



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. 34

TO: County Assessors  
FROM: JoAnn Groff  
Property Tax Administrator  
DATE: October 1, 2008

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

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
10/1/08	Omitted Property Assessment 2007 Tucson Electric Power Company (PC909)	State Assessed Appraisers
10/1/08	Appraisal 410: Ag Land and rural Structure Valuation Class	Review with interested personnel. Return registration Form to Division. File in Education File.
10/1/08	Time Trending and/or Valuation Performance Analysis Assistance for the 2009 Reappraisal	Review with appraisal staff. File this memorandum in The 2009 Reappraisal File.
10/1/08	EchoStar Case Clarification	Review with personal property Staff. File this memorandum In the County Personal Property File.





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**DIVISION OF PROPERTY TAXATION**  
JoAnn Groff  
Property Tax Administrator

TO: All Counties Listed Below  
FROM: Mark Walker – State Assessed  
SUBJECT: Omitted Property Assessment 2007  
Tucson Electric Power Company (PC909)  
DATE: October 1, 2008

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#### MEMORANDUM

<b>PC909 – Tucson Electric Power Company</b>				
ADAMS	DOUGLAS	GILPIN	LARIMER	MORGAN
ARAPAHOE	EAGLE	GRAND	LINCOLN	PUEBLO
BOULDER	EL PASO	GUNNISON	LOGAN	ROUTT
CHAFFEE	ELBERT	HUERFANO	MESA	SEDGWICK
CHEYENNE	FREMONT	JEFFERSON	MOFFAT	WASHINGTON
DELTA	GARFIELD	LAKE	MONTROSE	WELD
DENVER				

In Tucson Electric Power Company's first year of carline activity, it reported that the lessor was responsible for the property taxes. On the following page are the omitted property assessment amounts. Call me at 303-866-2824 if there are questions.



**2007 Omitted Property  
PC909 – Tucson Electric Power Company**

County	Total Assessed Value	Total Actual Value
ADAMS	\$14,700	\$50,700
ARAPAHOE	\$6,700	\$23,100
BOULDER	\$3,500	\$12,100
CHAFFEE	\$9,600	\$33,100
CHEYENNE	\$12,800	\$44,100
DELTA	\$14,100	\$48,600
DENVER	\$5,000	\$17,200
DOUGLAS	\$7,600	\$26,200
EAGLE	\$23,800	\$82,100
EL PASO	\$9,600	\$33,100
ELBERT	\$5,800	\$20,000
FREMONT	\$12,000	\$41,400
GARFIELD	\$13,300	\$45,900
GILPIN	\$3,500	\$12,100
GRAND	\$13,400	\$46,200
GUNNISON	\$900	\$3,100
HUERFANO	\$5,800	\$20,000
JEFFERSON	\$4,200	\$14,500
LAKE	\$5,400	\$18,600
LARIMER	\$4,400	\$15,200
LINCOLN	\$8,700	\$30,000
LOGAN	\$10,800	\$37,200
MESA	\$20,200	\$69,700
MOFFAT	\$3,100	\$10,700
MONTROSE	\$3,200	\$11,000
MORGAN	\$600	\$2,100
PUEBLO	\$16,300	\$56,200
ROUTT	\$21,000	\$72,400
SEDGWICK	\$8,000	\$27,600
WASHINGTON	\$600	\$2,100
WELD	\$22,100	\$76,200
<b>TOTALS</b>	<b>\$290,700</b>	<b>\$1,002,500</b>



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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 410: Ag Land and Rural Structure Valuation Class

DATE: October 1, 2008

DISTRIBUTION: Review with interested personnel.  
Return registration form to Division.  
File in Education File.

## Agricultural Land and Rural Structure Valuation (APR 410)

**Three-day Course**

**Education Credit:** 22 Credit Hours (Continuing Education)

**Tested:** Mandatory.

**Recommended Prerequisite(s):** In 2007, APR 108 was replaced by APR 801: Basic Appraisal Principles. Either course serves as the recommended prerequisite for this class.

