NOTICE OF HEARING SAN JUAN COUNTY, COLORADO BOARD OF EQUALIZATION July 24, 2023 6:30 P.M.

San Juan County Board of Equalization Hearing will be conducted in a hybrid virtual/inperson format. All persons including Board Members, and Staff, may attend the meeting in person or via Zoom. The information necessary to connect to the meeting via Zoom is listed below.

6:40 P.M.	Patricia A. Bronte – Unit 348, Snowden Village Suites, Cascade Village Phase
	II
7:00 P.M.	Michael Robinson – Silverton Placer, MS 14665
7:20 P.M	Silverton Estate LLC – Block 52 N ½ of Lot 19 and All of Lots 20-21
7:40 P.M.	R. E. and Kathy Hudson – Cascade, MS 14059 B & Howardsville, MS 9883
8:00 P.M.	Kent Taylor – Specie 1602
8:20 P.M.	Kent Taylor – Protection 17954
8:40 P.M.	Kent Taylor – Orleans MS 15061
9:00 P.M.	Kent Taylor – Big Cliff 17954; Flora Frederick 2605; Veta Grande 17954;
	Yellowstone 17954

Join Zoom Meeting

https://zoom.us/j/92136473203

Meeting ID: 921 3647 3203

By Telephone: Dial 669-900-6833 and enter the Webinar ID 92136473203 when

prompted.

2023 BOARD OF EQUALIZATION HEARINGS

			1	Ь	PROPERTY VALUE	ALUE	<i>5.3</i>	
		Prior to		Afte	After Assessor	Owner's	er's	
Property Owner	Property	Assesso	Assessor Review Review	Revi	ew	Estimate		BOE Decision
6:40 P.M. Patricia A. Bronte	Unit 348, Snowden Village Suites, Cascade Village Phas \$	as &	280,005	6/3	280,005 \$ 230,000	\$ 23	0,000	
7:00 P.M. Michael Robinson	Silverton Placer, MS 14665	€9	177,828	6/ 3	140,500 \$	8	28,297	
7:20 P.M Silverton Estate LLC	Block 52 N ½ of Lot 19 and All of Lots 20-21	≶	532,428	↔	510,400	\$ 329,856	9,856	
7:40 P.M. R. E. and Kathy Hudson	Cascade, MS 14059 B & Howardsville, MS 9883	⇔	134,300	⇔	134,300	6 \$	94,010	
8:00 P.M. Kent Taylor	Specie 1602	⇔	41,950	€	41,950	8	15,000	
8:20 P.M. Kent Taylor	Protection 17954	⇔	82,479	€>	82,479 \$		47,479	
8:40 P.M. Kent Taylor	Orleans MS 15061	<	60,515	⇔	8 515,09		30,000	
9:00 P.M. Kent Taylor	Big Cliff 17954; Flora Frederick 2605; Veta Grande 17954; Yellowstone 17954	↔	49,967	⇔	49,967	⊗	20,000	

SAN JUAN COUNTY Kimberly Buck, Assessor PO Box 596 Silverton, CO 81433

Date of Notice:

June 28, 2023

Telephone:

970-387-5632

Email: Web:

assessor@sanjuancolorado.us sanjuancounty.colorado.gov/appeals

Office Hours:

by appointment only

SCI	HEDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTI	OWPHYSICAL LOCATION		
PROPERTY OWNER	R2797 BRONTE PATRICIA A, TI 915 W GUNNISON ST AI CHICAGO, IL 60640-373	PT 3	UNIT 348, SNOWDEN VILLAGE SUITES, CAVILLAGE PHASE II, San Juan County Colora according to the plat filed for record October 4 Book 224 at Page 302 and as-Built Plat record December 17, 1984 in Book 227 at Pages 901 903, and as defined by the Declaration of CovConditions and Restrictions for Cascade Village Condominiums, recorded August 21, 1981 in Pages 385 through 423, and Amendments to 50827 HIGHWAY 550 UNIT 348 DURANGO.				
	PROPERTY CL	ASSIFICATION		OWNER ESTIMATE	VALUE PRIOR TO REVIEW		
	nmercial Condo idential Condo				32,160 247,845		
		PRIC	OR TOTALS	200,000	280,005		
	Р	ROPERTY CLA	SSIFICATION	VALUES AFTER REVIE			
	nmercial Condo idential Condo				32,160 247,845		
				AFTER REVIEW TOTALS 280,00			

ADJUSTMENTS TO VALUE

0

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

The actual value of residential property is determined solely by consideration of the market approach to appraisal, § 3 -1-103(5)(a), C.R.S.

The actual value of vacant land, commercial, industrial, and personal property is based on appropriate consideration of the cost approach, market approach, and income approach to appraisal, § 39-1-103(5)(a), C.R.S.

The actual value of agricultural lands, exclusive of building improvements, is determined by consideration of the earning or productive capacity of such lands, capitalized at a rate of 13%, § 39-1-103(5)(a), C.R.S.

> If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.

> > The deadline for filing real property appeals is July 15. The deadline for filing personal property appeals is July 20.

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County Board of Equalization Hearings will be held from July 1 through August 5 at:

County Courthouse, 1557 Greene Street, Silverton CO 81433

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San Juan County Board of Equalization 1557 Greene St / PO BOX 466, Silverton CO 81433

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You will be notified of the date and time scheduled for your hearing. The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board of Equalization must conclude hearings and render decisions by August 5, § 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 12, § 39-2-125(1)(e), C.R.S.

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PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2022? (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

\$ 230,000.00

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

The Assessor's valuation of the subject property (\$280,005) is inconsistent with the time-adjusted sales prices (TASP) of comparable properties purchased in the 3 years before June 30, 2022. Like the subject Unit 348, each of the comparable properties has 750 square feet, and three of them are located in the same building as Unit 348 (Snowden). The comparable properties have an average TASP of \$235,159 and a median TASP of \$227,370. (See Exhibit A, attached.) In addition, the Assessor's valuation of Unit 348 cannot be reconciled with her own valuation (\$233,048) of sixteen (16) other 750-square-feet properties in the same development, including eight (8) properties also located in the Snowden building. (See Exhibit B, attached.) Exhibits A and B are based on information publicly available on San Juan County's website.

ATTESTATION

I the undersigned owner or agents of the property	identified above,	affirm that the	statements contained	herein and on any
attachments hereto are true and complete.				
Patricia Ce. Brown	(312)3	88-78	390	7/6/23

Telephone Number

Date

brontep@gmail.com

Email Address

Signature

¹ Attach letter of authorization signed by property owner

Sales of comparable properties at 50827 Hwy. 550, Durango, CO 81301 From July 1, 2019 thru June 30, 2022

Exhibit A

Unit	Parcel	Square Feet	Sale Date	Sale Price	TASP
303	R 5752	750	2/28/20	\$134,000	\$214,293
311	R 5760	750	2/6/21	\$175,000	\$234,920
312	R 5761	750	2/21/22	\$300,000	\$325,680
313	R 5762	750	7/10/19	\$130,000	\$227,370
337	R 2786	750	3/30/21	\$175,000	\$231,175
338	R 5787	750	3/25/21	\$158,000	\$208,718
343	R 5792	750	11/17/20	\$145,000	\$203,957
	Avei	rage Time-Adjuste	ed Sales Price		\$235,159
		lian Time-Adjuste			\$227,370

Notes:

- 1. The subject property, unit 348 (R 2797), has 750 square feet, just like all the properties listed above.
- 2. Units 337, 338, and 343 are located in the same building (Snowden) as the subject property, unit 348.

