

## COUNTY OFFICIALS

Assessor	Cynthia Braddock	303-441-3530
Clerk and Recorder	Molly Fitzpatrick	303-413-7770
Commissioners	Claire Levy	303-441-3500
	Marta Loachamin	
	Ashley Stolzmann	
Coroner	Emma R. Hall	303-441-3535
District Attorney	Michael Dougherty	303-441-3700
Sheriff	Curtis Johnson	303-441-3600
Surveyor	Lee Stadele	303-443-3616
Treasurer/Public Trustee	Paul Weissmann	303-441-3520

## ASSESSMENT INFORMATION

For 2021-2022, property is appraised at the June 2020 level of actual value. The Colorado Legislature sets the assessment rate for residential property. The residential rate is 6.95% for 2022. Most other property is assessed at 29%. For more detail please visit [www.bouldercountyassessor.gov](http://www.bouldercountyassessor.gov).

## 2022 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 2022 valuation varies significantly from what you feel your property was worth in June 2020, 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.

**2022 taxes become due January 1, 2023**

## CERTIFICATION TO TAXING AUTHORITIES

The Assessor certifies, each year in August and November, 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 INFORMATION

### 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.

### 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 assessed value 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

### TAX DOLLAR DISTRIBUTION



### 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 consecutive 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: [BoCo.org/SeniorExemption](http://BoCo.org/SeniorExemption) or email [AssessorSX@BoulderCounty.org](mailto:AssessorSX@BoulderCounty.org). Applications are due back to the Assessor's Office by July 15th of the Tax Year the Senior will qualify.

Qualified Disabled 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) 914-5832.



**CYNTHIA BRADDOCK**

BOULDER COUNTY ASSESSOR

P. O. Box 471

Boulder, CO 80306-0471

[www.bouldercountyassessor.gov](http://www.bouldercountyassessor.gov)

(303) 441-3530 Phone

(303) 441-4996 Fax

**2022**

## ASSESSMENT ABSTRACT AND SUMMARY OF TAX LEVIES

**Boulder County, Colorado**

**TOTAL ASSESSED VALUATION**

**\$9,270,242,017**

**TAXES FOR A \$500,000 HOUSE:**

### Boulder

2022 - \$3,227

2021 - \$3,077

### Lafayette

2022 - \$3,264

2021 - \$3,228



### Longmont

2022 - \$3,439

2021 - \$3,483

### Louisville

2022 - \$3,344

2021 - \$3,311

## 2022 BOULDER COUNTY ABSTRACT OF ASSESSMENT TAXABLE PROPERTY (November 2022)

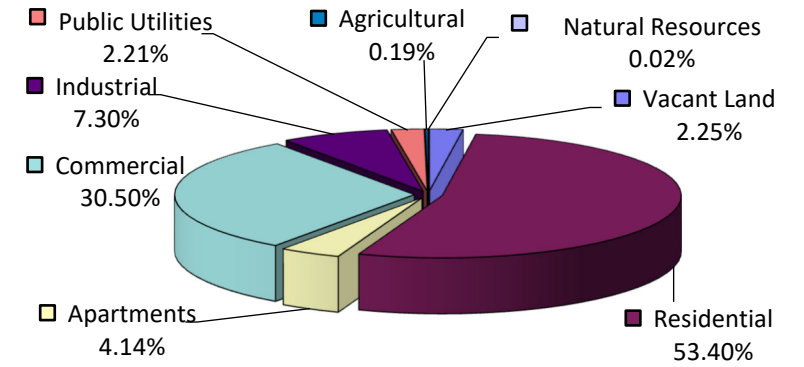
	LAND		IMPROVEMENT	
	ACCTS	VALUES	ACCTS	VALUES
<b>UNIMPROVED LAND</b>				
PUD Lots	23	\$1,417,147		
Less than 1 acre	326	\$1,847,854		
1 acre to under 5 acres	343	\$9,734,080		
5 acres to under 10 acres	124	\$5,629,368		
10 acres to under 35 acres	122	\$9,402,549		
35 acres to under 100 acres	71	\$7,196,170		
100 acres & up	0	\$0		
Unimproved w/minor structure	0	\$0		
<b>TOTAL UNIMPROVED LAND</b>	<b>1,009</b>	<b>\$35,227,168</b>		
<b>RESIDENTIAL PROPERTIES</b>				
Unimproved Land	3,450	\$101,084,950		
Single Family Residence	91,728	\$1,737,508,591	87,888	\$2,628,783,819
Duplex - Triplex	1,756	\$46,727,447	1,784	\$46,916,883
Apartments (4-8 Units)	708	\$24,185,983	710	\$34,264,766
Apartments (9 Units and up)	450	\$42,679,188	457	\$310,445,293
Condominiums	0	\$0	15,161	\$436,758,306
Mobile Homes	62	\$527,279	1,564	\$5,474,139
Mobile Home Parks	35	\$16,192,065	18	\$208,382
Not Integral to AG	121	\$2,151,022	117	\$5,619,673
Part Exempt (Taxable Portion)	0	\$0	0	\$0
Farm/Ranch Residence			980	\$45,242,337
<b>REAL ESTATE TOTALS</b>	<b>98,310</b>	<b>\$1,971,056,525</b>	<b>108,679</b>	<b>\$3,513,713,598</b>
<b>TOTAL RESIDENTIAL VALUE</b>				<b>\$5,484,770,123</b>
<b>COMMERCIAL PROPERTIES</b>				
Unimproved Land	401	\$47,610,387		
Possessory Interest			142	\$3,130,841
Merchandising	773	\$262,586,103	721	\$372,123,649
Lodging	73	\$26,001,329	74	\$76,516,190
Office	698	\$198,437,092	731	\$473,978,569
Recreation	26	\$9,980,521	33	\$8,851,961
Special Purpose	840	\$174,871,312	822	\$222,212,828
Warehouse/Storage	242	\$51,540,985	502	\$87,500,070
Condos	5	\$7,304,201	869	\$198,092,957
Part Exempt (Taxable Portion)	9	\$517,867	7	\$497,202
<b>REAL ESTATE TOTALS</b>	<b>3,067</b>	<b>\$778,849,797</b>	<b>3,901</b>	<b>\$1,442,904,267</b>
Commercial Personal Property			2,275	\$310,142,822
<b>TOTAL COMMERCIAL VALUE</b>				<b>\$2,531,896,886</b>
<b>INDUSTRIAL PROPERTIES</b>				
Unimproved Land	115	\$26,952,445		
Office	185	\$84,081,860	195	\$284,638,856
Contracting/Service	6	\$1,170,848	6	\$268,961
Manufacturing/Processing	509	\$130,728,795	493	\$339,898,229
Refining/Petroleum	2	\$384,575	5	\$3,722,585
Condos	0	\$0	153	\$23,950,172
<b>REAL ESTATE TOTALS</b>	<b>817</b>	<b>\$243,318,523</b>	<b>852</b>	<b>\$652,478,803</b>
Equipment, Furniture and Machinery			316	\$182,399,609
<b>TOTAL INDUSTRIAL VALUE</b>				<b>\$1,078,196,935</b>
<b>PRODUCING MINES PROPERTIES</b>				
Producing Mines				
Equipment, Furniture and Machinery			1	\$17,976
<b>TOTAL PRODUCING MINES VALUE</b>			<b>1</b>	<b>\$17,976</b>

