

TAXPAYER REMEDIES

THE PROTEST PERIOD FOR REAL PROPERTY IS BETWEEN MAY 1st AND JUNE 3rd, 2019

1) If you disagree with the value or classification reported on your 2019 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 3, 2019, 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 3, 2019.

- The Assessor must render a decision on a timely filed protest in writing by June 28th, 2019. 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 15 business days - starting June 14th and ending July 5th, 2019.

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 22nd, 2019 for Personal Property.

- The County Board of Equalization will conduct hearings during July and must conclude such hearings by August 5th.

- The County Board of Equalization must notify you in writing of its decision no later than August 9th, 2019.

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.

2018 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 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.

2019 Notice of Value

Colorado law requires a two-year assessment cycle for all taxable real property. For tax years 2019 and 2020, the county assessor is required by law to appraise all real property as of a June 30, 2018 level of value. 2019 is the first year of this cycle, with actual taxes coming due in 2020. Notices of Valuation reflecting the 2019 values will be sent to owners of real property by May 1st. This new 2019 *actual* value reflects market value as of June 30, 2018 as determined from analysis of market activity and market conditions that occurred since July 1, 2016 up to the **valuation date of June 30, 2018**. From May 1st through June 3rd of 2019, 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, 2018 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 14th, 2019. The personal property protest period is only 15 business days long; starting June 15th and ending on July 5th, 2019.

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; Oil & Gas 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:

2018 Taxes are payable in 2019.

First Half Due February 28th, 2019.

Second Half Due June 15th, 2019.

No penalty if paid in full by April 30th, 2019.

Assessed Value x Mill Levy = Taxes Due

ROUTT COUNTY ELECTED OFFICIALS 2019

Commissioners

Tim Corrigan, District I

Doug Monger, District II

Beth Melton, District III (chair)

Treasurer & Public Trustee

Lane Iacovetto

Assessor

Gary Peterson

Clerk & Recorder

Kim Bonner

Coroner

Rob Ryg

Sheriff

Garrett Wiggins

Surveyor

Tom Effinger

2018 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	2018 TOTAL	TAX AREA
RE2	0.018035	0.021040	0.003661	---	0.000095	0.000256	---	0.003997	---	---	---	---	0.047084	05
(Steamboat)	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	0.020700	0.001	---	0.076829	13
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	---	---	---	0.055129	15
	0.018035	0.021040	0.003661	0.011902	0.000095	0.000256	0.001820	---	0.003997	---	---	---	0.060806	16
	0.018035	0.021040	0.003661	0.011902	0.000095	0.000256	0.001820	---	0.003997	0.006661	---	---	0.067467	17
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	0.038099	0.001	---	0.094228	18
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	---	0.001	---	0.056129	18X
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	0.036626	0.001	---	0.092755	18Z
	0.018035	0.021040	0.003661	0.010516	0.000095	0.000256	0.001820	---	0.003997	---	---	---	0.059420	19
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	---	0.001	---	0.056129	20
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	0.005000	0.001	---	0.061129	20AMR
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	0.035000	0.001	---	0.091129	20B
	0.018035	0.021040	0.003661	---	0.000095	0.000256	0.001820	---	0.003997	---	0.001	---	0.049904	20BID
New	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	0.013000	0.001	---	0.069129	20MR
New	0.018035	0.021040	0.003661	---	0.000095	0.000256	0.001820	---	0.003997	0.060000	0.001	---	0.109904	20RV
	0.018035	0.021040	0.003661	---	0.000095	0.000256	0.001820	---	0.003997	---	0.001	---	0.049904	20SS
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	---	0.001	---	0.056129	20X
	0.018035	0.021040	0.003661	---	0.000095	0.000256	0.001820	---	0.003997	---	0.001	---	0.049904	21
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	---	0.001	---	0.056129	21X
	0.018035	0.021040	0.003661	---	0.000095	0.000256	0.001820	---	0.003997	0.035000	0.001	---	0.084904	22
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	0.035000	0.001	---	0.091129	22X
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	0.024797	0.001	---	0.080926	24
	0.018035	0.021040	0.003661	---	0.000095	0.000256	0.001820	---	0.003997	---	0.001	---	0.049904	25
	0.018035	0.021040	0.003661	0.006225	0.000095	0.000256	0.001820	---	0.003997	---	0.001	---	0.056129	25X
	0.018035	0.021040	0.003661	---	0.000095	0.000256	0.001820	---	0.003997	---	0.001	---	0.049904	27X
	0.018035	0.021040	0.003661	---	0.000095	0.000256	0.001820	---	0.003997	---	0.001	---	0.049904	28
	0.018035	0.021040	0.003661	0.004595	0.000095	0.000256	0.001820	---	0.003997	---	---	---	0.053499	29
RE1	0.018035	0.045506	0.001711	---	0.000371	0.000256	0.001820	0.000315	---	---	---	---	0.068014	31
(Hayden)	0.018035	0.045506	0.001711	0.006225	0.000371	0.000256	0.001820	0.000315	---	---	---	---	0.074239	32
	0.018035	0.045506	0.001711	---	0.000371	0.000256	---	0.000315	---	---	---	---	0.066194	33
	0.018035	0.045506	0.001711	---	0.000371	0.000256	---	0.000315	---	---	---	---	0.066194	34
	0.018035	0.045506	0.001711	0.004595	0.000371	0.000256	0.001820	0.000315	---	---	---	---	0.072609	35
	0.018035	0.045506	0.001711	0.004595	0.000371	0.000256	0.001820	0.000315	---	---	0.040556	---	0.113165	35H
	0.018035	0.045506	0.001711	0.004595	0.000371	0.000256	---	0.000315	---	---	---	---	0.070789	36
	0.018035	0.045506	0.001711	---	0.000371	0.000256	---	0.000315	---	---	---	---	0.066194	37
	0.018035	0.045031	0.001147	0.004595	0.000241	0.000256	0.001820	0.004095	---	---	---	---	0.075220	38
	0.018035	0.045506	0.001711	0.003497	0.000371	0.000256	---	0.000315	---	---	---	---	0.069691	40
	0.018035	0.045506	0.001711	0.003497	0.000371	0.000256	0.001820	0.000315	---	---	---	---	0.071511	45
RE3	0.018035	0.045031	0.001147	0.010516	0.000241	0.000256	0.001820	0.004095	---	---	---	---	0.081141	50
(Soroco)	0.018035	0.045031	0.001147	0.010516	0.000241	0.000256	0.001820	0.004095	---	---	0.011171	---	0.092312	500C
	0.018035	0.045031	0.001147	---	0.000241	0.000256	0.001820	0.004095	---	---	---	---	0.076025	51
	0.018035	0.045031	0.001147	0.006225	0.000241	0.000256	0.001820	0.004095	---	---	---	---	0.076850	52
	0.018035	0.045031	0.001147	0.003471	0.000241	0.000256	0.001820	0.004095	---	---	---	---	0.074096	53
	0.018035	0.045031	0.001147	0.006225	0.000241	0.000256	0.001820	0.004095	---	0.018638	---	---	0.095488	54
	0.018035	0.045031	0.001147	0.010516	0.000241	0.000256	0.001820	0.004095	---	0.018638	---	---	0.099779	55
	0.018035	0.045031	0.001147	0.010516	0.000241	0.000256	0.001820	---	---	---	0.011171	---	0.088217	56
	0.018035	0.045031	0.001147	0.003471	0.000712	0.000256	0.001820	0.004095	---	---	---	---	0.074567	60
	0.018035	0.045031	0.001147	0.003471	0.000712	0.000256	0.001820	0.004095	---	---	0.018878	---	0.093445	60Y
	0.018035	0.045031	0.001147	0.010516	0.000712	0.000256	0.001820	0.004095	---	---	---	---	0.081612	61
	0.018035	0.045031	0.001147	---	0.000712	0.000256	0.001820	0.004095	---	---	---	---	0.071096	66
RE50J	0.018035	0.025115	---	0.003471	0.000712	0.000256	0.001820	---	0.003997	---	---	---	0.053406	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 2018 the URA's increment assessed value stands at \$43,043,528 diverting \$2,148,043 of tax revenue from several tax authorities into the URA fund.

