

CINDY DOMENICO
BOULDER COUNTY ASSESSOR

P.O. Box 471
Boulder, CO 80306-0471
www.boulderassessor.org
(303) 441-4830 Phone
(303) 441-4996 Fax



2006
ASSESSMENT ABSTRACT
AND SUMMARY
OF TAX LEVIES
Boulder County, Colorado

TOTAL ASSESSED VALUATION
\$ 5,031,140,476

TAXES FOR A \$200,000 HOUSE:

<u>Boulder</u>	<u>Lafayette</u>
2006 - \$1,170	2006 - \$1,200
2005 - \$1,109	2005 - \$1,144



<u>Longmont</u>	<u>Louisville</u>
2006 - \$1,196	2006 - \$1,225
2005 - \$1,218	2005 - \$1,113

TAXAREALEVY TOTALS

The tax district abbreviations and the total levy for your tax area are listed below. Refer to the tax district levies portion of this abstract for individual district valuations, levies, and revenues.

<u>Tax Area</u>	<u>County & RTD Plus:</u>	<u>Total Levy</u>
0010	RE-2-BLDR-NCWD-UDFC	73.462
0012	RE-2-BLDR-NCWD-UDFC-BCGID	79.418
0014	RE-2-BLDR-NCWD-UDFC-UHGID	76.124
0015	RE-2-BLDR-NCWD-UDFC-DBBID	77.922
0017	RE-2-BLDR-NCWD-UDFC-BCGID-DBBID	83.878
0018	RE-2-BLDR-NCWD-UDFC-BCGID-BURA9th-DBBID	83.878
0020	RE-2-BLDR-NCWD-UDFC-BRFD	85.209
0034	RE-2-BLDR-UDFC	72.462
0040	RE-2-BLDR-NCWD-UDFC-FGED	74.502
0043	RE-1J-BLDR-NCWD-UDFC	71.933
0047	RE-2-BLDR-NCWD-UDFC-RMFD	84.787
0090	RE-2-LSVL-NCWD-UDFC-LOFD	76.969
0092	RE-2-LSVL-NCWD-UDFC-RMFD	81.608
0096	RE-2-LSVL-NCWD-UDFC-LOFD-CTCMD	98.969
0099	RE-2-LSVL-UDFC-LOFD	75.969
0110	RE-2-LAF-NCWD-UDFC	75.352
0111	RE-2-LAF-NCWD-UDFC-LOFD	82.038
0112	RE-2-LAF-NCWD-UDFC-LRFD	77.852
0113	RE-2-LAF-NCWD-UDFC-RMFD	86.677
0114	RE-2-LAF-NCWD-UDFC-LHWD	75.352
0116	RE-2-LAF-NCWD-UDFC-LHWD-LOFD	82.038
0117	RE-2-LAF-NCWD-UDFC-LCCGID	101.694
0118	RE-2-LAF-UDFC-NMFRD	85.531
0119	RE-2-LAF-NCWD-UDFC-LATCGID	124.852
0120	RE-2-LAF-NCWD-UDFC-LAFURP	75.352
0122	RE-2-LAF-NCWD-UDFC-LRFD-EXEMPLA	82.852
0123	RE-2-LAF-NCWD-UDFC-LRFD-LCRPCGID	113.005
0125	RE-2-LAF-NCWD-UDFC-MVFD	83.329
0140	RE-2-JAS-SVLHD	83.645
0171	RE-2-NED-NFD-NLD-NEDDDA	95.433
0172	RE-2-NED-NFD	87.941
0173	RE-2-NED-NFD-NLD	90.433
0174	RE-2-NLD	64.523
0175	RE-2-HCFD-NLD	72.962
0176	RE-2-IPFD-NLD	67.665
0177	RE-2-SLFPD-NLD	71.799
0178	RE-2-NFD-NLD	75.861
0179	RE-2-LEWSD-NFD-NLD	75.861
0180	RE-2	62.031
0181	RE-2-RMFD	73.356
0182	RE-2-HCFD	70.470
0184	RE-2-BMFPD-BMFWSD	70.023
0186	RE-2-GHFD	69.586
0187	RE-2-IPFD	65.173
0188	RE-2-SLFPD	69.307
0189	RE-2-BRFD	73.778
0190	RE-2-CCFD	70.031
0191	RE-2-LHFD	73.053
0192	RE-2-RMFD-CCFD BOND	73.356
0194	RE-2-NFD	73.369
0199	RE-2-UDFC-MVFD	70.550
0201	RE-2-UDFC	62.573
0202	RE-2-UDFC-RMFD	73.898
0203	RE-2-UDFC-BMFPD-BMFWSD	70.565
0204	RE-2-UDFC-LOFD	69.259
0205	RE-2-UDFC-LHWD-LOFD	69.259
0206	RE-2-UDFC-LHFD	73.595
0208	RE-2-UDFC-LRFD	65.073
0209	RE-2-FMFD-NLD	71.815
0210	RE-2-PBWD-UDFC-BRFD	88.429
0211	RE-2-UDFC-BRFD	74.320
0212	RE-2-LEWSD-NFD	73.369
0227	RE-2-SUP-NCWD-UDFC-RMFD-SMIMD	118.703
0229	RE-2-SUP-NCWD-UDFC-LOFD	79.064
0230	RE-2-SUP-NCWD-UDFC-RMFD	83.703
0232	RE-2-SUP-NCWD-UDFC-RMFD-SMD2	91.003
0233	RE-2-SUP-NCWD-UDFC-RMFD-SMD3	90.703
0240	RE-2-WARD-SVLHD-IPFD	68.117
0250	RE-2-NCWD-UDFC	63.573
0251	RE-2-NCWD-UDFC-RMFD	74.898
0253	RE-2-NCWD-UDFC-BRFD	75.320
0254	RE-2-NCWD-UDFC-LOFD	70.259
0258	RE-2-NCWD-UDFC-BRFD-GPID	75.320
0259	RE-2-NCWD-UDFC-LHFD	74.595
0260	RE-2-NCWD-UDFC-FMFD	70.865
0264	RE-2-SVLHD-BMFPD-BMFWSD	70.237
0265	RE-2-SVLHD-IPFD-NLD	67.879
0266	RE-2-SVLHD-GHFD	69.800
0267	RE-2-SVLHD-IPFD	65.387
0268	RE-2-SVLHD-LHFD	73.267
0270	RE-2-SVLHD-GHFD-LHFD	80.822
0290	RE-2-UDFC-NMFRD	73.752
0350	RE-2-FMFD	69.323
0351	RE-2-FMFD-SFD	77.803
0352	RE-2-UDFC-FMFD	69.865

