



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.

2019 Summit County Officials

Manager, Scott Vargo

Commissioners

Karn Stiegelmeier

Elisabeth Lawrence

Thomas C. Davidson

Finance Director, Marty Ferris

Assessor, Frank Celico

Clerk & Recorder, Kathleen Neel

Treasurer & Public Trustee, Ryne Scholl

2020 Taxpayer Calendar

January 1

All taxable property is listed, appraised, and valued for the 2019 Assessment Roll based on its status as of this date. Property valuations are based on cost, market and income data collected between July 1, 2016 and June 30, 2018. For residential property only the market approach to value can be considered.

By January 10

2019 tax warrant (listing property owners, assessments, and taxes due) is delivered to the Treasurer with the authority to collect taxes.

By last day of February

First half of 2019 taxes must be received (if paid in installments).

By April 15

All personal property (equipment and furnishings) must be listed on a 2020 Declaration Schedule and returned to the Assessor to avoid penalties.

By April 30

Full amount of 2019 taxes must be received.

By May 1

Taxpayer is notified of real estate valuations for 2020.

May 1 – June 1

Assessor hears appeals to real estate valuations.

By June 15

Taxpayer is notified of personal property valuations for 2020.

By June 15

Second half of 2019 taxes must be received (if paid in installments).

June 15– June 30

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 2019 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.

2019 Abstract of Assessments & Tax Rates

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2019 ABSTRACT OF ASSESSMENT

PROPERTY CLASSIFICATION	COUNT	ASSESSED VALUE
RESIDENTIAL		
Vacant Land (platted)	1,582	125,239,550
Improved Land	15,139	299,381,640
Improvements	29,660	1,225,686,870
Property Not Integral to Agricultural Use	62	6,120,942
Mobile Homes	482	2,770,010
Personal Property	3,674	13,726,154
TOTAL		1,672,925,160
COMMERCIAL		
Vacant Land (platted)	105	24,694,660
Improved Land	669	156,427,020
Improvements	1,625	229,923,310
Personal Property	1,387	78,111,810
TOTAL		489,156,800
INDUSTRIAL		
Land	2	823,720
Improvements	1	17,786,480
Personal Property	1	19,335,880
TOTAL		37,946,080
AGRICULTURAL		
Meadow Hay Land	4,666 acres	454,460
Grazing Land	23,256 acres	117,960
Forest Land	252 acres	835
Farm/Ranch Residences	68	2,976,390
Farm/Ranch Support Buildings	243	1,027,910
TOTAL		4,577,555
NATURAL RESOURCES		
Earth/Stone Products Land	2	385,530
Non-Producing Patented Land	216	448,370
Severed Mineral Interests Land	19	1,840
Improvements	1	530
TOTAL		836,270
OTHER		
Vacant Open Space Land	238	777,650
Vacant Land (unplatted)	128	6,652,940
Possessory Interest	81	567,240
Development Rights Only	2	113,470
Minor Structures on Vacant Land	15	38,340
TOTAL		8,149,640

2019 SUMMARY OF ASSESSMENT ROLL

Total Assessment of Real Estate	2,102,417,665
Total Assessment of Personal Property	111,173,840
Total Assessment of Public Utilities	43,848,405
Grand Total Assessment of Taxable Property	2,257,439,910
Value of New Construction (built 2019)	46,239,510
Total Assessment of Exempt Property	130,707,090
Grand Total Assessment (taxable and exempt)	2,388,147,000

SUMMIT COUNTY GOVERNMENT^{\$}

	VALUATION	LEVY	REVENUE
General Fund		5.310	11,928,884
Road & Bridge Fund		0.814	1,883,353
Social Services Fund		0.156	350,000
Library Fund		0.645	1,450,000
Capital Expenditures		1.808	4,063,913
Legacy Operations Fund		0.707	1,590,000
Early Childhood Care Fund		0.500	1,123,761
2010 Fund*		2.297	5,162,556
Safety First Fund**		2.391	5,373,823
Strong Future – 2018 1A***		4.652	10,455,470
TOTAL	2,257,439,910	19.280	43,331,761