Source: https://property.spatialest.com/co/sanjuan#/property

Exhibit B

San Juan County's Valuation of 16 Comparable Properties at 50827 Hwy. 550, Durango, CO 81301

Unit	Parcel	Square Feet	Valuation
303	R 5752	750	\$233,048
304	R 5753	750	\$233,048
305	R 5754	750	\$2 33,048
306	R 5755	750	\$233,048
311	R 5760	750	\$233,048
312	R 5761	750	\$233,048
313	R 5762	750	\$233,048
314	R 2763	750	\$233,048
335	R 5784	750	\$233,048
336	R 5785	750	\$233,048
337	R 2786	750	\$233,048
338	R 5787	750	\$233,048
343	R 5792	750	\$233,048
344	R 5793	750	\$233,048
345	R 5794	750	\$233,048
346	R 5795	750	\$233,048

Notes:

- 1. The subject property, unit 348 (R 2797), has 750 square feet, just like all the properties listed above.
- 2. Units 335, 336, 337, 338, 343, 344, 345, and 346 are in the same building (Snowden) as the subject property, unit 348.

Source: https://property.spatialest.com/co/sanjuan#/property/

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June 28, 2023

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assessor@sanjuancolorado.us

Web:

sanjuancounty.colorado.gov/appeals

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by appointment only

SCH	EDULE/ACCOUNT NO.						
PROPERTY OWNER	N2085 ROBINSON MICHAEL 2894 W 111TH WAY WMINSTER, CO 80234	2023 4681	101	SILVERTON PLACER - 14665. PORTION ON THE NORTH SIDE OF HIGHWAY 550 AND WEST OF A L THAT BEGINS AT A POINT WHICH LIES ON THE NORTH BOUNDARY LINE OF SAID SILVERTON PLACER AND IS 900 FEET FROM CORNER NO. 4 MINERAL SURVEY 14665. SEE LAND SURVEY PL/DEPOSITED AS MAP #244 ON OCTOBER 1, 2013.			
-	PROPERTY CL	ASSIFICATION		OWNER ESTIMATE VALUE PRIOR TO REVIEW			
Non	-producing Patented Mining (Claim(s)		24,000	177,838		
		PRIC	OR TOTALS	24,000	177,838		
	Р	ROPERTY CLA	SSIFICATION		VALUES AFTER REVIEW		
Not	-producing Patented Mining of a second control of the control of t		lson of mining cl	alm sales with potential	140,500		
				AFTER REVIEW TOTALS	140,500		

ADJUSTMENTS TO VALUE (Decrease in Value)

-37,338

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PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2022? (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

\$ 28,297

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

Please Sec	attached supporting	documentation

ATTESTATION

I. the undersigned owner or agent of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature

970 - 852 - 1785 Telephone Number

Date

aurabin 56 @ gmail.com

Email Address

1 Attach letter of authorization signed by property owner

San Juan County Board of Equalization 1557 Greene St PO BOX 466 Silverton, CO 81433

RE: 2023 Real Property Protest Account Number: N2085

To Whom it May Concern:

I wish to protest the 2023 Tax Year property valuation of \$140,500 for the 2.81 acre vacant land parcel known as the NW corner of the Silverton Placer patented claim. The prior valuation was \$17,814. An increase of 689% appears unjustified to me. This equates to a value of \$50,000/acre.

I downloaded sales data from the SALES_MASTER file located on the San Juan County Gov website. The information was sorted by Date (January 2021 to June 2022), Land Status and Classification. An average sales price/acre of \$10,070 was calculated and when applied to my property gives a value of \$28,297 (see attached documentation). This is a 59% increase over the prior assessment and matches the overall San Juan County average property value increase of 58.5%.

The current county evaluation of \$50,000/acre is higher than all of 40 plus properties sold in the 18 month assessment window on a cost/acre basis.

Thank you for your consideration.

Sincerely,

Michael Robinson

Aurobin56@gmail.com

970-852-1875

San Juan County, Colorado

2023 Real Property Protest (supporting documentation)

Silverton Placer 14665 Tax Area Code 101

Property Owner Michael Robinson

Acres 2.81

Sales of Vacant Land/Mining Claims from January 2021 to June 2022

Sales Date	Reception	Price	Account	Rate Type	Land Status	Classification	District	Acres	\$/acre
5/5/2022	154296	85,000	N1196	Non-Res	VACANT	Mining Claim	County	10.33	8,228
3/18/2022	154201	21,000	N1312	Non-Res	VACANT	Mining Clalm	County	8.55	2,455
2/23/2022	154145	45,000	N1977	Non-Res	VACANT	Mining Claim	County	2.00	22,534
2/9/2022	154118	365,000	N2823	Nan-Res	VACANT	Mining Claim	County	23.81	15,330
1/26/2022	154110	6,200	N2800	Non-Res	VACANT	Mining Claim	County	6.11	1,015
1/25/2022	154102	38,500	N1040	Non-Res	VACANT	Mining Claim	County	10.33	3,727
1/19/2022	154089	142,500	N1967	Non-Res	VACANT	Mining Claim	County	6.63	21,493
1/5/2022	154070	127,000	N2805	Non-Res	VACANT	Mining Claim	County	5.00	25,400
12/27/2021	154056	40,000	N1628	Non-Res	VACANT	Mining Claim	County	20.01	1,999
12/17/2021	154050	125,000	N2352	Non-Res	VACANT	Mining Claim	County	5.00	25,000
12/14/2021	154034	20,000	N2790	Non-Res	VACANT	Mining Claim	County	7.50	2,667
12/15/2021	154029	125,000	N2808	Non-Res	VACANT	Mining Claim	County	7.92	15,783
11/17/2021	153984	195,000	N2356	Non-Res	VACANT	Mining Claim	County	4.11	47,445
11/2/2021	153965	52,000	N1911	Non-Res	VACANT	Mining Claim	County	10.00	5,200
10/29/2021	153958	150,000	N2806	Non-Res	VACANT	Mining Claim	County	5.01	29,940
10/20/2021	153940	50,000	N2818	Non-Res	VACANT	Mining Claim	County	41.32	1,210
10/13/2021	153932	900,000	N2817	Non-Res	VACANT	Mining Claim	County	143.00	6,294
10/6/2021	153912	110,000	N2813	Non-Res	VACANT	Mining Claim	County	10.66	10,319
9/27/2021	153890	115,000	N1354	Non-Res	VACANT	Mining Claim	County	10.30	11,165
9/16/2021	153877	9,800	N1271	Non-Res	VACANT	Mining Claim	County	10.14	967
9/20/2021	153868	65,000	N1917	Non-Res	VACANT	Mining Claim	County	10.30	6,311
9/10/2021	153856	75,000	N2804	Non-Res	VACANT	Mining Claim	County	12.92	5,805
9/7/2021	153855	7,200	N2790	Non-Res	VACANT	Mining Claim	County	7.50	960
9/7/2021	153854	7,200	N2789	Non-Res	VACANT	Mining Claim	County	7.85	917
9/10/2021	153847	105,000	N2811	Non-Res	VACANT	Mining Claim	County	10.32	10,176
9/2/2021	153827	59,000	N1640	Non-Res	VACANT	Mining Claim	County	36.76	1,605
8/27/2021	153800	39,900	N2589	Non-Res	VACANT	Mining Claim	County	24.40	1,635
7/28/2021	153753	35,000	N2788	Non-Res	VACANT	Mining Claim	County	3.68	9,511
8/9/2021	153751	4,500	N2144	Non-Res	VACANT	Mining Claim	County	10.30	437
7/14/2021	153669	145,000	N2200	Non-Res	VACANT	Mining Claim	County	10.30	14,078
7/6/2021	153662	5,000	N2786	Non-Res	VACANT	Mining Claim	County	8.72	574
6/21/2021	153634	20,000	N2357	Non-Res	VACANT	Mining Claim -	Part I County	1.59	12,542
6/10/2021	153623	70,000	N2416	Non-Res	VACANT	Mining Claim	County	15.80	4,430
5/27/2021	153581	80,000	N2438	Non-Res	VACANT	Mining Claim	County	8.26	9,681
5/19/2021	153564	75,000	N2459	Non-Res	VACANT	Mining Claim	County	5.11	14,677
5/4/2021	153512	154,900	N2365	Non-Res	VACANT	Mining Clalm	County	4.78	32,406
4/16/2021	153479	60,000	N2152	Non-Res	VACANT	Mining Claim	County	6.03	9,950
4/7/2021	153455	109,000	N2761	Non-Res	VACANT	Mining Claim	County	19.87	5,487
2/22/2021	15336 6	110,000	N1744	Non-Res	VACANT	Mining Claim	County	9.07	12,125
2/11/2021	153347	12,000	N2580	Non-Res	VACANT	Mining Claim	County	10.30	1,165
2/10/2021	153346	7,000	N2394	Non-Res	VACANT	Mining Claim	County	30.99	226

