

2014 BOULDER COUNTY ABSTRACT OF ASSESSMENT TAXABLE PROPERTY (NOVEMBER 2014)

	LAND ACCTS	LAND VALUES	IMPROVEMENT ACCTS	IMPROVEMENT VALUES
UNIMPROVED LAND				
Unimproved Residential Land	3,108	\$55,896,378		
Unimproved Commercial Land	406	\$53,693,189		
Unimproved Industrial Land	193	\$16,997,062		
PUD Lots	68	\$2,418,571		
Less than 1 acre	137	\$772,372		
1 acre to under 5 acres	452	\$6,207,173		
5 acres to under 10 acres	270	\$4,990,855		
10 acres to under 35 acres	196	\$7,980,881		
35 acres to under 100 acres	85	\$6,402,374		
100 acres & up	79	\$1,203,339		
Unimproved w/minor structure	47	\$1,390,062		
TOTAL UNIMPROVED LAND		\$157,952,256		

	LAND ACCTS	LAND VALUES	IMPROVEMENT ACCTS	IMPROVEMENT VALUES
RESIDENTIAL PROPERTIES				
Single Family Residence	84,614	\$1,020,605,254	82,604	\$1,616,841,068
Duplex - Triplex	1,789	\$25,843,293	1,802	\$33,731,057
Apartments (4-8 Units)	693	\$15,969,000	691	\$24,378,479
Apartments (9 Units and up)	372	\$51,649,745	366	\$108,442,941
Condominiums	0	\$0	14,090	\$239,215,085
Mobile Homes	76	\$482,910	3,558	\$4,304,686
Mobile Home Parks	45	\$13,364,562	19	\$220,604
Not Integral to AG	101	\$1,827,696	100	\$3,423,340
Part Exempt (Taxable Portion)	1	\$12,800	1	\$9,743
Farm/Ranch Residences			935	\$29,605,459
REAL ESTATE TOTALS	92,732	\$1,129,755,260	104,183	\$2,060,189,266
TOTAL RESIDENTIAL VALUE				\$3,189,944,526

	LAND ACCTS	LAND VALUES	IMPROVEMENT ACCTS	IMPROVEMENT VALUES
COMMERCIAL PROPERTIES				
Possessory Interest Land	52	\$642,403		
Merchandising	810	\$177,456,801	792	\$212,338,392
Lodging	79	\$26,139,540	96	\$49,783,746
Office	858	\$183,119,963	947	\$365,291,373
Recreation	804	\$33,413,658	29	\$4,717,507
Special Purpose	852	\$131,129,648	893	\$142,836,147
Warehouse/Storage	282	\$37,724,908	489	\$42,989,073
Condos	0	\$0	777	\$71,597,923
Part Exempt (Taxable Portion)	15	\$896,042	13	\$741,240
REAL ESTATE TOTALS	3,752	\$590,522,963	4,036	\$890,295,401
Commercial Personal Property			4,544	\$269,344,388
TOTAL COMMERCIAL VALUE				\$1,750,162,752

	LAND ACCTS	LAND VALUES	IMPROVEMENT ACCTS	IMPROVEMENT VALUES
INDUSTRIAL PROPERTIES				
Contracting/Service	9	\$796,717	10	\$783,719
Manufacturing/Processing	508	\$105,841,294	515	\$179,228,432
Refining/Petroleum	3	\$909,121	3	\$1,073,609
Condos	149	\$3,787,444	251	\$11,308,596
REAL ESTATE TOTALS	669	\$111,334,576	779	\$192,394,356
Equipment, Furniture and Machinery			467	\$157,533,613
TOTAL INDUSTRIAL VALUE				\$461,262,545

	LAND ACCTS	LAND VALUES	# Acres	IMPROVEMENT ACCTS	IMPROVEMENT VALUES
AGRICULTURAL PROPERTIES					
Possessory Interest Land	130	\$309,517			
Irrigated Farm Land	1,155	\$5,042,064	22,473		
Dry Farm Land	293	\$188,600	5,259		
Meadow Hay Land	440	\$801,083	10,007		
Grazing Land	498	\$175,658	20,237		
Forest Land	104	\$22,539	5,016		
All Other Agricultural Land	28	\$179,005	13		
Other Buildings			767		\$8,889,778
REAL ESTATE TOTALS	2,673	\$6,931,798		767	\$8,889,778
Agricultural/Business				2	\$9,786
TOTAL AGRICULTURAL VALUE			3,415		\$15,618,030