Tax Area	County & RTD Plus:	Total Levy
0382	RE-2-UDFC-BMFPD	70.565
0410	RE-2-OSWD-UDFC	62.573
0412	RE-2-SVLHD	62.245
0414	RE-2-OSWD-UDFC-BMFPD-BMFWSD	70.565
0415	RE-2-OSWD-UDFC-LHFD	73.595
0416	RE-2-OSWD-SVLHD-LHFD	73.267
0420	RE-2-PBWD-UDFC-BMFPD	82.871
0421	RE-2-PBWD-BMFPD	82.329
0422	RE-2-PBWD-UDFC	76.682
0430	RE-2-NCWD-PBWD-UDFC-BMFPD	83.871
0441	RE-2-KWD-NCWD-UDFC-BRFD	79.078
0500	RE-2-HHSD-NCWD-UDFC-RMFD	79.471
0530	RE-2-NCWD-UDFC-MVFD	71.550
0532	RE-2-NCWD-UDFC-NMFRD	74.752
0580	RE-2-SWSD-UDFC-LOFD	70.188
0600	RE-2-RMFD	73.356
0601	RE-2-UDFC-RMFD	73.898
0670	RE-1J-LGT-NCWD-SVLHD-CBFPD	80.136
0674	RE-1J-LGT-NCWD-SVLHD-MVFD-BOND-CBFPD	80.296
0677	RE-1J-LGT-NCWD-SVLHD-LHWD-CBFPD	80.136
0678	RE-1J-LGT-NCWD-SVLHD-HFPD-CBFPD	84.235
0680	RE-1J-LGT-NCWD-SVLHD	75.136
0682	RE-1J-LGT-NCWD-SVLHD-MVFD-HJMD	113.113
0683	RE-1J-LGT-NCWD-SVLHD-MVFD	83.113
0684	RE-1J-LGT-NCWD-SVLHD-MVFD-BOND	75.296
0685	RE-1J-LGT-NCWD-SVLHD-LHWD-HFPD	79.235
0686	RE-1J-LGT-NCWD-SVLHD-LHWD-HFPD-CBFPD	84.235
0687	RE-1J-LGT-NCWD-SVLHD-LHWD	75.136
0688	RE-1J-LGT-NCWD-SVLHD-HFPD	79.235
0689	RE-1J-LGT-NCWD-SVLHD-LHWD-MVFD	83.113
0690	RE-1J-LGT-NCWD-SVLHD-LHWD-MVFD-BOND	75.296
0691	RE-1J-LGT-NCWD-SVLHD-LPWD-MVFD	83.113
0700	RE-1J-LYONS-NCWD-SVLHD-LYFD	82.933
0701	RE-1J-LYONS-SVLHD-LYFD	81.933
0790	RE-1J-NCWD-SVLHD-MVFD	69.693
0791	RE-1J-NCWD-UDFC-MVFD	70.021
0794	RE-1J-NCWD-UDFC-LHWD-MVFD	70.021
0795	RE-1J-NCWD-SVLHD-LHWD-MVFD	69.693
0800	RE-1J-NCWD-SVLHD-HFPD	65.815
0810	RE-1J-SVLHD-APFD	68.223
0820	RE-1J-SVLHD	60.716
0821	RE-1J-SVLHD-LHFD	71.738
0822	RE-1J-SVLHD-BMFPD-BMFWSD	68.708
