

# 2022 Abstract of Assessments & Tax Rates

Office of the County Assessor, *Lisa Eurich*  
[summitcountyco.gov/assessor](http://summitcountyco.gov/assessor) | 970-453-3480  
 PO Box 276 | 208 East Lincoln Ave  
 Breckenridge, CO 80424



## 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.

## 2023 TAXPAYER CALENDAR\*

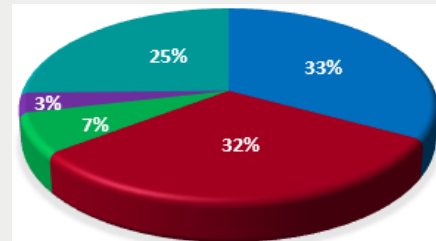
- January 1** All taxable property is listed, appraised, and valued for the 2023 Assessment Roll based on its status as of this date. Property valuations are based on cost, market and income data collected between January 1, 2021 and June 30, 2022. For residential property only the market approach to value can be considered.
- By January 10** 2022 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 2022 taxes due by this date (if paid in installments).
- By April 15** All personal property (equipment and furnishings) must be listed on a 2023 Declaration Schedule and returned to the Assessor to avoid penalties.
- By April 30** Full amount of 2022 taxes due by this date.
- By May 1** Taxpayer is notified of real estate valuations for 2023.
- May 1 – June 8** Assessor hears appeals to real estate valuations.
- By June 15** Taxpayer is notified of personal property valuations for 2023.
- By June 15** Second half of 2022 taxes due by this date (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 2022 taxes have not been paid.
- By December 11** 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.

\*When a deadline falls on the weekend or holiday, the taxpayer, as well as the government, has until the following business day to timely file.

## 2022 SUMMARY OF ASSESSMENT ROLL

Total Assessment of Real Estate	2,313,329,410
Total Assessment of Personal Property	95,234,130
Total Assessment of Public Utilities	50,402,560
Grand Total Assessment of Taxable Property	2,458,966,100
Value of New Construction (built 2021)	47,337,550
Total Assessment of Exempt Property	142,505,700
Grand Total Assessment (Taxable and Exempt)	2,601,471,800

## DISTRIBUTION OF 2022 TAXES



	REVENUE	PERCENT
County Funds	48,709,659	33.02%
School District	46,506,344	31.53%
Junior Colleges	10,006,967	6.78%
Incorporated Towns	4,930,276	3.34%
Special Districts	37,359,977	25.33%
<b>Total Ad Valorem Taxes</b>	<b>147,513,223</b>	<b>100%</b>

## 2023 SUMMIT COUNTY OFFICIALS

*Commissioners:* Elisabeth Lawrence, Tamara Pogue, Josh Blanchard  
*Manager:* Phil Gonshak  
*Finance Director:* David Reynolds  
*Clerk & Recorder:* Taryn Power  
*Treasurer & Public Trustee:* Kathleen Neel

**2022 ABSTRACT OF ASSESSMENT**

**SCHOOL DISTRICTS**

PROPERTY CLASSIFICATION	COUNT	ASSESSED VALUE
<b>RESIDENTIAL</b>		
Vacant Land (platted)	1025	99,439,200
Improved Land	16,007	341,389,510
Improvements	30,682	1,378,678,280
Property Not Integral to		
Agricultural Use	98	5,104,429
Mobile Homes	451	4,459,947
Personal Property	1130	6,578,559
<b>TOTAL</b>		<b>1,835,649,924</b>

<b>COMMERCIAL</b>		
Vacant Land (platted)	83	21,845,065
Improved Land	670	160,479,330
Improvements	1,618	269,073,710
Personal Property	664	77,311,707
Renewable Energy	2	50,008
<b>TOTAL</b>		<b>528,709,812</b>

<b>INDUSTRIAL</b>		
Land	2	830,883
Improvements	1	17,587,087
Personal Property	1	11,293,854
<b>TOTAL</b>		<b>29,711,824</b>

<b>AGRICULTURAL</b>		
Meadow Hay Land	4,484 acres	431,760
Grazing Land	23,208 acres	110,508
Forest Land	260 acres	1,836
Farm/Ranch Residences	73	3,415,139
Farm/Ranch Support Buildings	96	531,348
<b>TOTAL</b>		<b>4,489,534</b>

<b>NATURAL RESOURCES</b>		
Earth/Stone Products Land	2	372,650
Non-Producing Patented Land	191	278,004
Severed Mineral Interests Land	19	1,836
Improvements	2	1,620
<b>TOTAL</b>		<b>654,110</b>

<b>OTHER</b>		
Vacant Open Space Land	230	890,668
Vacant Land (unplatted)	105	5,644,350
Possessory Interest	102	787,470
Development Rights Only	2	1,939,404
Minor Structures on Vacant Land	15	36,430