	LAND ACCTS	LAND VALUES	IMPROVEMENT ACCTS	IMPROVEMENT VALUES
NATURAL RESOURCE PROPERTIES				
Earth or Stone Products	6	\$320,247		
Equipment, Furniture and Machinery			3	\$69,864
Severed Mineral Interests	703	\$97,678		
Patented Non-producing	805	\$777,191		
TOTAL NATURAL RESOURCE VALUE			1,517	\$1,264,980

	LAND ACCTS	LAND VALUES	IMPROVEMENT ACCTS	IMPROVEMENT VALUES
OIL AND GAS PROPERTIES				
Producing Oil (Primary)	317	\$11,441,806		
Equipment, Furniture and Machinery			27	\$59,069
Producing Gas (Primary)	317	\$6,293,926		
Equipment, Furniture and Machinery			569	\$1,401,012
Pipeline Gathering	3	\$2,130,145		
Natural Gas Liquids			125	\$3,360,160
TOTAL OIL AND GAS VALUE			1,358	\$24,686,118

	LAND ACCTS	LAND VALUES	IMPROVEMENT ACCTS	IMPROVEMENT VALUES
PRODUCING MINES PROPERTIES				
Producing Mines			2	\$21,142
Equipment, Furniture and Machinery				
TOTAL PRODUCING MINES VALUE			2	\$21,142
TOTAL COUNTY ASSESSED TAXABLE PROPERTIES				\$5,600,912,349
PUBLIC UTILITY PROPERTIES				
Airline Companies				\$0
Electric Companies		\$5,563,683		\$114,216,517
Gas Pipeline Carriers		\$0		\$600,200
Railroad Companies		\$2,123,059		\$11,657,541
Telecomm Companies		\$10,615,785		\$51,203,115
TOTAL STATE ASSESSED TAXABLE PROPERTIES				\$195,979,900

TOTAL TAXABLE PROPERTIES \$5,796,892,249

TAX INFORMATION

TAXES PAID IN FULL MUST BE PAID BY April 30th.

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 17th. State law requires that taxes totaling less than \$25.00 be paid in full no later than April 30th.

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 other special districts. These taxing authorities determine what their 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 \$23,880, and your tax area has a levy of \$83 dollars per thousand dollars of assessed value, your tax bill would be \$1,982.04.

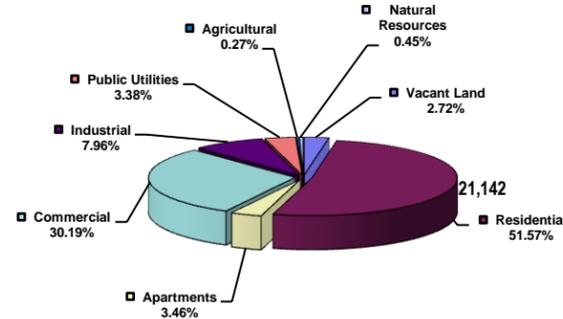
1. $\$83/\$1,000 = .083$ (MILL LEVY)
2. $\$23,880 \times .083 = \$1,982.04$ (TAX DUE)

ASSESSED VALUE X MILL LEVY = TAXES

PROPERTY TAX EXEMPTION FOR SENIORS AND DISABLED VETERANS

Seniors who are 65 years old as of January 1 and have owned and occupied their home for ten years as of January 1 can file for the Senior Property Tax Exemption. This is a state funded program that offers qualified Seniors a reduction in the amount of their property taxes. For more information call: (303) 441-3530 or visit: www.bouldercountyassessor.org Applications are due back to the Assessor's Office by July 15th of the Tax Year the Senior will qualify. Qualified Veterans can apply for the Veteran Property Tax Exemption. For more information contact the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs (303) 284-6077.

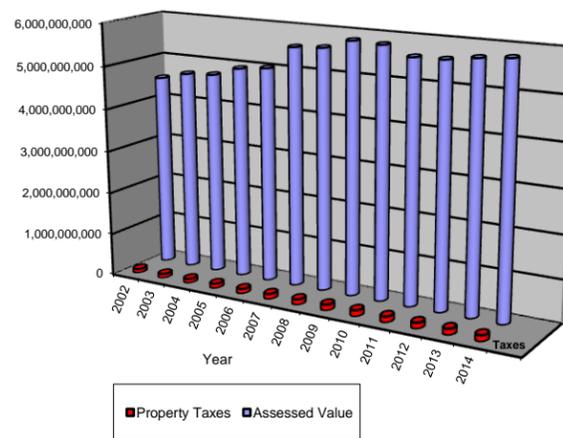
DISTRIBUTION OF ASSESSED VALUE



SUMMARY OF CERTIFICATIONS FOR 2002 - 2014

Year	Assessed Value	Property Taxes
2002	4,532,864,233	91,051,644
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
2007	5,573,284,680	125,214,987
2008	5,620,401,630	129,645,804
2009	5,837,174,880	113,439,657
2010	5,808,261,190	143,144,597
2011	5,602,968,410	138,085,156
2012	5,617,089,739	138,433,177
2013	5,714,070,294	143,537,446
2014	5,777,776,056	143,254,180

