

# ABSTRACT OF ASSESSMENTS AND LEVIES 2022

## GUNNISON COUNTY COLORADO



"Big Snow on Elk" by Nicholas Reti

courtesy of Oh Be Joyful Gallery  
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**GENERAL INFORMATION** This abstract is compiled and made available to you compliments of the Gunnison County Assessor's Office. The responsibility of the Assessor is to discover, list, classify and value all property in Gunnison County according to the provisions of the Colorado Revised Statutes. The goal of the Assessor is to make a fair assessment of each property in the county to ensure that the property tax burden is distributed on an equitable basis relative to the value of the property.

In December each year, the Assessor provides each taxing entity with the total assessed valuation within the entity's boundary. Each entity then sets a mill levy that will generate the revenue they need to fund their operations for the following year, within the limits laid out in the state constitution and statutes.

**The Assessor does not determine property taxes. Taxes are computed based on the mill levies provided by the taxing entities.**

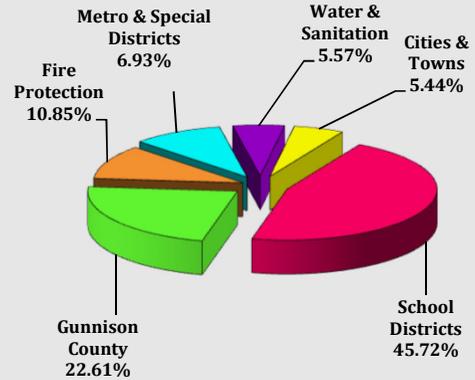
School tax is levied by the School Board. County tax is levied by the Board of County Commissioners. Town and City taxes are levied by town and city councils. Metropolitan, Fire Protection, Water and Sanitation, and other taxing entities are levied by the respective entity's board of directors. These levies are reported to the Assessor, who calculates the associated tax amount for each property by multiplying the assessed value by the mill levies. The tax amounts are then delivered to the Treasurer in the form of the Tax Warrant.

All property tax is collected locally by the Treasurer and disbursed back to the tax entities. Property tax is used to fund local services provided by each taxing entity. If you have questions about tax rates, or services paid by property taxes, please contact the specific taxing entity.

The Assessor's office is available to help the taxpayer understand the property valuation and tax system. If you have any questions regarding the value of your property or the valuation process, we are here to assist and serve you.

The Assessor's Office reappraises all property in the county in every odd-numbered year. The 2021 reappraisal established Actual Values for 2021 and 2022. For 2022, the statewide Assessment Rates for various classes of property are:  
 Single family residential – 6.95%  
 Multi-family residential – 6.80%  
 Agricultural land and outbuildings – 26.4%  
 Most other classes, including commercial property and vacant land – 29%  
 2022 property taxes are billed and payable in 2023; they are calculated as follows:  
 Assessed Value = Actual Value x Assessment Rate  
 Property Taxes = Assessed Value x Mill Levy  
 Mill Levies are established by the individual taxing entities (County, School District, Metro Districts, etc.) and are not determined by the Assessor's Office.

### 2022 DISTRIBUTION OF REVENUE FROM PROPERTY TAX



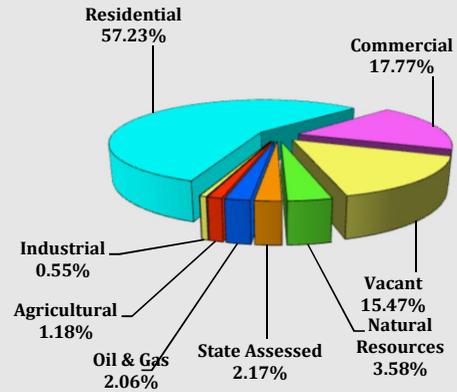
Taxing Entity	Revenue	Revenue Distribution
School Districts	\$27,118,125	45.72%
Gunnison County	\$13,412,829	22.61%
Fire Protection	\$6,434,425	10.85%
Metro & Special Districts	\$5,819,478	9.81%
Water & Sanitation	\$3,304,709	5.57%
Cities & Towns	\$3,223,710	5.44%
<b>TOTAL</b>	<b>\$59,313,276</b>	<b>100.00%</b>

