

Key 2026 Dates for Property Owners	
JANUARY 1	Assessment Date
JANUARY	Tax notices (bills) are mailed
FEBRUARY 28	Half of Property Tax Payment Due, unless paid in full by April 30 th
MARCH 15	Deadline for Qualified Senior Residential Classification
APRIL 15	Deadline for businesses to return Personal Property Declarations to Assessor
APRIL 30	Property taxes due, unless first half was paid by February 28 th
MAY 2 - JUNE 9	Real Property Appeal Period for taxes due next year
JUNE 15	Personal Property Notices of Valuation are mailed. 2 nd half of Tax Payment Due, unless paid in full by April 30 th
JUNE 17 – JULY 1	Personal Property Appeal Period for taxes due next year
JULY 1	Disabled Veteran and Gold Star Spouse Exemption application deadline
JULY 15	Senior Exemption application deadline. Those who already received the exemption do <u>not</u> need to re-apply.
NOVEMBER 18	Tax Lien Sale for all unpaid 2025 property taxes
DECEMBER	Assessor certifies values to the taxing entities, who then certify mill levies to the County, enabling 2026 property tax amounts to be calculated.

2025 Assessment & Taxes	
	The responsibility of the Assessor's Office is to discover, identify, classify, and value all taxable property according to the provisions of the Colorado Revised Statutes. The 2025-2026 actual property values were based on market conditions as of June 30, 2024 , using time-trended sales for a period up to 5 years prior. The 2025 property tax calculation formula is:
	$\left[\begin{array}{l} \text{Actual Value} \times \\ \text{School Assessment Rate} \times \\ (\text{School Mill Levy} / 1000) \end{array} \right] + \left[\begin{array}{l} \text{Actual Value} \times \\ \text{Local Gov Assessment Rate} \times \\ (\text{Sum of Non-School Mill Levies} / 1000) \end{array} \right] = \text{Property Taxes}$
	<ul style="list-style-type: none"> • Actual Value is set by the County Assessor and can be found on Notices of Valuation and Tax Notices. • Assessment Rates are set by the State Legislature and the State Property Tax Administrator. 2025 rates are: <ul style="list-style-type: none"> ▪ 6.25% Residential (Local Gov) ▪ 7.05% Residential (School) ▪ 27% Non-residential (School & Gov) • Mill Levies Taxes are levied by local taxing entities. All property taxes are collected locally and used to fund the services provided by each tax entity. 2025 Mills: <ul style="list-style-type: none"> 19.001 San Juan County 09.777 Town of Silverton 16.628 Silverton School Board 00.356 SW Water Conservation District 11.730 Durango Fire Protection District
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Effective Tax Rates by Area	
	The following are the effective tax rates by property class and tax area expressed as a percentage of actual value.
	Town of Silverton (Tax Area 112) Residential: 0.3% Non-residential: 1.24%
	South County (Tax Area 103): Residential: 0.31% Non-residential: 1.29%
	Remainder of the County (Tax Area 101) Residential: 0.24% Non-residential: 0.97%
Paying Property Taxes	
	Make checks payable to: SAN JUAN COUNTY TREASURER PO BOX 368, SILVERTON, CO 81433 or pay online at sanjuancounty.colorado.gov/treasurer
	To avoid penalties, pay property taxes in full by April 30th <i>or</i> pay ½ by February 28 th and the other ½ by June 15 th . Contact the Treasurer's Office for tax payment questions. Phone: 970-387-5488 Email: treasurer@sanjuancolorado.us
Property Data & Maps	
	Want to know more about a particular property? The San Juan County assessor's parcel data, including ownership, sales, location, valuation, legal description, property characteristics and more are available online: sanjuanco-search.gsacorp.io

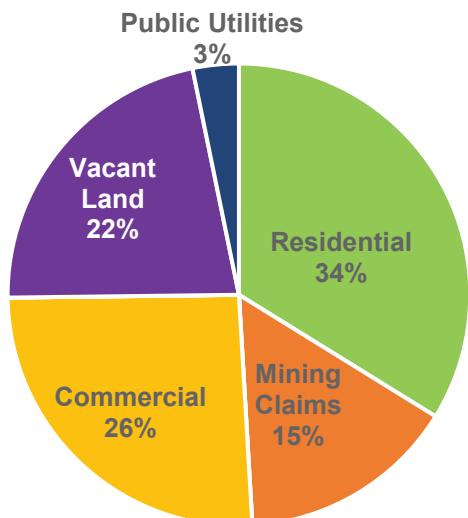
	2025 ABSTRACT OF ASSESSMENT, Mill Levies & Important Tax Information
	Prepared by the County Assessor January 2026
	Abstract approved by the County Board of Equalization, Division of Property Taxation, State Board of Equalization
	San Juan County Public Officials:
	Board of County Commissioners District 1: Pete Maisel District 2: Austin Lashley District 3: Scott Fetchenier
	Assessor: Kimberly Buck Clerk & Recorder: Ladonna Jaramillo Coroner: Keri Metzler Judge: Kelly Tompkins Sheriff: Bruce Conrad
	Treasurer & Public Trustee: Deanna Jaramillo
	mail: PO Box 596 Silverton, CO 81433 office: 1557 Greene Street phone: 970-387-5632 email: assessor@sanjuancolorado.us website: sanjuancounty.colorado.gov/property