0824	RE-1J-SVLHD-LYFD	67.909
0826	RE-1J-SVLHD-LHWD-LHFD	71.738
0827	RE-1J-SVLHD-IPFD	63.858
0840	RE-1J-NCWD-SVLHD-BERFD	76.990
0862	RE-1J-LHWSD-NCWD-SVLHD-LHFD	91.220
0870	RE-1J-NCWD-SVLHD	61.716
0871	RE-1J-NCWD-UDFC	62.044
0872	RE-1J-NCWD-SVLHD-LHFD	72.738
0874	RE-1J-NCWD-SVLHD-LYFD	68.909
0876	RE-1J-NCWD-SVLHD-BRFD	73.463
0878	RE-1J-NCWD-SVLHD-LHWD-LHFD	72.738
0880	RE-1J-SVLHD-HFPD	64.815
0923	RE-1J-FWMD-NCWD-SVLHD-LHWD-BRFD	77.114
0940	RE-1J-BNVWSD-NCWD-UDFC-MVFD	70.846
0952	RE-1J-OSWD-SVLHD-BMFPD-BMFWSD	68.708
0964	RE-1J-NCWD-NSD-UDFC-MVFD-GEMPRD	76.695
0980	RE-1J-NCWD-SVLHD-LTWD-MVFD	69.693
1000	LR-2J-NCWD-SVLHD-BERFD	82.412
1002	LR-2J-NCWD-SVLHD-LTWD-BERFD	82.412
1010	LR-2J-NCWD-SVLHD-HFPD	71.237
1015	RE-1J-LGT-NCWD-SVLHD-LGTGID-LGTDDA	85.244
1016	RE-1J-LGT-NCWD-SVLHD-LGTDDA	78.446
1017	RE-1J-LGT-NCWD-SVLHD-LGTGID-LGTDDA-LBID	85.244
1018	RE-1J-LGT-NCWD-SVLHD-LGTDDA-LBID	78.446
1110	RE-2-BWD-UDFC-RMFD	74.958
1141	RE-1J-UDFC-MVFD	69.021
1270	RE-1J-NCWD-NSD-SVLHD-MVFD	69.693
1271	RE-1J-NCWD-NSD-UDFC-MVFD	70.021
1273	RE-1J-NCWD-NSD-SVLHD-LHWD-MVFD	69.693
1350	LR-P-3J-SVLHD-APFD	62.620
1351	LR-P-3J-SVLHD	55.113
1352	LR-P-3J-APWSD-SVLHD-APFD	67.248
1355	LR-P-3J-SVLHD-EVRPD	56.585
1356	LR-P-3J-EVRPD	56.371
1357	LR-P-3J-APFD-EVRPD	63.878
1365	LR-P-3J-SVLHD-APFD-EVRPD	64.092
1366	LR-P-3J-SVLHD-LYFPD	62.306
1370	RE-2-SFD	70.511
1371	RE-2-SVLHD-SFD	70.725
1392	RE-1J-ERIE-NCWD-UDFC-MVFD-WLD	91.890
1395	RE-1J-ERIE-NCWD-UDFC-LHWD-MVFD-WLD	91.890
1398	RE-2-ERIE-UDFC-MVFD-WLD	92.419
1400	RE-2-ERIE-NCWD-UDFC-MVFD-WLD	93.419
1401	RE-2-ERIE-UDFC-LHWD-WLD	84.442