### 2023 GUNNISON COUNTY ELECTED OFFICIALS

Commissioners  
 Jonathan Houck, District 2, *Chair*  
 Elizabeth Smith, District 1, *Vice-Chair*  
 Laura Puckett-Daniels, District 3

Assessor Kristy McFarland  
 Clerk and Recorder Kathy Simillion  
 Coroner Michael Barnes  
 Sheriff Adam Murdie  
 Treasurer Debbie Dunbar

### 2022 SOURCE OF REVENUE BY PROPERTY CLASS



Property Classification	2022 Assessed Valuation	Percent of Value
Residential	\$474,492,740	57.23%
Commercial	\$147,296,950	17.77%
Vacant	\$128,268,290	15.47%
Natural Resources	\$29,642,630	3.58%
State Assessed	\$17,952,400	2.17%
Oil & Gas	\$17,062,900	2.06%
Agricultural	\$9,808,930	1.18%
Industrial	\$4,536,530	0.55%
<b>TOTAL</b>	<b>\$829,061,370</b>	<b>100.00%</b>

### 2022 ABSTRACT OF ASSESSMENT

<b>TOTAL ASSESSED PERSONAL PROPERTY:</b>	<b>\$52,082,360</b>
<b>TOTAL ASSESSED REAL PROPERTY:</b>	<b>\$776,979,010</b>
<b>2022 TOTAL ASSESSMENT:</b>	<b>\$829,061,370</b>
<b>2022 TOTAL REVENUE:</b>	<b>\$59,313,276</b>

**2022 ABSTRACT OF ASSESSMENT**

**VACANT LAND** Assessed Value

Residential Lots	\$90,342,180
Commercial Lots	\$7,263,040
Industrial Lots	\$3,450,250
PUD Lots	\$7,399,490
Less than 1 acre	\$93,760
1 to 5 acres	\$1,898,960
5 to 10 acres	\$1,411,510
10 to 35 acres	\$4,840,270
35 to 100 acres	\$8,912,740
100 + acres	\$2,656,090
<b>TOTAL VACANT LAND</b>	<b>\$128,268,290</b>

**RESIDENTIAL** Assessed Value

Single Family Residences	\$383,408,850
Farm/Ranch Residences	\$7,909,690
Duplexes & Triplexes	\$9,617,220
Multi-units (4+ units)	\$4,065,450
Condominiums	\$67,089,300
Manufactured Housing	\$1,577,520
Manufactured Housing Land/Park	\$824,490
Possessory Interest	\$220
<b>TOTAL RESIDENTIAL PROPERTY</b>	<b>\$474,492,740</b>

**COMMERCIAL** Assessed Value

Merchandising	\$22,977,910
Lodging	\$21,313,940
Offices	\$8,309,100
Recreation	\$4,005,920
Special Purpose	\$26,463,620
Warehouse/Storage	\$11,512,920
Multi-Use (3+ uses)	\$6,899,770
Commercial Condos	\$30,708,260
Personal Property	\$13,946,590
Possessory Interest	\$1,158,920
<b>TOTAL COMMERCIAL PROPERTY</b>	<b>\$147,296,950</b>

**INDUSTRIAL** Assessed Value

Industrial Real Property	\$4,196,420
Industrial Personal Property	\$340,110
<b>TOTAL INDUSTRIAL PROPERTY</b>	<b>\$4,536,530</b>

**STATE ASSESSED (Public Utilities)** Assessed Value

State Assessed Real Property	\$1,591,410
State Assessed Personal Property	\$16,360,990
<b>TOTAL STATE ASSESSED PROPERTY</b>	<b>\$17,952,400</b>

**AGRICULTURAL** Acres Assessed Value

Meadow Hay Land	41,287	\$4,132,130
Grazing Land	269,987	\$2,817,450
Farm/Ranch Waste Land	4,769	\$10,190
Farm/Ranch Support Buildings		\$2,738,890
Forest Land	1,400	\$10,150
Other Agricultural Property	1	\$72,560
Possessory Interest		\$27,560
<b>TOTAL AGRICULTURAL PROPERTY</b>		<b>\$9,808,930</b>

**NATURAL RESOURCES** Tons Assessed Value

Coal	3,280,536	\$12,646,210
Earth or Stone Products	360,422	\$1,035,760
Mining Claims - Non-Producing Patented		\$2,187,060
Severed Mineral Interests		\$247,310
Natural Resources Personal Property		\$13,526,290
<b>TOTAL NATURAL RESOURCE PROPERTY</b>		<b>\$29,642,630</b>