	LAND		IMPROVEMENT	
	ACCTS	VALUES	ACCTS	VALUES
<b>AGRICULTURAL PROPERTIES</b>				
Possessory Interest			141	\$351,010
Irrigated Farm Land	1,090	\$7,124,096		18,348
Dry Farm Land	247	\$158,992		4,246
Meadow Hay Land	394	\$728,872		7,261
Grazing Land	511	\$214,198		17,587
Forest Land	118	\$31,270		5,785
All Other Agricultural Land	12	\$578		227
Other Buildings			938	\$6,953,542
<b>REAL ESTATE TOTALS</b>	<b>2,372</b>	<b>\$8,258,006</b>	<b>1,079</b>	<b>\$7,304,552</b>
Agricultural/Business			27	\$1,806,748
<b>TOTAL AGRICULTURAL VALUE</b>			<b>3,478</b>	<b>\$17,369,306</b>
<b>NATURAL RESOURCE PROPERTIES</b>				
Earth or Stone Products	8	\$574,925		
Equipment, Furniture and Machinery			2	\$43,744
Severed Mineral Interests	726	\$98,484		
Patented Non-producing	752	\$877,664		
<b>TOTAL NATURAL RESOURCES VALUE</b>			<b>1,488</b>	<b>\$1,594,817</b>
<b>OIL AND GAS PROPERTIES</b>				
Producing Oil (Primary)		\$837,572		
Equipment, Furniture and Machinery				\$20,484
Producing Gas (Primary)		\$745,679		
Equipment, Furniture and Machinery				\$1,275,371
Pipeline Gathering				\$1,353,602
Natural Gas Liquids		\$439,302		
<b>TOTAL OIL AND GAS VALUE</b>			<b>0</b>	<b>\$4,672,010</b>
<b>TOTAL COUNTY ASSESSED TAXABLE PROPERTIES</b>				
		\$9,153,745,221		
<b>PUBLIC UTILITY PROPERTIES</b>				
			<b>Real Property</b>	<b>Personal Property</b>
Airline Companies				
Electric Companies		\$348,568		\$135,069,632
Gas Pipeline Carriers				\$22,100
Railroad Companies		\$331,627		\$24,383,873
Telecomm Companies		\$3,270,127		\$43,063,073
<b>TOTAL STATE ASSESSED TAXABLE PROPERTIES</b>				
		\$206,489,000		
<b>TOTAL TAXABLE PROPERTIES</b>				<b>\$9,360,234,221</b>

### 2022 EXEMPT PROPERTY

	ACCOUNTS	Value
Federal	393	184,044,878
State	223	194,872,149
County	1558	237,193,582
Political Subdivision	2385	547,704,417
Religious Worship	269	123,753,763
Schools-Private	47	25,530,435
Charitable	252	257,004,273
All Other	31	78,280,332
<b>TOTAL EXEMPT PROPERTIES</b>		<b>1,648,383,829</b>

### DISTRIBUTION OF ASSESSED VALUE



### BOULDER COUNTY SUMMARY OF CERTIFICATIONS FOR 2009 – 2021

Year	Assessed Value	Property Taxes
2010	5,808,261,190	137,464,118
2011	5,602,968,410	138,085,156
2012	5,617,089,739	138,433,177
2013	5,714,070,294	140,823,262
2014	5,777,776,056	145,137,735
2015	6,858,961,000	155,177,134
2016	6,899,007,715	166,017,722
2017	7,916,640,686	179,913,576
2018	7,935,549,367	190,659,509
2019	8,762,659,347	205,685,906
2020	8,803,547,768	218,072,682
2021	9,520,124,057	230,860,008
2022	9,360,234,221	231,628,356

### A HISTORY OF BOULDER COUNTY ASSESSED VALUATION AND PROPERTY TAX REVENUE: 2010 – 2022