1402	RE-2-ERIE-NCWD-UDFC-LHWD-MVFD-WLD	93.419
1403	RE-2-ERIE-UDFC-LRFD-WLD	86.942
1405	RE-2-ERIE-NCWD-UDFC-LRFD-WLD	87.942
2790	RE-1J-NCWD-SVLHD-MVFD-LSD	69.693
2791	RE-1J-NCWD-SVLHD-MVFD-LSD-HJMD	99.693
2792	RE-1J-NCWD-SVLHD-LPWD-MVFD-LSD	69.693
2794	RE-1J-NCWD-UDFC-LHWD-MVFD-LSD	70.021
2795	RE-1J-NCWD-SVLHD-LHWD-MVFD-LSD	69.693
2796	RE-1J-NCWD-SVLHD-LHWD-MVFD-BOND-LSD	61.876
2800	RE-1J-NCWD-SVLHD-HFPD-LSD	65.815
2802	RE-1J-NCWD-SVLHD-LPWD-HFPD-LSD	65.815
2803	RE-1J-NCWD-SVLHD-LHWD-HFPD-LSD	65.815
2804	RE-1J-NCWD-SVLHD-LPWD-LYFD-LSD	68.909
2805	RE-1J-NCWD-SVLHD-LHWD-HFPD-LHFD-LSD	76.837
2823	RE-1J-SVLHD-LHWD-LSD	60.716
2824	RE-1J-SVLHD-LYFD-LSD	67.909
2826	RE-1J-SVLHD-LHWD-LHFD-LSD	71.738
2828	RE-1J-SVLHD-LHWD-BRFD-LSD	72.463
2829	RE-1J-SVLHD-LHWD-LYFD-LSD	67.909
2840	RE-1J-NCWD-SVLHD-BERFD-LSD	76.990
2841	RE-1J-NCWD-SVLHD-LPWD-BERFD-LSD	76.990
2870	RE-1J-NCWD-SVLHD-LSD	61.716
2872	RE-1J-NCWD-SVLHD-LHFD-LSD	72.738
2874	RE-1J-NCWD-SVLHD-LYFD-LSD	68.909
2876	RE-1J-NCWD-SVLHD-BRFD-LSD	73.463
2877	RE-1J-NCWD-SVLHD-LHWD-LSD	61.716
2878	RE-1J-NCWD-SVLHD-LHWD-LHFD-LSD	72.738
2879	RE-1J-NCWD-SVLHD-LHWD-BRFD-LSD	73.463
2880	RE-1J-SVLHD-HFPD-LSD	64.815
2882	RE-1J-SVLHD-LHWD-HFPD-LSD	64.815
2923	RE-1J-FWMD-NCWD-SVLHD-LHWD-BRFD-LSD	77.114
2970	RE-1J-NCWD-SVLHD-LTWD-BERFD-LSD	76.990
2980	RE-1J-NCWD-SVLHD-LTWD-MVFD-LSD	69.693
2981	RE-1J-NCWD-SVLHD-LTWD-LPWD-MVFD-LSD	69.693
2990	RE-1J-NCWD-SVLHD-LTWD-HFPD-LSD	65.815
3000	LR-2J-NCWD-SVLHD-BERFD-LSD	82.412
3001	LR-2J-NCWD-SVLHD-LPWD-BERFD-LSD	82.412
3002	LR-2J-NCWD-SVLHD-LTWD-BERFD-LSD	82.412
3010	LR-2J-NCWD-SVLHD-HFPD-LSD	71.237
3011	LR-2J-NCWD-SVLHD-LPWD-HFPD-LSD	71.237
3012	LR-2J-NCWD-SVLHD-LTWD-HFPD-LSD	71.237
3273	RE-1J-NCWD-NSD-SVLHD-LHWD-MVFD-LSD	69.693
3274	RE-1J-NCWD-NSD-UDFC-LHWD-MVFD-LSD	70.021
