

ABSTRACT OF ASSESSMENTS AND LEVIES 2024

GUNNISON COUNTY COLORADO



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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.

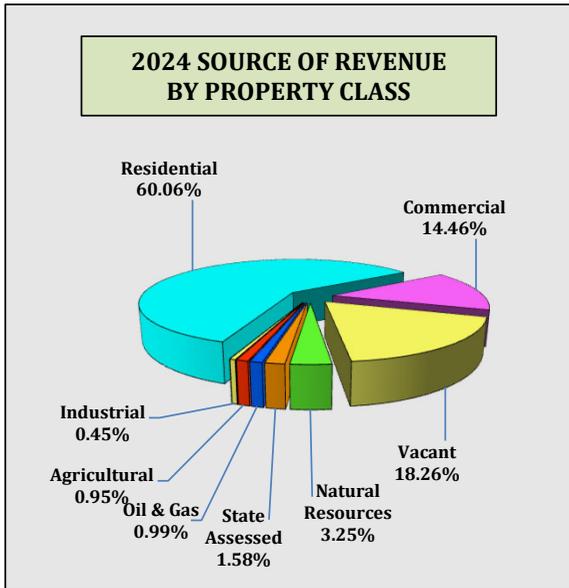
The Assessor's Office reappraises all property in the county in every odd-numbered year. The 2023 reappraisal established Actual Values for 2023 and 2024.

For 2024, the statewide Asssment Rates for various classes of property are:
 Single family and Multi-family residence– 6.7%
 Agricultural land and outbuildings – 26.4%
 Most other classes, including commercial property and vacant land – 27.9%

The passage of Senate Bill 24-233 extended actual value reductions of \$55,000 for residential real property subclasses and valuation reductions of \$30,000 for certain improved commercial real property subclasses to tax year 2024.

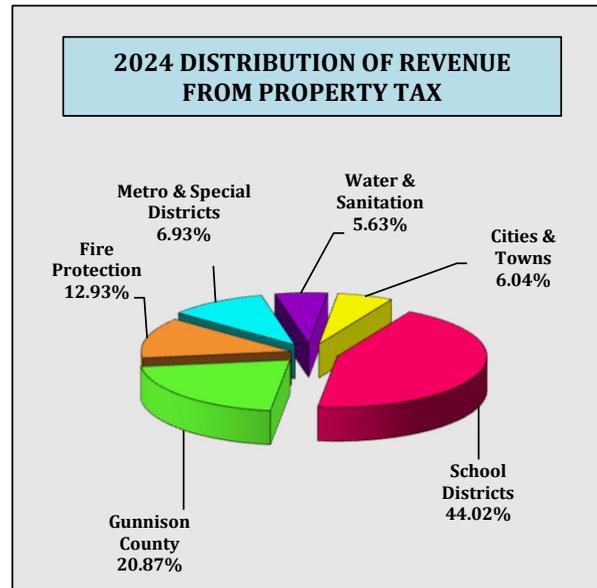
2024 property taxes are billed and payable in 2025; they are calculated as follows:

Assessed Value = (Actual Value - Reduction) x Assessment Rate
 Property Taxes = Assessed Value x Mill Levy
 For more information on assessment rates and recent legislation, see the Division of Property Taxation at dpt.colorado.gov



Property Classification	2024 Assessed Valuation	Percent of Value
Residential	\$690,050,250	60.06%
Commercial	\$166,156,750	14.46%
Vacant	\$209,820,380	18.26%
Natural Resources	\$37,311,490	3.25%
State Assessed	\$18,122,100	1.58%
Oil & Gas	\$11,411,040	0.99%
Agricultural	\$10,962,390	0.95%
Industrial	\$5,185,720	0.45%
TOTAL	\$1,149,020,120	100.00%

2024 ABSTRACT OF ASSESSMENT	
TOTAL ASSESSED PERSONAL PROPERTY:	\$61,451,580
TOTAL ASSESSED REAL PROPERTY:	\$1,087,568,540
2024 TOTAL ASSESSMENT:	\$1,149,020,120
2024 TOTAL REVENUE:	\$73,539,887



Taxing Entity	Revenue	Revenue Distribution
School Districts	\$32,371,794	44.02%
Gunnison County	\$15,348,958	20.87%
Fire Protection	\$9,508,201	12.93%
Metro & Special Districts	\$7,732,959	10.52%
Water & Sanitation	\$4,137,637	5.63%
Cities & Towns	\$4,440,338	6.04%
TOTAL	\$73,539,887	100.00%

2025
 GUNNISON COUNTY
 ELECTED OFFICIALS
Commissioners
 Laura Puckett-Daniels, District 3, *Chair*
 Elizabeth Smith, District 1, *Vice-Chair*
 Jonathan Houck, District 2

