



Bill Ritter, Jr.
Governor

Colorado Department of Local Affairs
Susan E. Kirkpatrick
Executive Director

DIVISION OF PROPERTY TAXATION
JoAnn Groff
Property Tax Administrator

BULLETIN NO. 45

TO: County Assessors
FROM: JoAnn Groff
Property Tax Administrator
DATE: December 17, 2008

THE BULLETIN IS AVAILABLE ON OUR WEBSITE
New website address: <http://dola.colorado.gov>

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
12/17/08	2009 ARL Volume 5, SAC Approved Changes	Review with interested personnel. File in Personal Property file.
12/17/08	Wildrose Audit – January 2009 Regional Meeting Schedule	Review with staff. File in General Correspondence file.
12/17/08	APR 607: National USPAP Update Course <i>(Colorado Springs class deadline extended)</i>	Review with interested personnel. Return registration form to Division. File in Education file.
12/17/08	APR 201: Personal Property Workshop	Review with interested personnel. Return registration form to Division. File in Education file.





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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: ALL COUNTY ASSESSORS, STAFF, INDUSTRY REPRESENTATIVES,
AND OTHER INTERESTED PARTIES

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: 2009 Assessors Reference Library, Volume 5, SAC Approved Changes

DATE: December 17, 2008

DISTRIBUTION: Review with Interested Personnel and file in Personal Property File

MEMORANDUM

On December 11, 2008, the Statutory Advisory Committee (SAC) approved all of the Division's proposed changes to the Assessors Reference Library, Volume 5 (ARL 5), with the exception of the proposal to add a 12 year economic life recommendation in Chapter 4 for Ski lift and gondola personal property. That portion of Addenda Item III-R was removed.

The State Board of Equalization (SBOE) has 30 days from the SAC approval date to review and recommend changes to act. If no action is taken by the SBOE by January 12, 2009, the SAC approved changes will be automatically approved.

By no later than January 2, 2009, specific approved manual changes will be available on the Colorado Division of Property Taxation website at:
http://dola.colorado.gov/dpt/publications/arl_index.htm

If you have any questions, please contact Ken Beazer at (303) 866-2790.





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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: ALL COUNTY ASSESSORS

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Wildrose Audit – January 2009 Regional Meeting Schedule

DATE: December 17, 2008

DISTRIBUTION: Review with Interested Personnel
File in General Correspondence File

MEMORANDUM

An introductory letter from the Audit Division of Wildrose Appraisal, Inc., is attached for your review. The January 2009 Regional Meeting Schedule is also included.





December 11, 2008

Dear Assessor:

Retired General Douglas MacArthur once said that "Old soldiers never die; they just fade away..." To paraphrase the General: "Old appraisers don't die; *they just join the audit!*"

After six months of semi-retirement, I am pleased to announce my new position of audit manager with Wildrose Appraisal Inc- Audit Division. Now for those of you who attended the Law Seminar or the Winter Conference- this is old news. For the rest of us, this may be news.

I am looking forward to working with some familiar faces from past audits. Suzanne Howard is continuing as the Audit Administrative Manager. She will be handling the day to day office operation as well as personal property. Steve Kane will continue to crunch numbers and contribute on West Slope field work. Carl Ross will handle sixteen eastern plains counties as well as all ag valuations and natural resource valuations. "Tootsie" Powszukiewicz will audit the San Luis Valley as well as some mountain counties. I will be handling the metro counties as well as certain other analyses.

Andy Rodriguez is the newest member of the team and will be handling the central mountains. Andy is a certified general appraiser and brings years of experience working for the Colorado Department of Transportation

"Change" is a word on many minds these days. Although there is a new auditor and some new faces, what will not change is the commitment to communication and an honest and open dialogue between the audit and assessment staff.

To help facilitate that dialogue, I have included certain contact information:

The Wildrose Audit Division address is 363 S. Harlan Street, Suite #103, Lakewood, Co. 80226-3552.

Suzanne Howard's office phone number is 720-350-4374. Her office e-mail address is showard@wraudit.com



Harry Fuller's office phone number is 720-350-4613. My office e-mail is hfuller@wraudit.com

Steve Kane's cell phone number is 303-437-1651. His office e-mail address is skane@wraudit.com

Carl Ross's cell phone is 719-980-2014. His mailing address is PO Box 543, Paducah, Tx. 79248. His office e-mail address is carloswross@gmail.com

We are continuing the annual audit road trip where we will further introduce ourselves, discuss the assessor requirements of the 2009 audit, discuss at length the audit questionnaire, review agricultural and natural resource issues and last but not least discuss personal property and possessory interest issues. The road trip has been finalized for the last two weeks of January. We will be having eight meetings rather than the six in 2007 so there should be something for everyone. We will have formal maps to all the venues on a later letter. All meetings will be from 10-12 noon except for La Junta which is from 9-11 AM. I would like to thank our host assessors in advance for their cooperation. The meeting schedule is on the next page.

On behalf of all of us associated with the 2009-2010 assessment audit, I thank you for the opportunity to serve and look forward to working with you on this project. We wish you all a very happy and safe holiday season and we will see you in January at one of the eight regional meetings!

