



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. 46

TO: County Assessors
FROM: JoAnn Groff
Property Tax Administrator
DATE: December 23, 2008

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

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
12/22/08	Appraisal Licensing	Appraisal Licensing Rules
12/22/08	Mesa County Position Opening	Review with staff. File in General Correspondence File.
12/23/08	Senior Citizen and Disabled Veteran Exemptions Notification	Staff Responsible for Senior Citizen and Disabled Veteran Exemptions





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DIVISION OF PROPERTY TAXATION
JoAnn Groff
Property Tax Administrator

TO: All County Appraisers
FROM: Curt Settle/Jim Hannum
SUBJECT: Appraisal Licensing
DATE: December 22, 2008
DISTRIBUTION: Appraisal Licensing Rules

MEMORANDUM

As a reminder, any appraiser wishing to take advantage of the segmented implementation of the new 2008 appraisal licensing rules, must do so **no later than December 31, 2009**. The Division of Property Taxation has issued two important memos on this topic; Bulletin No. 29 on August 22, 2007, and Bulletin No. 32, September 26, 2007.

Briefly stated, the segmented implementation policy provides that any of the three primary requirements for appraisal licensure (education, experience, and exam) that are completed prior to January 1, 2008, are considered completed if they meet the requirements of the rules in force at the time of completion. For most appraisers this meant they needed extra time to complete the experience requirement. If you are wishing to take advantage of the segmented implementation policy, you still have all of 2009 to complete the remaining requirements for your application. An **exception** to the December 31, 2009, date is that a passing score on the licensing exam is valid for only 24 months.

Because of the high volume of license applications expected in 2009, it is strongly recommended that you submit your application as early as possible. The Division will be available to help appraisers with the application process. We expect to schedule the Appraisal Licensing Workshop in early 2009. The primary focus of this workshop will be on the preparation of experience logs and narratives.

Please forward any questions or documents to jim.hannum@state.co.us or phone 303-866-2131.





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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Mesa County
Position Opening

DATE: December 22, 2008

DISTRIBUTION: Review with staff. File in General Correspondence File.

MEMORANDUM

The Mesa County Assessor's Office has a position opening for an Appraiser III: Oil & Gas. See attached announcement for more information.



MESA COUNTY

General Employment ♦ Position Announcement

POSITION: Appraiser III: Oil and Gas
DEPARTMENT: Mesa County Assessor's Office
HOURS: Monday – Friday, 8:00 a.m. – 5:00 p.m.
HIRING RANGE: \$20.30 - \$23.35/hour – DOQ (Non-Exempt)
SALARY RANGE: \$20.30 - \$27.40/hour
CLOSES: 5:00 p.m., Friday, January 9, 2009

JOB SUMMARY:

Performs appraisals and data gathering functions for assessment purposes. Responds to taxpayer inquiries about property valuations and characteristics; performs review work necessary for the processing of appeals filed by taxpayers regarding property valuation assessments; Prepares and presents cases with statistical analysis and market data for County Board and abatement hearings. Acts as lead appraiser in the preparation and presentation of higher level appeals and cases for District Court, Arbitration or the State Board of Assessment Appeals. May also act as an expert witness for the County Attorney. Participates in and may conduct ongoing training and continuing education. Determines complex agricultural land valuations, building costs and depreciation calculations. This position is also responsible for compliance of the State audit regarding agricultural land values and outbuilding calculations. This position is responsible for all Natural Resource valuation.

ESSENTIAL JOB FUNCTIONS: *(The following duty statements are illustrative of the essential functions of the job and do not include other non-essential or marginal duties that may be required. Mesa County reserves the right to modify or change the duties or essential functions of this job at any time. All responsibilities may not be performed by all incumbents.)*

This position may be responsible for appraisal of complex residential properties. This would involve a thorough understanding of varying architectural styles and construction methods.

Conducts research and the advanced calculations necessary for the establishment of irrigated, orchard, and dry land values on a per acre basis for all regions of Mesa County. These values will be based upon extensive interviews with farm and ranch land owners, and the analysis of information from chemical and fertilizer sales and application companies.

Conducts research and advanced calculations for the valuation of oil and gas product and equipment. Research includes cost, market and income as well as selling prices for natural resource products.

Determines the square foot value for all miscellaneous buildings and support structures. Will be responsible for updating the computer system and Assessor staff with new values.

Confirms sales of properties to ensure the accuracy of our mass appraisal model, for the biennial county-wide reappraisal.

Enters and retrieves information using a computer in order to update records and to research information.

Interacts with staff from other sections and departments in order to collect and verify information used to determine property values.

Interacts with other Colorado counties in the determination of natural resource, agricultural land and building values in order to meet the requirements of uniformity with neighboring lands and production of crops and livestock.