4197	RE-2-UDFC-LHWD-MVFD-BSD	70.550
4199	RE-2-UDFC-MVFD-BSD	70.550
4201	RE-2-UDFC-BSD	62.573
4202	RE-2-UDFC-RMFD-BSD	73.898
4203	RE-2-UDFC-EBCWD-RMFD-BSD	97.447
4204	RE-2-UDFC-LOFD-BSD	69.259
4205	RE-2-UDFC-LHWD-LOFD-BSD	69.259
4207	RE-2-UDFC-LHWD-RMFD-BSD	73.898
4208	RE-2-UDFC-LRFD-BSD	65.073
4211	RE-2-UDFC-BRFD-BSD	74.320
4214	RE-2-UDFC-LHWD-BSD	62.573
4250	RE-2-NCWD-UDFC-BSD	63.573
4251	RE-2-NCWD-UDFC-RMFD-BSD	74.898
4252	RE-2-NCWD-UDFC-LHWD-BSD	63.573
4253	RE-2-NCWD-UDFC-BRFD-BSD	75.320
4254	RE-2-NCWD-UDFC-LOFD-BSD	70.259
4255	RE-2-NCWD-UDFC-LHWD-RMFD-BSD	74.898
4256	RE-2-NCWD-UDFC-LHWD-BRFD-BSD	75.320
4257	RE-2-NCWD-UDFC-LHWD-LOFD-BSD	70.259
4258	RE-2-NCWD-UDFC-BRFD-GPID-BSD	75.320
4259	RE-2-NCWD-UDFC-LHWD-BRFD-GPID-BSD	75.320
4290	RE-2-UDFC-NMFRD-BSD	73.752
4449	RE-2-HHSD-UDFC-RMFD-BSD	78.471
4500	RE-2-HHSD-NCWD-UDFC-RMFD-BSD	79.471
4530	RE-2-NCWD-UDFC-MVFD-BSD	71.550
4531	RE-2-NCWD-UDFC-LHWD-MVFD-BSD	71.550
4580	RE-2-SWSD-UDFC-LOFD-BSD	70.188
4600	RE-2-RMFD-BSD	73.356
4601	RE-2-UDFC-RMFD-BSD	73.898
4791	RE-1J-NCWD-UDFC-MVFD-BSD	70.021
4794	RE-1J-NCWD-UDFC-LHWD-MVFD-BSD	70.021
4795	RE-1J-NCWD-SVLHD-LHWD-MVFD-BSD	69.693
4796	RE-1J-NCWD-UDFC-MVFD-GPID-BSD	70.021
4871	RE-1J-NCWD-UDFC-BSD	62.044
4873	RE-1J-NCWD-UDFC-LHWD-BSD	62.044
4941	RE-1J-BNVWSD-NCWD-UDFC-LHWD-MVFD-BSD	70.846
5003	RE-1J-NCWD-NSD-UDFC-LHWD-MVFD-GPID-GEMPRD-BSD	76.695
5110	RE-2-BWD-UDFC-RMFD-BSD	74.958
5141	RE-1J-UDFC-MVFD-BSD	69.021
5142	RE-1J-UDFC-LHWD-MVFD-BSD	69.021
5191	RE-2-BNVWSD-UDFC-LFWD-MVFD-BSD	71.375
5240	RE-2-BNVWSD-NCWD-UDFC-MVFD-BSD	72.375
5241	RE-2-BNVWSD-NCWD-UDFC-LHWD-MVFD-BSD	72.375
5270	RE-1J-NCWD-NSD-SVLHD-MVFD-BSD	69.693
5274	RE-1J-NCWD-NSD-UDFC-LHWD-MVFD-BSD	70.021
5275	RE-1J-NCWD-NSD-UDFC-MVFD-GPID-BSD	70.021

