

**TAXPAYER CALENDAR**

**January 1** - All taxable property is listed and valued for the following year's tax roll, based on its status as of this date.

**By Last Day of February** - First half of taxes must be received (if paid in installments).

**By April 15** - All personal property (equipment and furnishings to produce income) must be listed on a declaration schedule and returned to the assessor to avoid penalties.

**By April 30** - Taxes must be received (if paid in full).

**By May 1** - Notice of Senior Property Tax Exemption must be mailed to the owners of all residential real property.

**May 1 - June 1** - Assessor hears appeals to real property valuation.

**By June 15** - Taxpayer is notified of personal property valuation.

**June 15 - July 5** - Assessor hears appeals to personal property valuation.

**July 1 - August 5** - County Board of Equalization hears appeals for real and personal property valuation.

**By July 15** - Applications for Senior Property Tax Exemption must be returned to the County Assessor.

**By August 15** - If an application for Senior Property Tax Exemption is denied, a statement explaining the reason must be mailed to the applicant. (See brochure for further instructions.)

**By August 25** - Valuations are certified to each of the taxing entities in the County.

**By December 10** - Valuations are certified to each of the taxing entities in the County.

**By December 15** - Taxing entities certify levies to the Board of County Commissioners.

**By December 22** - Board of County Commissioners certifies tax levies.

**ABSTRACT OF ASSESSMENT**

Information Relating to Valuation, Levies and Distribution of Taxes

**OTERO COUNTY  
COLORADO  
2005**



APPROVED BY  
OTERO COUNTY BOARD OF EQUALIZATION  
COLORADO PROPERTY TAX ADMINISTRATOR  
and the  
COLORADO STATE BOARD OF EQUALIZATION

This abstract is compiled for distribution by the Assessor's Office. Anyone interested is welcome to a copy. Please accept it with our compliments and feel free to come to the Assessor's Office to discuss any part of the Abstract.

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719-383-3010

**GENERAL INFORMATION**

It is the Assessor's duty, as prescribed by Colorado State Statutes, to uniformly and equitably arrive at assessed valuation on all property located with the county, except public utilities which are assessed by the State.

All property, except that specifically exempted by law, is subject to taxation. It is the duty of the owner to see that the property is listed with the Assessor.

- The Assessor does not set the tax levies.
- The Colorado State Legislature sets the assessment percentage rate.
- The Board of County Commissioners levies County Tax.
- City or Town Tax is levied by City or Town councils.
- Special District Tax is levied by each Board of Directors.
- School tax is levied by each School Board.
- Actual value x assessment rate = Assessed Value.
- Assessed value x mill levy = Tax.

After the levies are certified to the Board of County Commissioners and delivered to the Assessor, it is the Assessor's duty to compute and extend the levies to the properties as assessed and then certify and deliver the tax roll to the County Treasurer for collection.

**2005 taxes become due January 1, 2006**

Taxes may be paid in two equal payments. To avoid interest, the first half must be paid by the last day of February and the second half must be paid by June 15.

When paid in full by April 30, no penalty will be charged on the first half.

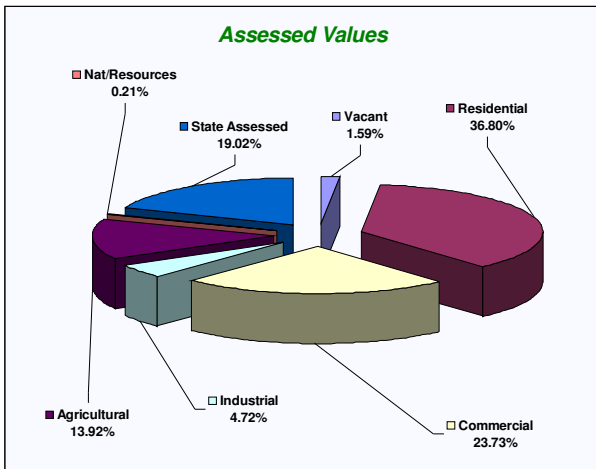
The Assessor's Office is ready at all times to give courteous answers to inquiries relating to the valuation and assessment of your property.

**RESIDENTIAL ASSESSMENT RATE**

<u>TAX YEAR</u>	<u>PERCENT</u>
1980-1982 .....	30.00%
1983-1986 .....	21.00%
1987 .....	18.00%
1988 .....	16.00%
1989-1990 .....	15.00%
1991-1992 .....	14.34%
1993-1994 .....	12.86%
1995-1996 .....	10.36%
1997-2000 .....	9.74%
2001-2002 .....	9.15%
2003-2005 .....	7.96%