Assessor: Alexandra Cohen
 Clerk and Recorder: Kathy Simillion
 Coroner: Michael Barnes
 Sheriff: Adam Murdie
 Treasurer: Debbie Dunbar

2024 ABSTRACT OF ASSESSMENT

VACANT LAND	Assessed Value
Residential Lots	\$155,087,710
Commercial Lots	\$9,373,020
Industrial Lots	\$3,475,570
PUD Lots	\$11,335,430
Less than 1 acre	\$196,550
1 to 5 acres	\$3,840,330
5 to 10 acres	\$2,243,330
10 to 35 acres	\$7,729,920
35 to 100 acres	\$11,499,340
100 + acres	\$3,907,460
Non-Minor Structures	\$1,131,720
TOTAL VACANT LAND	\$209,820,380

RESIDENTIAL	Assessed Value
Single Family Residences	\$559,396,240
Farm/Ranch Residences	\$11,058,970
Duplexes & Triplexes	\$14,284,700
Multi-units (4+ units)	\$4,670,350
Condominiums	\$97,999,140
Manufactured Housing	\$1,650,920
Manufactured Housing Land/Park	\$989,360
Possessory Interest	\$570
TOTAL RESIDENTIAL PROPERTY	\$690,050,250

COMMERCIAL	Assessed Value
Merchandising	\$23,666,430
Lodging	\$24,472,040
Offices	\$8,572,600
Recreation	\$5,161,610
Special Purpose	\$29,302,120
Warehouse/Storage	\$16,237,740
Multi-Use (3+ uses)	\$8,384,120
Commercial Condos	\$30,634,740
Personal Property	\$18,195,970
Possessory Interest	\$1,529,380
TOTAL COMMERCIAL PROPERTY	\$166,156,750

INDUSTRIAL	Assessed Value
Industrial Real Property	\$4,795,610
Industrial Personal Property	\$390,110
TOTAL INDUSTRIAL PROPERTY	\$5,185,720

STATE ASSESSED (Public Utilities)	Assessed Value
State Assessed Real Property	\$1,474,310
State Assessed Personal Property	\$16,647,790
TOTAL STATE ASSESSED PROPERTY	\$18,122,100

AGRICULTURAL	Acres	Assessed Value
Meadow Hay Land	41,280	\$4,260,400
Grazing Land	269,892	\$2,882,710
Farm/Ranch Waste Land	4,787	\$10,180
Farm/Ranch Support Buildings		\$3,662,110
Forest Land	1,520	\$12,760
Other Agricultural Property	1	\$106,990
Possessory Interest		\$27,240
TOTAL AGRICULTURAL PROPERTY		\$10,962,390

NATURAL RESOURCES	Tons	Assessed Value
Coal	3,524,045	\$14,290,920
Earth or Stone Products	385,277	\$895,510
Mining Claims - Non-Producing Patented		\$2,620,470
Severed Mineral Interests		\$212,180
Natural Resources Personal Property		\$19,292,410
TOTAL NATURAL RESOURCE PROPERTY		\$37,311,490

OIL & GAS	Assessed Value
Oil & Gas Real Property	\$4,485,740
Oil & Gas Personal	\$6,925,300
TOTAL OIL & GAS PROPERTY	\$11,411,040

TAX EXEMPT	Assessed Value
Tax Exempt Property Value	\$559,771,370
TOTAL TAX EXEMPT PROPERTY	\$559,771,370

2024 MILL LEVIES

TAXING ENTITY	MILL LEVY	ASSESSED VALUE	REVENUE
COUNTY			
Gunnison County	13.374	\$1,147,671,470	\$15,348,958
General Fund	15.669		\$17,982,864
Temporary Tax Credit	(3.711)		(\$4,259,009)
Public Welfare	0.414		\$475,136
Abatements	0.010		\$11,477
Health Care Center	0.992		\$1,138,490

CITIES AND TOWNS			
Crested Butte	9.920	\$179,861,460	\$1,784,226
General Fund	7.300		\$1,312,989
Temporary Tax Credit	(5.380)		(\$967,655)
Streets & Alleys	8.000		\$1,438,892

Gunnison	3.868	\$128,236,800	\$496,020
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Marble	6.505	\$6,131,880	\$39,888
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Mt Crested Butte *	10.378	\$201,113,540	\$2,087,156
General Fund	5.000		\$1,005,568
Capital Expenditures	5.378		\$1,081,589

Pitkin	4.830	\$6,842,240	\$33,048
General Fund	2.830		\$19,364
Capital Expenditures	2.000		\$13,684