**Cost Per Student:** \$30.00

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

**TOPICS:**

- Statutory References
- Agricultural Land Designation
- Special Agricultural Designation Issues
- Agricultural Court Cases and Case Law
- Agricultural Land Income, Expenses, and Valuation
- Rural Structure Policies, Procedures, and Definitions
- Classification and Valuation of Rural Structures

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

<b>2008</b>					
October 28-30	Grand Junction	State Services Building (Room 301)	970-248-7318	222 S. 6th Street	Judy and Shawn
December 2-4	Broomfield	Broomfield City & County Bldg. (Bal Swan Conf. Rm.)	303-464-5819	1 DesCombes Drive	TBD





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

*Please submit one registration form for each course title.*

<b>Course Title</b>	
<b>Location</b>	
<b>Course Date</b>	

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

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](mailto:rebecca.fisk@state.co.us)  
 For **administrative** classes e-mail [evelyn.morales@state.co.us](mailto:evelyn.morales@state.co.us)



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**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: All Colorado County Assessors

FROM: JoAnn Groff  
Property Tax Administrator

SUBJECT: Time Trending and/or Valuation Performance Analysis Assistance  
for the 2009 Reappraisal

DATE: October 1, 2008

DISTRIBUTION: Review with appraisal staff  
File this memorandum in the 2009 Reappraisal File

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**MEMORANDUM**

Time trending and/or valuation performance analysis assistance is available through the Division for vacant land, residential improved, and commercial improved classes of real property. Counties requiring the Division's assistance are advised to review this memorandum carefully.

To initiate the request for assistance, the county assessor must either e-mail, fax, or mail an official "written request" for assistance to me. The "written request" for assistance must include information on the class(es) of property and analyses (time trending and/or valuation performance analysis) requested. To speed up the process, I recommend that you e-mail your request to me and copy (cc) the request to Ken Beazer.

Please use the following e-mail addresses:

My e-mail: [JoAnn.Groff@state.co.us](mailto:JoAnn.Groff@state.co.us)

Ken Beazer's e-mail: [ken.beazer@state.co.us](mailto:ken.beazer@state.co.us)

Once approval has been granted the county should submit the cleaned data sets with the qualified/verified sales information on a per class basis (separate file per class) in the format that is shown in this memorandum. **Remember to review this memorandum carefully before submitting your county data sets.**

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

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The requirements for this assistance are as follows:

- **Written Request:** A written request specifically identifying the type of assistance required (time trending or valuation performance analysis and property class) and the class(es) of property to be analyzed (vacant land, residential improved, and/or commercial improved) must be submitted to the Property Tax Administrator (PTA).
- **Proper Form:** Data must be submitted in the proper form, as detailed subsequently in this memorandum.
- **Three Submissions Maximum:** The Division will analyze a maximum of three submissions of data per property class per county. Each resubmission of data originally submitted in improper form will count as one submission for the class.
- **Deadline:** No new requests for assistance will be accepted after March 2, 2009. No data analyses or reanalyses will be started after March 10, 2009.

County data files must be submitted in either Excel or SPSS electronic data files. If a data file is received in an inappropriate file (software files other than SPSS or Excel and/or combined classification files), difficult to use data format (non-conforming/misspelled column headings), and/or missing any of the required data needed to perform the county's requested analysis; Division staff will contact the county to discuss what is needed to complete the statistical analysis. The county will then be required to resubmit the corrected data file.

**Prior to submitting, review the following data requirements:**

Each property classification (vacant land, residential, or commercial) must be submitted in a separate appropriately named file. Non-qualifying sales (see ARL 3, Chapter 3, page 3.25) are to be coded out and **excluded** from the submitted sales list file.

Non-qualifying sales include but are not limited to the following:

- Multi-parcel sales
- Split or combined parcel sales
- Sales where classification has changed subsequent to the sale
- Sales that have had more than nominal changes since the date of sale

The county must make sure that there are no sale duplications in the data set. In addition, if there are any resales, only the most representative resale can be included in the data file for statistical analysis. Also note that the vacant land sales list must include the total actual value of each parcel, **not** any discounted values.

The following information and examples are provided to illustrate the required format (column headers and basic data) for county submission.