2025 SAN JUAN COUNTY ABSTRACT of ASSESSMENT

More detailed data are available online at SanJuanCounty.Colorado.gov/data

PROPERTY TYPE	ASSESSED VALUES
Vacant Land	19,026,271
Residential (Local Gov)	29,282,027
Residential (School)	33,030,118
Commercial/Industrial	22,288,954
Agricultural	644
Natural Resources (Patented Mining Claims)	13,211,919
Public Utilities	2,790,400
Exempt (Local Gov)	61,298,531
Exempt (School)	61,346,735
Property Tax Revenues	3,835,739

Property Tax Revenue Streams



Notice of Property Tax Exemptions

A residential property tax exemption is available to senior citizens, qualifying disabled veterans, the surviving spouses of Gold Star Veterans, and the surviving spouses of senior citizens or disabled veterans who were previously granted the exemption.

For those who qualify, **50% of the first \$200,000 in actual value of their primary residence** is exempted. The state pays the exempted portion of the property tax. Once approved, the exemption remains in effect for future years, and the applicant need not reapply.

The General Assembly may eliminate the funding for the Senior Citizen Exemption or Disabled Veteran Exemption at their discretion in any year that the budget does not allow for the reimbursement.

Application forms are available online at dpt.colorado.gov/forms-index or from the Assessor's Office at the San Juan County Courthouse: 1557 Greene St, Silverton, CO

SENIOR CITIZEN EXEMPTION

Application deadline: July 15th

The exemption is available to applicants who: a) are at least 65 years of age as of January 1 of the year of application, b) owned their home for at least 10 consecutive years as of January 1, and c) occupy it as their primary residence and have done so for at least 10 consecutive years as of January 1. Limited exceptions to the ownership and occupancy requirements are detailed in the qualifications section of the application. The exemption is also available to surviving spouses of senior citizens who previously met the requirements.

Qualified Senior Primary Residential Classification

Application deadline: March 15th

Available for tax years 2025 and 2026. This allows property owners who moved and lost their senior exemption, or will move in 2025, to have it temporarily reinstated for their new primary residence, if they meet certain requirements. The applicant must have previously qualified for, and received, the senior property tax exemption in property tax year 2020 or later, but are not currently receiving it.

Notice of Property Tax Exemptions

DISABLED VETERAN EXEMPTION

Application deadline: July 1st

The exemption is available to applicants who: a) sustained a service-connected disability while serving on active duty in the Armed Forces of the United States, b) were honorably discharged, and c) were rated by the United States Department of Veterans Affairs as one hundred percent permanent disability through disability retirement benefits or have been awarded individual unemployability status. The applicant must have owned and occupied the home as their primary residence since January 1 of the year of application; however, limited exceptions to the ownership and occupancy requirements are detailed in the eligibility requirements section of the application.

DISABLED VETERAN SURVIVING SPOUSE EXEMPTION

Application deadline: July 1st

The exemption is available to surviving spouses of disabled veterans who had the disabled veteran exemption and who passed away prior to January 1 of the current year. The property must be owner occupied and used as the primary residence of an owner-occupier who is the surviving spouse of a qualifying disabled veteran.

GOLD STAR SPOUSES

Application deadline: July 1st

This exemption is available to surviving spouses of "Gold Star" Veterans. The property must be owner occupied as of January 1 in the year of the application and used as the primary residence of an owner- occupier who is the surviving spouse of a qualifying Gold Star Veteran.

Property Tax Deferral Program

The Colorado Property Tax Deferral Program does not exempt taxes; it is a loan with minimal interest to assist with paying real property taxes if an application is submitted and the applicant is eligible. For more info, see colorado.propertytaxdeferral.com or contact the County Treasurer.

2025 Distribution of Tax Dollars

Entity	Valuation	Mill Levy	Revenue
San Juan County	\$86,600,215	19.001	1,645,491
General Fund		19.000	1,645,404
Road & Bridge		0.350	30,310
Social Services		0.291	25,201
Temp Reduction		-0.837	-72,484
Abatements		0.197	17,060
School District #1	\$90,348,306	16.628	1,502,312
General Fund		15.009	1,356,038
Hold Harmless/Other		0.219	19,786
Abatement		0.150	13,552
Bond Redemption		1.250	112,935
Town of Silverton	\$52,141,440	9.777	509,787
General Fund		10.560	550,614
Temp Reduction		-0.783	-40,827
Southwest Water Conservation District	\$86,600,215	0.356	30,830
General Fund		0.407	35,246
Temp Reduction		-0.051	-4,417
Durango Fire Protection District	\$12,559,231	11.730	147,320
General Fund		12.650	158,874
Temp Reduction		-0.920	-11,554

