



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. 1

TO: County Assessors  
FROM: JoAnn Groff  
Property Tax Administrator  
DATE: January 7, 2009

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

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
1/7/09	Consumable Exemption Discussion Meeting	Review with interested personnel. By no later than 4:00 P.M., Monday, February 2, contact the Division to provide comments and/or information on the number of participants from your county that are planning to participate in the discussion meeting.
1/7/09	Personal Property Depreciation Input Meeting	Review with interested personnel. By no later than 4:00 P.M., Monday, February 2, contact the Division to provide depreciation information and/or information on the number of participants from your organization that are planning to participate in the input meeting.
1/7/09	Montrose County Position Opening	Review with staff. File in General Correspondence File.
1/7/09	Administration 100 – Introduction to Assessment	Review with interested personnel. Return registration form to Division. File in Education File.



1/7/09	Administration 945 – Abatements	Review with interested personnel. Return registration form to Division. File in Education File.
1/7/09	Replacement Pages for ARL Volumes 2, 3, and 5	Staff
1/2/09	2009 Basic Equipment Lists 2009 Installed Additional Equipment List 2009 Stored Equipment List	Circulate to Oil & Gas Personal Property Appraisers. Print and file in ARL Volume 3, Chapter 6.
1/2/09	2009 Drilling Rig Valuation Depth Schedule	Review with Oil and Gas Personal Property Appraisers. Print and file in ARL Volume 5, Chapter 7.
1/2/09	2009 Natural Resource Rates, Prices, and Factors 2009 Oil and Gas Netback BBB Bond Rate 2009 Netback Expense Report Form (NERF/SIRF) 2009 NERF Spreadsheet Instructions	Review with Natural Resources Appraisal Staff. Print and file in ARL Volume 3, Chapter 6.
1/2/09	2009 Level of Adjustment Factors for Pipelines and Petroleum Personal Property	Circulate to Oil & Gas Personal Property Appraisers. Print and file in ARL Volume 3, Chapter 6 and 7.
1/2/09	2009 Oil and Gas Pipeline Capitalization Rates 2009 BBB Bond Rate 2009 Cost Trending Factors and Percent Good Tables	Circulate to Oil & Gas Personal Property Appraisers.
1/7/09	Appraisal 201: Personal Property	Review with interested personnel. Return registration form to Division. File in Education File.
1/7/09	Appraisal 451: Oil & Gas Equipment Valuation	Review with interested personnel. Return registration form to Division. File in Education File.
1/7/09	Appraisal 452: Oil & Gas Pipeline Valuation	Review with interested personnel. Return registration form to Division. File in Education File.
1/7/09	2009 Personal Property Tables	Review with interested personnel and file in Personal Property File.



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**Colorado Department of Local Affairs**

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Executive Director

**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: ALL COUNTY ASSESSORS AND STAFF

FROM: JoAnn Groff  
Property Tax Administrator

SUBJECT: Consumable Exemption Discussion Meeting

DATE: January 7, 2009

DISTRIBUTION: Review with Interested Personnel  
By no later than 4:00 P.M., Monday, February 2, contact the Division to provide comments and/or information on the number of participants from your county that are planning to participate in the discussion meeting

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**MEMORANDUM**

Based on a request from Adams County, the Division is facilitating a Colorado county consumable exemptions discussion meeting. The meeting will focus on the following:

1. application of the consumable exemption when examining a "system"
2. application of the consumable exemption when examining a "set"

The open meeting has been scheduled for:

**Tuesday, February 3, 2009, beginning at 1:00 P.M.,  
at the Division of Property Taxation Offices  
1313 Sherman Street, Room 318  
Denver, Colorado 80203**

If you and/or anyone from your county plan to attend, please contact Ken Beazer at the Division so that we may ascertain the number of participants for the meeting.

If you cannot attend but would like to provide written comments, please either e-mail, fax, or mail your comments (c/o: Ken Beazer) so that they are received at the Division Offices by no later than 4:00 P.M. on Monday, February 2, 2009.