A HISTORY OF BOULDER COUNTY ASSESSED VALUATION AND PROPERTY TAX REVENUE: 2002-2014



EXEMPT PROPERTY ACCOUNTS

Account Type	Accounts	Value
Federal	397	\$155,643,132
State	174	\$103,686,129
County	1,438	\$134,968,175
Political Subdivision	2,125	\$442,572,212
Religious Worship	262	\$110,525,212
Schools-Private	44	\$24,681,189
Charitable	273	\$158,547,774
All Other	26	\$60,758,755
TOTAL EXEMPT PROPERTIES		\$1,191,382,718

COUNTY OFFICIALS

Assessor	Jerry Roberts	303-441-3530
Clerk and Recorder	Hillary Hall	303-413-7770
Commissioners	Deb Gardner	303-441-3500
	Cindy Domenico	
	Elise Jones	
Coroner	Emma R. Hall	303-441-3535
District Attorney	Stanley Garnett	303-441-3700
Public Trustee	Jim A Martin	303-443-3636
Sheriff	Joe Pelle	303-441-3600
Surveyor	Lee Stadele	303-443-3616
Treasurer	Paul Weissmann	303-441-3520

ASSESSMENT INFORMATION

For 2013-2014, property is appraised at the 2012 level of actual value. The Colorado Legislature sets the assessment rate for residential property. The residential rate is 7.96% for 2014. All other property is assessed at 29%.

2015 ASSESSMENT APPEALS

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

If your 2015 valuation varies significantly from what you feel your property was worth in June 2014, 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.

2014 taxes become due January 1, 2015

CERTIFICATION TO TAXING AUTHORITIES

The Assessor certifies, each year in August, the total assessed value of all properties within the boundaries of each Taxing Authority. Taxing Authorities use these figures to determine such information as the amount of revenue that can be generated from the taxable property within its boundary, the maximum revenue and spending increase over the prior year's revenue and spending, and the mill levy needed to generate the desired revenue for their annual budget.

Once the projected expenses have been determined and the budget is finalized at a public hearing, revenue must be generated to fund the expenses.

Most taxing entities receive some of their revenue from property tax. The data provided by assessors is essential to this process.

TAX DOLLAR DISTRIBUTION

Entity	Percentage
Schools	54%
County	28%
Cities	11%
Special Districts	7%

JERRY ROBERTS

BOULDER COUNTY ASSESSOR

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2014

ASSESSMENT ABSTRACT AND SUMMARY OF TAX LEVIES

Boulder County, Colorado

TOTAL ASSESSED VALUATION

\$5,777,776,056

TAXES FOR A \$300,000 HOUSE:

