

## TAXPAYER REMEDIES

### THE PROTEST PERIOD FOR REAL PROPERTY IS BETWEEN MAY 1<sup>st</sup> AND JUNE 1<sup>st</sup>, 2018

1) If you disagree with the value or classification reported on your 2017 or 2018 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 1, 2018, to the assessor's office in the county where your property is located.
- The Assessor is required by law to hear all objections (protests) by June 1, 2018.
- The Assessor must render a decision on a timely filed protest in writing by June 30<sup>th</sup>, 2018. 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 12 business days - starting **June 15<sup>th</sup>** and ending **July 2<sup>nd</sup>, 2018**.

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

- You can appeal to the County Board of Equalization (County Commissioners) by July 16<sup>th</sup> for Real Property, and July 20<sup>th</sup>, 2018 for Personal Property.
- The County Board of Equalization will conduct hearings during July and must conclude such hearings by August 6<sup>th</sup>.
- The County Board of Equalization must notify you in writing of its decision no later than August 10<sup>th</sup>, 2018.

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 Arbitration. However, you must file proper notice within 30 days of the County Board of Equalization's decision to further your appeal.

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

You can appeal to the Court of Appeals.

# 2017 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**  
P.O. Box 773210 Steamboat Springs, CO 80477-3210  
Phone: 970-870-5544 / Fax: 970-870-5461  
email: [assessor@co.routt.co.us](mailto:assessor@co.routt.co.us)  
[www.co.routt.co.us](http://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 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.

### 2018 Notice of Value

Colorado law requires a two-year assessment cycle for all taxable real property. 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. 2018 is the second year of this cycle, with actual taxes coming due in 2019. Notices of Valuation (NOV) were sent to all real property owners on May 1, 2017 for the biennial reassessment. 2018 is an intervening (non-reappraisal) year, so only those properties experiencing a material change sometime in 2017 - such as new construction, re-platting, demolition, reclassification, or a discovery that a property is not being assessed at its correct level of value - will receive a NOV on May 1, 2018. This new 2018 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<sup>st</sup> through June 1<sup>st</sup> of 2018, 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 30<sup>th</sup>, 2016 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<sup>th</sup>, 2018. The personal property protest period is only 12 business days long; starting June 15<sup>th</sup> and ending on July 2<sup>nd</sup>, 2018.

### 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 7.20% of estimated *market* or *actual* value. All other property types pay tax on 29% of estimated *actual* value; Natural Resource 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:

2017 Taxes are payable in 2018.  
First Half Due February 28<sup>th</sup>, 2018.  
Second Half Due June 15<sup>th</sup>, 2018.  
No penalty if paid in full by April 30<sup>th</sup>, 2018.

