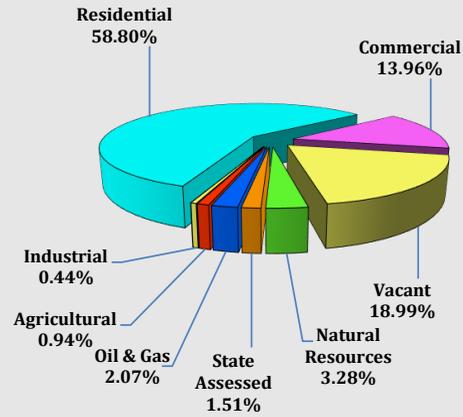
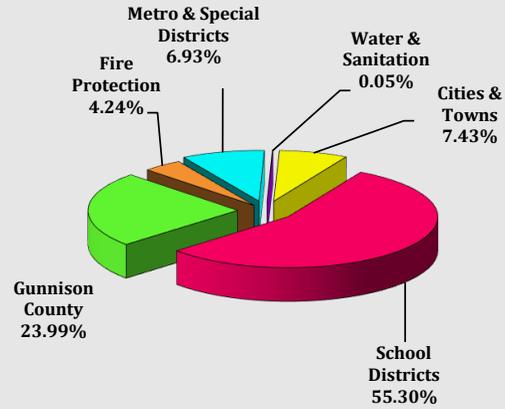


2023 SOURCE OF REVENUE BY PROPERTY CLASS



2023 DISTRIBUTION OF REVENUE FROM PROPERTY TAX



Property Classification	2022 Assessed Valuation	Percent of Value
Residential	\$682,128,280	58.80%
Commercial	\$161,956,100	13.96%
Vacant	\$220,345,270	18.99%
Natural Resources	\$38,037,670	3.28%
State Assessed	\$17,515,300	1.51%
Oil & Gas	\$24,066,050	2.07%
Agricultural	\$10,953,040	0.94%
Industrial	\$5,116,980	0.44%
TOTAL	\$1,160,118,690	100.00%

Taxing Entity	Revenue	Revenue Distribution
School Districts	\$32,636,677	55.30%
Gunnison County	\$14,160,133	23.99%
Fire Protection	\$2,501,835	4.24%
Metro & Special Districts	\$5,303,636	8.99%
Water & Sanitation	\$30,145	0.05%
Cities & Towns	\$4,387,688	7.43%
TOTAL	\$59,020,114	100.00%

2023 ABSTRACT OF ASSESSMENT	
TOTAL ASSESSED PERSONAL PROPERTY:	\$57,606,450
TOTAL ASSESSED REAL PROPERTY:	\$1,102,512,240
2023 TOTAL ASSESSMENT:	\$1,160,118,690
2023 TOTAL REVENUE:	\$59,020,114

2024 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

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 2022.

*The passage of Senate Bill 22-238 and Senate Bill 23B-001 changed the statewide assessment rates for tax years 2023:
 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%

Included in SB 23B-001 are one-year actual value reductions of \$55,000 for residential real property subclasses and one-year valuation reductions of \$30,000 for certain improved commercial real property subclasses. These reductions were applied to the 2023 tax roll calculations. 2023 property taxes are billed and payable in 2024; they are calculated as follows:

Assessed Value = (Actual Value - Reduction) x Assessment Rate
 Property Taxes = Assessed Value x Mill Levy

ABSTRACT OF ASSESSMENTS AND LEVIES 2023

GUNNISON COUNTY COLORADO



"Fall King" by Constance Mahoney

Courtesy of Redline Gallery
<https://www.redlinegallerycb.com>

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 Gunnison, Colorado 81230
 (970) 641-1085

email:
 assessor@gunnisoncounty.org

website:
 www.gunnisoncounty.org

2023 ABSTRACT OF ASSESSMENT

VACANT LAND Assessed Value

Residential Lots	\$163,636,230
Commercial Lots	\$9,508,240
Industrial Lots	\$3,525,700
PUD Lots	\$11,878,340
Less than 1 acre	\$305,790
1 to 5 acres	\$3,995,110
5 to 10 acres	\$2,321,290
10 to 35 acres	\$8,092,180
35 to 100 acres	\$11,808,970
100 + acres	\$4,176,040
Non-Minor Structures	\$1,097,380
TOTAL VACANT LAND	\$220,345,270