## TIME TRENDING ASSISTANCE

In order to have the Division staff review the preliminary and/or final time trends, make sure that the county has submitted the sales data in an SPSS (.sav) or Excel (.xls) file. The sales data for the entire data-gathering period includes the following:

**PARCELID** = Parcel identification number or schedule number  
**ECAR** = Economic area number  
**USECD** = Property use code (e.g. single-family residential = 1212)  
**DOS** = Date of sale (e.g. 10/05/07 or 10/07)  
**YOS** = Year of sale (e.g. 2007)  
**MOS** = Month of sale (e.g. 10)  
**ADJPRICE** = Adjusted sales price  
**LNDVAL08** = Total land value for the 2008 assessment year  
**TOTVAL08** = Total actual value of the property for the 2008 assessment year  
(includes all outbuildings and extra features values)

### TIME TRENDING - DATA EXAMPLE:

PARCELID	ECAR	USECD	DOS	YOS	MOS	ADJPRICE	LNDVAL08	TOTVAL08
504736224024	1	1212	03/27/08	2008	3	85000	30000	83000
504736224025	1	1212	10/05/07	2007	10	81000	30000	79000
504736306001	1	1212	04/15/08	2008	4	86000	30000	81500

## 2007 VALUATION PERFORMANCE ANALYSIS ASSISTANCE

In order to review the final 2009 values, submit the data in an SPSS (.sav) or Excel (.xls) format. The sales data should include the following:

**PARCELID** = Parcel identification number or schedule number  
**ECAR** = Economic area number  
**USECD** = Property use code (e.g. single family residential = 1212)  
**DOS** = Date of sale (e.g. 10/05/07 or 10/07)  
**YOS** = Year of sale (e.g. 2007)  
**MOS** = Month of sale (e.g. 10)  
**ADJPRICE** = Adjusted sales price  
**LNDVAL09** = Total land value for the 2009 assessment year  
**TOTVAL09** = Total actual value of the property for the 2009 assessment year  
(includes all outbuildings and extra features values)

### VALUATION PERFORMANCE ANALYSIS - DATA EXAMPLE:

PARCELID	ECAR	USECD	DOS	YOS	MOS	ADJPRICE	LNDVAL09	TOTVAL09
504736224024	1	1212	03/27/08	2008	3	85000	30000	87000
504736224025	1	1212	10/05/07	2007	10	81000	30000	82000
504736306001	1	1212	04/15/08	2008	4	86000	30000	88500

Final 2009 values must be determined prior to submitting your data file for valuation performance analysis. Sales lists should be attached to electronic mail addressed to **ken.beazer@state.co.us**. If you do not have e-mail, you may mail a diskette with the files to Ken Beazer at the Division.

Within 10 working days of receiving the clean data file in the appropriate format, our staff will work on the requested analysis and provide you with the related feedback. Our assistance will conclude with a final written report to the county. For time trending analysis, we will indicate our opinion as to whether a time trend exists and the amount of trend per month. For valuation performance analysis, the report will provide copies of reappraisal statistics by overall property class for each having 30 or more sales.

Remember that our statistical analysis is only as good as the data that we receive, so make sure that you send the “cleanest” data possible to the Division.

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



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**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: All Colorado County Assessors

FROM: JoAnn Groff  
Property Tax Administrator

SUBJECT: EchoStar Case Clarification

DATE: October 1, 2008

DISTRIBUTION: Review with personal property staff  
File this memorandum in the County Personal Property File

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**MEMORANDUM**

The Colorado Board of Assessment Appeals has begun to schedule EchoStar cases. In the Division Bulletin No. 31 from 2007, the Division provided a case abstract to clarify our interpretation of the published EchoStar case (see attached). With many cases still pending, this memorandum has been written to further clarify the Division's position.

For tax years prior to 2008, the court case decision supports allowing the "set-top boxes" (boxes) and "low-noise block filters" (filters) to be considered separately for the \$250 or less consumable exemption. In the published EchoStar case, the county had stipulated to the values. Our information from 2003 and 2004 tax years indicated that many boxes had original installed costs, at the appropriate retail "end user" trade level, that were greater than \$250 and therefore, they did not qualify for the exemption on a per box basis. For the \$250 consumable exemption consideration, the original installed costs include acquisition costs, applicable sales/use tax, installation costs, and transportation costs at the appropriate retail "end user" trade level.