If you have any questions, please call Ken Beazer at (303) 866-2790 or e-mail your questions to [ken.beazer@state.co.us](mailto:ken.beazer@state.co.us).

JAG\KLB:klb

G:\USR\KBEAZER\KB\MEETINGS\CONSUMABLES\CONSUMABLE EXEMPTIONS DISCUSSION MEETING MEMO 1-7-09.DOC





Bill Ritter, Jr.  
Governor

Colorado Department of Local Affairs

Susan E. Kirkpatrick  
Executive Director

**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: Personal Property Depreciation Input Meeting

DATE: January 7, 2009

DISTRIBUTION: Review with Interested Personnel  
By no later than 4:00 P.M., Monday, February 2, contact the Division to provide depreciation information and/or information on the number of participants from your organization that are planning to participate in the input meeting

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### MEMORANDUM

The Division is holding an open personal property depreciation input meeting. The meeting will focus on the following:

1. sources and methods that may be used for establishing personal property depreciation
2. if a statistical curve method is used, then what is the appropriate discount rate

The open meeting has been scheduled for:

**Tuesday, February 3, 2009, beginning at 10:00 A.M.,  
at the Division of Property Taxation Offices  
1313 Sherman Street, Room 318  
Denver, Colorado 80203**

If you and/or anyone from your organization plan to attend, please contact Ken Beazer at the Division so that we may ascertain the number of participants for the meeting.

If you cannot attend but would like to provide written input, please either e-mail, fax, or mail your information (c/o: Ken Beazer) so that they are received at the Division Offices by no later than 4:00 P.M. on Monday, February 2, 2009.

If you have any questions, please call Ken Beazer at (303) 866-2790 or e-mail your questions to [ken.beazer@state.co.us](mailto:ken.beazer@state.co.us).

Thank you in advance for your participation in the process.

JAG\KLB:klb

G:\DPT-GRP\ASCOM\PP FACTORS\2010PPFACTORS\MEMOS\PERSONAL PROPERTY DEPRECIATION INPUT MEETING MEMO 1-7-09.DOC





Bill Ritter, Jr.  
Governor

**Colorado Department of Local Affairs**

Susan E. Kirkpatrick  
Executive Director

**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff  
Property Tax Administrator

SUBJECT: Montrose County  
Position Opening

DATE: January 7, 2009

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

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**MEMORANDUM**

The Montrose County Assessor's Office has a position opening for a Residential Appraiser. See attached announcement for more information.





## MONTROSE COUNTY POSITION DESCRIPTION

**POSITION TITLE:** Residential Appraiser

**DEPT/DIV:** Assessor's Office

**PAY RANGE:** \$14.13 - \$19.50/hr.

**HIRING RATE:** \$14.13/hr.

**BENEFITS:** \$612/Month Allowance

General Statement of Duties: Performs physical inspections of homes, confirmation of real property transfers, assistance with County-wide reappraisals, presentation of residential property appeals. The ability to effectively interact with the public is required.

Supervision Received: Works under general guidance and direction of the Assessor and senior appraisers.

### Required Knowledge, Skills and Abilities:

- Must have computer knowledge and experience.
- Knowledge of word processing, and spreadsheets.
- Ability to communicate effectively both verbally and in writing.

Education: High School Diploma.

### Special Requirements:

- Must possess a valid driver's license.

Physical Requirements of Position: Physical dexterity and mobility required to drive, perform building measurement tasks, and operate general office equipment. Work requires ability to perform duties outdoors and endure all types of inclement weather. Must be able to climb/descend ladders, stairs and sloping terrain; and endure extended periods of standing or sitting.

To Apply: Submit **BOTH** application and cover/resume to the Montrose County Assessor's Office 320 S. 1<sup>st</sup> St., Rm. 9 **or** P. O. Box 1186, Montrose, CO 81402. Applications are available at the Assessor's Office or [www.montrosecounty.net/humanresources/](http://www.montrosecounty.net/humanresources/). For additional information call (970) 249-3753.

