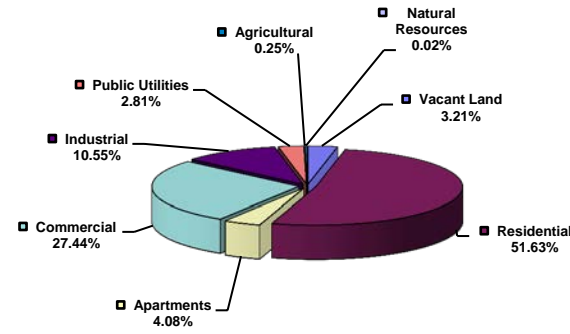


**2015 BOULDER COUNTY ABSTRACT OF ASSESSMENT  
TAXABLE PROPERTY (NOVEMBER 2015)**

LAND		IMPROVEMENT		LAND		IMPROVEMENT	
ACCTS	VALUES	ACCTS	VALUES	ACCTS	VALUES	ACCTS	VALUES
<b>UNIMPROVED LAND</b>							
PUD Lots	64	\$2,832,903					
Less than 1 acre	139	\$1,010,650					
1 acre to under 5 acres	382	\$9,919,954					
5 acres to under 10 acres	181	\$5,572,409					
10 acres to under 35 acres	155	\$9,404,252					
35 acres to under 100 acres	241	\$10,027,852					
100 acres & up	6	\$2,178,741					
Unimproved w/minor structure	50	\$2,140,377					
<b>TOTAL UNIMPROVED LAND</b>		<b>\$221,028,026</b>					
<b>RESIDENTIAL PROPERTIES</b>							
Unimproved Land	3,270	\$76,247,080					
Single Family Residence	85,280	\$1,331,764,390	83,205	\$1,801,957,540			
Duplex - Triplex	1,784	\$32,882,205	1,798	\$38,265,520			
Apartments (4-8 Units)	684	\$16,263,270	683	\$28,669,610			
Apartments (9 Units and up)	381	\$63,904,122	374	\$172,333,731			
Condominiums	0	\$0	14,206	\$289,477,913			
Mobile Homes	73	\$583,351	3,588	\$4,696,557			
Mobile Home Parks	44	\$16,088,348	23	\$275,990			
Not Integral to AG	103	\$2,337,881	104	\$3,978,109			
Part Exempt (Taxable Portion)	1	\$15,100	1	\$11,494			
Farm/Ranch Residence			938	\$31,708,980			
<b>REAL ESTATE TOTALS</b>	<b>91,620</b>	<b>\$1,540,085,747</b>	<b>104,920</b>	<b>\$2,371,375,444</b>			
<b>TOTAL RESIDENTIAL VALUE</b>				<b>\$3,911,461,191</b>			
<b>COMMERCIAL PROPERTIES</b>							
Unimproved Land	454	\$78,190,081					
Possessory Interest Land	70	\$2,328,265					
Merchandising	811	\$275,161,031	757	\$232,865,928			
Lodging	74	\$32,375,864	81	\$69,047,105			
Office	707	\$204,441,913	744	\$226,294,877			
Recreation	30	\$9,441,012	30	\$6,999,810			
Special Purpose	809	\$162,959,428	810	\$142,394,897			
Warehouse/Storage	277	\$53,772,002	544	\$50,343,676			
Condos	779	\$34,487,049	793	\$79,865,936			
Part Exempt (Taxable Portion)	15	\$1,453,749	11	\$717,758			
<b>REAL ESTATE TOTALS</b>	<b>4,026</b>	<b>\$854,610,394</b>	<b>3,770</b>	<b>\$808,529,987</b>			
<b>TOTAL COMMERCIAL VALUE</b>			<b>4,488</b>	<b>\$283,607,007</b>			
<b>TOTAL COMMERCIAL VALUE</b>				<b>\$1,946,747,388</b>			
<b>INDUSTRIAL PROPERTIES</b>							
Unimproved Land	192	\$23,503,727					
Office	172	\$71,158,483	179	\$155,945,362			
Contracting/Service	8	\$1,005,250	8	\$839,156			
Manufacturing/Processing	489	\$120,884,044	488	\$200,371,730			
Refining/Petroleum	2	\$1,113,771	3	\$264,393			
Condos	167	\$4,992,885	181	\$15,408,968			
<b>REAL ESTATE TOTALS</b>	<b>1,030</b>	<b>\$222,658,160</b>	<b>859</b>	<b>\$372,829,609</b>			
<b>TOTAL INDUSTRIAL VALUE</b>			<b>455</b>	<b>\$153,873,111</b>			
<b>TOTAL INDUSTRIAL VALUE</b>				<b>\$749,360,880</b>			
<b>AGRICULTURAL PROPERTIES</b>							
			<b>#Acres</b>				
Possessory Interest Land	128	\$316,719					
Irrigated Farm Land	1,158	\$6,641,674		21,456			
Dry Farm Land	290	\$203,824		5,143			
Meadow Hay Land	431	\$781,602		9,386			
Grazing Land	518	\$210,017		20,624			
Forest Land	101	\$18,635		4,916			
All Other Agricultural Land	37	\$66,398		70,688			
Other Buildings	797	\$8,638,900					
<b>REAL ESTATE TOTALS</b>	<b>3,460</b>	<b>\$16,877,769</b>	<b>0</b>	<b>\$0</b>			
<b>TOTAL AGRICULTURAL VALUE</b>			<b>31</b>	<b>\$421,928</b>			
<b>TOTAL AGRICULTURAL VALUE</b>			<b>3,460</b>	<b>\$17,299,697</b>			
<b>NATURAL RESOURCE PROPERTIES</b>							
Earth or Stone Products	7	\$693,593					
Equipment, Furniture and Machinery			3	\$111,924			
Severed Mineral Interests	703	\$97,681					
Patented Non-producing	798	\$783,859					
<b>TOTAL NATURAL RESOURCES VALUE</b>			<b>1,511</b>	<b>\$1,687,057</b>			
<b>OIL AND GAS PROPERTIES</b>							
Producing Oil (Primary)	314	\$6,522,595					
Equipment, Furniture and Machinery			24	\$56,740			
Producing Gas (Primary)	314	\$6,101,023					
Equipment, Furniture and Machinery			569	\$1,354,919			
Pipeline Gathering			3	\$2,166,572			
Natural Gas Liquids			125	\$2,141,271			
<b>TOTAL OIL AND GAS VALUE</b>			<b>1,349</b>	<b>\$18,343,120</b>			