**OIL & GAS** Assessed Value

Oil & Gas Real Property	\$9,154,520
Oil & Gas Personal Property	\$7,908,380
<b>TOTAL OIL &amp; GAS PROPERTY</b>	<b>\$17,062,900</b>

**TAX EXEMPT** Assessed Value

Tax Exempt Property Value	\$448,814,140
<b>TOTAL TAX EXEMPT PROPERTY</b>	<b>\$448,814,140</b>

**2022 MILL LEVIES**

TAXING ENTITY	MILL LEVY	ASSESSED VALUE	REVENUE
<b>COUNTY</b>			
<b>Gunnison County</b>	<b>16.185</b>	<b>\$828,719,720</b>	<b>\$13,412,829</b>
General Fund	15.375		\$12,741,566
Temporary Tax Credit	(0.920)		(\$762,422)
Public Welfare	0.501		\$415,189
Abatements	0.030		\$24,862
Health Care Center	1.199		\$993,635
<b>Crested Butte</b>	<b>10.366</b>	<b>\$131,490,140</b>	<b>\$1,363,027</b>
General Fund	7.300		\$959,878
Temporary Tax Credit	(4.934)		(\$648,772)
Streets & Alleys	8.000		\$1,051,921
<b>Gunnison</b>	<b>3.868</b>	<b>\$111,921,000</b>	<b>\$432,910</b>
<b>Marble</b>	<b>6.505</b>	<b>\$4,274,480</b>	<b>\$27,805</b>
<b>Mt Crested Butte *</b>	<b>10.378</b>	<b>\$132,368,190</b>	<b>\$1,373,717</b>
General Fund	5.000		\$661,841
Contractual Obligations	5.378		\$711,876

**CITIES AND TOWNS**

<b>Pitkin</b>	<b>5.750</b>	<b>\$4,565,290</b>	<b>\$26,250</b>
General Fund	3.750		\$17,120
Capital Expenditures	2.000		\$9,131

\* DDA not deducted from Total Assessed Value

**2022 MILL LEVIES (continued)**

TAXING ENTITY	MILL LEVY	ASSESSED VALUE	REVENUE
<b>METROPOLITAN DISTRICTS</b>			
<b>Crested Butte South</b>	<b>10.952</b>	<b>\$39,389,700</b>	<b>\$431,396</b>
General Fund	14.363		\$565,754
Temporary Tax Credit	(3.411)		(\$134,358)

<b>Reserve #2 - Current</b>	<b>17.311</b>	<b>\$17,801,320</b>	<b>\$308,159</b>
General Fund	10.000		\$178,013
Abatements	0.041		\$730
Bond 2016-B Redemption	3.933		\$70,013
Bond 2016-C Redemption	3.337		\$59,403

<b>Reserve #2 - Original</b>	<b>27.817</b>	<b>\$20,419,130</b>	<b>\$567,999</b>
Bond 2016-A Redemption	27.718		\$565,977
Abatements	0.099		\$2,021

<b>Skyland</b>	<b>19.424</b>	<b>\$36,029,580</b>	<b>\$699,839</b>
General Fund	12.886		\$464,277
Bond Redemption	6.538		\$235,561

<b>Gunnison Rising #2</b>	<b>45.056</b>	<b>\$577,580</b>	<b>\$26,023</b>
General Fund	45.056		\$26,023

<b>Gunnison Rising #3</b>	<b>49.432</b>	<b>\$5,370</b>	<b>\$265</b>
General Fund	49.432		\$265

<b>Gunnison Rising #4</b>	<b>49.432</b>	<b>\$8,900</b>	<b>\$440</b>
General Fund	49.432		\$440

**RECREATION DISTRICTS**

<b>Gunnison County</b>	<b>1.000</b>	<b>\$756,981,850</b>	<b>\$756,982</b>
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<b>Metropolitan</b>			
<b>Gunnison County</b>	<b>2.000</b>	<b>\$454,678,710</b>	<b>\$909,357</b>
<b>Metropolitan - Crested Butte Subdistrict</b>			