2018 TAX CERTIFICATION			
TOWNS:	ASSESSED VALUATION	LEVY	REVENUE
Hayden	\$21,566,010	0.040556	\$874,631
Oak Creek	\$8,013,300	0.011171	\$89,517
Steamboat Springs	\$694,967,430 (Less TIF Value) ‡	0.000000	\$0
Yampa	\$3,491,010	0.018878	\$65,903
TOWNS TOTAL:	\$728,037,750		\$1,030,051
SCHOOLS:	ASSESSED VALUATION	LEVY	REVENUE
RE-1 (Hayden)	\$121,150,740	0.045506	\$5,513,086
RE-2 (Steamboat)	\$918,197,760 (Less TIF Value) ‡	0.021040	\$19,318,882 ‡
RE-3 (Soroco)	\$83,767,840	0.045031	\$3,772,150
RE-50J (McCoy)	\$8,255,650	0.025115	\$207,341
SCHOOLS TOTAL:	\$1,131,371,990		\$28,811,458
COLORADO MTN COLLEGE	\$926,453,410 (Less TIF Value) ‡	0.003997	\$3,703,034 ‡

2018 TAX CERTIFICATION (Continued)

ROUTT COUNTY GOV'T:	ASSESSED VALUATION	NET LEVY	GROSS REVENUE
General Fund ‡	\$1,131,371,990	0.012291	\$13,905,693
Road & Bridge ‡	\$1,131,371,990	0.000747	\$845,135
Public Welfare ‡	\$1,131,371,990	0.000518	\$586,051
Capital Expenditure	\$0	0.000000	\$0
Continging Fund	\$0	0.000000	\$0
Communications ‡	\$1,131,371,990	0.001679	\$1,899,574
Purch Dev Rights/Open Space ‡	\$1,131,371,990	0.001500	\$1,697,058
Museums ‡	\$1,131,371,990	0.000300	\$339,412
Horizons ‡	\$1,131,371,990	0.001000	\$1,131,372
ROUTT COUNTY TOTAL ‡	\$1,131,371,990	0.018035	\$20,404,295 ‡
Less TIF Increment Value:	\$43,043,528		\$19,628,004
LIBRARY:	ASSESSED VALUATION	LEVY	REVENUE
East Routt Library Dist. ‡	\$918,197,760	0.003661	\$3,361,522 ‡
South Routt Library Dist	\$83,767,840	0.001147	\$96,082
West Routt Library Dist	\$121,150,740	0.001711	\$207,289
LIBRARY TOTAL:	\$1,123,116,340		\$3,664,893
SPECIAL DISTRICTS:	ASSESSED VALUATION	LEVY	REVENUE
Alpine Mtn Ranch Metro. Dist	\$901,640	0.005000	\$4,508
Catamount Metropolitan	\$17,609,260	0.035000	\$616,324
Colorado River Water Consvr ‡	\$1,131,371,990	0.000256	\$289,631 ‡
Craig Rural Fire	\$1,381,		