Average sale cost/acre = \$10,070 Silverton Placer estimated value = \$28,297

Percentage increase from last assessment = 59%



SAN JUAN COUNTY Kimberly Buck, Assessor PO Box 596 Silverton, CO 81433

Date of Notice:

June 28, 2023

Telephone:

970-387-5632

Email:

assessor@sanjuancolorado.us sanjuancounty.colorado.gov/appeals

Web: Office Hours:

by appointment only

SCH	EDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTION	ONPHYSICAL LOCATION		
	R2974	2023	BLOCK 52 N 1/2 OF LOT 19 AND ALL OF LOTS				
PROPERTY OWNER	SILVERTON ESTATE LLC 115 W LAURELHURST C THE WOODLANDS, TX	CIR		847 EMPIRE ST SILVER	RTON, CO 81433-5061		
	PROPERTY CL	ASSIFICATION		OWNER ESTIMATE	VALUE PRIOR TO REVIEW		
•	le Family Residence le Family Residential Land				378,031 15 4 ,397		
		PRIC	OR TOTALS	323,683	532,428		
	Р	ROPERTY CLA	SSIFICATION		VALUES AFTER REVIEW		
	gle Family Residence gle Family Residential Land				356,003 154,397		
_			1	AFTER REVIEW TOTALS	510,400		

ADJUSTMENTS TO VALUE (Decrease in Value)

-22,028

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PETITION TO COUNTY BOARD OF EQUALIZATION

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\$ 329 856
What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional

sheets as necessary and an appraisal, etc.)	y supporting documentatio	on, i.e., comparable sa	ales, rent roll, original	l installed cost,
	SEE	ATTACHEN	LGTER +	ATTACHMENT

ATTESTATION

 the undersigned owner or agent; of the pro 	operty identified above,	, affirm that the staten	ments contained l	nerein and	on any
attachments hereto are true and complete.					•

713-817-6962 (Cell)

Signature

Telephone Number

Date

Email Address

1 Attach letter of authorization signed by property owner

schneiwa@flash.net

To: San Juan County Board of Equalization

Subj: 2022 Tax Assessment Appeal for 847 Empire St. Please refer to supporting attachments.

Thank you for the opportunity to make this appeal for amending the tax valuation assessment on the referenced property. The initial appeal was made to the County Assessor who was forthcoming and helpful in listening to my objections and answering my questions, and I thank her for the meeting we had. While I understand the current appraisal system better, my concerns remain.

The basis of this appeal on the latest San Juan County Tax assessment includes the following:

• Valuation: Process method

- Valuations should be based on the <u>contract sales price of similar properties</u>, values which are recorded, factual and unlikely to be disputed.
- Historically, traditional assessments are based on <u>values looking backward</u>, not forward. Values inflated beyond the actual sales price are manipulated values. If the State sanctions (requires?) these manipulations then they are complicit, but they are manipulations just the same. I have been told by another County Assessor that not all counties in Colorado use a time adjustment system, so perhaps use of this system is optional for San Juan County.
- Applying forward looking adjustments creates the <u>hypothesis</u> that a house that actually sold for a given value would have sold for the actual sales price plus an inflator, in this case based on a regression analysis of other sales.
- There seems to exist an opportunity for lack of transparency when the effects of regression analysis variables are not clearly understood by the general public, including me.

Comps Analysis and selection

- Approximately 50 properties were reviewed from MLS sales data. Selection criteria for fair comparison of properties included:
 - Zoning Residential only. Multi-use and commercial zone areas were eliminated.
 - Age Silverton's sold properties age distribution is bi-modal. The average old house is about 122 years and average new house is about 22 years. Our house is 110 years old, so older properties were selected.
 - Size Smaller houses often post a higher price/sq ft and the Silverton data supports that relationship. Comp houses were selected with 1,800 ft. or larger (ours is 2,056 ft. sq.)

Comp Sales spread sheet

- Six properties were selected based on the above criteria and were included in the initial protest. In my initial appeal, the high and low value properties were dropped, leaving four comparable properties. For the initial appeal, the tax office kept the higher value but dropped the lower value (favors County). For fair comparison purposes, either both values should be eliminated, or both retained.
- Valuation on actual MLS sales on the six properties is \$176/sq ft.
- Note: There are two properties where the tax office data in square footage is not in agreement with the MLS values (favors County).
- Note: There is a perceived error in the Time Adjustment for 1036 Reese as noted on the attached sheet (favors County).

• 847 Empire House condition:

This house has no heating for winter conditions. While we occupy the house in summer for 2-4 weeks, it has not had winter occupancy since 1961 when it was purchased. In accordance with MLS requirements, MLS classifies this house as unlivable due to lack of winter heat and would not allow a MLS listing showing living square footage if it was offered for sale. This is a major value reducer which needs to be accounted for.

This Appeal is to establish the assessment as follows:

Valuation: 2,056 sq ft. x \$176/sq ft. = \$361,856
Adjustment as non-livable house per MLS
NET \$32,000
\$329,856

If the Tim Adjustment is not waived, as it should be, it should be applied at no more than 30%, the average of the adjustment made on the comparable properties, and allowance should also allow for the time adjustment of the repair costs of 2 years ago, similar to the property inflator.

Valuation, time adjusted: 2,056 sq ft. x \$176/sq ft. x 1.30 = \$470,412Heating installation time adjusted (\$32,000 x 1.30)NET \$41,600\$428,812

Thank you for hearing my objections.

Warren Schneider

COMP SALES FOR 847 EMPIRE ST, SILVERTON

						•	\$251. 4 C P. C. P. P. P. P. P. C. P.	1										
\$/sq ft	County	Adjusted	\$316.	\$290.	\$205.	\$389.	\$257.	\$124.	\$264.				(42?	1			
	MLS	Actual	\$273.	\$206.	\$167.	\$166.	\$154.	€06\$	\$176.				1500F	*480, G				
County Tax "Time Adjustment"		Total	\$580,100.	\$563,760.	\$381,734.	\$591,430,	\$487,795.	\$267,891.	\$478,785.			2	PERLEIVED EXECUT,	(40) 1 0 Re 480, 942?				
County Ta	40	Increase	\$80,100.	\$163,760	\$71,734	\$166,430	\$95,943	\$72,891	\$108,476		_	,	PEO	~ ~				
	25	Increase	16%	41%	23%	39%	25%	37%	30%									
	MLS	Sales Price	\$500,000	\$400,000	\$310,000	\$425,000.	\$385,000	\$195,000.	\$369,600									
	Sale	Date	21-Sep	20-Jul	21-May	20-Aug	21-Apr	20-Sep	AVG									+77%
	Age	Years	148	131	118	4	110	127										
	Year	Built	1874	1881	1904	1978	1912	1895					\-			\$289,131.	\$510,400.	\$221,269.
		Bath	-	7	7	1 6	2	2			درا		DISABREEMENT			49	\$45)	69
	ပ္	Bed	7	77	6	2	4	۰ ا		i	OF FIC	'n	626				=	9
	Tax Ofc	Sq. Ft	1,831	1.939	1.855	1.519	1,897	A 2, 158		_	TAY OFFICE	N Ls	DISA		Elons Such	Prior	Current	Increase
	MLS	Sq Ft.	1,831	1.939	1.855	2,555	2,500	2,158			•				847 Emphre Valuations			
		Acres	1.78	0.115	0.115	0.172	0.172	0.15							847 Em			
		Lots	3.1	,		l er	(7)	2.7										
		Address	1364 Reese	950 Reese	1339 Reese	fortt Snowden	1036 Recise	1169 Snowden	\	\	VELETED BY	1017/106	AN UNTILE					
		MLS #	783481	770175	302187	01/00/27	\$ 7/60/\$15				3(1							

		÷ .