**Application deadline is 4:30p.m. Friday, January 16, 2009.**

ADA/EOE



Bill Ritter, Jr.  
Governor

**Colorado Department of Local Affairs**

Susan E. Kirkpatrick  
Executive Director

**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff, Property Tax Administrator

SUBJECT: Administration 100 – Introduction to Assessment

DATE: January 7, 2009

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

***Introduction to Assessment***  
*(Admin 100)*

**Five-day Course**

**Education Credit:** 23 hours (continuing education only)

**Tested:** Yes

**Recommended Prerequisite:** This course is the recommended prerequisite for all five-day courses.

**Cost per student:** \$50.00 (*Please make checks payable to: Colorado Assessors Association*)

Colorado History and Law  
Local Government Finance in Colorado  
The Assessment Function and Calendar  
Geometric Shapes  
Real Property Descriptions  
Assessment Maps & Parcel Numbering  
Real Property Appraisal  
Mass Appraisal and Statistics  
Personal Property Appraisal  
Assessment Math  
Real Property Title Conveyances  
Communication and Public Relations

Class times are 8:30am to 4:30pm

2009					
2/2-6/09	Grand Jct	State Services Building	970-248-7318	222 S. 6 <sup>th</sup> Street, Rm 101	John & Frank
2/23-27/09	Longmont	Southwest Weld Cty Svcs Complex	720-652-4200	4209 Weld Cty Road 24-1/2	Greg & Penny





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.*

<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.hernandez@state.co.us](mailto: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: Administration 945 – Abatements  
DATE: January 7, 2009  
DISTRIBUTION: Review with interested personnel.  
Return registration form to Division.  
File in Education File.

## Abatements (Admin 945)

**One-day Course** (9:00am to 3:00pm)

**Education Credit:** NONE

**Tested:** No

**Recommended Prerequisite:** None

**Cost per student:** \$10.00 *(Please make checks payable to: Colorado Assessors Association)*

Due Process

Purpose of abatements

Clerical errors, erroneous assessments, overvaluation issues

Abatement situations

Abatement hearings

Review by Property Tax Administrator

Abatement Statutes

Case law

Class time is from 9:00am to 3:00pm

2009					
2/10/2009	Grand Jct	Mesa County Courthouse	970-248-7318	550 East Rood Avenue / 241 North 6th	Janeen
2/18/2009	Aurora	Aurora Centre Point Plaza	303-636-1100	14980 E. Alameda Drive (Littleton Room A)	Janeen





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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.hernandez@state.co.us](mailto:evelyn.hernandez@state.co.us)



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**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff  
Property Tax Administrator

SUBJECT: Replacement Pages for ARL Volumes 2, 3, and 5

DATE: January 7, 2009

DISTRIBUTION: Staff

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**MEMORANDUM**

The most recent replacement pages for ARL Volumes 2, 3, and 5 have been posted on the Division's website at [www.dola.state.co.us/dpt/publications](http://www.dola.state.co.us/dpt/publications).





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**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: Oil and Gas Assessors  
Oil and Gas Industry Members and Other Interested Parties

FROM: JoAnn Groff  
Property Tax Administrator

DATE: January 2, 2009

SUBJECT: 2009 Basic Equipment Lists  
2009 Installed Additional Equipment List  
2009 Stored Equipment List

DISTRIBUTION: Circulate to Oil & Gas Personal Property Appraisers  
Print and file in ARL Volume 3, Chapter 6

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**MEMORANDUM**

The 2009 changes for the following lists, found in ARL Volume 5, Chapter 6 – Personal Property Valuation Manual, have been completed.

**2009 Basic Equipment Lists (BELs)**  
**2009 Installed Additional Equipment List**  
**2009 Stored Equipment List**

You may find these values for 2009 by accessing the Division's website at:

[http://www.dola.state.co.us/dpt/publications/arl\\_index.htm](http://www.dola.state.co.us/dpt/publications/arl_index.htm)

The Division has applied a single appreciation factor of 8.5% provided by HADCO International to the BEL values from 2008. All other values in the Installed Additional Equipment and Stored Equipment Lists were also the result of the factoring process.

