Assessment & Taxes

The responsibility of the Assessor's Office is to discover, identify, classify and value all the 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. The current appraisal date is June 30, 2016
- The State Legislature sets the assessment rates. Currently 7.2% for residential and 29% for all other property
- Taxes are levied by local taxing entities:
 - San Juan County Commissioners
 - Silverton Town Board
 - o Silverton School Board
 - o SW Water Conservation District
 - Durango Fire Protection District
- Taxes = Value x Assessment Rate x Mills

All property taxes are collected locally and used to fund the services provided by each tax entity. The Assessor's Office welcomes all questions concerning ownership and valuation.

San Juan County Officials

ASSESSOR Kimberly Buck

CLERK & RECORDER Ladonna Jaramillo

COMMISSIONERS

Ernest Kuhlman, Peter McKay, & Scott Fetchenhier

CORONER Keri Metzler

JUDGE Anthony Edwards

SHERIFF Bruce Conrad

TREASURER & PUBLIC TRUSTEE

Deanna Jaramillo

Key 2019 Dates for Property Owners

Jan 1: Assessment Date. Property is valued as of its condition on this date

January: Tax notices are mailed

Feb 28: Payment deadline for 1st half of 2018 property taxes, unless paid in full by April 30th

April 15: Businesses, including vacation rentals deadline to return Personal Property Declarations

April 30: Payment deadline for 2018 property taxes, unless half payment was made

May 1: Mailing date for Notices of Valuation

May 1 - June 1: Real Property appeal period

June 15: Payment deadline for 2nd half of property taxes, unless paid in full by April 30th

June 15-30: Personal Property appeal period

July 15: Deadline for home owners to apply for Senior Exemption. Those who already receive the exemption do <u>not</u> need to re-apply

November 20: Tax Lien Sale for all unpaid 2018 property taxes

December: Taxing entities certify mill levies, and the Assessor processes the property tax roll for 2019

SAN JUAN COUNTY COLORADO 2018 ABSTRACT OF ASSESSMENT

Prepared in **January 2019** by: Kimberly Buck, County Assessor

<u>mail</u>: PO Box 596, Silverton, CO 81433 <u>email</u>: assessor@SanJuanCountyColorado.us <u>web</u>: www.SanJuanCountyColorado.us <u>phone</u>: 970-387-5632

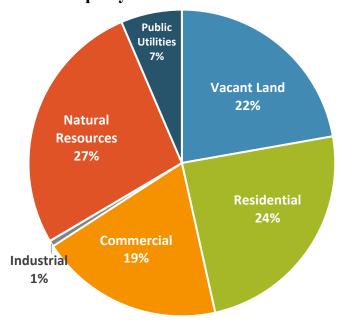
Approved by the Division of Property Taxation, State Board of Equalization, and the County Board of Equalization



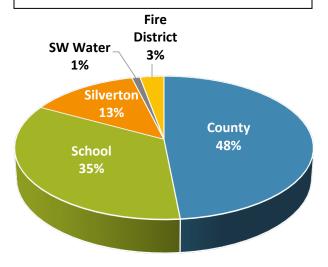
2018 SANJUAN COUNTY ABSTRACT of ASSESSMENT

| REAL PROPERTY | ASSESSED VALUES |
|-----------------------------|------------------|
| VACANT LAND | 9, 877, 288 |
| RESIDENTIAL | 10, 801, 892 |
| COMMERCIAL | 8, 612, 671 |
| AGRICULTURAL | 5, 144 |
| INDUSTRIAL | 277, 490 |
| NATURAL RESOUR | CES |
| (Patented Mining Clair | ns) 12, 025, 025 |
| PUBLIC UTILITIES | 2, 865, 452 |
| TOTAL TAXABLE | 44, 464, 962 |
| TOTAL EXEMPT | 71, 357, 598 |
| TOTAL PROPERTY TAX REVENUES | 1, 820, 370 |

Property Tax Revenue Streams



Distribution of Tax Dollars



| Entity | Valuation | Mill Levy | | Revenue |
|---------------------------------|--------------|---------------|------|----------------------|
| San Juan County | \$44,464,962 | 2 | | |
| General Fund | | 19.000 | \$ | 844,834 |
| Road & Bridge | | 0.350 | \$ | 15,563 |
| Social Services | | 0.291 | \$ | 12,939 |
| Refunds/Abatements | _ | 0.196 | \$ | 8,715 |
| Total | • | 19.837 | \$ | 882,051 |
| School District #1 | \$44,464,962 | 2 | | |
| General Fund | | 10.965 | \$ | 487,558 |
| Hold Harmless | | 0.444 | \$ | 19,742 |
| Refunds/Abatements | | 0.139 | \$ | 6,181 |
| Bond Redemption | | 2.5503 | \$ | 113,399 |
| Total | • | 14.098 | \$ | 626,880 |
| Town of Silverton | \$22,745,164 | 4 | | |
| General Fund | | 10.56 | \$ | 240,189 |
| Refunds/Abatements | | 0.000 | \$ | |
| Total | | 10.560 | \$ | 240,189 |
| SW Water Cons. Dist. | \$44,464,962 | 2 | | |
| General Fund | | 0.407 | \$ | 18,097 |
| Refunds/Abatements | | 0 | | |
| | | | | |
| Total | • | 0.407 | 7 \$ | 18,097 |
| Total Durango Fire Prot. Dist. | \$6,425,470 | 0.407 | 7 \$ | 18,097 |
| | \$6,425,470 | 0.40 7 | | 18,097 52,689 |
| Durango Fire Prot. Dist. | \$6,425,470 | | | , |

Mill Levy Summary By Tax Area

District 112: Town of Silverton

10.560 Town of Silverton

19.837 San Juan County

14.098 School District #1

00.407 SW Water Conservation

44.902 TOTAL

District 103: South County

19.837 San Juan County

14.098 School District #1

00.407 SW Water Conservation

08.200 Durango Fire Protection

42.542 TOTAL

District 101: remainder of the County

19.837 San Juan County

14.098 School District #1

00.407 SW Water Conservation

34.342 TOTAL

Effective Tax Rates

Assessment Rate x (Mill Levy/1000)

| | Residential | Non-Res |
|---------------------|-------------|---------|
| Town of Silverton | 0.32% | 1.30% |
| South County | 0.31% | 1.23% |
| Remainder of County | 0.25% | 1.00% |

Paying Property Taxes

To avoid penalties, pay 2018 property taxes in full by April 30, 2019 *or* pay half by February 28, and the other half by June 15, 2019. Contact the Treasurer's office for tax payment questions: 970-387-5488 or email: treasurer@SanJuanCountyColorado.us