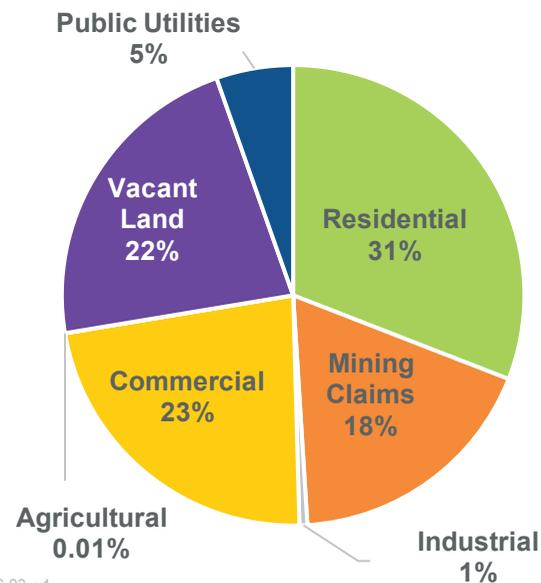


**2022
SAN JUAN COUNTY
ABSTRACT of ASSESSMENT**

REAL PROPERTY	ASSESSED VALUES
Vacant Land	11,677,119
Residential	16,578,272
Commercial/Industrial	12,803,217
Agricultural	3,759
Natural Resources (Patented Mining Claims)	9,726,425
Public Utilities	2,690,900
Total Taxable	53,479,692
Total Exempt	48,486,816
Total Property Tax Revenues	2,259,421

Property Tax Revenue Streams



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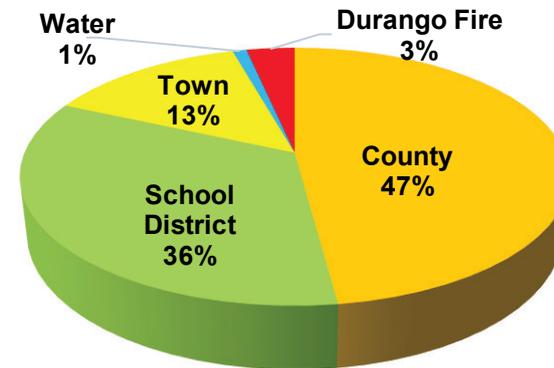
Distribution of Tax Dollars

Entity	Valuation	Mill Levy	Revenue
San Juan County	\$53,479,692		
General Fund		19.000	1,016,114.15
Road & Bridge		0.350	18,717.89
Social Services		0.291	15,562.59
Refunds/Abatements		0.082	4,385.33
County Total		19.723	1,054,779.97
School District #1	\$53,479,692		
General Fund		15.009	802,676.70
HB20-1418 Credit		-2.044	-109,312.49
Authorized Override		0.371	19,817.97
Abatement		0.082	4,385.33
Bond Redemption		1.600	85,567.51
School Total		15.018	803,135.02
Town of Silverton	\$28,870,389	10.560	304,871.31
Southwest Water Conservation District	\$53,479,692	0.407	21,766.23
Durango Fire Protection District	\$9,130,311	8.200	74,868.55

Mill Levy by Tax Area

- District 112: Town of Silverton**
 10.560 Town of Silverton
 19.723 San Juan County
 15.018 School District #1
 00.407 SW Water Conservation District
45.708
- District 103: South County**
 19.703 San Juan County
 15.018 School District #1
 00.407 SW Water Conservation District
 08.200 Durango Fire Protection District
43.348
- District 101: Remainder of the County**
 19.723 San Juan County
 15.018 School District #1
 00.407 SW Water Conservation District
35.148

Distribution of Tax Dollars



Notice of Property Tax Exemption for Senior Citizens, Disabled Veterans and Gold Star Spouses

A property tax exemption is available to senior citizens, disabled veterans and gold star veteran spouses. For those who qualify, 50% of the first \$200,000 in actual value of their primary residence is exempted from property tax. The state pays the exempted portion of the property tax. Those who qualify are urged to submit applications if they have not yet done so.

