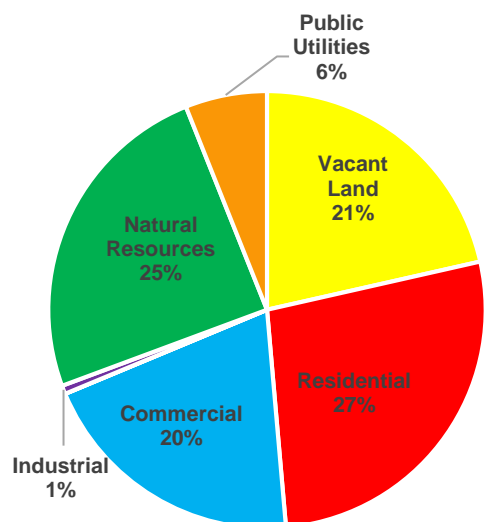


**2019**  
**SAN JUAN COUNTY**  
**ABSTRACT of ASSESSMENT**

REAL PROPERTY	ASSESSED VALUES
Vacant Land	10,124,361
Residential	12,845,299
Commercial	9,434,953
Agricultural	4,039
Industrial	293,327
Natural Resources (Patented Mining Claims)	11,615,912
Public Utilities	2,857,000
<b>Total Taxable</b>	<b>47,174,891</b>
Total Exempt	20,813,488
<b>Total Property Tax Revenues</b>	<b>1,912,487</b>

**Property Tax Revenue Streams**



Entity	Valuation	Mill Levy	Revenue
<b>San Juan County</b>	\$47,174,891		
General Fund		19.000	896,322.93
Road & Bridge		0.350	16,511.21
Social Services		0.291	13,727.89
<u>Refunds/Abatements</u>		<u>0.088</u>	<u>4,151.39</u>
<b>TOTAL</b>		<b>19.729</b>	<b>930,713.42</b>
<b>School District #1</b>	\$47,174,891		
General Fund		10.965	517,272.68
Hold Harmless		0.456	21,511.75
<u>Bond Redemption</u>		<u>2.2250</u>	<u>104,964.13</u>
<b>TOTAL</b>		<b>13.646</b>	<b>643,748.56</b>
<b>Town of Silverton</b>	24,202,282		
<u>General Operating</u>		<u>10.560</u>	<u>255,576.10</u>
<b>TOTAL</b>		<b>10.560</b>	<b>255,576.10</b>
<b>SW Water Cons Dist</b>	47,174,891		
General Operating		0.407	19,200.18
<u>Temp Reduction</u>		<u>-0.004</u>	<u>-188.70</u>
<b>TOTAL</b>		<b>0.403</b>	<b>19,011.48</b>
<b>Durango Fire PD</b>	7,736,317		
General Operating		8.200	63,437.80
<b>TOTAL</b>		<b>8.200</b>	<b>63,437.80</b>

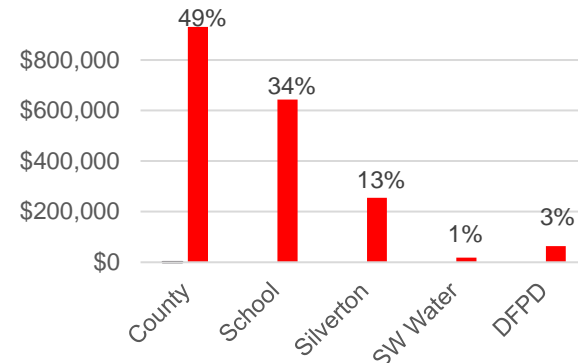
**Mill Levy Summary by Tax Area**

**District 112: Town of Silverton**  
10.560 Town of Silverton  
19.729 San Juan County  
13.646 School District #1  
00.403 SW Water Conservation District  
**44.338**

**District 103: South County**  
19.729 San Juan County  
13.646 School District #1  
00.403 SW Water Conservation District  
08.200 Durango Fire Protection District  
**41.978**

**District 101: Remainder of the County**  
19.729 San Juan County  
13.646 School District #1  
00.403 SW Water Conservation District  
**33.778**

**Distribution of Tax Dollars**



**NOTICE OF PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS AND DISABLED VETERANS**

A property tax exemption is available to senior citizens, qualifying disabled 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 re-apply. Note: the general assembly may eliminate the funding for the senior citizen exemption or disabled veteran exemption at their discretion.

Application requirements are as follows:

**SENIOR EXEMPTION**

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 / 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.

The application deadline **for 2020 is July 15**. The application form is available from and must be submitted to the San Juan County Assessor.

