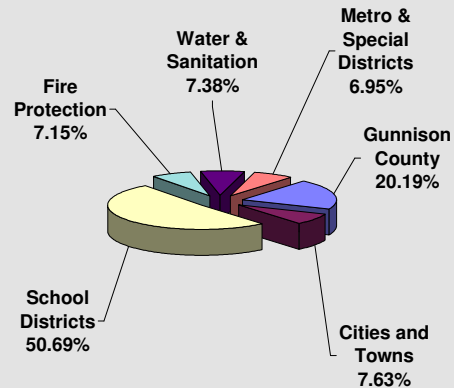
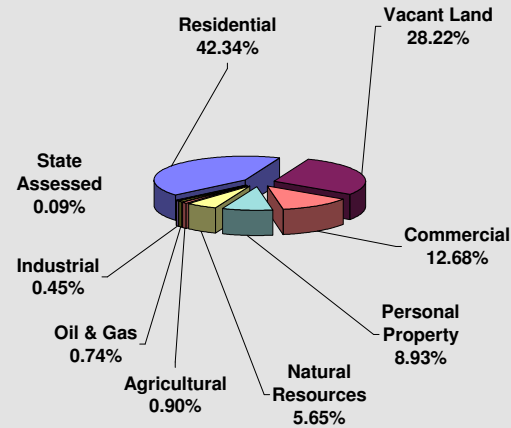


2009 DISTRIBUTION OF REVENUE



2009 SOURCE OF REVENUE BY PROPERTY CLASS



GENERAL INFORMATION

This abstract is compiled and made available to you with the compliments of the Gunnison County Assessor's Office. The duty of the Assessor is to discover, list, classify and value all taxable property in Gunnison County. All property is assessed on a fair and equitable basis in accordance with Colorado statutes. The Assessor's office revalues all property in the county every odd-numbered year.

Value determinations are subject to an annual audit ordered by the General Assembly. If the Assessor does not comply with the Colorado State Constitution, Article X, Section 3 in correctly determining actual value, the State Board of Equalization shall order a reappraisal performed at the expense of the county. In addition to the expense of the reappraisal, excess payments made by the State to the school districts must be repaid plus interest.

The Assessor does not determine property taxes.

County tax is levied by the Board of County Commissioners. School Tax is levied by the District School Boards. City and Town tax are levied by City and Town officials. Other District taxes are levied by the Directors of those districts. These levies are then delivered to the Assessor to be compiled and extended to the properties. After the Assessor prepares the Tax Roll, it is delivered to the County Treasurer for collection.

Personal Property Requirement:

Colorado law requires owners of personal property used in an income producing endeavor and owners of natural resources to file a Declaration Schedule with the County Assessor each year by April 15.

ABSTRACT OF ASSESSMENTS AND LEVIES 2009

GUNNISON COUNTY, COLORADO



2009 GUNNISON COUNTY ELECTED OFFICIALS

Commissioners

Jim Starr, District 3

Chairperson

Paula Swenson, District 1

Hap Channell, District 2

Assessor

Kristy McFarland

Clerk and Recorder

Stella Dominguez

Coroner

Frank Vader

Sheriff

Richard Murdie

Treasurer

Melody Marks

Kristy McFarland
Assessor

221 N. Wisconsin St., Suite A
Gunnison, Colorado 81230
(970) 641-1085
assessor@gunnisoncounty.org

www.gunnisoncounty.org/assessor.html

Entity	Revenue	Revenue Distribution
School Districts	\$20,339,644	50.69%
Gunnison County	\$8,101,274	20.19%
Cities & Towns	\$3,061,256	7.63%
Water & Sanitation	\$2,961,463	7.38%
Fire Protection	\$2,869,724	7.15%
Metro & Special Districts	\$2,790,041	6.95%
TOTAL	\$40,123,402	100%

TOTAL ASSESSED PERSONAL PROPERTY	\$76,848,080
TOTAL ASSESSED REAL PROPERTY	\$783,808,850
2009 TOTAL ASSESSMENT:	\$860,656,930
2009 TOTAL REVENUE:	\$40,123,402

Check out the Assessor's new property record search feature on the website. You can now map any Gunnison County property, and it is easier than ever to find comparable sales and property ownership information. If you have any questions, please contact the Assessor's office and we will gladly assist you in any possible way.

Colorado requires a two-year assessment cycle for all taxable real property. Property is reassessed in each odd-numbered year. 2010 is the second year of the cycle. Except for properties that changed between January 1, 2009 to January 1, 2010, (due to new construction, remodeling, replating, re-classification, or demolition), the 2010 value is the same as the 2009 value. This value is reported on your 2009 tax notice as "Actual Value". It reflects the market value as of June 30, 2008 as determined from analysis of market activity and conditions that occurred since June 30, 2006. For those properties that have changed, the property owner will receive notice of the changed value by May 2010. You have the right to appeal your value each year, regardless of value changes.

As a result of the Gallagher amendment in 1982 and the Tabor amendment in 1992, the current assessment rate is 7.96% for residential improved properties and 29% for all other properties.