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

**Ambulance, Communications Center, Water Protection

***Mental Health, Early Childhood, Recycling, Wildfire, Public Facilities

SCHOOL DISTRICTS

	VALUATION	LEVY	REVENUE
Summit School District RE-1^{\$}			
General Fund		13.867	31,167,006
Bond Redemption Fund		3.832	8,612,675
Special Building & Technology Fund		1.000	2,247,567
Transportation Fund		0.393	883,294
TOTAL	2,247,566,630	19.092	42,910,542
West Grand School District #1-JT			
General Fund		18.452	182,182
Bond Redemption Fund		7.325	72,322
TOTAL	9,873,280	25.777	254,504

JUNIOR COLLEGE

	VALUATION	LEVY	REVENUE
Colorado Mountain College ^{\$}	2,247,566,630	4.013	9,019,485

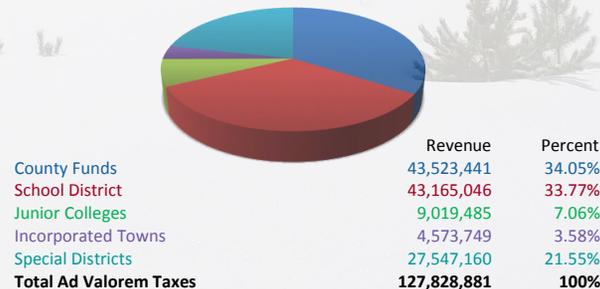
INCORPORATED TOWNS

	VALUATION	LEVY	REVENUE
Town of Blue River*	52,465,040	12.290	644,795
Town of Breckenridge	684,873,880	5.070	3,472,311
Town of Dillon ^{\$}	84,466,280	3.024	255,426
Town of Frisco	241,868,310	0.798	193,011
Town of Montezuma	2,574,070	3.188	8,206
Town of Silverthorne ^{\$}	232,079,780	0.000	0

*denotes temporary property tax credit for current tax year

^{\$}actual revenues will differ per Silverthorne and/or Dillon TIF

DISTRIBUTION OF 2019 TAXES



SPECIAL DISTRICTS

DISTRICT	VALUATION	LEVY	REVENUE
Alpensee Water District	3,645,100	50.000	182,255
Alpine Metropolitan District	79,040	0.000	0
Breckenridge Mountain Metropolitan District	54,531,290	22.500	1,226,954
Buffalo Mountain Metropolitan District	73,295,460	15.000	1,099,432
Colorado River Water Conservation District ^{\$}	2,247,521,320	0.235	530,498
Copper Mountain Consolidated Metropolitan District	89,081,040	35.398	3,153,291
Corinthian Hills Metropolitan District ^{\$}	7,889,050	10.468	88,151
Dillon Valley District	28,752,560	0.000	0
East Dillon Water District	72,372,420	2.733	197,794
Frisco Sanitation District	259,053,770	0.000	0
Fourth Street Crossing Business Improvement District	1,104,280	12.000	13,251
Fourth Street Crossing Metropolitan District	231,280	62.000	14,339
Hamilton Creek Metropolitan District	9,553,060	40.000	382,122
Heaney Water District	1,957,200	6.960	13,622
Kremmling Memorial Hospital District	25,403,020	7.045	178,964
Lake Dillon Fire Protection District ^{\$}	1,043,172,660	9.055	9,535,741
Lower Blue Fire Protection District*	11,945,030	3.014	36,002
Mesa Cortina Water & Sanitation District	13,623,870	0.000	0
Middle Park Conservation District ^{\$}	2,247,521,320	0.000	0
Middle Park Water Conservancy District ^{\$}	2,247,521,320	0.048	108,357
Red, White & Blue Fire Protection District	1,033,309,600	9.053	9,354,552
Snake River Water District	188,786,120	0.000	0
South Maryland Creek Metropolitan District	10,058,270	63.456	638,258
Swan's Nest Metropolitan District	7,303,070	24.000	175,274
Timber Creek Water District*	6,385,220	10.000	63,852
Upper Blue Sanitation District	873,408,690	0.000	0
Willow Brook Metropolitan District	5,920,950	93.642	554,450

* denotes temporary property tax credit for current tax year

^{\$}actual revenues will differ per Silverthorne and/or Dillon TIF

SPECIAL DISTRICTS DISTRIBUTION

	Revenue	Percent
Water and/or Sanitation	457,523	1.66%
Metropolitan	7,332,270	26.62%
Fire Protection	18,926,295	68.71%
Hospital	178,964	.65%
Water Conservation	638,855	232%
Other	13,251	.05%
Total Special Districts	27,547,160	100.0%