RESIDENTIAL Assessed Value

Single Family Residences	\$551,867,000
Farm/Ranch Residences	\$10,987,880
Duplexes & Triplexes	\$12,799,380
Multi-units (4+ units)	\$4,747,420
Condominiums	\$99,053,520
Manufactured Housing	\$1,678,600
Manufactured Housing Land/Park	\$994,280
Possessory Interest	\$200
TOTAL RESIDENTIAL PROPERTY	\$682,128,280

COMMERCIAL Assessed Value

Merchandising	\$23,471,180
Lodging	\$23,044,190
Offices	\$8,608,210
Recreation	\$5,092,300
Special Purpose	\$30,009,200
Warehouse/Storage	\$15,977,670
Multi-Use (3+ uses)	\$8,384,120
Commercial Condos	\$29,782,670
Personal Property	\$16,230,620
Possessory Interest	\$1,355,940
TOTAL COMMERCIAL PROPERTY	\$161,956,100

INDUSTRIAL Assessed Value

Industrial Real Property	\$4,704,960
Industrial Personal Property	\$412,020
TOTAL INDUSTRIAL PROPERTY	\$5,116,980

STATE ASSESSED (Public Utilities) Assessed Value

State Assessed Real Property	\$1,467,390
State Assessed Personal Property	\$16,047,910
TOTAL STATE ASSESSED PROPERTY	\$17,515,300

AGRICULTURAL Acres Assessed Value

Meadow Hay Land	41,291	\$4,262,810
Grazing Land	269,925	\$2,883,830
Farm/Ranch Waste Land	4,777	\$10,150
Farm/Ranch Support Buildings		\$3,648,370
Forest Land	1,520	\$12,760
Other Agricultural Property	1	\$106,990
Possessory Interest		\$28,130
TOTAL AGRICULTURAL PROPERTY		\$10,953,040

NATURAL RESOURCES Tons Assessed Value

Coal	4,397,295	\$17,588,070
Earth or Stone Products	301,052	\$855,180
Mining Claims - Non-Producing Patented		\$2,620,470
Severed Mineral Interests		\$212,220
Natural Resources Personal Property		\$16,761,730
TOTAL NATURAL RESOURCE PROPERTY		\$38,037,670

OIL & GAS Assessed Value

Oil & Gas Real Property	\$15,911,880
Oil & Gas Personal Property	\$8,154,170
TOTAL OIL & GAS PROPERTY	\$24,066,050

TAX EXEMPT Assessed Value

Tax Exempt Property Value	\$557,363,290
TOTAL TAX EXEMPT PROPERTY	\$557,363,290

2023 MILL LEVIES

TAXING ENTITY	MILL LEVY	ASSESSED VALUE	REVENUE
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COUNTY

Gunnison County	12.265	\$1,154,515,520	\$14,160,133
General Fund	15.787		\$18,226,337
Temporary Tax Credit	(4.833)		(\$5,579,774)
Public Welfare	0.379		\$437,561
Abatements	0.024		\$27,708
Health Care Center	0.908		\$1,048,300

CITIES AND TOWNS

Crested Butte	9.855	\$177,137,740	\$1,745,692
General Fund	7.300		\$1,293,106
Temporary Tax Credit	(5.445)		(\$964,515)
Streets & Alleys	8.000		\$1,417,102
Gunnison	3.868	\$126,669,790	\$489,959
Marble	6.505	\$6,037,860	\$39,276
Mt Crested Butte *	10.378	\$200,546,640	\$2,081,273
General Fund	5.000		\$1,002,733
Contractual Obligations	5.378		\$1,078,540

* DDA not deducted from Total Assessed Value

Pitkin	4.689	\$6,715,140	\$31,487
General Fund	2.689		\$18,057
Capital Expenditures	2.000		\$13,430

2023 MILL LEVIES (continued)

TAXING ENTITY	MILL LEVY	ASSESSED VALUE	REVENUE
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METROPOLITAN DISTRICTS

Crested Butte South	7.766	\$60,281,660	\$468,147
General Fund	14.363		\$865,825
Temporary Tax Credit	(6.597)		(\$397,678)