On December 11, 2008, the Statutory Advisory Committee (SAC) to the Property Tax Administrator recommended the referenced lists for use in 2009. The State Board of Equalization (state board) has thirty days to review the SAC recommendations. If the state board rejects these recommendations, you will be advised in a separate memorandum.

The lists will be effective January 1, 2009 for use by all assessors. If you have any questions, please contact Nancy Anders 303-866-3198.

JAG/NA/na

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Executive Director

**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: Oil and Gas County Assessors  
Oil and Gas Industry Members and Other Interested Parties

FROM: JoAnn Groff  
Property Tax Administrator

DATE: January 2, 2009

SUBJECT: 2009 Drilling Rig Valuation Depth Schedule

DISTRIBUTION: Review with Oil and Gas Personal Property Appraisers  
Print and file in ARL Volume 5, Chapter 7

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**MEMORANDUM**

The following addenda to be used for the valuation of skid-mounted drilling rigs for the 2009 assessment year and for inclusion in ARL Volume 5, Chapter 7 is listed below:

**ADDENDUM 7-A, 2009 DRILLING RIG VALUATION DEPTH SCHEDULE**

The above information may be found on the Division website at this link:

[http://www.dola.state.co.us/dpt/publications/arl\\_index.htm](http://www.dola.state.co.us/dpt/publications/arl_index.htm)

On December 11, 2008, the Statutory Advisory Committee (SAC) to the Property Tax Administrator recommended the referenced addenda for use in 2009. The State Board of Equalization (state board) has thirty days to review the SAC recommendations. If the state board rejects these recommendations, you will be advised in a separate memorandum.

If you have any questions please contact Nancy Anders at 303-866-3198.

JAG/NA/na





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Executive Director

**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff  
Property Tax Administrator

DATE: January 2, 2009

SUBJECT: 2009 Natural Resource Rates, Prices, and Factors  
2009 Oil and Gas Netback BBB Bond Rate  
2009 Netback Expense Report Form (NERF/SIRF)  
2009 NERF Spreadsheet Instructions

DISTRIBUTION: Review with Natural Resources Appraisal Staff  
Print and file in ARL Volume 3, Chapter 6

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**MEMORANDUM**

The following addenda and report forms for inclusion in ARL Volume 3, Chapter 6 are listed below:

**ADDENDUM 6-A: 2009 SAND & GRAVEL ECONOMIC ROYALTY RATES**  
**ADDENDUM 6-B: 2009 COAL AND OTHER RATES AND PRICES**  
**ADDENDUM 6-C: 2009 HOSKOLD FACTORS WORKSHEET**  
**ADDENDUM 6-J: 2009 OIL & GAS NETBACK BBB BOND RATE, 2009 NERF  
AND NERF-SPREADSHEET INSTRUCTIONS**

**NETBACK EXPENSE REPORT FORM (NERF/SIRF)**

The above referenced addenda and report form have been developed by the Division of Property Taxation for use by all assessors in valuing earth/stone product operations, coal operations, and oil and gas production operations (which require netback calculations) for the 2009 assessment year. Please note that Addendum 6-C consists of a worksheet from which Hoskold factors can be developed. Each county must develop its own Hoskold factors, including the effective tax rate (ETR), which applies to each producing coal and earth/stone operation. Instructions for the development of Hoskold factors can be found in ARL Volume 3, Land Valuation Manual, Chapter 6.

The above information may be found on the Division website at this link:

[http://www.dola.state.co.us/dpt/publications/arl\\_index.htm](http://www.dola.state.co.us/dpt/publications/arl_index.htm)

On December 11, 2008, the Statutory Advisory Committee (SAC) to the Property Tax Administrator recommended the referenced addenda and report form for use in 2009. The State Board of Equalization (state board) has thirty days to review the SAC recommendations. If the state board rejects these recommendations, you will be advised in a separate memorandum.