TAXABLE ASSESSMENT DISTRIBUTION

	2006	1999	1997	1995	1987	1982
Vacant Land *	3.75					
Residential	51.71	51.30	52.21	54.09	53.42	53.97
Apartments+	2.47	3.10	3.07	3.52	4.59	6.02
Commercial	26.38	30.18	28.72	25.92	23.58	15.09
Industrial	11.92	11.98	11.85	12.24	13.49	14.97
Utilities	2.61	2.55	3.07	2.95	3.13	7.19
Agriculture	0.68	0.67	0.74	0.80	1.17	1.82
Nat. Res.	0.47	0.22	0.34	0.48	0.62	0.94

* 2002 was the first year vacant land was separated from improved
 +Includes Mobile Home Parks

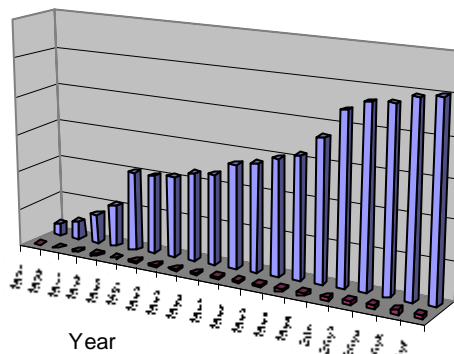
EXEMPT PROPERTY ACCOUNTS

ACCOUNTS	VALUE
Federal	\$689,375,610
State	\$119,232,730
County	\$125,195,020
Political Subdivision	\$341,300,390
Religious Worship	\$82,628,060
Schools-Private	\$14,724,680
Charitable	\$143,722,990
All Other	\$9,272,170
TOTAL EXEMPT PROPERTIES	\$1,525,480,970

TOTAL ASSESSED VALUATION \$6,557,292,226

A History of Boulder County Assessed Valuation and Property Tax Revenue: 1970 - 2006

■ Property Taxes ■ Assessed Value



Year	Assessed Value	Property Taxes
1970	311,013,250	4,136,476
1975	479,949,470	10,846,858
1980	752,212,850	18,833,153
1985	1,109,097,340	36,518,139
1990	2,074,406,180	42,853,083
1991	2,069,020,780	46,025,367
1992	2,130,630,820	47,395,883
1993	2,298,293,230	50,413,062
1994	2,374,485,840	52,820,438
1995	2,704,601,700	56,518,062
1996	2,817,731,700	60,431,892
1997	3,025,680,730	64,274,536
1998	3,164,792,150	68,872,207
1999	3,696,345,210	72,751,466
2001	4,436,940,270	78,183,324
2003	4,697,150,375	94,356,357
2004	4,744,297,666	100,896,978
2005	4,955,170,800	108,354,720
2006	5,031,140,476	113,034,633

SUMMARY OF CERTIFICATIONS FOR 2006

To State Division of Property Taxation August 25, 2006	\$5,035,932,900
To County Commissioners November 28, 2006	\$5,031,140,476
To Treasurer December 31, 2006	\$5,031,170,296

COUNTY OFFICIALS

Assessor.....Cindy Domenico.....303-441-3530
Clerk and Recorder.....Hillary Hall.....303-413-7770
Commissioners.....Ben Pearlman.....303-441-3500
Thomas A. Mayer
Will Toor
Coroner.....Tom Faure.....303-441-3535
District Attorney.....Mary Lacy.....303-441-3700
Public Trustee.....Sandy Hume.....303-443-3636
Sheriff.....Joe Pelle.....303-441-3600
Surveyor.....Jason Emery.....303-443-3616
Treasurer.....Bob Hullinghorst.....303-441-3520

ASSESSMENT INFORMATION

For 2005-2006, property is appraised at the 2004 actual value. The Colorado Legislature sets the assessment rate for residential property. The residential rate is 7.96%. All other property is assessed at 29%.

2006 ASSESSMENT APPEALS

Notices of valuation are mailed May 1 to all land and building owners whose values change. Business personal property notices of valuation are mailed by June 15. The Assessor hears objections concerning land and building valuation beginning May 1 and concluding June 1.

If your 2007 valuation varies significantly from what you feel your property was worth in June 2004, please notify us. We are always willing to answer questions pertaining to property assessments.

Our goal is equalization of assessments so that the burden of taxes may be distributed as fairly and equally as the law allows.