**SCHOOL DISTRICTS**

<b>Delta - 50J</b>	<b>29.113</b>	<b>\$50,118,330</b>	<b>\$1,459,095</b>
General Fund	27.000		\$1,353,195
Temporary Tax Credit	(2.344)		(\$117,477)
Bond Redemption	4.424		\$221,723
Abatements	0.033		\$1,654

<b>Gunnison - RE1J</b>	<b>32.998</b>	<b>\$773,059,210</b>	<b>\$25,509,408</b>
General Fund	15.736		\$12,164,860
Bond Redemption	12.230		\$9,454,514
Override Levy	4.975		\$3,845,970
Abatements	0.057		\$44,064

<b>Montrose - RE1J-M</b>	<b>26.997</b>	<b>\$5,542,180</b>	<b>\$149,622</b>
General Fund	27.000		\$149,639
Temporary Tax Credit	(3.033)		(\$16,809)
Bond Redemption	3.024		\$16,760
Abatements	0.006		\$33

**2022 MILL LEVIES (continued)**

TAXING ENTITY	MILL LEVY	ASSESSED VALUE	REVENUE
<b>AMBULANCE DISTRICT</b>			
<b>North Fork</b>	<b>6.098</b>	<b>\$51,767,260</b>	<b>\$315,677</b>
<b>Ambulance Health</b>			

**CEMETERY DISTRICT**

<b>Gunnison</b>	<b>0.765</b>	<b>\$262,218,430</b>	<b>\$200,597</b>
General Fund	0.764		\$200,335
Abatements	0.001		\$262

**FIRE PROTECTION DISTRICTS**

<b>Arrowhead</b>	<b>4.518</b>	<b>\$11,039,410</b>	<b>\$49,876</b>
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<b>Carbondale &amp; Rural</b>	<b>12.851</b>	<b>\$18,237,870</b>	<b>\$234,375</b>
General Fund	10.472		\$190,987
Bond Redemption	2.120		\$38,664
Capital Expenditures	0.215		\$3,921
Abatements	0.044		\$802

<b>Crested Butte</b>	<b>11.445</b>	<b>\$454,678,710</b>	<b>\$5,203,798</b>
General Fund	10.079		\$4,582,707
Temporary Tax Credit	(2.464)		(\$1,120,328)
Bond Redemption	3.811		\$1,732,781
Abatements	0.019		\$8,639

<b>Gunnison County</b>	<b>4.505</b>	<b>\$180,805,740</b>	<b>\$814,530</b>
General Fund	2.700		\$488,175
Capital Expenditures	1.800		\$325,450
Abatements	0.005		\$904

<b>Ragged Mountain</b>	<b>2.950</b>	<b>\$44,693,680</b>	<b>\$131,846</b>
General Fund	3.350		\$149,724
Temporary Tax Credit	(0.400)		(\$17,877)

**LIBRARY DISTRICT**

<b>Gunnison County</b>	<b>1.934</b>	<b>\$828,719,720</b>	<b>\$1,602,744</b>
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**WATER & SANITATION DISTRICTS**

<b>East River Regional</b>	<b>1.846</b>	<b>\$62,391,400</b>	<b>\$115,175</b>
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<b>Mt. Crested Butte</b>	<b>8.960</b>	<b>\$144,795,590</b>	<b>\$1,297,368</b>
General Fund	12.309		\$1,782,289
Temporary Tax Credit	(3.356)		(\$485,934)
Abatements	0.007		\$1,014

**WATER CONSERVANCY DISTRICTS**

<b>Bostwick Park</b>	<b>0.984</b>	<b>\$3,409,120</b>	<b>\$3,355</b>
General Fund	0.981		\$3,344
Abatements	0.003		\$10

<b>Colorado River</b>	<b>0.501</b>	<b>\$828,719,720</b>	<b>\$415,189</b>
General Fund	0.500		\$414,360
Abatements	0.001		\$829

<b>Crawford</b>	<b>0.448</b>	<b>\$42,800</b>	<b>\$19</b>
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<b>North Fork</b>	<b>0.561</b>	<b>\$43,549,630</b>	<b>\$24,431</b>
General Fund	0.061		\$2,657
Bond Redemption	0.500		\$21,775

<b>Upper Gunnison</b>	<b>1.951</b>	<b>\$742,784,470</b>	<b>\$1,449,173</b>
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