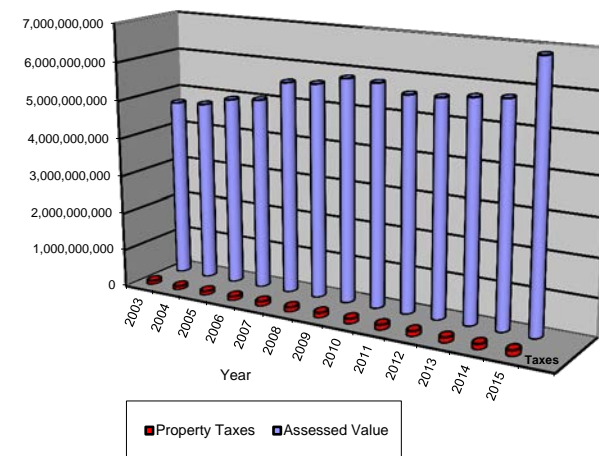
**DISTRIBUTION OF ASSESSED VALUE**



**BOULDER COUNTY  
SUMMARY OF CERTIFICATIONS FOR  
2003 - 2015**

Year	Assessed Value	Property Taxes
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
2015	6,858,961,000	155,177,134

**A HISTORY OF BOULDER COUNTY  
ASSESSED VALUATION AND  
PROPERTY TAX REVENUE: 2003-2015**



ACCOUNTS	VALUE
Federal	396
State	164
County	1,387
Political Subdivision	2,136
Religious Worship	261
Schools-Private	42
Charitable	271
All Other	65
<b>TOTAL EXEMPT PROPERTIES</b>	<b>\$1,270,082,469</b>

PRODUCING MINES PROPERTIES  
Producing Mines  
Equipment, Furniture and Machinery 2 \$21,223  
**TOTAL PRODUCING MINES VALUE** 2 \$21,223

**TOTAL COUNTY ASSESSED TAXABLE PROPERTIES** \$6,688,007,694

PUBLIC UTILITY PROPERTIES	Real Property	Personal Property
Airline Companies		\$20,100
Electric Companies	\$5,754,761	\$108,219,839
Gas Pipeline Carriers	\$0	\$0
Railroad Companies	\$2,459,628	\$13,611,172
Telecomm Companies	\$10,267,240	\$53,194,260
<b>TOTAL STATE ASSESSED TAXABLE PROPERTIES</b>		<b>\$193,527,000</b>

**TOTAL TAXABLE PROPERTIES** \$6,881,534,694

**TAX INFORMATION  
TAXES PAID IN FULL  
MUST BE PAID BY May 2<sup>nd</sup>.**

Taxes may be paid in two equal payments. To avoid interest, the first half must be paid by February 29<sup>th</sup>; the second half must be paid by June 15<sup>th</sup>. State law requires that taxes totaling less than \$25.00 be paid in full no later than May 2<sup>nd</sup>.

**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 visit:

[www.bouldercountyassessor.org](http://www.bouldercountyassessor.org) or call (303) 441-3530.

Applications are due back to the Assessor's Office by July 15<sup>th</sup> of the Tax Year the Senior will qualify.

Qualified Veterans can apply for the Disabled Veteran Property Tax Exemption. For more information contact the Colorado Department of Military and Veterans Affairs, Division of Veterans Affairs (303) 284-6077.

**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 2015-2016, property is appraised at the 2014 level of actual value. The Colorado Legislature sets the assessment rate for residential property. The residential rate is 7.96% for 2015. 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.

**2015 taxes become due January 1, 2016**

**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**

Schools	County	Cities	Special Districts
55%	26%	12%	7%

**JERRY ROBERTS  
BOULDER COUNTY ASSESSOR**

P. O. Box 471  
Boulder, CO 80306-0471  
[www.bouldercountyassessor.org](http://www.bouldercountyassessor.org)  
(303) 441-3530 Phone  
(303) 441-4996 Fax



**2015  
ASSESSMENT  
ABSTRACT  
AND SUMMARY  
OF TAX LEVIES**

**Boulder County, Colorado**

**TOTAL ASSESSED VALUATION  
\$6,858,961,000**

**TAXES FOR A \$300,000 HOUSE:**

<u>Boulder</u>	<u>Lafayette</u>
2016 - \$1,957	2016 - \$2,054
2015 - \$2,053	2015 - \$2,156



<u>Longmont</u>	<u>Louisville</u>
2016 - \$2,175	2016 - \$1,991
2015 - \$2,222	2015 - \$2,086