* DDA not deducted from Total Assessed Value

2024 MILL LEVIES (continued)

TAXING ENTITY	MILL LEVY	ASSESSED VALUE	REVENUE
METROPOLITAN DISTRICTS			
Crested Butte South	8.243	\$60,662,250	\$500,039
General Fund	14.363		\$871,292
Temporary Tax Credit	(6.120)		(\$371,253)
Reserve #2 - Current	11.117	\$27,673,300	\$307,644
General Fund	6.400		\$177,109
Bond 2016-B Redemption	2.498		\$69,128
Bond 2016-C Redemption	2.219		\$61,407

Reserve #2 - Original	18.255	\$31,405,590	\$573,309
Bond 2016-A Redemption	18.255		\$573,309

Skyland	14.611	\$57,637,270	\$842,138
General Fund	10.667		\$614,817
Bond Redemption	3.944		\$227,321

Gunnison Rising #2	47.120	\$3,454,310	\$162,767
General Fund	47.120		\$162,767

Gunnison Rising #3	49.432	\$13,280	\$656
General Fund	49.432		\$656

Gunnison Rising #4	49.432	\$10,480	\$518
General Fund	49.432		\$518

RECREATION DISTRICTS

Gunnison County	1.000	\$1,062,798,940	\$1,062,799
Metropolitan			

Gunnison County	2.000	\$680,914,030	\$1,361,828
Metropolitan - Crested Butte Subdistrict			

SCHOOL DISTRICTS

Delta - 50J	30.643	\$55,404,080	\$1,697,747
General Fund	27.000		\$1,495,910
Temporary Tax Credit	(0.344)		(\$19,059)
Bond Redemption	3.924		\$217,406
Abatements	0.063		\$3,490

Gunnison - RE1J	28.081	\$1,084,149,570	\$30,444,004
General Fund	15.736		\$17,060,178
Bond Redemption	8.780		\$9,518,833
Override Levy	3.545		\$3,843,310
Abatements	0.020		\$21,683

Montrose - RE1J-M	28.338	\$8,117,820	\$230,043
General Fund	27.000		\$219,181
Temporary Tax Credit	(1.033)		(\$8,386)
Bond Redemption	2.292		\$18,606
Abatements	0.079		\$641

CEMETERY DISTRICT

Gunnison	0.765	\$327,640,550	\$250,645
General Fund	0.764		\$250,317
Abatements	0.001		\$328

2024 MILL LEVIES (continued)

TAXING ENTITY	MILL LEVY	ASSESSED VALUE	REVENUE
AMBULANCE DISTRICT			
North Fork	5.803	\$57,746,620	\$335,104
Ambulance Health			

FIRE PROTECTION DISTRICTS

Arrowhead	4.518	\$17,753,000	\$80,208
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Carbondale & Rural	11.346	\$24,273,450	\$275,407
General Fund	11.141		\$270,431
Temporary Tax Credit	(0.760)		(\$18,448)
Bond Redemption	0.926		\$22,477
Abatements	0.039		\$947

Crested Butte	11.626	\$680,914,030	\$7,916,307
General Fund	10.079		\$6,862,933
Temporary Tax Credit	(1.000)		(\$680,914)
Bond Redemption	2.539		\$1,728,841
Abatements	0.008		\$5,447

Gunnison County	4.514	\$241,372,260	\$1,089,554
General Fund	4.514		\$1,089,554

Ragged Mountain	2.900	\$50,594,890	\$146,725
General Fund	3.350		\$169,493
Temporary Tax Credit	(0.450)		(\$22,768)

LIBRARY DISTRICT

Gunnison County	2.035	\$1,147,671,470	\$2,335,511
General Fund	2.101		\$2,411,258
Temporary Tax Credit	(0.067)		(\$76,894)
Abatements	0.001		\$1,148

WATER & SANITATION DISTRICTS

East River Regional	1.128	\$107,374,460	\$121,118
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Mt. Crested Butte	6.112	\$225,238,450	\$1,376,657
General Fund	12.309		\$2,772,460
Temporary Tax Credit	-6.197		(\$1,395,803)

WATER CONSERVANCY DISTRICTS

Bostwick Park	0.875	\$4,152,890	\$3,634
General Fund	0.981		\$4,074
Temporary Tax Credit	(0.109)		(\$453)
Abatements	0.003		\$12

Colorado River	0.501	\$1,147,671,470	\$574,983
General Fund	0.500		\$573,836
Abatements	0.001		\$1,148

Crawford	0.445	\$57,520	\$26
General Fund	0.448		\$26
Temporary Tax Credit	(0.003)		(\$0)

North Fork	0.561	\$47,844,390	\$26,841
General Fund	0.061		\$2,919
Bond Redemption	0.500		\$23,922

Upper Gunnison	1.951	\$1,042,736,040	\$2,034,378
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