**SUMMIT COUNTY GOVERNMENT<sup>\$</sup>**

	VALUATION	LEVY	REVENUE
General Fund		6.271	15,420,176
Capital Expenditures		2.084	5,124,485
Open Space		1.368	3,363,866
Early Childhood Care & Learning		0.509	1,251,614
Legacy Program Operations Fund		0.657	1,615,541
2010 1A General Fund		0.779	1,915,535
2010 1A Multipurpose		0.970	2,385,197
Strong Futures		4.737	11,648,122
Safety First Fund**		2.434	5,985,123
<b>TOTAL</b>	<b>2,458,966,100</b>	<b>19.809</b>	<b>48,709,659</b>

\*\*Ambulance, Communications Center, Water Protection

**JUNIOR COLLEGE**

	VALUATION	LEVY	REVENUE
Colorado Mountain College <sup>\$</sup>	2,449,685,940	4.085	10,006,967

<sup>\$</sup>actual revenues will differ per Silverthorne and/or Dillon TIF

	VALUATION	LEVY	REVENUE
<b>Summit School District RE-1**<sup>\$</sup></b>			
General Fund		10.666	26,128,350
Tax Credit		0	0
Override		3.029	7,420,099
<b>General Fund Total</b>		<b>13.695</b>	<b>33,548,449</b>
Bond Fund		3.811	9,335,753
Supplemental Capital & Technology Fund		1.000	2,449,686
Transportation Fund		0.365	894,135
<b>TOTAL</b>	<b>2,449,685,940</b>	<b>18.871</b>	<b>46,228,023</b>

<b>West Grand School District #1-JT</b>			
General Fund		22.790	211,495
Bond Redemption Fund		7.201	66,826
<b>TOTAL</b>	<b>9,280,150</b>	<b>29.991</b>	<b>278,321</b>

**INCORPORATED TOWNS**

	VALUATION	LEVY	REVENUE
Town of Blue River	55,136,360	12.290	677,626
Town of Breckenridge	728,572,750	5.070	3,693,864
Town of Dillon* <sup>\$</sup>	111,888,030	3.083	344,951
Town of Frisco	257,564,650	0.798	205,537
Town of Montezuma	2,603,010	3.188	8,298
Town of Silverthorne <sup>\$</sup>	281,094,650	0.000	0

<sup>\$</sup>actual revenues will differ per Silverthorne and/or Dillon TIF

**SPECIAL DISTRICTS**

DISTRICT	VALUATION	LEVY	REVENUE
Alpensee Water District	4,228,840	50.000	211,442
Alpine Metropolitan District	5,710	0.000	0
Breckenridge Mountain Metro District	59,544,810	24.500	1,458,848
Breckenridge Mountain Metro District, Sub-A	3,047,680	65.000	198,099
Buffalo Mountain Metro District	79,315,620	15.000	1,189,734
Colorado River Water Conservation District <sup>\$</sup>	2,458,966,100	0.501	1,231,942
Copper Mountain Consolidated Metro District*	97,834,410	20.612	2,016,563
Corinthian Hills Metro District <sup>\$</sup>	9,289,340	7.912	73,497
Dillon Valley District	30,722,290	0.000	0
East Dillon Water District	79,162,880	2.498	197,749
Fourth North Business Improvement District	898,440	16.000	14,375
Fourth North Metropolitan District No. 1	269,550	66.000	17,790
Fourth North Metropolitan District No. 2	134,770	66.000	8,895
Fourth Street Business Improvement District <sup>\$</sup>	5,584,770	16.000	89,356
Fourth Street Metropolitan District <sup>\$</sup>	451,580	66.000	29,804
Frisco Sanitation District	277,070,910	0.000	0
Hamilton Creek Metropolitan District	10,699,370	40.00	427,975
Heeney Water District	1,984,450	6.960	13,812
Kremmling Memorial Hospital District	25,471,060	7.045	179,444
Lower Blue Fire Protection District*	11,273,640	3.194	36,008
Mesa Cortina Water and Sanitation District	15,370,050	0.000	0
Middle Park Conservation District <sup>\$</sup>	2,458,966,100	0.000	0
Middle Park Water Conservancy <sup>\$</sup>	2,458,966,100	0.046	113,112
Red, White & Blue Fire Protection District	1,096,463,290	9.250	10,142,285
South Maryland Creek Ranch Metro District	18,268,300	64.696	1,181,886
Summit Fire and EMS	1,283,365,050	13.826	17,743,805
Swan's Nest Metropolitan District*	8,218,820	19.000	156,158
Timber Creek Water District*	6,745,480	9.437	63,657
Upper Blue Sanitation District	937,726,180	0.000	0
Willow Brook Metropolitan District	6,782,390	93.455	633,848

\* denotes temporary property tax credit for current tax year

<sup>\$</sup>actual revenues will differ per Silverthorne and/or Dillon TIF

**SPECIAL DISTRICTS DISTRIBUTION**

	REVENUE	PERCENT
Water and/or Sanitation	486,660	1.30%
Metropolitan	7,393,097	19.79%
Fire Protection	27,922,098	74.74%
Hospital	178,189	.48%
Water Conservation	1,345,054	3.60%
Other	34,879	.09%
<b>Total Special Districts</b>	<b>37,359,977</b>	<b>100.0%</b>