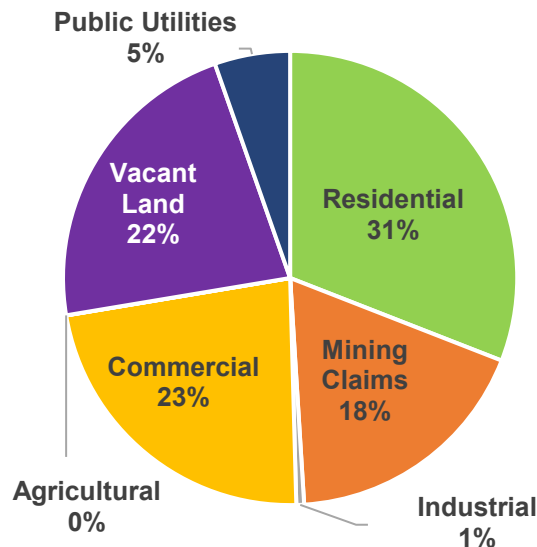


**2021
SAN JUAN COUNTY
ABSTRACT of ASSESSMENT**

REAL PROPERTY	ASSESSED VALUES
Vacant Land	11,980,523
Residential	16,648,503
Commercial	12,271,834
Industrial	297,075
Agricultural	4,581
Natural Resources (Patented Mining Claims)	9,736,567
Public Utilities	2,892,999
Total Taxable	53,832,082
Total Exempt	48,939,742
Total Property Tax Revenues	2,214,337.21

Property Tax Revenue Streams



Distribution of Tax Dollars

Entity	Valuation	Mill Levy	Revenue
San Juan County	\$53,832,082		
General Fund		19.000	1,022,809.56
Road & Bridge		0.350	18,841.23
Social Services		0.291	15,665.14
Refunds/Abatements		0.062	3,337.59
County Total		19.703	1,060,653.51
School District #1	\$53,832,082		
General Fund		15.009	807,965.72
HB20-1418 Credit		-3.044	-163,864.86
Authorized Override		0.368	19,810.21
Abatement		0.063	3,391.42
Bond Redemption		1.500	80,748.12
School Total		13.896	748,050.61
Town of Silverton	\$29,237,242	10.560	308,745.28
Southwest Water Conservation District	\$53,832,082	0.407	21,909.66
Durango Fire Protection District	\$9,413,677	8.200	74,978.15

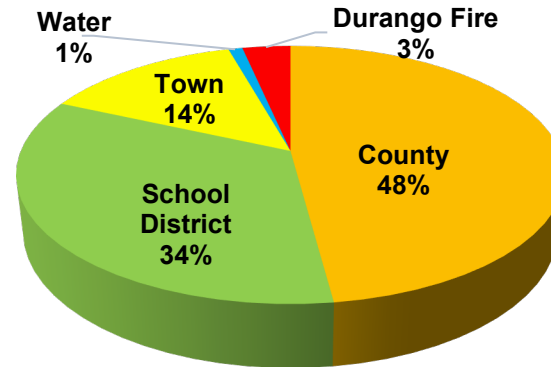
Mill Levy by Tax Area

District 112: Town of Silverton
 10.560 Town of Silverton
 19.703 San Juan County
 13.896 School District #1
 00.407 SW Water Conservation District
44.566

District 103: South County
 19.703 San Juan County
 13.896 School District #1
 00.407 SW Water Conservation District
 08.200 Durango Fire Protection District
42.206

District 101: Remainder of the County
 19.703 San Juan County
 13.896 School District #1
 00.407 SW Water Conservation District
34.006

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 2022 is July 15 or August 15** for late filing. 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. d) 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 2022 is July 1 or August 2** with good cause for late filing. 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. 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

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 2022 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.

2022 San Juan County Officials

County Commissioners:

District 1: Ernest Kuhlman
 District 2: Austin Lashley
 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%	0.99%

Paying Property Taxes

To avoid penalties, pay 2021 property taxes in full by April 30, 2022 or pay ½ by February 28th and the other ½ by June 15, 2022.

Contact the Treasurer's office for tax payment questions: 970-387-5488 or email treasurer@sanjuancolorado.us

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 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)
- The assessor values all other property.
- Assessment rates are set by the Colorado Constitution and State Legislature.

Residential Assessment Rate: 7.15%

Non-residential Assessment Rate: 29%

Taxes are levied by local taxing entities. All property taxes are collected locally and used to fund the services provided by each tax entity:

- 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

The Assessor's office welcomes all questions concerning ownership, valuation, and classification. Call 970-387-5632 or email assessor@sanjuancolorado.us

Key 2022 Dates for Property Owners

JAN 1	Assessment Date
JANUARY	2021 Tax notices are mailed
FEB 28	Half of 2021 Property Tax Payment Due, unless paid in full by April 30 th
APR 15	Deadline for businesses to return Personal Property Declarations to Assessor
APR 30	2021 Property Taxes Due, unless first half was paid by Feb 28 th
MAY 1	2022 Real Property Notices of Valuation are mailed <u>only</u> for properties with new construction or other changes.
MAY 1 - JUNE 1	Real Property Appeal Period
JUNE 15	Personal Property Notices of Valuation are mailed. 2 nd half 2021 Tax Payment Due Date, unless paid in full on April 30 th
JUNE 15 – 30	Personal Property Appeal Period
JULY 1	Deadline to apply for Disabled Veterans Exemption
JULY 15	Deadline to apply for the Senior Exemption. Those who already received the exemption do not need to re-apply.
NOV 16	Tax Lien Sale for all unpaid 2021 property taxes
DECEMBER	Assessor certifies values to the taxing entities, who then certify mill levies to the County, enabling 2022 property tax amounts to be calculated.

SAN JUAN COUNTY COLORADO

2021

ABSTRACT OF ASSESSMENT

Prepared in January 2022

Kimberly Buck, County Assessor

Mail: PO Box 596, Silverton, CO 81433

Email: assessor@sanjuancolorado.us

Website: www.sanjuancolorado.us

Phone: 970-387-5632

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