**Assessed Value x Mill Levy = Taxes Due**

### ROUTT COUNTY ELECTED OFFICIALS 2018

#### Commissioners

**Tim Corrigan, District I**  
**Doug Monger, District II (chair)**  
**Cari Hermacinski, District III**

#### Assessor

**Gary Peterson**

#### Clerk & Recorder

**Kim Bonner**

#### Coroner

**Rob Ryg**

#### Sheriff

**Garrett Wiggins**

#### Surveyor

**Tom Effinger**

#### Treasurer & Public Trustee

**Brita Horn**

## 2017 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	YVHA DIST	TOWN/ CITY	2016 TOTAL	TAX AREA
RE2	0.017570	0.021041	0.003507	---	0.000095	0.000254	---	---	0.003997	---	---	---	0.046464	05
(Steamboat)	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	0.020700	0.001	---	0.076243	13
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	---	---	---	0.054543	15
	0.017570	0.021041	0.003507	0.007885	0.000095	0.000254	0.001820	---	0.003997	---	---	---	0.056169	16
	0.017570	0.021041	0.003507	0.007885	0.000095	0.000254	0.001820	---	0.003997	0.006661	---	---	0.062830	17
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	0.038383	0.001	---	0.093926	18
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	---	0.001	---	0.055543	18X
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	0.032754	0.001	---	0.088297	18Z
	0.017570	0.021041	0.003507	0.009938	0.000095	0.000254	0.001820	---	0.003997	---	---	---	0.058222	19
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	---	0.001	---	0.055543	20
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	0.005000	0.001	---	0.060543	20AMR
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	0.035000	0.001	---	0.090543	20B
	0.017570	0.021041	0.003507	---	0.000095	0.000254	0.001820	---	0.003997	---	0.001	---	0.049284	20BID
	0.017570	0.021041	0.003507	---	0.000095	0.000254	0.001820	---	0.003997	---	0.001	---	0.049284	20SS
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	---	0.001	---	0.055543	20X
	0.017570	0.021041	0.003507	---	0.000095	0.000254	0.001820	---	0.003997	---	0.001	---	0.049284	21
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	---	0.001	---	0.055543	21X
	0.017570	0.021041	0.003507	---	0.000095	0.000254	0.001820	---	0.003997	0.035000	0.001	---	0.084284	22
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	0.035000	0.001	---	0.090543	22X
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	0.029779	0.001	---	0.085322	24
	0.017570	0.021041	0.003507	---	0.000095	0.000254	0.001820	---	0.003997	---	0.001	---	0.049284	25
	0.017570	0.021041	0.003507	0.006259	0.000095	0.000254	0.001820	---	0.003997	---	0.001	---	0.055543	25X
	0.017570	0.021041	0.003507	---	0.000095	0.000254	0.001820	---	0.003997	---	0.001	---	0.049284	27X
	0.017570	0.021041	0.003507	---	0.000095	0.000254	0.001820	---	0.003997	---	0.001	---	0.049284	28
	0.017570	0.021041	0.003507	0.004824	0.000095	0.000254	0.001820	---	0.003997	---	---	---	0.053108	29
RE1	0.017570	0.031288	0.002205	---	0.000371	0.000254	0.001820	0.000312	---	---	---	---	0.053820	31
(Hayden)	0.017570	0.031288	0.002205	0.006259	0.000371	0.000254	0.001820	0.000312	---	---	---	---	0.060079	32
	0.017570	0.031288	0.002205	---	0.000371	0.000254	---	0.000312	---	---	---	---	0.052000	33
	0.017570	0.031288	0.002205	---	0.000371	0.000254	---	0.000312	---	---	---	---	0.052000	34
	0.017570	0.031288	0.002205	0.004824	0.000371	0.000254	0.001820	0.000312	---	---	---	---	0.058644	35
	0.017570	0.031288	0.002205	0.004824	0.000371	0.000254	0.001820	0.000312	---	---	0.040556	---	0.099200	35H
	0.017570	0.031288	0.002205	0.004824	0.000371	0.000254	---	0.000312	---	---	---	---	0.056824	36
	0.017570	0.031288	0.002205	---	0.000371	0.000254	---	0.000312	---	---	---	---	0.052000	37
	0.017570	0.031288	0.002205	0.003497	0.000371	0.000254	---	0.000312	---	---	---	---	0.055497	40
	0.017570	0.031288	0.002205	0.003497	0.000371	0.000254	0.001820	0.000312	---	---	---	---	0.057317	45
RE3	0.017570	0.040335	0.001147	0.009938	0.000220	0.000254	0.001820	0.004095	---	---	---	---	0.075379	50
(Soroco)	0.017570	0.040335	0.001147	0.009938	0.000220	0.000254	0.001820	0.004095	---	---	0.011166	---	0.086545	50OC
	0.017570	0.040335	0.001147	0.004824	0.000220	0.000254	0.001820	0.004095	---	---	---	---	0.070265	51
	0.017570	0.040335	0.001147	0.006259	0.000220	0.000254	0.001820	0.004095	---	---	---	---	0.071700	52
	0.017570	0.040335	0.001147	0.003471	0.000220	0.000254	0.001820	0.004095	---	---	---	---	0.068912	53
	0.017570	0.040335	0.001147	0.006259	0.000220	0.000254	0.001820	0.004095	---	0.017908	---	---	0.089608	54
	0.017570	0.040335	0.001147	0.009938	0.000220	0.000254	0.001820	0.004095	---	0.017908	---	---	0.093287	55
	0.017570	0.040335	0.001147	0.009938	0.000220	0.000254	0.001820	---	---	---	0.011166	---	0.082450	56
	0.017570	0.040335	0.001147	0.003471	0.000658	0.000254	0.001820	0.004095	---	---	---	---	0.069350	60
	0.017570	0.040335	0.001147	0.003471	0.000658	0.000254	0.001820	0.004095	---	---	0.017982	---	0.087332	60Y
	0.017570	0.040335	0.001147	0.009938	0.000658	0.000254	0.001820	0.004095	---	---	---	---	0.075817	61
	0.017570	0.040335	0.001147	---	0.000658	0.000254	0.001820	0.004095	---	---	---	---	0.065879	66
RE50J	0.017570	0.024912	---	0.003471	0.000658	0.000254	0.001820	---	0.003997	---	---	---	0.052682	65
(McCoy)														

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 2017 the URA's increment assessed value stands at \$43,479,083 diverting \$2,142,824 of tax revenue in 2018 from several tax authorities.

