

**Summit County Assessor's Office  
Mission Statement**

*It is the statutory duty of the assessor to discover, list, classify, and value all taxable real and personal property.*

We at the Assessor's Office are dedicated to ensuring a helpful atmosphere in order to educate and serve the community by providing accurate, uniform, and equitable values for ad valorem taxation.

We are committed to courteous, effective, and friendly service; striving for honest, clear, and timely communication with all customers.

We endeavor to promote a positive, team-oriented work environment while pursuing state-of-the-art resources to efficiently meet our goals and statutory obligations.



**Summit County Officials**

***Manager***

Gary Martinez

***Commissioners***

Robert H.S. French  
Thomas C. Davidson  
Karn Stiegelmeier

***Finance Director***

Marty Ferris

***Assessor***

Beverly Breakstone

***Clerk & Recorder***

Kathleen Neel

***Treasurer & Public Trustee***

Bill Wallace

**2010 Taxpayer Calendar**

**January 1**

All taxable property is listed, appraised, and valued for the 2010 Assessment Roll based on its status as of this date. Property valuations are based on cost, market and income data collected between January 1, 2007 and June 30, 2008. For residential property only the market approach to value can be considered.

**By January 10**

2009 tax warrant (listing property owners, assessments, and taxes due) is delivered to the Treasurer with the authority to collect taxes.

**By February 28**

First half of 2009 taxes must be received (if paid in installments).

**By April 15**

All personal property (equipment and furnishings) must be listed on a 2010 Declaration Schedule and returned to the Assessor to avoid penalties.

**By April 30**

Full amount of 2009 taxes must be received.

**By May 1**

Taxpayer is notified of real estate valuations for 2010.

**May 1 - June 1**

Assessor hears appeals to real estate valuations.

**By June 15**

Taxpayer is notified of personal property valuations for 2010.

**By June 15**

Second half of 2009 taxes must be received (if paid in installments).

**June 15- July 5**

Assessor hears appeals to personal property valuations.

**By August 25**

Valuations are certified to each of the taxing entities in the county.

**October**

Real estate tax lien sale of property on which 2009 taxes have not been paid.

**By December 10**

Valuations are re-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.

**2009  
ABSTRACT OF ASSESSMENTS  
&  
TAX RATES**



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Breckenridge, CO 80424  
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## 2009 ABSTRACT OF ASSESSMENT

PROPERTY CLASSIFICATION	COUNT	ASSESSED VALUE
<b>RESIDENTIAL</b>		
Vacant Land (platted)	2,498	246,627,250
Improved Land	13,280	304,166,480
Improvements	26,920	928,759,980
Mobile Homes	391	1,116,280
Personal Property	2,134	8,962,300
<b>TOTAL</b>		<b>1,489,632,290</b>
<b>COMMERCIAL</b>		
Vacant Land (platted)	123	19,212,030
Improved Land	671	112,365,650
Improvements	1,518	190,794,740
Personal Property	1,547	61,743,810
<b>TOTAL</b>		<b>384,116,230</b>
<b>INDUSTRIAL</b>		
Land	1	816,330
Improvements	1	8,688,590
Personal Property	1	2,047,810
<b>TOTAL</b>		<b>11,552,730</b>
<b>AGRICULTURAL</b>		
Meadow Hay Land	5,661 acres	437,900
Grazing Land	23,509 acres	87,750
Forest Land	303 acres	670
Farm/Ranch Residences	131	7,184,600
Farm/Ranch Support Buildings	207	1,195,140
<b>TOTAL</b>		<b>8,906,060</b>
<b>NATURAL RESOURCES</b>		
Earth/Stone Products Land	3	341,180
Non-Producing Patented Land	379	1,223,670
Severed Mineral Interests Land	21	1,980
Improvements	5	20,730
<b>TOTAL</b>		<b>1,587,560</b>
<b>OTHER</b>		
Vacant Land (unplatted)	203	13,845,390
Possessory Interest	50	492,260
Minor Structures on Vacant Land	26	89,150
<b>TOTAL</b>		<b>14,426,800</b>

## SUMMIT COUNTY GOVERNMENT

VALUATION	TAX RATE	REVENUE
General Fund	5.004	9,696,251
Road & Bridge Fund	0.813	1,575,350
Social Services Fund	0.103	199,583
Library Fund	0.563	1,090,925
Capital Expenditures	3.033	5,877,044
Legacy Fund - 2003	0.289	559,995
Early Childhood Care - 2005	0.500	968,850
2010 Fund*	2.297	4,450,896
<b>TOTAL</b>	<b>12.602</b>	<b>24,418,895</b>

\*Open Space, Workforce Housing, Wildfire Mitigation, Energy Efficiency in Public Buildings, Recreation Paths