Sincerely,

A handwritten signature in black ink that reads "Harry J. Fuller". The signature is written in a cursive style and is placed over a light blue rectangular background.

Harry J. Fuller
Audit Manager



Week #1 January 19th to 23rd	
Monday, January 19, Dr. Martin Luther King Jr. National Holiday	No Meeting
Wednesday, January 21, 2009	Greeley Southwest Weld County Services Complex
Thursday, January 22, 2009	Fort Morgan 231 Ensign Street Basement Conference Room
Friday, January 23, 2009	Castle Rock Kirk Hall at the Douglas County Fairgrounds
Week #2 January 26th to 30th	
Monday, January 26, 2009	La Junta Senior Center: 102 E. 2 nd Street
Tuesday, January 27, 2009	Alamosa New County Services Bldg. 8900 Independence Way
Wednesday, January 28, 2009	Durango LaPlata County Fairgrounds "Pine" Room
Thursday, January 29, 2009	Grand Junction Mesa County Court House First Floor Conference Room
Friday, January 30, 2009	Eagle Eagle County Court House Garden Level Classroom



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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: All County Assessors and Staff
FROM: JoAnn Groff
Property Tax Administrator
SUBJECT: Appraisal 607: National USPAP Update Course
DATE: December 17, 2008
DISTRIBUTION: Review with interested personnel.
Return registration form and payment to Division.
File in Education File.

National USPAP Update Course
(APR 607)

One-day Course

Education Credit: 7 Credit Hours (Continuing Education)

Tested: Not for 2009

Recommended

Prerequisite(s): Licensed Appraisers

Cost Per Student: \$82.00 *(Please make checks payable to: Colorado Assessors' Association.)*
Cost includes the cost of the current USPAP manual and 7-hour student manual. **All student registrations and fees for these classes must be received by the Division, by the deadlines shown, to meet the ordering and shipping deadlines for material.**

TOPICS:

- Focuses on changes to the 2008-2009 edition of USPAP.
- USPAP will be applied to everyday appraiser practice.
- Aids appraisers seeking competency in the Uniform Standards of Professional Appraisal Practice (USPAP).

Class time is from 8:30 a.m. to 5:00 p.m.

2009					
January 13 Deadline extended	Colorado Springs	El Paso County Professional Building	105 E. Vermijo Ave. Fourth Floor	719-520-6606	Sue
February 18 Deadline Jan. 16	Grand Junction	Mesa County Courthouse	550 East Road Ave. / 241 North 6 th	970-244-1610	John
March 18 Deadline Feb. 13	Lone Tree	Douglas County Park Meadows Facility	9350 Heritage Hills Cir.	720-733-6900	Sue





COLORADO ASSESSORS' ASSOCIATION
 DPT EDUCATION REGISTRATION FORM
 1313 Sherman Street, Room 419
 Denver, Colorado 80203
 (303) 866-2371 Telephone
 (303) 866-4000 Fax

County Name

- Assessor's Staff
- Commissioner's Staff
- Treasurer's Staff
- Clerk & Recorder's Staff
- Other

Please submit one registration form for each course title.

Course Title	
Location	
Course Date	

County Contact Person		
Work Phone Number (Include Area Code & Extension)		E-mail:

NAME	E-MAIL	SOCIAL SECURITY NO. LAST 4 DIGITS ONLY (First-time Students ONLY)	COLORADO APPRAISAL LICENSE NUMBER

For **appraisal** classes e-mail rebecca.fisk@state.co.us
 For **administrative** classes e-mail evelyn.hernandez@state.co.us



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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: All County Assessors
FROM: JoAnn Groff
Property Tax Administrator
SUBJECT: Appraisal 201: Personal Property
DATE: December 17, 2008
DISTRIBUTION: Review with interested personnel.
Return registration form to Division.
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**Personal Property
(APR 201)**

Two-day Workshop

Education Credit: This course no longer qualifies for Continuing Education credit for a real property appraisal license.

Tested: No.

Recommended

Prerequisites: None.

Cost Per Student: \$20.00

(Please make checks payable to: Colorado Assessors' Association.)

TOPICS:

- Constitutional Provisions and Statutory References
- Assessment Calendar
- Court Decisions
- Discovery and Listing
- Administrative Issues: Confidentiality and Penalties
- Classification
- Depreciation Tables and Factors
- Valuation Procedures
- Taxpayer Remedies and BIAs
- Special Issues
- Performance Analysis
- Case Study

Class time is from 8:30 a.m. to 4:30 p.m. each day.

2009					
January 27-28	Aurora	Arapahoe County's CentrePoint Plaza	14980 E. Alameda Drive Littleton Room C	(303) 636-1100	Ken





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County Name

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Course Title	
Location	
Course Date	

County Contact Person		
Work Phone Number (Include Area Code & Extension)		E-mail:

NAME	E-MAIL	SOCIAL SECURITY NO. LAST 4 DIGITS ONLY (First-time Students ONLY)	COLORADO APPRAISAL LICENSE NUMBER

For **appraisal** classes e-mail rebecca.fisk@state.co.us
 For **administrative** classes e-mail evelyn.hernandez@state.co.us