Responds to specific inquiries regarding assessment, valuation, property tax classification, and Colorado property tax law.

Responsible for setting value and audit compliance within natural resource or agricultural property classification and the assigned geographic areas.

Makes independent decisions and apply sound judgments about technical tasks, difficult appeals and workflow issues.

This position may involve complex litigation and negotiation with property owners and agents.

Utilize building permits, conditional use permits, plans and other documentation to discover, list, classify and value property. Conducts site reviews as necessary, and discovers omitted property by way of aerial photography and door to door re-inventory.

Performs other related duties as assigned.

MINIMUM QUALIFICATIONS REQUIRED:

Education and Experience:

Associate's degree or appraisal course work, education or training associated with attaining higher level license or appraiser certification and three (3) years of progressively responsible experience.

Any combination of education, training and experience which provides the knowledge, skills and abilities required for the job.

Licenses and Certifications:

Licensed Appraiser (must be obtained within one year of hire – higher level desired)

Driving Requirement:

Essential– based on Mesa County policy

PHYSICAL REQUIREMENTS AND WORKING ENVIRONMENT:

This position requires standing, stooping, sitting, bending, twisting, and lifting up to 10 pounds.

Work is generally confined to a standard office environment.

While performing site reviews on properties, employee may encounter domestic or wild animals.

The employee is frequently exposed to dirt, smoke, fumes, extreme heat and cold for long duration, outside atmospheric conditions, traffic noise, and dust for sustained periods of time.

The employee may be exposed to conditions such as fumes, noxious odors, mists, gases, and poor ventilation that affect the respiratory system eyes, or the skin.

The employee is frequently exposed to loud noise, high speed and high volume road conditions, construction sites and other traffic hazards.

TO APPLY: Send completed application with optional cover letter/resume to Mesa County Human Resources, P.O. Box 20000, Grand Junction, CO 81502-5021. Job postings and applications available at 544 Rood Ave or online at www.mesacounty.us.
Deadline 5:00 p.m. on Friday, January 9, 2009.



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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Senior Citizen and Disabled Veteran Exemptions Notification

DATE: December 23, 2008

DISTRIBUTION Staff Responsible for Senior Citizen and Disabled Veteran Exemptions

MEMORANDUM

In preparation for sending notification of the Senior Citizen and Disabled Veteran Exemptions per § 39-3-204, C.R.S., we have prepared insert language which must be printed verbatim, although the assessor's address and telephone number, may be customized. Any other changes made to the insert language must be submitted to the Division for approval.

If you have questions regarding the exemption language, please contact Renee Bridges or Greg Schroeder at 303-866-2371, or renee.bridges@state.co.us or greg.schroeder@state.co.us.

The following insert language must be printed verbatim except that it can be customized by including the assessor's address and telephone number. Other changes must be submitted to the Division for approval.



PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS AND DISABLED VETERANS

A property tax exemption is available to senior citizens, surviving spouses of senior citizens, and disabled veterans. For those who qualify, 50 percent of the first \$200,000 in actual value of their primary residence is exempted. The state pays the exempted portion of the property tax. Once approved, the exemption remains in effect for future years, and the applicant should not reapply. Application requirements are as follows.

SENIOR EXEMPTION

The exemption is available to applicants who: a) are at least 65 years of age as of January 1 of the year of application, b) owned their home for at least 10 years as of January 1, and c) occupied it as their primary residence for at least 10 years as of January 1. Limited exceptions to the ownership and occupancy requirements are detailed in the qualifications section of the application. The senior citizen exemption is also available to surviving spouses of senior citizens who met the requirements on any January 1 after 2001. The application deadline is **July 15**. The application form is available from and must be submitted to the county assessor at the following address:

County name
Address
Telephone number
e-mail address

DISABLED VETERAN EXEMPTION

The exemption is available to applicants who: a) sustained a service-connected disability while serving on active duty in the Armed Forces of the United States, b) were honorably discharged, and c) were rated by the United States Department of Veterans Affairs as one hundred percent “permanent and total” disabled. VA unemployability awards do not meet the requirement for determining an applicant’s eligibility. The applicant must have owned and occupied the home as his or her primary residence since January 1 of the year of application; however, limited exceptions to the ownership and occupancy requirements are detailed in the eligibility requirements section of the application. The application deadline is **July 1**. Application forms are available from the Division of Veterans Affairs at the address and telephone number shown below and from the website of the Colorado Division of Property Taxation at www.dola.colorado.gov/dpt/forms/index.htm. Completed applications must be submitted to the Colorado Division of Veterans Affairs at the following address:

Colorado Department of Military and Veterans Affairs
Division of Veterans Affairs
7465 E. 1st Avenue, Suite C
Denver, Colorado 80230
Telephone: 303-343-1268 Fax: 303-343-7238
www.dmva.state.co.us/page/va/prop_tax