Web:

SAN JUAN COUNTY Kimberly Buck, Assessor PO Box 596 Silverton, CO 81433 Date of Notice: June 28, 2023
Telephone: 970-387-5632
Email: assessor@sanjuancolorado.us

Office Hours: by appointment only

sanjuancounty.colorado.gov/appeals

SCH	HEDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTI	ONPHYSICAL LOCATION
	N2269	2023	101	I .	B, HOWARDSVILLE M S - 9883
PROPERTY OWNER	HUDSON R E & KATHY 30 V HILL RD EDGEWOOD, NM 87019	5-6616		COUNTY ROAD 2 SILV	/ERTON, CO 81433
	PROPERTY CL	ASSIFICATION		OWNER ESTIMATE	VALUE PRIOR TO REVIEW
Non	-producing Patented Mining (Claim(s)		0	134,300
		PRIC	OR TOTALS	0	134,300
	P	ROPERTY CLA	SSIFICATION		VALUES AFTER REVIEW
Non	-producing Patented Mining (Claim(s)			134,300
-	party. However, the property		, and a second s	nazard limits the use of this re relative to comparable	
				AFTER REVIEW TOTALS	134,300

ADJUSTMENTS TO VALUE

0

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

The actual value of **residential property** is determined solely by consideration of the market approach to appraisal, § 3 -1-103(5)(a), C.R.S.

The actual value of vacant land, commercial, industrial, and personal property is based on appropriate consideration of the cost approach, market approach, and income approach to appraisal, § 39-1-103(5)(a), C.R.S.

The actual value of **agricultural lands**, exclusive of building improvements, is determined by consideration of the earning or productive capacity of such lands, capitalized at a rate of 13%, § 39-1-103(5)(a), C.R.S.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.

The deadline for filing real property appeals is July 15. The deadline for filing personal property appeals is July 20.

The Assessor establishes property values. The local taxing authorities (county, school, district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or see sanjuancounty.colorado.gov/assessment for a listing of the local taxing authorities.

County Board of Equalization Hearings will be held from July 1 through August 5 at:

County Courthouse, 1557 Greene Street, Silverton CO 81433

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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 on the next business day, § 39-1-120(3), C.R.S.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2022? (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

\$ 44, 010

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional

appraisal, etc.) How to be a properties documentation, i.e., comparable sales, rent roll, original mistalted cost of the properties of the
Listed AS A MINING CHIM- It is A Millsite
40% of is has been dosignated a Super Final Site nug
County Chan they own the river Road-Another able -
#134300 Total Agg. 1
40,290 Minus 60% of 567,150
##84,010, - MAX TOTAL
ATTESTATION
I the undersigned owner or agenti of the property identified above, affirm that the statements contained herein and on any attachments rejeto are true and complete.
505 - 270 - 3/04 <u>7/7/23</u>
Signature Telephone Number Date
Email Address
Email Address

1 Attach letter of authorization signed by property owner

SAN JUAN COUNTY Kimberly Buck, Assessor PO Box 596

Non-producing Patented Mining Claim(s)

Silverton, CO 81433

Date of Notice:

June 28, 2023

Telephone:

Office Hours:

970-387-5632

Email:

assessor@sanjuancolorado.us

Web:

sanjuancounty.colorado.gov/appeals

by appointment only

SCHEDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTION	OWPHYSICAL LOCATION
N2785	2023	101	SPECIE - 1602 FORMER THEN PARCEL 4773019	RLY PARCEL 47730190050002
TAYLOR KENT 5402 BULL RUN CIR AUSTIN, TX 78727	,,		SILVERTON, CO 8143	
PROPERTY CL	ASSIFICATION		OWNER ESTIMATE	VALUE PRIOR TO REVIEW
Non-producing Patented Mining C	Claim(s)		15.000	41,950
	PRIC	R TOTALS	15,000	41,950
P	ROPERTY CLA	SSIFICATION		VALUES AFTER REVIEW

ADJUSTMENTS TO VALUE

0

41,950

41,950

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

AFTER REVIEW TOTALS

The actual value of **residential property** is determined solely by consideration of the market approach to appraisal, § 3 -1-103(5)(a), C.R.S.

The actual value of vacant land, commercial, industrial, and personal property is based on appropriate consideration of the cost approach, market approach, and income approach to appraisal, § 39-1-103(5)(a), C.R.S

The actual value of **agricultural lands**, exclusive of building improvements, is determined by consideration of the earning or productive capacity of such lands, capitalized at a rate of 13%, § 39-1-103(5)(a), C.R.S.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.

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PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30 , 2022? (Your opinion of value in terms of a s	specific
dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)	
s 15000	

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

Should bleadingled on to a potential

see enclosed Pavillion NZ784

ATTESTATION

I the undersigned owner or agent of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature

Telephone Number

Landa 1881. com

Date

7-9-2023

Email Address

¹ Attach letter of authorization signed by property owner

SAN JUAN COUNTY Kimberly Buck, Assessor PO Box 596 Silverton, CO 81433 Date of Notice:

June 28, 2023

Telephone:

970-387-5632

Email:

assessor@sanjuancolorado_us

Web:

sanjuancounty.colorado.gov/appeals

Office Hours:

by appointment only

SCH	IEDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTION	OWPHYSICAL LOCATION
	N2784	2023	101	PAVILLION - 1601 FORM	ERLY PARCEL PARCEL 47730190050113
PROPERTY OWNER	TAYLOR KENT 5402 BULL RUN CIR AUSTIN, TX 78727			77,00,0000002	
PR				SILVERTON, CO 81433	3
	PROPERTY CL	ASSIFICATION		OWNER ESTIMATE	VALUE PRIOR TO REVIEW
Non-	-producing Patented Mining (Claim(s)		15,000	80,425
		PRI	OR TOTALS	15,000	80,425
	P	ROPERTY CLA	SSIFICATION		VALUES AFTER REVIEW
	producing Patented Mining (ng/camping site		45,429
			1	FTER REVIEW TOTALS	45,425
-		ADJ	USTMENTS TO	VALUE (Decrease in Value)	-35,00