**DISABLED VETERAN EXEMPTION**

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 federal Department of Veterans Affairs as a one hundred percent permanent disability through disability retirement benefits. Disabilities rated at less than one hundred percent and VA unemployability awards do not meet the requirement. The applicant must have owned and occupied the home as his or her 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. The application deadline **for 2020 is July 1**. Applications are available from the Colorado Department of Military and Veterans Affairs (DMVA) and from the website of the Colorado Division of Property Taxation at [www.dola.colorado.gov/dpt](http://www.dola.colorado.gov/dpt). Completed applications must be submitted to the DMVA at the following address:

Colorado Dept. of Military and Veterans Affairs  
Division of Veterans Affairs  
1355 S. Colorado Blvd., Bldg C, Suite 113  
Denver, Colorado 80222  
Telephone: 303-284-6077 Fax: 303-284-3163  
[www.colorado.gov/vets](http://www.colorado.gov/vets)

**DISABLED VETERAN SURVIVING SPOUSE EXEMPTION**

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. The application deadline **for 2020 is July 1**.

The application is available from the Division of Veterans Affairs or the San Juan County Assessor and must be returned to the county assessor.

## San Juan County Officials

### County Commissioners:

District 1: Ernest Kuhlman  
 District 2: Peter McKay  
 District 3: Scott Fetchenhier

### Assessor:

Kimberly Buck

### Clerk & Recorder:

Ladonna Jaramillo

### Treasurer & Public Trustee:

Deanna Jaramillo

### Coroner:

Keri Metzler

### Judge:

Anthony Edwards

### Sheriff:

Bruce Conrad

## Effective Tax Rates

Assessment Rate x (Mill Levy/1000)

	Residential	Non-Res
Town Silverton	0.32%	1.29%
South County	0.30%	1.22%
Remainder of County	0.24%	0.98%

## Paying Property Taxes

To avoid penalties, pay 2019 property taxes in full by April 30, 2020 or pay ½ by February 28<sup>th</sup> and the other ½ by June 15, 2020.

Contact the Treasurer's office for tax payment questions: 970-387-5488 or email

[treasurer@sanjuancolorado.us](mailto:treasurer@sanjuancolorado.us)

## Assessment & Taxes

### THE ASSESSOR DOES NOT SET TAX LEVIES

The responsibility of the Assessor's Office is to discover, identify, classify and value all the taxable property according to the provisions of the Colorado Revised Statutes. The goal of the Assessor is to make a just assessment of each property to ensure taxes are distributed fairly.

- State Division of Property Taxation values public utilities (including the railroad)
- Assessor values all other property. The current appraisal date is June 30, 2018.
- State Legislature sets the assessment rates annually.

**Residential Rate: 7.15%**

**All other Property: 29%**

Taxes are levied by local taxing entities:

- San Juan County Commissioners
- Silverton Town Board
- Silverton School Board
- SW Water Conservation District
- Durango Fire Protection District

**Assessed Value = Actual Value x Assessment Rate**

**Taxes = Assessed Value x Mills**

All property taxes are collected locally and used to fund the services provided by each tax entity. The Assessor's office welcomes all questions concerning ownership & valuation.

## Key 2020 Dates for Property Owners

JAN 1	Assessment Date: Property is valued on this date
JANUARY	Tax notices & Notices of Valuation are mailed
FEB 28	Half of 2019 Property Tax Payment Due, unless paid in full by April 30 <sup>th</sup>
APR 15	Deadline for businesses, including vacation rentals, to return Personal Property Declarations to Assessor
APR 30	2019 Property Taxes Due, unless first half was paid by Feb 28 <sup>th</sup>
MAY 1	Notices of Valuation for new construction & major remodels are mailed
MAY 1 - JUNE 1	Real Property Appeal Period
JUNE 15	2 <sup>nd</sup> half 2019 Tax Payment Due Date, unless paid in full on April 30 <sup>th</sup>
JUNE 15 – 30	Personal Property Appeal Period
JULY 1	Deadline to apply for Disabled Veterans Exemption.
JULY 15	Deadline for homeowners to apply for the Senior Exemption. Those who already received the exemption do <b>not</b> need to re-apply.
NOV 18	Tax Lien Sale for all unpaid 2019 property taxes
DECEMBER	Assessor certifies values to the taxing entities, who later certify mill levies to the County. At that point, 2020 property tax amounts can be calculated.

# SAN JUAN COUNTY COLORADO

# 2019

## ABSTRACT OF ASSESSMENT

Prepared in January 2020

Kimberly Buck, County Assessor

Mail: PO Box 596, Silverton, CO 81433

Email: [assessor@sanjuancolorado.us](mailto:assessor@sanjuancolorado.us)

Website: [www.sanjuancolorado.us](http://www.sanjuancolorado.us)

Phone: 970-387-5632

Approved by the Division of Property Taxation,  
 State Board of Equalization, and the County Board  
 of Equalization