Reserve #2 - Current	11.117	\$27,474,850	\$305,438
General Fund	6.400		\$175,839
Abatements	0.000		\$0
Bond 2016-B Redemption	2.498		\$68,632
Bond 2016-C Redemption	2.219		\$60,967

Reserve #2 - Original	18.255	\$31,207,140	\$569,686
Bond 2016-A Redemption	18.255		\$569,686
Abatements	0.000		\$0

Skyland	14.339	\$56,835,790	\$814,968
General Fund	10.293		\$585,011
Bond Redemption	4.046		\$229,958

Gunnison Rising #2	47.232	\$3,462,840	\$163,557
General Fund	47.232		\$163,557

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	\$1,057,055,700	\$1,057,056
Metropolitan			

Gunnison County	2.000	\$676,390,210	\$1,352,780
Metropolitan - Crested Butte Subdistrict			

SCHOOL DISTRICTS

Delta - 50J	29.616	\$68,263,490	\$2,021,692
General Fund	27.000		\$1,843,114
Temporary Tax Credit	(1.344)		(\$91,746)
Bond Redemption	3.924		\$267,866
Abatements	0.036		\$2,457

Gunnison - RE1J	28.190	\$1,078,024,010	\$30,389,497
General Fund	15.736		\$16,963,786
Bond Redemption	8.835		\$9,524,342
Override Levy	3.570		\$3,848,546
Abatements	0.049		\$52,823

Montrose - RE1J-M	27.405	\$8,228,020	\$225,489
General Fund	27.000		\$222,157
Temporary Tax Credit	(2.033)		(\$16,728)
Bond Redemption	2.416		\$19,879
Abatements	0.022		\$181

CEMETERY DISTRICT

Gunnison	0.765	\$326,168,480	\$249,519
General Fund	0.764		\$249,193
Abatements	0.001		\$326

2023 MILL LEVIES (continued)

TAXING ENTITY	MILL LEVY	ASSESSED VALUE	REVENUE
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AMBULANCE DISTRICT

North Fork	5.318	\$70,576,000	\$375,323
Ambulance Health			

FIRE PROTECTION DISTRICTS

Arrowhead	4.518	\$17,765,660	\$80,265
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Carbondale & Rural	11.564	\$24,086,420	\$278,535
General Fund	11.105		\$267,480
Bond Redemption	1.436		\$34,588
Temporary Tax Credit	(1.000)		(\$24,086)
Abatements	0.023		\$554

Crested Butte	10.645	\$676,390,210	\$7,200,174
General Fund	10.079		\$6,817,337
Temporary Tax Credit	(2.013)		(\$1,361,573)
Bond Redemption	2.557		\$1,729,530
Abatements	0.022		\$14,881

Gunnison County	4.514	\$241,746,650	\$1,091,244
General Fund	3.330		\$805,016
Capital Expenditures	1.170		\$282,844
Abatements	0.014		\$3,384

Ragged Mountain	2.395	\$58,061,140	\$139,056
General Fund	3.350		\$194,505
Temporary Tax Credit	(0.955)		(\$55,448)

LIBRARY DISTRICT

Gunnison County	2.167	\$1,154,515,520	\$2,501,835
General Fund	2.164		\$2,498,372
Abatements	0.003		\$3,464

WATER & SANITATION DISTRICTS

East River Regional	1.083	\$106,407,920	\$115,240
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Mt. Crested Butte	5.609	\$224,550,720	\$1,259,505
General Fund	12.309		\$2,763,995
Temporary Tax Credit	(6.709)		(\$1,506,511)
Abatements	0.009		\$2,021

WATER CONSERVANCY DISTRICTS

Bostwick Park	0.858	\$4,296,680	\$3,687
General Fund	0.981		\$4,215
Temporary Tax Credit	(0.124)		(\$533)
Abatements	0.001		\$4

Colorado River	0.500	\$1,154,515,520	\$577,258
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Crawford	0.424	\$57,280	\$24
General Fund	0.448		\$26
Temporary Tax Credit	(0.024)		(\$1)

North Fork	0.561	\$56,239,160	\$31,550
General Fund	0.061		\$3,431
Bond Redemption	0.500		\$28,120

Upper Gunnison	1.951	\$1,036,779,200	\$2,022,756
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