Application requirements are as follows:

SENIOR EXEMPTIONS

This 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 2023 is July 17 or August 15** for late filing. The application form is available online at sanjuancounty.colorado.gov/exemptions and must be submitted to the County Assessor.

DISABLED VETERAN and GOLD STAR SPOUSE EXEMPTIONS

This exemption is for primary residences owned and occupied since 1 January of the year in which the Veteran or Gold Star Spouse is applying.

Disabled Veteran applicants must have an honorable discharge and established a service-connected disability that has been rated by the Federal Department of Veterans Affairs, The United States Department of Homeland Security, or the Army, Navy or Air Force as 100% permanent disability or 100% medically retired.

Gold Star spouses of a United States Armed Forces service members who died in the line of duty and received a death gratuity from the Department of Defense; surviving spouses of veterans whose death resulted from a service-related injury or disease as determined by the United States Department of Veterans Affairs, or surviving spouses receiving dependency indemnity compensation awarded by the United States Department of Veterans Affairs are eligible for this property tax exemption.

The application **deadline for 2023 is July 1**. Applications are available from the Colorado Department of Military and Veterans Affairs (DMVA) at vets.colorado.gov/housing

Completed applications must be submitted to:

Division of Veterans Affairs
 155 Van Gordon Street, Suite 201,
 Lakewood, CO 80228

or Fax 303-914-5414

The Colorado Division of Veterans Affairs will review applications received to validate applicant eligibility in accordance with Title 39 of the Colorado Revised Statute and forwarded verified applications to the respective county assessor for further processing.

Questions or requests for assistance should be directed to Beth Maxwell at 303-914-5840.

2023 San Juan County Officials

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

Assessor's Office

The Assessor's office is open by appointment. We welcome all questions concerning ownership, valuation, and classification.

Phone: 970-387-5632

Email: assessor@sanjuancolorado.us

Office: 1557 Greene Street
 Silverton CO 81433

Paying Property Taxes

To avoid penalties, pay 2022 property taxes in full by May 1, 2023 or pay ½ by February 28th and the other ½ by June 15th, 2023.

Contact the Treasurer's office for tax payment questions. Phone: 970-387-5488

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 2021 and 2022 actual property values were based on market conditions as of June 30, 2020, using time-trended sales for a period up to 5 years prior.

The upcoming 2023 property values will be based on market conditions as of June 30, 2022.

- 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.
 2022 Assessment Rates:
 - Most Residential: 6.95%
 - Multi-family Residential: 6.8%
 - Non-residential: 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 (Mill Levy / 1000)

Key 2023 Dates for Property Owners

JAN 1	Assessment Date
JANUARY	2022 Tax notices are mailed
FEB 28	Half of 2022 Property Tax Payment Due, unless paid in full by May 1 st
APR 17	Deadline for businesses to return Personal Property Declarations to Assessor
MAY 1	2022 Property taxes due, unless first half was paid by Feb 28 th 2023 Real Property Notices of Valuation are mailed
MAY 2 - JUNE 8	Real Property Appeal Period
JUNE 15	Personal Property Notices of Valuation are mailed. 2 nd half 2022 Tax Payment Due Date, unless paid in full on May 1 st
JUNE 16 - 30	Personal Property Appeal Period
JULY 1	Disabled Veteran and Gold Star Spouse Exemption application deadline
JULY 17	Senior Exemption application deadline. Those who already received the exemption do not need to re-apply.
NOV 15	Tax Lien Sale for all unpaid 2022 property taxes
DECEMBER	Assessor certifies values to the taxing entities, who then certify mill levies to the County, enabling 2023 property tax amounts to be calculated.

SAN JUAN COUNTY COLORADO

2022

ABSTRACT OF ASSESSMENT

Prepared December 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

