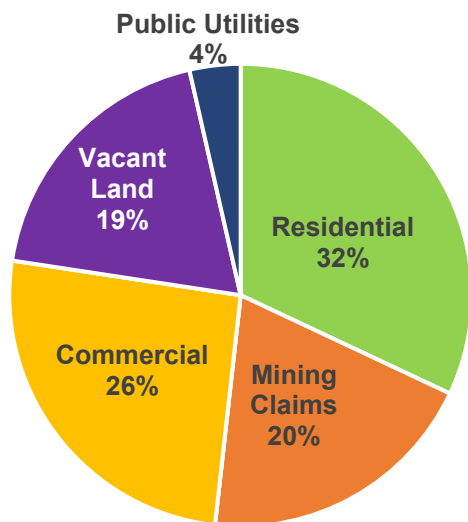


2024 SAN JUAN COUNTY ABSTRACT of ASSESSMENT

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

PROPERTY TYPE	ASSESSED VALUES
Vacant Land	13,964,931
Residential	23,470,143
Commercial/Industrial	18,795,273
Agricultural	83
Natural Resources (Patented Mining Claims)	14,517,744
Public Utilities	2,614,800
Total Taxable	73,362,974
Total Exempt	69,206,094
Total Property Tax Revenues	3,186,584

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 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.

A qualified senior primary residential property tax classification is available for tax years 2025 and 2026. This allows property owners who moved and lost their senior exemption, or will move in 2025 or 2026, 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.

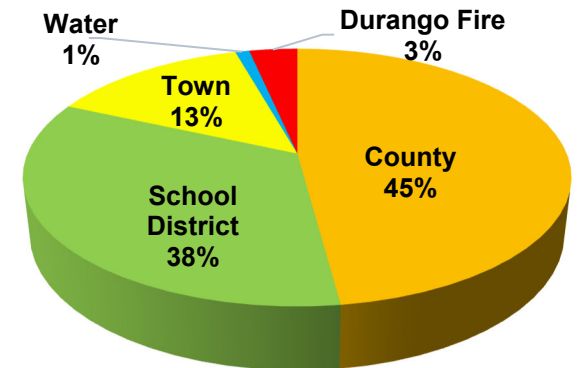
GOLD STAR SPOUSES

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.

2024 Distribution of Tax Dollars

Entity	Valuation	Mill Levy	Revenue
San Juan County			
General Fund	\$73,362,974	19.000	1,393,896.51
Road & Bridge		0.350	25,677.04
Social Services		0.291	21,348.63
County Total		19.641	1,440,922.17
School District #1			
General Fund	\$73,362,974	15.009	1,101,104.88
HB20-1418 Credit		-0.044	-3,277.97
Authorized Override		0.270	19,808.00
Abatement		0.023	1,687.35
Bond Redemption		1.250	91,703.72
School Total		16.508	1,211,075.97
Town of Silverton			
Southwest Water Conservation District	\$73,362,974	0.380	27,977.93
Durango Fire Protection District	\$9,726,308	8.200	79,755.73



Mill Levies by Tax Area

Town of Silverton (Tax Area 112)
Total Mills: 47.089

South County (Tax Area 103)
Total Mills: 44.729

Remainder of the County (Tax Area 101)
Total Mills: 36.529

Key 2025 Dates for Property Owners

JANUARY 1	Assessment Date
Late JANUARY	Tax notices are mailed
FEBRUARY 28	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 28 th
MAY 2 - JUNE 9	Real Property Appeal Period for taxes due next year
JUNE 16	Personal Property Notices of Valuation are mailed. 2 nd half 2024 Tax Payment Due Date, 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 not need to re-apply.
NOVEMBER 19	Tax Lien Sale for all unpaid 2024 property taxes
DECEMBER	Assessor certifies values to the taxing entities, who then certify mill levies to the County, enabling 2025 property tax amounts to be calculated.

2024 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 2023-2024 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 and 2024 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 the State Property Tax Administrator. 2024 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. 2024 Mills:

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

Property Tax Deferral Program

Colorado residents who are 65 years of age or older and persons called into active military service may defer (postpone) the payment of property taxes on their residences. All property taxes for prior years must have been paid prior to making application for the deferral.

Any person who is not otherwise eligible for a deferral may elect to defer the payment of the portion of real property taxes that exceed the person's tax-growth cap. Tax-growth cap is the amount equal to the average real property taxes paid over the previous 2 years preceding the year of deferral, increased by 4%.

Under this program, the state treasurer loans funds to pay the claimant's property taxes. The property taxes are paid by the state treasurer to the county treasurer. The loan, which begins accruing interest on May 1, is logged as a lien against the property. Applications are available from and should be submitted to the state treasurer by April 1. Application must be made annually to obtain a current deferral.

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 or pay ½ by February 28th and the other ½ by June 16th. Contact the Treasurer's Office for tax payment questions.
Phone: **970-387-5488**
Email: treasurer@sanjuancolorado.us



2024

San Juan County Colorado **ABSTRACT OF ASSESSMENT**

Prepared by
Kimberly Buck, Assessor
January 2025

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