If you have any questions about the attached addenda, please contact Nancy Anders at: 303-866-3198.

JAG/NA/na

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1313 Sherman, Room 419, Denver, CO 80203, (303) 866-2371

TDD (303) 866-5300 FAX (303) 866-4000

E-Mail: [joann.groff@state.co.us](mailto:joann.groff@state.co.us)





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**Colorado Department of Local Affairs**

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Executive Director

**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: Oil and Gas County Assessors  
Oil and Gas Industry Members and Other Interested Parties

FROM: JoAnn Groff  
Property Tax Administrator

DATE: January 2, 2009

SUBJECT: 2009 Level of Adjustment Factors for Pipelines and Petroleum Personal Property

DISTRIBUTION: Circulate to Oil & Gas Personal Property Appraisers  
Print and file in ARL Volume 3, Chapters 6 and 7

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**MEMORANDUM**

The 2009 Level of Adjustment Factor for all locally assessed Oil and Gas Pipelines is:  
**1.00**

The 2009 Level of Adjustment Factor for all other Oil and Gas Personal Property is:  
**0.97**

To clarify, Factor Grouping Reference Number "12" in the PERSONAL PROPERTY ADJUSTMENT FACTOR table, located in ARL Volume 5, Chapter 4, refers to "All Petroleum, Textile," but this does not include locally assessed Oil and Gas Pipelines. It refers only to Oil and Gas Personal Property other than Pipelines.

You may find this information for 2009 by accessing the Division's website at:

[http://www.dola.state.co.us/dpt/publications/arl\\_index.htm](http://www.dola.state.co.us/dpt/publications/arl_index.htm)

On December 11, 2008, the Statutory Advisory Committee (SAC) to the Property Tax Administrator recommended the referenced information for use in 2009. The State Board of Equalization (state board) has thirty days to review the SAC recommendations. If the state board rejects these recommendations, you will be advised in a separate memorandum.

If you have any questions, please contact Nancy Anders at 303-866-3198.

JAG/NA/na





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Colorado Department of Local Affairs

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Executive Director

DIVISION OF PROPERTY TAXATION

JoAnn Groff  
Property Tax Administrator

TO: Oil and Gas County Assessors  
Oil and Gas Industry Members and Other Interested Parties

FROM: JoAnn Groff  
Property Tax Administrator

DATE: January 2, 2009

SUBJECT: 2009 Oil and Gas Pipeline Capitalization Rates,  
2009 BBB Bond Rate  
2009 Cost Trending Factors and Percent Good Tables

DISTRIBUTION: Circulate to Oil & Gas Personal Property Appraisers

**MEMORANDUM**

Enclosed for you are the following data for the Assessor's Reference Library.

The **2009 Oil and Gas Netback BBB Bond Rate** in ARL Volume 3 is **6.73**.

The **2009 Oil and Gas Pipeline Capitalization Rates** in ARL Volume 5 are as follows:

Fluid Transmission Pipelines	Gas Transmission Pipelines	Gas Distribution Pipeline
<b>10.93%</b>	<b>10.78%</b>	<b>9.61%</b>

The above information may be found on the Division website at this link:

[http://www.dola.state.co.us/dpt/publications/arl\\_index.htm](http://www.dola.state.co.us/dpt/publications/arl_index.htm)

The new Oil and Gas Pipeline Capitalization Rates, Cost Trending Factors and Percent Good Tables, and the Oil and Gas 2009 Netback BBB Bond Rate will be effective January 1, 2009 for use by all assessors.

The **2009 Cost Trending Factors and Percent Good Tables** may be found in ARL Volume 5, Chapter 7 as Addendum 7-B.

On December 11, 2008, the Statutory Advisory Committee (SAC) to the Property Tax Administrator recommended the referenced information for use in 2009. The State Board of Equalization (state board) has thirty days to review the SAC recommendations. If the state board rejects these recommendations, you will be advised in a separate memorandum.

If you have any questions about the attachment, please contact Nancy Anders at 303-866-3198.

