0.000371	0.000253	---	0.000304	---	---	---	---	0.050589	34
0.017567	0.029890	0.002204	0.004586	0.000371	0.000253	0.001820	0.000304	---	---	---	---	0.056995	35
0.017567	0.029890	0.002204	0.004586	0.000371	0.000253	0.001820	0.000304	0.025067	---	---	---	0.082062	35H
0.017567	0.029890	0.002204	0.004586	0.000371	0.000253	---	0.000304	---	---	---	---	0.055175	36
0.017567	0.029890	0.002204	---	0.000371	0.000253	---	0.000304	---	---	---	---	0.050589	37
0.017567	0.029890	0.002204	0.003497	0.000371	0.000253	---	0.000304	---	---	---	---	0.054086	40
0.017567	0.029890	0.002204	0.003497	0.000371	0.000253	0.001820	0.000304	---	---	---	---	0.055906	45
RE3 (Soroco)	0.017567	0.039944	0.001147	0.009938	0.000190	0.000253	0.001820	0.004095	---	---	---	0.074954	50
0.017567	0.039944	0.001147	0.009938	0.000190	0.000253	0.001820	0.004095	---	0.011166	---	---	0.086120	50OC
0.017567	0.039944	0.001147	0.004586	0.000190	0.000253	0.001820	0.004095	---	---	---	---	0.069602	51
0.017567	0.039944	0.001147	0.006325	0.000190	0.000253	0.001820	0.004095	---	---	---	---	0.071341	52
0.017567	0.039944	0.001147	0.003471	0.000190	0.000253	0.001820	0.004095	---	---	---	---	0.068487	53
0.017567	0.039944	0.001147	0.006325	0.000190	0.000253	0.001820	0.004095	---	0.019854	---	---	0.091195	54
0.017567	0.039944	0.001147	0.009938	0.000190	0.000253	0.001820	0.004095	---	0.019854	---	---	0.094808	55
0.017567	0.039944	0.001147	0.009938	0.000190	0.000253	0.001820	---	---	0.011166	---	---	0.082025	56
0.017567	0.039944	0.001147	0.003471	0.000627	0.000253	0.001820	0.004095	---	---	---	---	0.068924	60
0.017567	0.039944	0.001147	0.003471	0.000627	0.000253	0.001820	0.004095	---	0.018198	---	---	0.087122	60Y
0.017567	0.039944	0.001147	0.009938	0.000627	0.000253	0.001820	0.004095	---	---	---	---	0.075391	61
0.017567	0.039944	0.001147	---	0.000627	0.000253	0.001820	0.004095	---	---	---	---	0.065453	66
RE50J (McCoy)	0.017567	0.025209	---	0.003471	0.000627	0.000253	0.001820	---	0.003997	---	---	0.052944	65

The symbol ‡ on this page indicates the taxing entity is affected by the diversion of tax dollars 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 at or near the ski resort base. For 2016 the URA's increment assessed value stands at \$41,025,268 diverting \$1,865,743 of tax revenue in 2017 from several tax authorities.

2016 TAX CERTIFICATION				
TOWNS:	ASSESSED VALUATION	LEVY	REVENUE	
Hayden	\$19,254,710	0.025067	\$482,658	
Oak Creek	\$6,828,690	0.011166	\$76,249	
Steamboat Springs	\$645,973,640	(Less TIF Value) ‡	\$0	
Yampa	\$3,457,740	0.018198	\$62,924	
TOWNS TOTAL:	\$675,514,780		\$621,831	
SCHOOLS:				
RE-1 (Hayden)	\$111,483,200	0.029890	\$3,332,233	
RE-2 (Steamboat)	\$865,137,200	(Less TIF Value) ‡	\$15,598,424	‡
RE-3 (Soroco)	\$92,399,320	0.039944	\$3,690,798	
RE-50J (McCoy)	\$8,477,690	0.025209	\$213,714	
SCHOOLS TOTAL:	\$1,077,497,410		\$22,835,169	
COLORADO MTN COLLEGE	\$873,614,890	(Less TIF Value) ‡	\$3,491,839	‡
COLLEGE TOTAL:	\$873,614,890		\$3,491,839	‡