Taxpayers claiming that their personal property qualifies for this exemption must provide reasonable documentation. A detailed itemized listing including specific cost information and supported adjustments (if warranted, to get to the appropriate trade level) should be provided to the county assessor. If an adjustment for intangibles is requested then reasonable support documentation must be provided.

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

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Colorado Department of Local Affairs  
Susan E. Kirkpatrick  
Executive Director

DIVISION OF PROPERTY TAXATION  
JoAnn Groff  
Property Tax Administrator

## BULLETIN NO. 31

TO: County Assessors  
FROM: JoAnn Groff  
Property Tax Administrator  
DATE: September 6, 2007

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**THE BULLETIN IS AVAILABLE ON OUR WEBSITE**  
New website address: [www.dola.colorado.gov/dpt/](http://www.dola.colorado.gov/dpt/)

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
9/4/07	Colorado Supreme Court Certiorari Denial	Review with pertinent staff. File in Court Case Database.
9/4/07	Court Case Database – EchoStar Satellite v. Arapahoe CBOE	Review with pertinent staff. File in Court Case Database File.
9/6/07	Administration 701-Assessor's Role in Listing Property <b>Cancelled-To Be Rescheduled</b>	Review with interested personnel. Return registration form to Division. File in Education File.
9/6/07	Licensing	All appraisers
9/6/07	Senior and Disabled Veteran Exemptions	Staff Responsible for Senior and Disabled Veteran Exemptions



## COURT CASE DATABASE ENTRY FORM

New Case - Published

Personal Property/Classification

**Civil Action/Citation #** 05CA2584 **Decision Year** 2007  
**Court** Colo. App. **State** CO **County Name** ARAPAHOE  
**Petitioner's Name** EchoStar Satellite, L.L.C., and BAA  
**Respondent Name** Arapahoe County BOE and PTA  
**Related Cases** \_\_\_\_\_  
**Author** KB **Reviewer** \_\_\_\_\_

Issues

**Other Key  
Words**

<b>1</b>	The property in question is “set top boxes” (boxes) and “low-noise block filters” (filters) located at hundreds of service addresses of EchoStar’s customers in Arapahoe County on the January 1, 2004 assessment date. The question is whether the property qualified for tax exemption as “consumable” personal property under § 39-3-119, C.R.S.	
<b>2</b>	The published ARL 5 criterion for “consumable personal property” holds that an item of personal property must satisfy one of two criteria to be classified as “consumable” and therefore exempt. The “item must have an economic life of (1) one year or less,” or have “an economic life exceeding one year,” but have “an acquisition cost, inclusive of installation cost, sales tax, and freight expense to the point of use, or \$250 or less.”	
<b>3</b>	The county had stipulated with the owner that the original installed cost of the boxes and filters either separate or together was less than \$250. The owner contended that each box, filter, or combination at the customer’s address qualifies for the \$250 or less “consumable” personal property exemption under the second criterion of the PTA’s published guidelines.	
<b>4</b>	The county contended that the boxes and filters were components of a larger system rather than individual items under the guidelines and did not qualify for exemption under this criterion because the cost of the total system in place and ready for the end user exceeded \$250.	
<b>5</b>	The court affirmed the BAA decision that the boxes and filters were individual “items” and not component parts of a larger system for purposes of the second criterion based exemption. Therefore, with the valuation stipulation, the courts affirmed the BAA’s decision that the satellite television personal property (boxes and filters) were exempt based on the facts of the specific case.	
<b>6</b>	The court found that the “systems” described in the published examples were “factually distinguishable and inapplicable to the situation at issue in this case.” “Thus, absent any language in the PTA’s published guidelines further describing ‘systems’ and ‘components’ or requiring aggregation of costs in similar circumstances for purposes of the second criterion of the ‘consumable’ personal property exemption, the BAA did not err...”	
<b>7</b>	The court acknowledged “the limited nature of our holding in this case.” The court affirmed that, “By statute, the PTA has the responsibility to determine the scope of the ‘consumable’ exemption by publishing appropriate guidelines in the reference manuals.”	