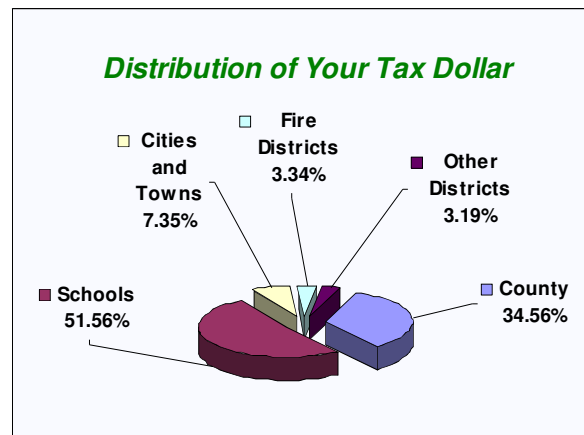
## 2005 Land and Improvements Summary of Assessment Roll

	Land	Improvements	Personal	Total
Vacant	\$1,733,243	\$5,534		\$1,738,777
Residential	\$3,497,489	\$36,688,611		\$40,186,100
Commercial	\$2,507,685	\$18,997,505	\$4,411,953	\$25,917,143
Industrial	\$55,674	\$2,044,855	\$3,058,143	\$5,158,672
Agricultural	\$12,137,689	\$3,064,967	\$0	\$15,202,656
Nat/Resources	\$226,819	\$0	\$0	\$226,819
Producing Mines	\$0	\$0	\$0	\$0
Oil & Gas	\$0	\$0	\$0	\$0
<b>Total Assessor:</b>	<b>\$20,158,599</b>	<b>\$60,801,472</b>	<b>\$7,470,096</b>	<b>\$88,430,167</b>
State Assessed	\$2,985,640	\$0	\$17,789,760	\$20,775,400
Exempt	\$2,855,412	\$52,908,965		\$55,764,377
<b>Grand Total</b>				<b>\$164,969,944</b>



## School Districts

	VALUATION	LEVY	REVENUE
<b>LA JUNTA R-1</b>	\$ 52,126,454		
GENERAL FUND		25.248	1,316,088
BOND		10.801	563,018
REFUND/ABATE		0.022	1,147
<b>TOTAL</b>		<u>36.071</u>	<u>1,880,253</u>
<b>ROCKY FORD R-2</b>	\$ 26,028,833		
GENERAL FUND		26.377	686,563
<b>MANZANOLA 3JT</b>	\$ 5,068,412		
GENERAL FUND		21.729	110,132
REFUND/ABATE		0.003	15
<b>TOTAL</b>		<u>21.732</u>	<u>110,147</u>
<b>FOWLER R4J</b>	\$ 9,453,498		
GENERAL FUND		28.519	269,604
BOND		11.891	112,412
<b>TOTAL</b>		<u>40.410</u>	<u>382,016</u>
<b>CHERAW #31</b>	\$ 3,937,995		
GENERAL FUND		28.873	113,702
REFUND/ABATE		0.002	8
<b>TOTAL</b>		<u>28.875</u>	<u>113,710</u>
<b>SWINK #33</b>	\$ 12,302,447		
GENERAL FUND		22.735	279,694
BOND		7.947	97,768
MILL OVERRIDE		1.289	15,858
<b>TOTAL</b>		<u>31.971</u>	<u>393,322</u>
<b>SCHOOL TOTAL</b>			<b>\$ 3,566,011</b>



## County Levies

	VALUATION	LEVY	REVENUE
<b>COUNTY</b>	\$108,917,639		
GENERAL FUND		13.794	\$1,502,410
ROAD & BRIDGE		4.154	452,444
SOCIAL SERVICES		4.000	435,671
<b>TOTAL</b>		<u>21.948</u>	<u>2,390,525</u>
<b>CITIES &amp; TOWNS</b>			
LA JUNTA	34,399,346	3.104	106,776
ROCKY FORD	11,584,391	20.876	241,836
MANZANOLA	826,743	26.990	22,314
FOWLER	3,822,490	15.388	58,820
CHERAW	458,389	23.240	10,653
SWINK	2,247,335	30.097	67,638
<b>TOTAL</b>			<u>508,037</u>
<b>FIRE DISTRICTS</b>			
FOWLER	8,970,521	4.630	41,534
LA JUNTA	59,139,896	1.819	107,575
MANZANOLA	4,238,194	5.545	23,501
ROCKY FORD	26,673,316	2.190	58,415
<b>TOTAL</b>			<u>231,025</u>
<b>OTHER DISTRICTS</b>			
NLJ CONS DIST	2,281,737	0.868	1,981
NLJ SAN	1,463,637	1.815	2,657
SE WATER CONS DIST	99,840,133	0.943	94,149
CROOKED ARROYO	5,848,764	0.141	825
LAVWCD	83,564,714	1.446	120,835
<b>TOTAL</b>			<u>220,447</u>

NLJ CONS DIST = North La Junta Conservancy Dist  
 NLJ SAN = North La Junta Sanitation Dist  
 SE WATER CONS DIST = SE Colorado Water Conservancy Dist  
 CROOKED ARROYO = Crooked Arroyo Conservancy Dist  
 LAVWCD = Lower Ark Valley Water Conservancy Dist