

Key 2024 Dates for Property Owners

| | |
|------------------|---|
| JANUARY 1 | Assessment Date |
| Late JANUARY | Tax notices are mailed |
| FEBRUARY 29 | Half of Property Tax Payment Due, unless paid in full by April 30 th |
| APRIL 15 | Deadline for businesses to return Personal Property Declarations to Assessor |
| APRIL 30 | Property taxes due, unless first half was paid by February 29 th |
| MAY 2 - JUNE 10 | Real Property Appeal Period |
| JUNE 17 | Personal Property Notices of Valuation are mailed. 2 nd half 2023 Tax Payment Due Date, unless paid in full by April 30 th |
| JUNE 17 – JULY 1 | Personal Property Appeal Period |
| JULY 1 | Disabled Veteran and Gold Star Spouse Exemption application deadline |
| JULY 15 | Senior Exemption application deadline. Those who already received the exemption do not need to re-apply. |
| NOVEMBER 20 | Tax Lien Sale for all unpaid 2023 property taxes |
| DECEMBER | Assessor certifies values to the taxing entities, who then certify mill levies to the County, enabling 2024 property tax amounts to be calculated. |

2023 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 2023 actual property values were based on market conditions as of June 30, 2022, using time-trended sales for a period up to 5 years prior.

$$\text{Actual Value} \times \text{Assessment Rate} \times \text{Mill Levies} / 1000 = \text{Property Taxes}$$

- **Actual Value** is set by the County Assessor and can be found on Notices of Valuation and Tax Notices.

For 2023 only, subtract \$55,000 for each parcel with a residence. Subtract \$30,000 for each parcel with a commercial building.

- **Assessment Rates** are set by the State Legislature and State Property Tax Administrator. 2023 rates are:
 - Residential: 6.7%
 - Non-residential: 27.9%
 - Agricultural: 26.4%

- **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. 2023 Mills:

19.641 San Juan County
10.560 Town of Silverton
15.484 Silverton School Board
00.347 SW Water Conservation District
08.200 Durango Fire Protection District

2024 Notice of Valuation

Unless the County Assessor sends you further notification in May 2024, the valuation of your property will remain the same value as it was in 2023.

ASSESSMENT RATE:

The 2024 assessment rate for residential property has not yet been set by the State Legislature. This notice is sent to you in compliance with Section 39-5-121(1)(a)(I), C.R.S., and in compliance with Paragraph 8 (c), Section 20, and Article X of the Colorado Constitution.

REAL PROPERTY APPEALS:

The appeal period for the actual value used to calculate the enclosed 2023 property tax notice has expired.

You may appeal your **2024** valuation (taxes payable in 2025), between **May 2 and June 10, 2024** by mail or by appointment in the San Juan County Assessors' Office. After June 10th, your right to appeal to the Assessor is waived and lost. More information is available at sanjuancounty.colorado.gov/appeals or by email: assessor@sanjuancolorado.us.

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 2023 property taxes in full by April 30, 2024 or pay ½ by February 29th and the other ½ by June 17, 2024. Contact the Treasurer's Office for tax payment questions. Phone: **970-387-5488**
Email: treasurer@sanjuancolorado.us



2023

San Juan County Colorado **ABSTRACT OF ASSESSMENT**

Prepared by
Kimberly Buck, Assessor
January 2024

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

San Juan County Public Officials:

Board of County Commissioners

District 1: Pete Maisel
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

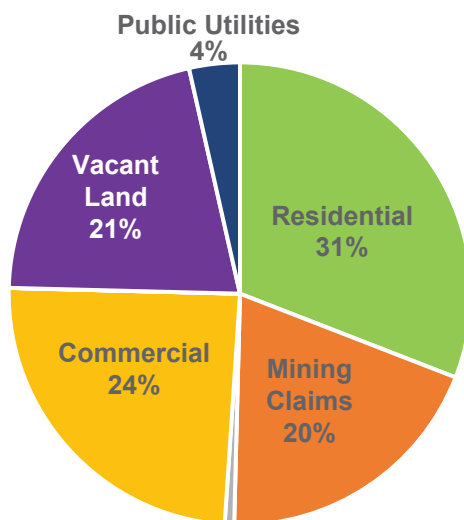
Bruce Conrad

2023 SAN JUAN COUNTY ABSTRACT of ASSESSMENT

A more detailed version is available online at
SanJuanCounty.Colorado.gov/data

| PROPERTY TYPE | ASSESSED VALUES |
|---|-------------------|
| Vacant Land | 15,611,069 |
| Residential | 22,905,293 |
| Commercial/Industrial | 18,533,166 |
| Agricultural | 373 |
| Natural Resources (Patented Mining Claims) | 14,462,171 |
| Public Utilities | 2,626,100 |
| Total Taxable | 74,138,172 |
| Total Exempt | 68,634,661 |
| Total Property Tax Revenues | 3,140,050 |

Property Tax Revenue Streams



1-16-24_v1

Notice of Property Tax Exemptions

A 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 SanJuanCounty.Colorado.gov/exemptions. Printed forms are available 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.

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.

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 federal Department of Veterans Affairs as 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.

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.

Property Tax Deferral Program

Application deadline: April 1st

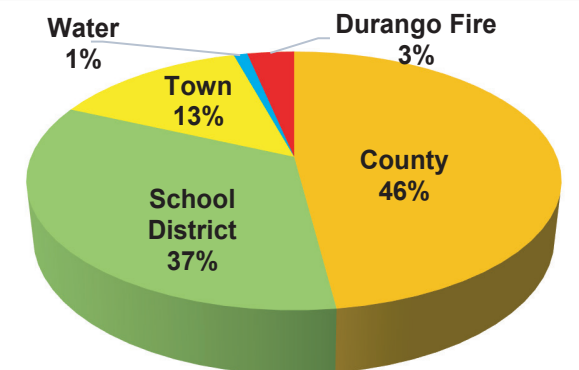
The Colorado Department of Treasury has a program allowing qualifying homeowners to defer the increased portion of their annual property tax bill with a 4.1% interest loan recorded as a lien against the property.

Taxpayers who had previous year deferrals must reapply each year to continue the prior allowable deferral of taxes.

For more information, see
Colorado.PropertyTaxDeferral.com

2023 Distribution of Tax Dollars

| Entity | Valuation | Mill Levy | Revenue |
|--|--------------|---------------|---------------------|
| San Juan County | \$74,138,172 | | |
| General Fund | | 19.000 | 1,408,625.27 |
| Road & Bridge | | 0.350 | 25,948.36 |
| Social Services | | 0.291 | 21,574.21 |
| Refunds/Abatements | | 0.000 | 0 |
| County Total | | 19.641 | 1,456,147.84 |
| School District #1 | \$74,138,172 | | |
| General Fund | | 15.009 | 1,112,739.82 |
| HB20-1418 Credit | | -1.044 | -77,400.25 |
| Authorized Override | | 0.268 | 19,869.03 |
| Abatement | | 0.001 | 74.14 |
| Bond Redemption | | 1.250 | 92,672.72 |
| School Total | | 15.484 | 1,147,955.46 |
| Town of Silverton | \$40,027,067 | 10.560 | 422,685.83 |
| Southwest Water Conservation District | \$74,138,172 | 0.347 | 25,725.95 |
| Durango Fire Protection District | \$10,675,020 | 8.200 | 87,535.16 |



Mill Levies by Tax Area

Town of Silverton (Tax Area 112)
Total Mills: 46.032

South County (Tax Area 103)
Total Mills: 43.672

Remainder of the County (Tax Area 101)
Total Mills: 35.472