Boulder

2014 - \$2,053

2013 - \$2,008

Lafayette

2014 - \$2,156

2013 - \$2,064



Longmont

2014 - \$2,222

2013 - \$2,230

2014 SUMMARY OF LEVIES (December 2014)

		Valuation	Total Levy	Revenue	Gen. Fund	Abate	Road & Bridge	Health	Cap Exp	Welfare	HS Safety	Net	Devel	Disab
					19.463	0.149	0.186	0.693	1.306	1.097	0.900			1.000
					Gen. Fund		Abate							
		Valuation	Total Levy	Revenue	Temp Tax Credit		Refund	Capital Expend	Overrides	Bond Levy				Other
▶	▶	BOULDER COUNTY	5,777,776,056	24,794	143,254,180									
		Tax District	Valuation	Total Levy	Revenue		Abate	Capital Expend	Overrides	Bond Levy				Other
▶	▶	St. Vrain Valley School District	RE-1J 1,513,034,671	53.673	81,209,110	24.995	0.288		13.590	14.800				
▶	▶	Boulder Valley School District	RE-2 4,237,040,502	47.569	201,551,784	25.023	0.526		13.012	7.526	1.482			
▶	▶	Thompson School District	LR-2J 3,760,748	40.268	151,438	22.360	0.144		9.796	7.968				
▶	▶	Park School District	LR-P-3J 21,987,236	31.805	699,304	20.549	0.074		5.656	5.326				
▶	▶	Boulder	BLDR 2,599,361,894	11.981	31,142,955	8.748		3.233						
▶	▶	Erle	ERIE 102,232,679	17.364	1,775,168	7.288				6.076	4.000			
▶	▶	Jamesstown	JAS 1,999,733	18.500	36,995	5.500		5.000						
▶	▶	Lafayette	LAF 370,059,159	16.331	6,043,436	10.184					1.647	4.500		
▶	▶	Longmont	LGT 1,055,196,675	13.420	14,160,739	13.420								
▶	▶	Louisville	LSVL 464,139,230	6.710	3,114,374	5.184					1.526			
+	+	Lyons	LYONS 26,880,949	15.696	421,923	-3.826								
▶	▶	Nederland	NED 21,400,289	17.274	369,669	17.274								
▶	▶	Superior	SUP 166,432,934	9.430	1,569,463	-4.197					1.500			
▶	▶	Ward	WARD 1,168,314	4.325	5,053	4.279	0.046							
▶	▶	Allenspark Fire	APFD 27,279,340	7.507	204,786	7.507								
▶	▶	Allenspark Water & Sanitation	APWSD 2,084,649	4.494	9,368	4.494								
▶	▶	Baseline Water	BWD 6,113,309	1.664	10,173	1.664								
▶	▶	Berthoud Fire	BERFD 5,608,524	15.274	85,665	12.531			1.243		1.500			
▶	▶	Boulder Central General Imp	BOGID 237,225,279	4.847	1,149,831	-5.143								
▶	▶	Boulder County Gunbarrel PID	GPID 114,506,396	0.000	0									
▶	▶	Boulder Junction Access- Parking	BJAGP 4,768,727	10.000	47,687	10.000								
▶	▶	Boulder Junction Access- Trans	BJAGT 5,689,495	5.000	28,447	5.000								
▶	▶	Boulder Mountain Fire	BMFPD 54,330,306	8.912	484,192	8.912								
▶	▶	Boulder Mountain Fire Water Subdistrict	BMFWS 28,733,001	1.803	48,200	1.803								
▶	▶	Boulder Rural Fire	BRFD 207,388,328	11.747	2,436,191	11.747								
▶	▶	Boulder Soil	BSD 407,419,042	0.000	0									
▶	▶	Brownsville Water & Sanitation	BNWSD 6,786,385	0.776	5,266	0.776								
▶	▶	BURA 9th & Canyon	BURA9th 11,723,381	0.000	0									
▶	▶	BURA Incremental Increase		0	0									
▶	▶	Coal Creek Canyon Fire	CCFD 13,897,952	10.000	138,980	10.000								
▶	▶	Coal Creek Canyon Park & Rec District	CCPRD 11,969,484	0.000	0									
▶	▶	Coalton Metropolitan District	CMD 512,094	0.000	0									
▶	▶	Colorado Tech Center Metro	CTCMD 76,304,110	15.985	1,219,721	1.035					14.950			
▶	▶	Downtown Boulder Business Imp	DBBID 244,831,124	4.466	1,093,416	4.466								
▶	▶	East Boulder County Water	EBCWD 9,584,274	17.878	171,348						17.878			
▶	▶	Erle Farm Metro	EFMD 36,648	50.000	1,832	50.000								
▶	▶	Estes Valley Recreation & Park	EVRPD 6,352,917	2.892	18,373	-0.095	1.781	0.006					1.200	
▶	▶	Exempla GID	EXEMPLA 17,925,842	5.000	89,629	5.000								
▶	▶	Fairways Metropolitan	FWMD 18,116,982	3.651	66,145	3.651								
▶	▶	Flatiron Meadows Metro	FMMD 6,464,343	50.000	323,217	50.000								
▶	▶	Forest Glen Eco Pass	FGED 7,421,341	1.292	9,588	-1.018	2.310							
▶	▶	Four Mile Canyon Fire	FMFD 11,757,338	12.000	141,088	11.820							0.180	