2016 TAX CERTIFICATION (Continued)

ROUTT COUNTY GOV'T:	ASSESSED VALUATION	NET LEVY	GROSS REVENUE
General Fund ‡	\$1,077,497,410	0.012124	\$13,063,579
Road & Bridge ‡	\$1,077,497,410	0.000785	\$845,835
Public Welfare ‡	\$1,077,497,410	0.000528	\$568,919
Capital Expenditure	\$0	0.000000	\$0
Contingent Fund	\$0	0.000000	\$0
Communications ‡	\$1,077,497,410	0.001330	\$1,433,072
Purch Dev Rights/Open Space‡	\$1,077,497,410	0.001500	\$1,616,246
Museums ‡	\$1,077,497,410	0.000300	\$323,249
Horizons ‡	\$1,077,497,410	0.001000	\$1,077,497
ROUTT COUNTY TOTAL ‡	\$1,077,497,410	0.017567	\$18,928,397 ‡
Less TIF Increment Value:	\$41,025,268		\$18,207,706
LIBRARY:			
East Routt Library Dist. ‡	\$865,137,200	0.003716	\$3,214,850 ‡
South Routt Library Dist	\$92,399,320	0.001147	\$105,982
West Routt Library Dist	\$111,483,200	0.002204	\$245,709
LIBRARY TOTAL:	\$1,069,019,720		\$3,566,541
SPECIAL DISTRICTS:			
Alpine Mtn Ranch Metro. Dist	\$816,990	0.005000	\$4,085
Catamount Metropolitan	\$17,214,570	0.034000	\$585,295
Colorado River Water Consvr ‡	\$1,077,497,410	0.000253	\$272,607 ‡
Craig Rural Fire	\$1,428,960	0.003497	\$4,997
Great N. Water Conservancy	\$4,512,650	0.000000	\$0
Hayden Cemetery	\$111,483,200	0.000371	\$41,360
Morrison Creek W&S	\$15,469,880	0.019854	\$307,139
Mt. Werner W&S Dist. ‡	\$376,908,130	0.000000	\$0
North Routt Fire	\$37,162,840	0.007749	\$287,975
Oak Creek Cemetery	\$76,050,930	0.000190	\$14,450
Oak Creek Fire	\$37,416,130	0.009938	\$371,841
Solandt Memorial Hospital	\$111,483,200	0.000304	\$33,891
South Routt Cemetery	\$24,826,080	0.000627	\$15,566
South Routt Medical Center	\$92,366,060	0.004095	\$378,239
Steamboat Cemetery ‡	\$865,137,200	0.000095	\$82,188 ‡
Steamboat Lake W & S	\$8,562,810	0.006661	\$57,037
Steamboat Sprgs Area Fire	\$189,507,680	0.006325	\$1,198,636
Steamboat II Metro. Dist.	\$13,904,020	0.020700	\$287,813
S.S. Dev. Authority (TIF)	\$146,541,060	0.000000	\$1,865,743
Sunlight Metro District		0.000000	\$0
Timbers W&S- Full Service	\$2,254,600	0.041372	\$93,277
Timbers W&S- Preserve Subdv	\$1,058,000	0.024984	\$26,433
Tree Haus Metro Dist.	\$6,980,890	0.031287	\$218,411
Upper Yampa Water Consvr ‡	\$1,070,096,980	0.001820	\$1,947,577 ‡
West Routt Fire	\$132,257,280	0.004586	\$606,532
Yampa Fire	\$25,564,100	0.003471	\$88,733
SPECIAL DISTRICTS TOTAL:			\$8,789,825

TOTAL TAXES * = \$56,367,859
 * (Includes All Towns, Schools, Libraries, Special Districts, plus Senior & Veteran Exemptions paid from State funds)

2016 COUNTY VALUATION BY PROPERTY CLASSIFICATION	
Agricultural Land	\$12,132,790
Agricultural Residences (includes Mobiles on AG land)	\$26,683,740
Agricultural Outbuildings	\$13,144,650
Commercial	\$202,283,790
Industrial	\$5,438,360
Mobile Homes (structures only- no land included)	\$1,362,910
Natr'l Resources: Production Accts. & non-producing Severed Mins.	\$16,540,130
Natr'l Resources: Pers. Prop. used in Production (Coal and O&G)	\$19,224,760
Personal Property: (Residential & Commercial Equip./Furnishings)	\$25,123,080
Residential Properties (Land & Improvements)	\$541,582,020
State Assessed Property (Includes State Assessed Pers. Prop.)	\$115,370,600
Vacant Land	\$98,610,580
TOTALS:	\$1,077,497,410

Where Revenue is Generated</