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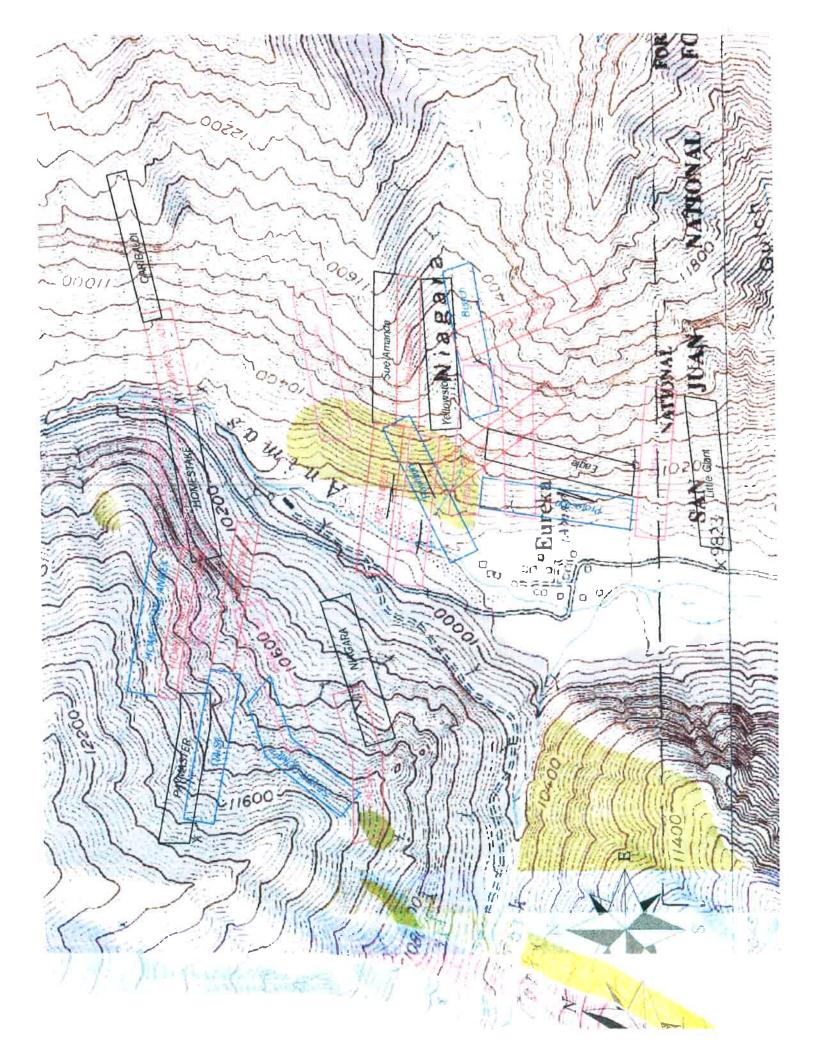
The actual value of vacant land, commercial, industrial, and personal property is based on appropriate consideration of the cost approach, market approach, and income approach to appraisal, § 39-1-103(5)(a), C.R.S.

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SAN JUAN COUNTY Kimberly Buck, Assessor PO Box 596

Silverton, CO 81433

Date of Notice: Telephone:

June 28, 2023

970-387-5632

Email:

assessor@sanjuancolorado.us

Web:

sanjuancounty.colorado.gov/appeals

Office Hours:

by appointment only

SCI	HEDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTI	OWPHYSICAL LOCATION
	N2781	2023	101	PROTECTION - 17954 F	
PROPERTY OWNER	TAYLOR KENT 5402 BULL RUN CIR AUSTIN, TX 78727			SILVERTON, CO 8143:	PARCEL 47730190050113
	PROPERTY CL	ASSIFICATION		OWNER ESTIMATE	VALUE PRIOR TO REVIEW
Non	-producing Patented Mining C	Claim(s)		15,000	82.479
		PRIC	OR TOTALS	15,000	82,479
	P	ROPERTY CLA	SSIFICATION		VALUES AFTER REVIEW
Non	-producing Patented Mining (Claim(s)			82,479
				FTER REVIEW TOTALS	82.479

ADJUSTMENTS TO VALUE

0

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The actual value of agricultural lands, exclusive of building improvements, is determined by consideration of the earning or productive capacity of such lands, capitalized at a rate of 13%, § 39-1-103(5)(a), C.R.S.

> If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.

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PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2022? (Your opinion of value in terms of a specific
dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)
· U1419

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

 51	hould	b€	adi	VSHO1	as	Ĭs	Pavillion	N 2784
			0				po tential	16.1
				·				
				villian				

ATTESTATION

 the undersigned owner or agent to attachments hereto are true and cor 	f the property identified above, affirm that the statements nplete.	contained herein and on any
and	912-476-9999	7-7-2023
Signature	Telephone Number	Date
Curt		

Email Address

¹ Attach letter of authorization signed by property owner

SAN JUAN COUNTY Kimberly Buck, Assessor PO Box 596 Silverton, CO 81433

Date of Notice:

June 28, 2023

Telephone:

970-387-5632

Email:

assessor@sanjuancolorado.us

Web:

sanjuancounty.colorado.gov/appeals

Office Hours:

by appointment only

SC	HEDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTION	ONPHYSICAL LOCATION
	N2784	2023	101	PAVILLION - 1601 FORM	
PROPERTY OWNER	TAYLOR KENT 5402 BULL RUN CIR AUSTIN, TX 78727			47730190050002 THEN SILVERTON, CO 81433	PARCEL 47730190050113
	PROPERTY CL	VALUE PRIOR TO REVIEW			
Non-producing Patented Mining Claim(s)				15,000	80,425
		PRIC	OR TOTALS	15,000	80,425
	P	ROPERTY CLA	SSIFICATION		VALUES AFTER REVIEW
Nest	-producing Patented Mining I	Claim(s)			45,425
	ote: Reduced adjustment for	a potential buildir	ng/camping site		

ADJUSTMENTS TO VALUE (Decrease in Value)

-35,000

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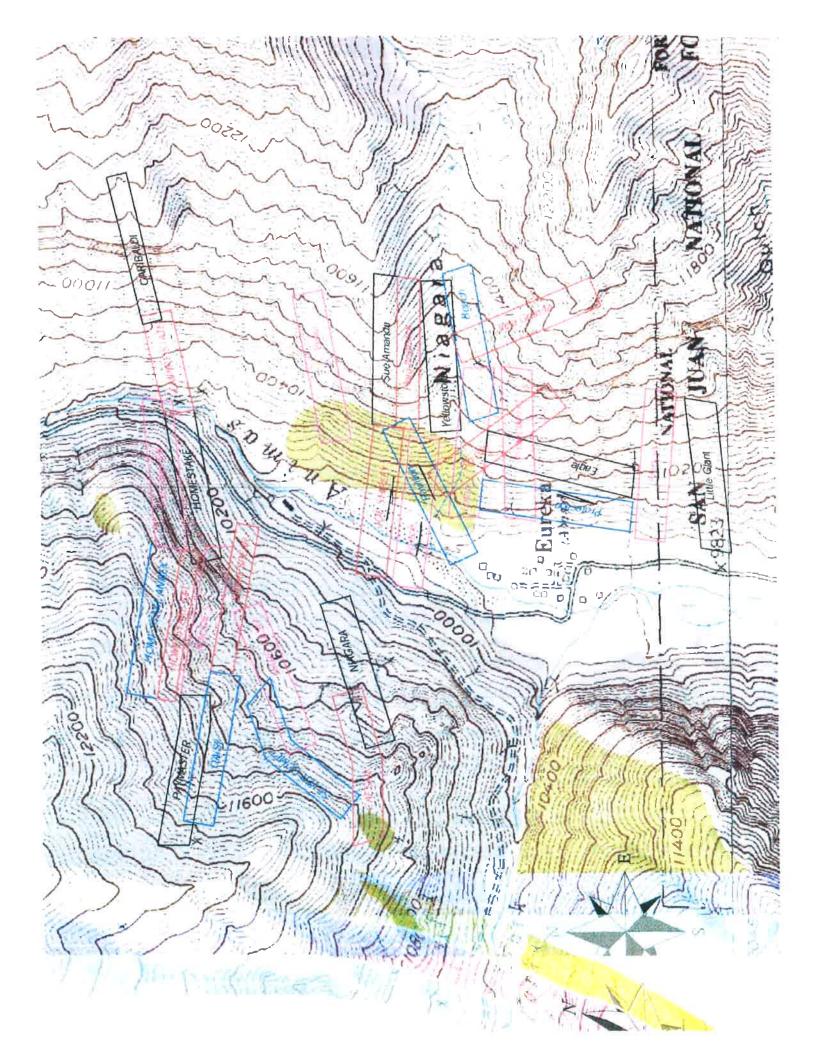
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SAN JUAN COUNTY Kimberly Buck, Assessor PO Box 596