▶	▶	Gold Hill Fire	GHFD 5,182,002	7.092	36,751	3.092								4.000
▶	▶	Gunbarrel Estates Metro Park & Rec	GEMPRD 10,015,808	5.091	50,990	3.591		1.500						
▶	▶	Harvest Junction Metropolitan Dist	HJMD 16,628,841	30.000	588,865	7.000					12.510		10.490	
▶	▶	High Plains Library District	HPLD 101,776,555	3.267	332,504	3.249	0.018							
▶	▶	Highway 42 Revitalization Area	HWY42RURP 28,419,943	0.000	0									
▶	▶	HWY42RURP Incremental Increase		4,564,228	0									
▶	▶	Hoover Hill Water & Sanitation	HHSW 10,896,495	5.047	54,995	3.077					1.970			
▶	▶	Hygiene Fire	HFPD 64,325,828	4.099	263,672	4.099								
▶	▶	Indian Peaks Fire	IPFD 7,522,672	4.840	36,410	4.840								
▶	▶	Knollwood Water	KWD 5,232,815	4.014	21,005	4.014								
▶	▶	Lafayette City Center Gen Imp	LCCGID 3,215,586	28.981	93,191	5.000					23.981			
▶	▶	Lafayette Corporate Campus	LCRPGCID 10,680,593	23.189	247,672	5.000					18.189			
▶	▶	Lafayette Rural Fire	LRFD 35,995,827	2.500	89,990	2.500								
▶	▶	Lafayette Tech Center Gen Imp	LATCGID 2,231,294	73.479	163,953	5.000					68.479			
▶	▶	Lafayette OT Urban Renewal Plan	LAFURP 9,350,793	0.000	0									
▶	▶	LAFURP Incremental Increase		3,620,364	0									
▶	▶	Lake Eldora Water	LEWSD 2,202,193	0.000	0									
▶	▶	Lefthand Fire	LHFD 32,637,720	15.022	490,284	15.022								
▶	▶	Lefthand Water	LHWD 337,445,921	0.000	0									
▶	▶	Lefthand Water & Sanitation	LHWS 5,170,111	25.374	131,186	19.154							6.220	
▶	▶	LGTTDA Incremental Increase		8,290,110	0									
▶	▶	Little Thompson Water	LTWD 4,103,454	0.000	0									
▶	▶	Longmont Business Improvement	LBID 31,483,178	0.000	0									
▶	▶	Longmont Downtown Dev Auth	LGTTDA 29,691,897	5.000	148,459	5.000								
▶	▶	Longmont Gateway BID	LGBID 7,757,094	0.000	0									
▶	▶	Longmont General Improvement	LGTGID 14,845,903	6.798	99,563	6.798								
▶	▶	Longmont Soil	LSO 288,968,296	0.000	0									
▶	▶	Longs Peak Water	LPWD 35,409,292	0.000	0									
▶	▶	Louisville Fire	LOFD 481,835,627	6.686	3,221,553	6.686								
▶	▶	Lyons Fire	LYFD 40,534,270	10.930	443,040	7.330					1.600	2.000		
▶	▶	Lyons Regional Library	LLD 49,750,022	5.850	291,038	5.850								
▶	▶	Main Street Louisville BID	MSLBID 6,573,886	0.000	0									
▶	▶	Mountain View Fire Protection	MVFD 355,367,271	11.747	4,174,499	11.747								
▶	▶	NEDDDA Incremental Increase		1,322,642	0									
▶	▶	Nederland Downtown Dev Authority	NEDDDA 3,715,761	5.000	18,579	5.000								
▶	▶	Nederland EcoPass	NEPD 57,379,105	1.850	106,151	1.850								
▶	▶	Nederland Fire Protection	NFD 44,346,641	15.455	685,377	11.347	0.055				3.553	0.500		
▶	▶	Nederland Community Library District	NLD 57,313,036	6.650	381,132	4.400					2.250			
▶	▶	Niwot Sanitation	NSD 125,933,420	0.000	0									
▶	▶	North Metro Fire Rescue	NMFRD 4,770,903	14.903	71,101	13.226	0.277				1.400			
▶	▶	North Colorado Water	NCWD 5,346,844,806	1.000	5,346,845								1.000	
▶	▶	Olde Stage Water & Sanitation	OSWD 5,467,709	0.000	0									
▶	▶	Pine Brook Water	PBWD 27,716,154	11.982	332,095								11.982	
▶	▶	Regional Transportation District	RTD 5,777,776,056	0.000	0									
▶	▶	Rex Ranch Metro District	RRMD 28,977	50.000	1,449	50.000								
▶	▶	Rocky Mountain Fire District	RMFD 352,636,755	19.445	6,857,022	17.325					2.120			
▶	▶	Shannon Estates Water	SWSD 3,862,709	1.537	5,199	1.537								
▶	▶	Sola Metro District - Commercial	SOLAMDC 2,865,434	60.000	171,926	60.000					50.000			
▶	▶	Sola Metro District - Institutional	SOLAMDI 806,754	60.000	30,406	60.000					50.000			
▶	▶	South Boulder Road Rev LRP	SBRRURP 3,962,497	0.000	0									
▶	▶	SBRRURP Incremental Increase												