## SCHOOL DISTRICTS

VALUATION	TAX RATE	REVENUE
<b>Summit School District RE-1</b>		
General Fund	12.832	24,758,130
Bond Redemption Fund	3.886	7,497,669
Special Building and Technology Fund	3.396	6,552,261
Kindergarten Fund	0.451	870,162
Transportation Fund	0.371	715,809
<b>TOTAL</b>	<b>20.936</b>	<b>40,394,031</b>
<b>West Grand School District #1-JT</b>		
General Fund	15.910	131,967
Bond Redemption Fund	3.450	28,616
Transportation Fund	0.271	2,248
<b>TOTAL</b>	<b>8,294,610</b>	<b>19,631</b>

## JUNIOR COLLEGE

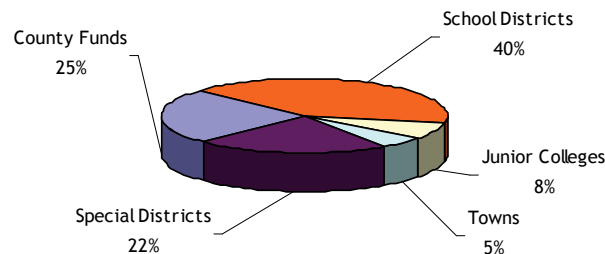
VALUATION	TAX RATE	REVENUE
Colorado Mountain College	3.997	7,711,833

## INCORPORATED TOWNS

VALUATION	TAX RATE	REVENUE
Town of Blue River*	11.293	581,759
Town of Breckenridge	6.957	4,007,811
Town of Dillon	2.859	220,764
Town of Frisco	0.798	153,606
Town of Montezuma	3.188	8,166
Town of Silverthorne	0.000	0

\*denotes Temporary Property Tax Credit for current tax year

## DISTRIBUTION OF 2009 TAXES



	Revenue	Percent
County Funds	24,418,895	24.6%
School Districts	40,556,862	40.8%
Junior Colleges	7,711,833	7.8%
Incorporated Towns	4,972,106	5.0%
Special Districts	21,721,957	21.9%
<b>Total Ad Valorem Taxes</b>	<b>99,381,653</b>	<b>100.0%</b>

## SPECIAL DISTRICTS

DISTRICT	VALUATION	TAX RATE	REVENUE
Alpensee Water District	3,329,290	50.000	166,465
Alpine Metropolitan District	900	20.000	18
Breckenridge Mountain Metropolitan District	27,135,520	25.000	678,388
Buffalo Mountain Metropolitan District	65,875,110	11.75	774,033
Colorado River Water Conservation District*	1,937,699,990	0.166	321,658
Copper Mountain Consolidated Metropolitan District*	86,327,960	25.200	2,175,465
Corinthian Hills Metropolitan District*	8,465,620	8.202	69,435
Dillon Valley (Metropolitan) District	23,643,280	0.000	0
Eagles Nest Metropolitan District	64,803,880	15.076	976,983
East Dillon Water District	69,784,090	2.835	197,838
Frisco Sanitation District	207,498,950	0.000	0
Hamilton Creek Metropolitan District	9,504,350	40.000	380,174
Kremmling Memorial Hospital District	25,005,780	3.200	80,018
Lake Dillon Fire Protection District	902,452,700	8.295	7,485,845
Lower Blue Fire Protection District*	10,015,340	4.240	42,465
Mesa Cortina Water & Sanitation District	13,150,390	0.000	0
Middle Park Water Conservancy District	1,937,699,990	0.056	108,511
Red, White & Blue Fire Protection District	892,154,850	8.500	7,583,316
Snake River Fire Protection District	270,334,130	0.500	135,167
Snake River Water District	171,371,870	0.000	0
South Maryland Creek Ranch GID	1,416,770	0.000	0
Swan's Nest Metropolitan District	6,326,850	35.000	221,440
Upper Blue Sanitation District	741,391,880	0.000	0
Willow Brook Metropolitan District	6,618,570	49.000	324,310
Willow Brook Metropolitan District (Bond only)	24,480	17.474	428

\* denotes Temporary Property Tax Credit for current tax year

## SPECIAL DISTRICTS DISTRIBUTION

	Valuation	Revenue	Percent
Water and/or Sanitation Metropolitan	1,206,526,470	364,303	0.4%
Fire Protection	2,074,957,020	15,246,793	15.3%
Hospital	25,005,780	80,018	0.1%
Water Conservation	1,937,699,990	430,169	0.4%
<b>Total Special Districts</b>		<b>21,721,957</b>	<b>21.8%</b>

## 2009 SUMMARY OF ASSESSMENT ROLL

TOTAL ASSESSMENT OF REAL ESTATE	1,837,467,750
TOTAL ASSESSMENT OF PERSONAL PROPERTY	72,753,920
TOTAL ASSESSMENT OF PUBLIC UTILITIES	27,478,320
<b>GRAND TOTAL ASSESSMENT OF TAXABLE PROPERTY</b>	<b>1,937,699,990</b>
VALUE OF NEW CONSTRUCTION (built 2008)	50,045,260
TOTAL ASSESSMENT OF EXEMPT PROPERTY	86,163,340
<b>GRAND TOTAL ASSESSMENT (TAXABLE AND EXEMPT)</b>	<b>2,023,863,330</b>