Silverton, CO 81433

County

Date of Notice:

June 28, 2023

Telephone:

970-387-5632

Email:

assessor@sanjuancolorado.us sanjuancounty.colorado.gov/appeals

Web: Office Hours:

by appointment only

TAX YEAR	TAX AREA	LEGAL DESCRIPTION	ONPHYSICAL LOCATION
2023	101	ORLEANS M S - 15061	
		SILVERTON CO 81433	3
SSIFICATION		OWNER ESTIMATE	VALUE PRIOR TO REVIEW
aim(s)		30,000	60,515
		30,000	60,515 VALUES AFTER REVIEW
	FIGATION		60,515
	SSIFICATION aim(s) PRIOR 1	2023 101 SSIFICATION aim(s) PRIOR TOTALS OPERTY CLASSIFICATION	SILVERTON, CO 81433 SSIFICATION OWNER ESTIMATE aim(s) PRIOR TOTALS 30,000 OPERTY CLASSIFICATION

ADJUSTMENTS TO VALUE

Note: A review of mining claim sales in the vicinity of Silverton Mountain Ski Area found that sales prices averaged more than 3k nigher than sales of similar claims in other areas of San Juan.

0

60,515

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AFTER REVIEW TOTALS

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To appeal the Assessor's decision, complete the Petition to the County Board of Equalization shown below, and mail or deliver a copy of both sides of this form to:

San Juan County Board of Equalization 1557 Greene St / PO BOX 466, Silverton CO 81433

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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 on the next business day, § 39-1-120(3), C.R.S.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2022? (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

\$300.00 -

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

The claims being compared one adjacent or

off of the road to the silverton ski area along comed creek. This is over the mountain no winter access or maintenance in this area area + is assisted water witch is in the same area + is assisted a 490gg see attacked

ATTESTATION

 the undersigned owner or agent₁ of the pr 	operty identified above,	affirm that the state	ements contained h	ierein and on any
attachments hereto are true and complete.				

Signature

Telephone Number

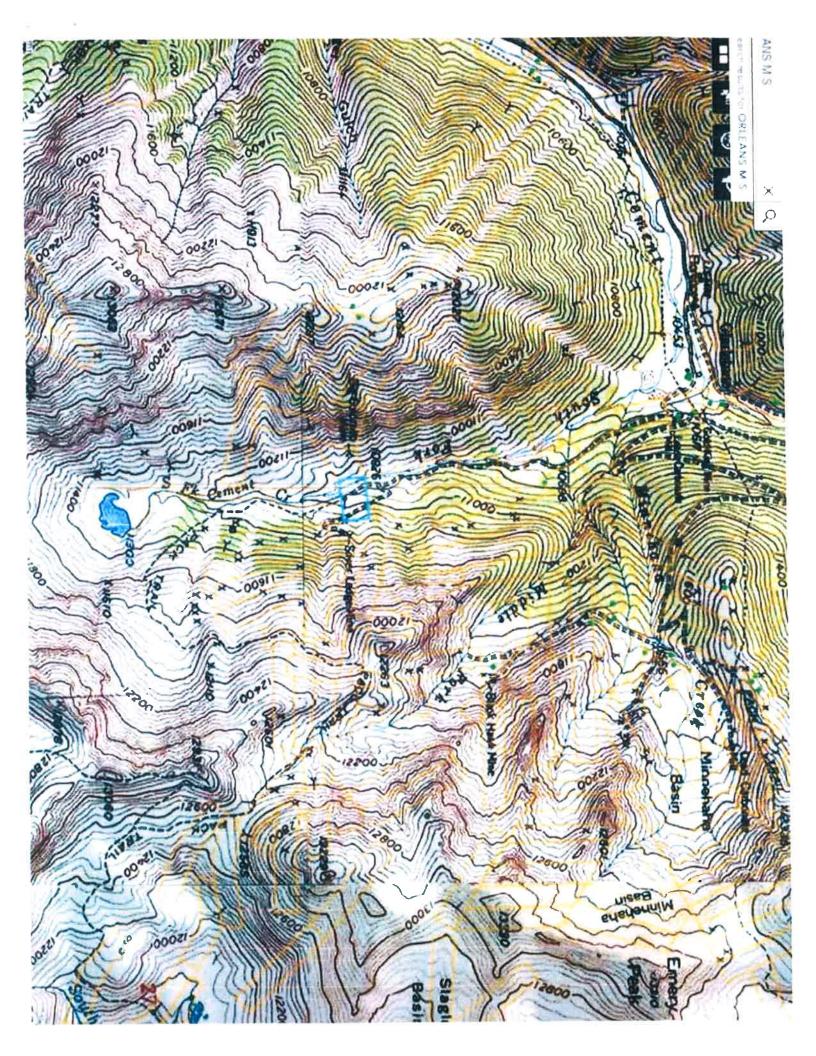
7-7-7023

Date

Email Address

Land @1881.com

¹ Attach letter of authorization signed by property owner



SAN JUAN COUNTY Kimberly Buck, Assessor

PO Box 596

Silverton, CO 81433

Date of Notice:

June 28, 2023

Telephone:

970-387-5632

Email:

assessor@sanjuancolorado.us

Web:

sanjuancounty.colorado.gov/appeals

Office Hours:

by appointment only

	HEDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTION	ONPHYSICAL LOCATION
	N1444	2023	101	WATER WITCH - 18416	
PROPERTY OWNER	TAYLOR KENT 5402 BULL RUN CIR AUSTIN, TX 78727				
<u>п</u>				SILVERTON, CO 81433	3
	PROPERTY CL	ASSIFICATION		OWNER ESTIMATE	VALUE PRIOR TO REVIEW
		PRIC	OR TOTAL S	0	9,090
	D		OR TOTALS	0	9,099
Non	Producing Patented Mining C	ROPERTY CLAS		May 500	9,099 VALUES AFTER REVIEW 9,099
Non		ROPERTY CLAS	SSIFICATION	O STER REVIEW TOTALS	VALUES AFTER REVIEW

The Assessor has carefully studied all available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

The actual value of **residential property** is determined solely by consideration of the market approach to appraisal, § 3 -1-103(5)(a), C.R.S.

The actual value of vacant land, commercial, industrial, and personal property is based on appropriate consideration of the cost approach, market approach, and income approach to appraisal, § 39-1-103(5)(a), C.R.S.

The actual value of **agricultural lands**, exclusive of building improvements, is determined by consideration of the earning or productive capacity of such lands, capitalized at a rate of 13%, § 39-1-103(5)(a), C.R.S.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.

The deadline for filing real property appeals is July 15. The deadline for filing personal property appeals is July 20.

The Assessor establishes property values. The local taxing authorities (county, school, district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or see sanjuancounty.colorado.gov/assessment for a listing of the local taxing authorities.