JAG/NA/na

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1313 Sherman, Room 419, Denver, CO 80203, (303) 866-2371

TDD (303) 866-5300 FAX (303) 866-4000

E-Mail: [joann.groff@state.co.us](mailto:joann.groff@state.co.us)





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Governor

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Susan E. Kirkpatrick  
Executive Director

**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: January 7, 2008  
DISTRIBUTION: Review with interested personnel.  
Return registration form to Division.  
File in Education File.

## 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





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.*

<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.hernandez@state.co.us](mailto:evelyn.hernandez@state.co.us)



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Governor

**Colorado Department of Local Affairs**

Susan E. Kirkpatrick  
Executive Director

**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: All County Assessors  
FROM: JoAnn Groff  
Property Tax Administrator  
SUBJECT: Appraisal 451: Oil and Gas Equipment Valuation  
DATE: January 7, 2009  
DISTRIBUTION: Review with interested personnel.  
Return registration form to Division.  
File in Education File.

**Oil and Gas Equipment Valuation  
(APR 451)**

**One-day Workshop**

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

**Tested:** No.

**Recommended** Introduction to Assessment, plus

**Prerequisites:** Introduction to Appraisal or Basic Appraisal Principles.

**Required**

**Equipment:** Students should bring calculators with the square root capability.

**Cost Per Student:** \$10.00

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

**TOPICS:**

- Analysis and Use of BEL's
- Valuation of Installed Equipment
- Valuation Stored Equipment
- Valuation Steps
- Valuation Grids

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

2009					
February 4	Broomfield	Broomfield City and County Bldg.	303-464-5819	One DesCombes Drive	Nancy





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.hernandez@state.co.us](mailto:evelyn.hernandez@state.co.us)



Bill Ritter, Jr.  
Governor

**Colorado Department of Local Affairs**

Susan E. Kirkpatrick  
Executive Director

**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: All County Assessors  
FROM: JoAnn Groff  
Property Tax Administrator  
SUBJECT: Appraisal 452: Oil and Gas Pipeline Valuation  
DATE: January 7, 2009  
DISTRIBUTION: Review with interested personnel.  
Return registration form to Division.  
File in Education File.

**Oil and Gas Pipeline Valuation**  
**(APR 452)**

**One-day Workshop**

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

**Tested:** No.

**Recommended Prerequisites:** Introduction to Assessment, plus Introduction to Appraisal or Basic Appraisal Principles.

**Required Equipment:** Students should bring calculators with the square root capability.

**Cost Per Student:** \$10.00  
*(Please make checks payable to: Colorado Assessors' Association.)*

**TOPICS:**

- Statutory References
- Pipeline Definitions
- Pipeline Classification and Procedures
- BIA Assessments
- Pipeline Apportionment Procedures
- Pipeline Assessment Case Study

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

2009					
February 5	Broomfield	Broomfield City and County Bldg.	303-464-5819	One DesCombes Drive	Nancy





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>

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**DIVISION OF PROPERTY TAXATION**

JoAnn Groff  
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff  
Property Tax Administrator

SUBJECT: 2009 Personal Property Tables

DATE: January 7, 2009

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

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**MEMORANDUM**

The 2009 Personal Property Tables are available to be used for the valuation of personal property for the 2009 assessment year. The tables are now available on the Division website at:  
[http://dola.colorado.gov/dpt/personal\\_property\\_tables/index.htm](http://dola.colorado.gov/dpt/personal_property_tables/index.htm)

On December 11, 2008, the Statutory Advisory Committee (SAC) to the Property Tax Administrator recommended the referenced information for use in 2009. The State Board of Equalization (state board) has thirty days to review the SAC recommendations. If the state board rejects these recommendations, you will be advised in a separate memorandum.

If you have any questions, please contact the Division at (303) 866-2371.

JAK:KLB/klb

G:\DPT-GRP\ASCOM\PPFACTORS\2009PPFACTORS\MEMOS\2009 PERSONAL PROPERTY TABLES BULLETIN MEMO.DOC