TAX INFORMATION

THE ASSESSOR DOES NOT SET TAXES.

SCHOOL TAX IS LEVIED BY SCHOOL BOARDS.

COUNTY TAX IS LEVIED BY COUNTY COMMISSIONERS.

CITY AND TOWN TAX IS LEVIED BY CITY AND TOWN COUNCILS.

SPECIAL DISTRICT TAX IS LEVIED BY DISTRICT DIRECTORS.

2006 taxes become due January 1, 2007

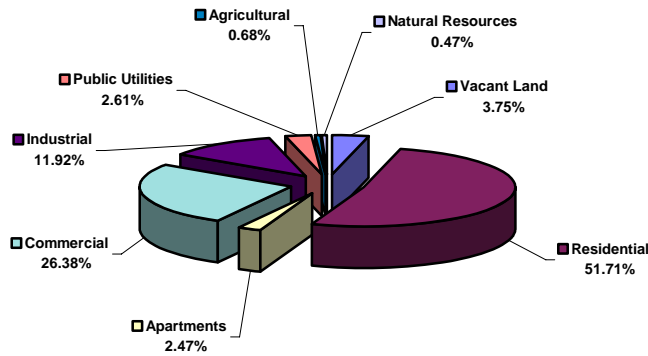
Taxes paid in full must be paid by May 1st.

Taxes may be paid in two equal payments. To avoid interest, the first half must be paid by February 28th, the second half must be paid by June 15th. State law requires that taxes totaling less than \$25.00 be paid in full no later than May 1st.

TAX DOLLAR DISTRIBUTION

Schools	County	Cities	Special Districts
52%	30%	11%	7%

DISTRIBUTION OF ASSESSED VALUE



HOW TAXES ARE DETERMINED

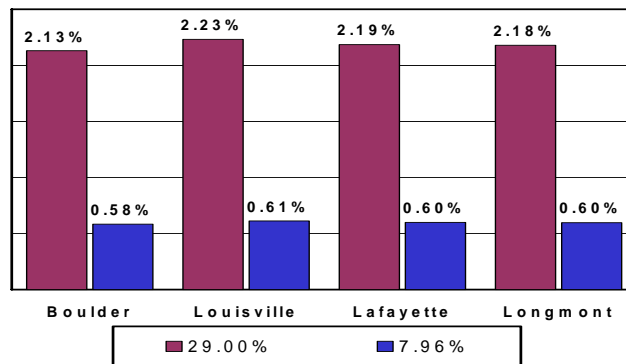
Individual taxes are determined by mill levies (tax rates) set after annual public budget hearings held by school boards, county commissioners, city councils, and special district directors. These taxing authorities determine what their budget needs are and then divide by the total assessed value of the district to arrive at a mill levy. For example, if the new budget is \$30,000 and the assessed value is \$3,000,000, the mill levy would be \$10 per thousand dollars of assessed value or 10 mills. Certain restrictions in the Colorado Constitution as amended in 1992 and Colorado Revised Statutes limit local government spending and the amount of property tax that can be collected.

Individual property taxes are calculated by multiplying the assessed value by the total mill levy for that tax area. For example, if your property assessment is \$15,920, and your tax area has a levy of \$70 dollars per thousand dollars of assessed value, your tax bill would be \$1,114.40

1. $\$70/\$1,000 = .070$ (MILL LEVY)
2. $\$15,920 \times .070 = \$1,114.40$ (TAX DUE)

ASSESSED VALUE X MILL LEVY = TAXES

EFFECTIVE TAX RATES



The Effective Tax Rate is the property tax rate expressed as a percentage of market value. It is calculated by multiplying the mill levy by the assessment rate. This is then multiplied by the actual value of the property to determine the taxes due for a property. For 2005 and 2006 the assessment rate for residential property is 7.96%. All other property is assessed at 29%.

For a property in the City of Boulder, with an actual value of \$200,000, the tax is:

Class of Property	Rate	Mill Levy	ETR	Actual Value Tax
Residential property	.0796	$.073462 = .005848$	$.005848 \times \$200,000 =$	\$1,169.60
All other property	.2900	$.073462 = .021304$	$.021304 \times \$200,000 =$	\$4,260.80