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_	N1717					
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		ATTESTAT	ΓΙΟΝ			
I, the undersigned owne attacpments hereto are	r or agenti of the prop true and complete.			e statements co	ontained herein	and on any
the undersigned owne attachments hereto are	er or agenti of the prop true and complete.	erty identified abov				and on any 9–2023

1 Attach letter of authorization signed by property owner

SAN JUAN COUNTY Kimberly Buck, Assessor PO Box 596 Silverton, CO 81433 Date of Notice:

June 28, 2023

Telephone:

970-387-5632

Email:

assessor@sanjuancolorado.us sanjuancounty.colorado.gov/appeals

Web: Office Hours:

by appointment only

SCI	HEDULE/ACCOUNT NO.	TAX YEAR	TAX AREA	LEGAL DESCRIPTI	ONPHYSICAL LOCATION
	N1313	2023	101	BIG CLIFF - 17954, FLO GRANDE - 17954, YELL	RA FREDERICK - 2605, VETA
PROPERTY OWNER	TAYLOR KENT 5402 BULL RUN CIR AUSTIN, TX 78727			FORMERLY PART OF PA	ARCEL 47730200050003
<u>a</u>				SILVERTON, CO 81433	3
	PROPERTY CL	ASSIFICATION		OWNER ESTIMATE	VALUE PRIOR TO REVIEW
Non	-producing Patented Mining (Claim(s)		20,000	49,967
		PRIC	OR TOTALS	20,000	49.967
	P	ROPERTY CLA	SSIFICATION		VALUES AFTER REVIEW
Non	-producing Patented Mining (Claim(s)			49,967
				AFTER REVIEW TOTALS	49,967

ADJUSTMENTS TO VALUE

0

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dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)	
\$ 20,000	

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

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				Tuhe	all.	atte	ided map
))							<u> </u>
					_		

ATTESTATION

I, the undersigned owner or agent of the prope	rty identified above	affirm that the	statements conta	ained herein a	nd on any
attachments hereto are true and complete.					

Title -

Land (a) 1881-com

612-478-9999

7-7-2023

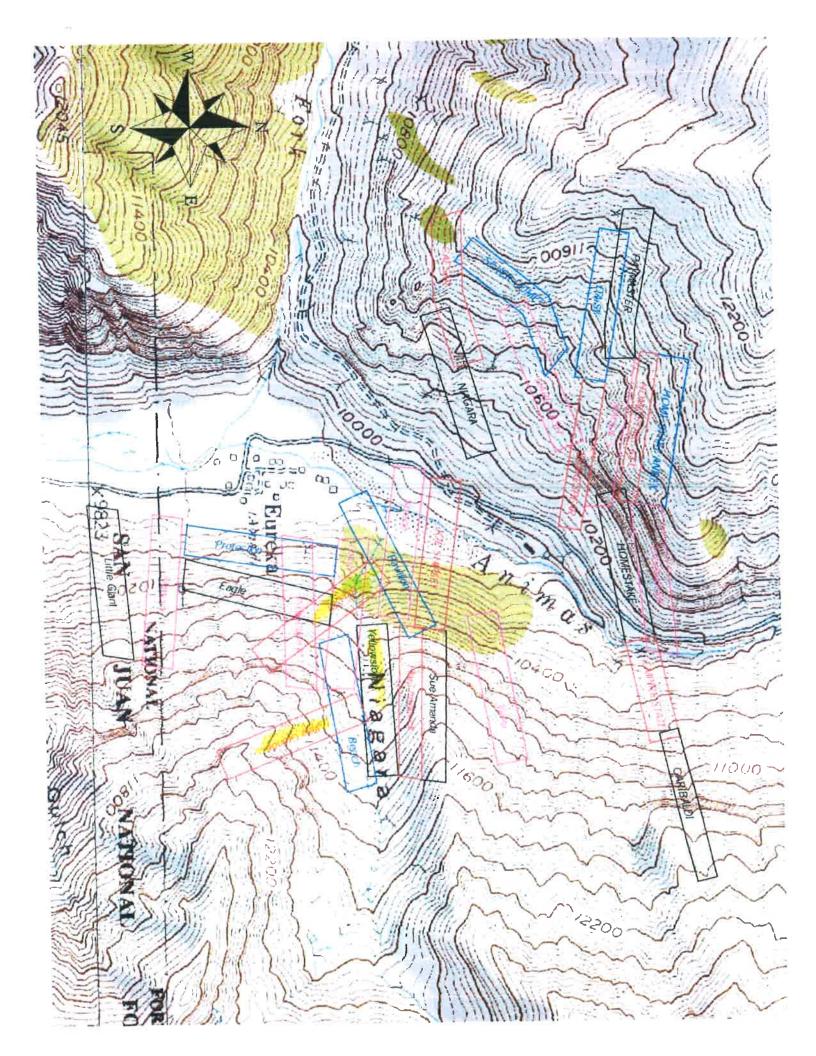
Signature

Telephone Number

Date

Email Address

¹ Attach letter of authorization signed by property owner



Kent Taylor 5402 Bull Run Cir Austin, TX 78727-6501

RE: Property (APN) 1700000109 and any others you may own.

To Whom It May Concern:

I am writing to you because public records show you as the owner of property in Pueblo County, CO. I am very interested in purchasing this property from you.

If you are considering selling your property, I can offer you a fast, trouble-free sale, as well as a fair price and cash instead of the land and all that goes with it. If you decide to sell to us, we will also cover 100% of the closing costs associated with the sale.

We are a private Real Estate Investment company looking to buy vacant land lots and acreage in your area for long term investment purposes, to buy and hold to re-sell to one of our buyers or to wholesale. We have many highly satisfied clients who were happy to have cash rather than the burden of property ownership. Many of these owners had plans for their property when they initially purchased it, however over time their plans changed.

If you would like to receive cash in exchange for your property, please call us at 1-623-400-3665.

If you prefer to contact us online, please visit our website at www.RoseLandSolutions.com, and submit an offer request by clicking on the "Sell Your Land" tab.

We are looking forward to hearing from you,

Sincerely,

Catherine Rose

Catherine Rose
Naranja Property LLC, dba Rose Land Solutions
1-623-400-3665

Catherine (Kate) Rose, owner of Naranja Property LLC, dba Rose Land Solutions, holds AZ Real Estate Broker's License Number BR032255000, and represents only herself when purchasing land.

(37752)





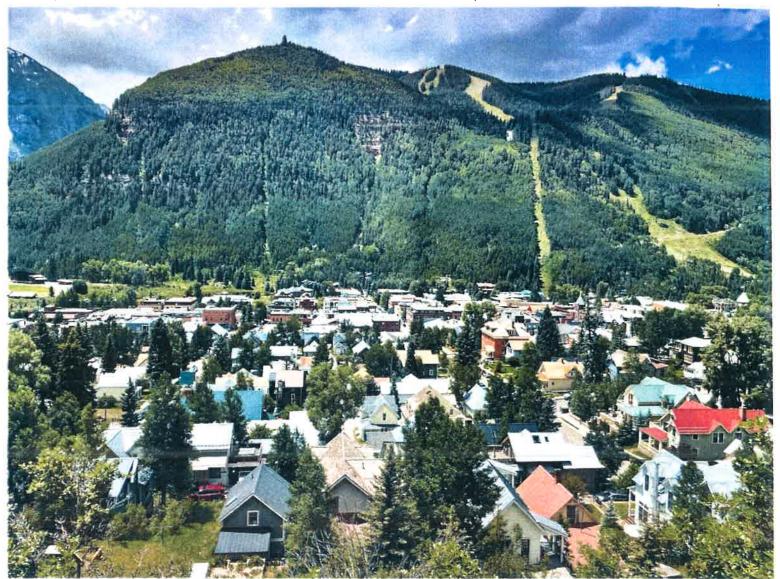
HOUSING

Colorado property owners file record number of protests with county assessors who set new taxation values

The number of protests filed with Colorado's 64 county assessors increased 300% in 2023 compared to the average number of protests from the previous three assessment cycles.