### 2016 TAX CERTIFICATION

TOWNS:	ASSESSED VALUATION	LEVY	REVENUE
Hayden	\$20,276,210	0.040556	\$822,322
Oak Creek	\$8,158,230	0.011166	\$91,095
Steamboat Springs	\$694,561,590 (Less TIF Value) ‡	0.000000	\$0
Yampa	\$3,590,710	0.017982	\$64,568
<b>TOWNS TOTAL:</b>	<b>\$726,586,740</b>		<b>\$977,985</b>
<b>SCHOOLS:</b>			
RE-1 (Hayden)	\$114,902,130	0.031288	\$3,595,058
RE-2 (Steamboat)	\$916,021,550 (Less TIF Value) ‡	0.021041	\$19,274,009 ‡
RE-3 (Soroco)	\$85,643,010	0.040335	\$3,454,411
RE-50J (McCoy)	\$8,441,720	0.024912	\$210,300
<b>SCHOOLS TOTAL:</b>	<b>\$1,125,008,410</b>		<b>\$26,533,778</b>
<b>COLORADO MTN COLLEGE</b>	<b>\$924,463,270 (Less TIF Value) ‡</b>	<b>0.003997</b>	<b>\$3,695,080 ‡</b>
<b>COLLEGE TOTAL:</b>	<b>\$924,463,270</b>		<b>\$3,695,080</b>

### 2016 TAX CERTIFICATION (Continued)

ROUTT COUNTY GOV'T:	ASSESSED VALUATION	NET LEVY	GROSS REVENUE
General Fund ‡	\$1,125,008,410	0.012218	\$13,745,353
Road & Bridge ‡	\$1,125,008,410	0.000752	\$846,006
Public Welfare ‡	\$1,125,008,410	0.000477	\$536,629
Capital Expenditure	\$0	0.000000	\$0
Contingent Fund	\$0	0.000000	\$0
Communications ‡	\$1,125,008,410	0.001323	\$1,488,386
Purch Dev Rights/Open Space‡	\$1,125,008,410	0.001500	\$1,687,513
Museums ‡	\$1,125,008,410	0.000300	\$337,503
Horizons ‡	\$1,125,008,410	0.001000	\$1,125,008
<b>ROUTT COUNTY TOTAL ‡</b>	<b>\$1,125,008,410</b>	<b>0.017570</b>	<b>\$19,766,398 ‡</b>
Less TIF Increment Value:	<b>\$43,479,083</b>		<b>\$19,002,470</b>
<b>LIBRARY:</b>			
East Routt Library Dist. ‡	\$916,021,550	0.003507	\$3,212,488 ‡
South Routt Library Dist	\$85,643,010	0.011147	\$98,233
West Routt Library Dist	\$114,902,130	0.002205	\$253,359
<b>LIBRARY TOTAL:</b>	<b>\$1,116,566,690</b>		<b>\$3,564,079</b>
<b>SPECIAL DISTRICTS:</b>			
Alpine Mtn Ranch Metro. Dist	\$791,070	0.005000	\$3,955
Catamount Metropolitan	\$17,234,920	0.035000	\$603,222
Colorado River Water Consvr ‡	\$1,125,008,410	0.000254	\$285,752 ‡
Craig Rural Fire	\$1,432,640	0.003497	\$5,010
Downtown Steamboat B.I.D. ‡	\$55,557,825	0.000000	\$0 ‡
Great N. Water Conservancy ‡	\$4,441,570	0.000000	\$0 ‡
Hayden Cemetery	\$114,902,130	0.000371	\$42,629
Morrison Creek W&S	\$18,015,240	0.017908	\$322,617
Mt. Werner W&S Dist. ‡	\$392,782,525	0.000000	\$0 ‡
North Routt Fire	\$35,261,730	0.007885	\$278,039
Oak Creek Cemetery	\$69,221,350	0.000220	\$15,229
Oak Creek Fire	\$41,494,460	0.009938	\$412,372
Solandt Memorial Hospital	\$114,902,130	0.000312	\$35,849
South Routt Cemetery	\$24,863,380	0.000658	\$16,360
South Routt Medical Center	\$85,605,410	0.004095	\$350,554
Steamboat Cemetery ‡	\$916,021,550	0.000095	\$87,022 ‡
Steamboat Lake W & S	\$6,905,880	0.006661	\$46,000
Steamboat Sprgs Area Fire	\$193,646,460	0.006259	\$1,212,033
Steamboat II Metro. Dist.	\$15,100,090	0.020700	\$312,572
S.S. Dev. Authority (TIF)	<b>\$146,154,665</b>	<b>29.7487%</b>	<b>\$2,142,824</b>
Sunlight Metro District	\$701,770	0.035000	\$24,562
Timbers W&S- Full Service	\$2,174,190	0.038383	\$83,452
Timbers W&S- Preserve Subdv	\$962,720	0.032754	\$31,533
Tree Haus Metro Dist.	\$7,495,740	0.029779	\$223,216
Upper Yampa Water Consvr ‡	\$1,117,861,450	0.001820	\$2,034,508 ‡
West Routt Fire	\$125,300,920	0.004824	\$604,452
Yampa Fire Protection District	\$25,703,130	0.003471	\$89,216
Yampa Valley Housing Athv. ‡	\$870,528,880	0.001000	\$870,529 ‡
<b>SPECIAL DISTRICTS TOTAL:</b>			<b>\$10,133,505 ‡</b>

**TOTAL TAXES \* = \$62,528,002**

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

2017 COUNTY VALUATION	
-----------------------	--