Jason Blevins



A view of Telluride from above. Property owners in San Miguel County filed 815 protests with the county assessor over property valuations this year, almost twice the average number of protests filed in the previous three assessment cycles, (Jesse Paul, The Colorado Sun)

kip Thurman and his brother bought 40 acres in Chaffee County near Buena Vista in 2000. They have spent about \$3,000 a year on taxes. But their property tax bill just nearly tripled. Thurman's tax bill for his home in Denver's Park Hill also surged by more than 50%.

"My entire life I've recognized taxes as so important for our roads and education



This story first appeared in **The Outsider**, the premium outdoor newsletter by Jason Blevins.

In it, he covers the industry from the inside out, plus the fun side of being outdoors in our beautiful state.

MIRSORISE

system and everything else. But this is crazy," he said. "Nobody can afford this."

The sticker shock from property valuations has reverberated across all 64 Colorado counties. The wild real estate market of 2021 that saw home prices more than double in mountain communities and increase as much as 50% in metro areas is now being felt by every property owner in Colorado. Property tax bills coming due in 2024 and 2025 are set to increase by 50% or more.

And those owners are not sitting quietly with their new bills. County assessors across the state are seeing unprecedented surges of owners protesting and appealing their assessed valuations. Property owners filed at least 308,298 protests with Colorado's 64 county assessors this year, which compares to an average of 103,000 annual protests in the last three assessment cycles in 2021, 2019 and 2017.

"I've been in this business for more than 40 years in Colorado, and I can state emphatically that this is the most inflation we have ever experienced in any two-year appraisal period," said Eagle County Assessor Mark Chapin, who saw his county's total assessed value reach \$5.6 billion in 2023, up from \$3.7 billion in 2021, which spurred 7,009 appeals from property owners.

That's a 987% increase in protests filed by Eagle County property owners compared to the average of 710 protests filed in the previous three two-year assessment cycles.

"It's just staggering," Chapin said.

A survey of all 64 Colorado county assessors show Eagle County's surge in protests as the highest in the state.

But not by much.

Properties are assessed every two years. The latest property valuations from July 1, 2020, to June 30, 2022, were sent in May 2023. Previous valuations from 2018 to 2020 were mailed in 2021 and notices from 2016-18 were mailed in 2019. This year's increase in protests to the most recent valuations by Gilpin County property owners is up 824% over the average from the previous three assessment cycles. El Paso County is up 732%. Saguache County is up 641%. Rio Grande County is up 643%. Douglas County is up 624%. Pueblo County is up 622%.

"The amount of assessor-level appeals was unprecedented," Gilpin County Assessor April Nielsen said.

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If the assessor did not adjust a property's value after an owner filed a protest, the owner can appeal the valuation to their county board of equalization. Just about every county is bracing for a tidal wave of the next-step appeals to the county boards of equalization. Counties are hiring additional referees, cutting the time owners have to plead their case and expanding the schedule for hearings from days to weeks.

"We have planned for the worst-case scenario," Nielsen said.

Every assessor is frazzled as thousands of property owners cry foul over increases that will spike their property tax bills by at least 40%. Some owners, especially those with vacant land in mountain valleys, could see their tax bills increase by 400% or more.

"Having 1,000 County Board of Equalization hearings would be a busy year for DougCo," said Douglas County Assessor Toby Damisch, whose office fielded more than 36,000 property owner protests this year, a 624% increase over the average number from the previous three assessments. "We're preparing for over 3,000."

The wave of irked owners stems from the pandemic, when thousands of new buyers stormed Colorado, <u>spending big to escape dense urban areas</u>. The urban exodus to Colorado's mountain communities more than <u>doubled real estate prices in 2021</u>. Interest rates in 2022 were around 4% and most home sales — especially in desirable mountain valleys — resulted in bidding wars that spiked sale prices well above asking prices. The record-setting prices and deluge of new owners displaced working locals, triggering a <u>worker shortage</u> that <u>lingers today</u>.

County assessors have to set values based on set windows of time and the July 1, 2020, to June 30, 2022, timeframe was likely the wildest ever for Colorado real estate. While the **market has cooled** with higher interest rates and ebbing demand, assessors cannot take that recent slowdown into account. The sales between 2020 and 2022 are the yardstick for setting values for the coming tax bill.

A <u>Colorado Department of Local Affairs tally</u> of property in 2022 shows an average statewide increase in home values of 42% from 2021. Mountain counties saw even larger increases. Pitkin County is up 92%. Routt is up 81%. Chaffee, Eagle, Grand, Lake, Ouray, Park and Summit counties saw values increase more than 60% between 2021 and 2022.

Protests from property owners filed in 2021 were very low, with two-year assessments through June 2020 falling at the arrival of the pandemic and before the record-setting spike. Summit County Assessor Lisa Eurich said the surge in protests in 2023 follows <u>a real estate slowdown in the past year</u>, which makes the assessed values seem higher than actual market value.

"I believe this coupled with the unparalleled price appreciation we saw after COVID contributed to a very busy year for state assessor offices," said Eurich, who has fielded 7,366 protests this year, a 361% increase over the average number of protests in the previous three assessment cycles.

Assessors are not responsible for tax rates or setting mill levies. They only assess property values. Local county commissioners, city councils, school district boards and special taxing districts will set mill levies in the fall. Some have already acted. Colorado Mountain College's board of trustees in May said it would reduce its mill levy in December to keep the college's revenue increase for the coming year near the 5.7% inflation rate.

Complicating the looming tax bill for property owners is the <u>2020 repeal of the Gallagher Amendment</u>. The Gallagher Amendment limited residential property tax revenue to no more than 45% of the state's total property tax collections. The constitutional amendment ultimately saved homeowners about <u>\$35 billion in property taxes</u> since it was adopted in 1982. But when property tax revenues dropped during the Great Recession, a cascade of financial challenges stemming from the mix of Gallagher and the Taxpayer's Bill of Rights threatened local budgets, especially in rural areas.

With public services ebbing under dwindling revenues from residential property taxes, voters in 2020 finally agreed with lawmakers and yanked Gallagher from the Colorado Constitution. Without the Gallagher Amendment's limits on residential property taxes, Colorado homeowners could see the largest annual increase in property tax bills in decades.

"The voters voted to remove the Gallagher Amendment, which protected us from this large residential tax increase," said Corbin Sakdol, the executive director of the Colorado Assessors' Association. "That leaves us in a very difficult situation."

OUR RECOMMENDATIONS -

Colorado deputy who shocked man with Taser before deadly crash on I-25 will not face charges

1:49 PM MDT on Jul 21, 2023

Idaho jury finds 5 members of white nationalist group — including Coloradan — guilty of criminal conspiracy to riot at Pride event

7:43 AM MDT on Jul 21, 2023

Idaho Springs cease and desist order shines light on exploding costs of Clear Creek School
District bus barn project

3:50 AM MDT on Jul 21, 2023

But there hasn't been a replacement to Gallagher, and that <u>lack of fiscal relief</u> is leading to skyrocketing property tax bills. Colorado voters in November will be asked to approve a <u>10-year plan proposed by Gov. Jared Polis</u> that could reduce refunds under the Taxpayer's Bill of Rights to help offset a <u>dizzying spike in property tax burdens</u>.

Polis' <u>Proposition HH plan</u> would <u>cut the statewide assessment rates for residential and commercial property</u> for the next decade while also cutting refunds under the Taxpayer's Bill of Rights, or TABOR. Opponents have sued to block the ballot question and are <u>proposing a voter measure</u> that would cap annual property tax increases at 3% on properties that have not been improved.

Thurman hopes Colorado lawmakers can take a cue from California, which has <u>limited</u> <u>annual property tax increases</u> since 1978.

"Imagine being on a fixed income or being a 30-year-old who stretched themselves thin to afford a home in this state and trying to pay this new tax bill," he said. "So many people are going to have to sell. Unless something changes, this will dramatically change the ownership of property across the state."

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