



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. 42

TO: County Assessors
FROM: JoAnn Groff
Property Tax Administrator
DATE: November 4, 2009

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

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
11/4/09	Division of Property Taxation Position Opening	Review with staff. File in General Correspondence File.
11/4/09	Senior/Disabled Veteran Exemption Notice	Assessor and appropriate staff.
11/4/09	2010 ARL 5 Proposed Changes Review Meeting	Review with interested personnel. By no later than 4:00 P.M., Monday, November 16, contact the Division and provide information on the number of participants from your organization that are planning to participate in the meeting.
11/4/09	Proposed 2010 Drilling Rig Valuation Depth Schedule	All natural resource appraisers.
11/4/09	State Audit of USPAP Continuing Education	All interested personnel.





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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff, Property Tax Administrator

SUBJECT: Division of Property Taxation, Position Opening

DATE: November 4, 2009

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

MEMORANDUM

Attached please find a job announcement for a Property Tax Specialist II in the Administrative Resources Section of the Division of Property Taxation. Through this process, we plan to hire two positions that will work from our Grand Junction office. At present very few applications have been received.

Applications must be received by the Department of Local Affairs, Human Resources office no later than 5 p.m. November 5, 2009.



Department of Local Affairs

Strengthening Colorado Communities

Open Competitive

EMPLOYMENT OPPORTUNITY

Department of Local Affairs

Division of Property Taxation

Job Title: PROPERTY TAX SPECIALIST II

Position Number: 80091-1009 and 80082-1009

Job Location: Grand Junction

Salary: salary range \$4,409-4,900/mo.

Release Date: October 23, 2009

Apply By: November 5, 2009

Employment Type: Full-Time

Class Code: H8J3XX

Information About The Job:

DUTIES: This position in the Administrative Resources Section of the Division of Property Taxation will perform operating or journey level duties in handling problems in the field of ad valorem taxation, requiring the application of advanced professional expertise and skill in the administration and appraisal functions of an assessor's office. The position participates in the development of materials for publication in manuals, guidelines, procedures, and narrative reports for use by county assessors, public policy makers, and taxpayers; produces administrative and appraisal education curricula and conducts classroom and on-site training for county assessors and their staff; provides recommendations for interpretation and clarification of statutory language, rules and policies for the Division of Property Taxation, elected officials and the public; responds to consulting requests from assessors; and makes recommendations for specific research and development projects dealing with typical property tax issues.

MINIMUM QUALIFICATIONS: Qualified applicants must possess a bachelor's degree in real estate appraisal, real estate, economics, tax auditing, accounting, business, business administration, public administration, finance, finance economics, political science, political science and government, or mathematics; AND two years of property taxation experience, land negotiation and appraisal experience, and/or real estate appraisal experience. **NECESSARY SPECIAL REQUIREMENTS:** Must possess and maintain a Colorado driver's license and be willing to travel. **PREFERRED QUALIFICATIONS:** The preferred candidate will have demonstrated competency in both the administrative and appraisal functions of an assessor's office. The preferred candidate will have a Colorado real estate appraisal license at the licensed level or above.

SUBSTITUTION: Any combination of work experience in property taxation, land negotiation and appraisal, and/or real estate appraisal, which provided the same kind, amount, and level of knowledge acquired in the required education, may be substituted on a year-for-year basis for the bachelor's degree.

PLEASE NOTE: Applications are used as part of the selection and exam process. Applications will be reviewed to determine if you meet the minimum requirements for the position and will be ranked to determine the most qualified applicants for this position. Be sure your application specifically addresses all the requirements listed above.

How To Apply:

Submit your **completed** State of Colorado Employment Application for Announced Vacancies and a current resume directly to the Department of Local Affairs, Human Resources Office, 1313 Sherman Street, Room #315, Denver, CO 80203, or fax 303-866-2251, by 5:00 p.m. on the announcement closing date. If your application and resume are not received by the closing date of this announcement, you will not be considered for this position. If you have any questions, please call (303) 866-5884 or email susie.esparza@state.co.us . **Please include your current e-mail address on your application, as most correspondence regarding this position will be electronic-based.** The department cannot guarantee the successful delivery of e-mail. You will be notified of the status of your application two weeks after the closing date of the announcement. If you do not receive information regarding the status your application after this time, please contact (303) 866-5884.

For employment application and full job announcement including Important Information About Your Application and Appeal Rights please visit our employment website at <http://dola.colorado.gov/employment.html> .

**YOU MUST BE A RESIDENT OF COLORADO TO APPLY.
THE STATE OF COLORADO IS AN EQUAL OPPORTUNITY EMPLOYER.**



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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Senior/Disabled Veteran Exemption Notice

DATE: November 4, 2009

DISTRIBUTION: Assessor and appropriate staff

MEMORANDUM

Section 39-3-204, C.R.S., directs the assessor to mail a notice by May 1 of each year to all residential property owners explaining the existence of the senior citizen and disabled veteran exemptions. The statute authorizes the assessor to include the notice with the treasurer's January tax bill, with the assessor's Notice of Valuation, or to mail it separately. The statute directs the Property Tax Administrator to develop the language for the notice in consultation with the Colorado Division of Veterans Affairs.

The following notice language is approved for inclusion with the treasurer's January 2010 tax bills. It addresses the removal of funding for the senior exemption for tax year 2009 and otherwise explains the exemptions as they currently exist in law for tax year 2010. The language may be further modified at a later time for submission with the May 1 Notices of Valuation.

If you would like to request approval for modifications to the following language, please e-mail your proposed changes to Greg Schroeder at greg.schroeder@state.co.us. Greg's telephone number is (303)866-2681. We will not consider changes to the disabled veteran exemption language, but we might approve other changes if they express the same meaning and information is not removed.



**PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS
AND DISABLED VETERANS**

Last year the Colorado General Assembly passed Senate Bill 09-276, eliminating the Senior Citizen Property Tax Exemption for tax year 2009. For this reason, qualifying seniors will notice that the exemption is not reflected on the enclosed 2009 tax bill. Unless the General Assembly makes further changes to statute, the Senior Citizen Property Tax Exemption is scheduled to return for tax year 2010, payable in 2011. The Disabled Veteran Exemption was not affected by Senate Bill 09-276 and remains funded.

Your county assessor and the Colorado Division of Veterans Affairs will continue to process new applications for the exemption programs, and those who qualify for the first time in 2010 are encouraged to apply. The following description of the programs reflects law for tax year 2010, payable in 2011.

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 CITIZEN 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*



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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: 2010 ARL 5 Proposed Changes Review Meeting

DATE: November 4, 2009

DISTRIBUTION: Review with Interested Personnel
By no later than 4:00 P.M., Monday, November 16, contact the Division and
provide information on the number of participants from your organization that are
planning to participate in the meeting

MEMORANDUM

An open meeting to review the Assessors Reference Library, Volume 5, Personal Property Manual proposed changes has been scheduled for:

**Wednesday, November 18, 2009, beginning at 9:00 A.M.,
at the Division of Property Taxation Offices
1313 Sherman Street, Room 318
Denver, Colorado 80203
E-mail: ken.beazer@state.co.us**

By no later than 4:30 P.M., on Thursday, November 12, the electronic copies (Adobe Acrobat files) of the proposed changes will be available for review on the Colorado Division of Property Taxation website at: www.dola.colorado.gov/dpt
Then look under the "News and Events" box on the right side of the screen and click on the "Proposed Changes to ARL 5" link.

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.

If you cannot attend but would like to provide written comments, please either e-mail, fax, or mail your comments so that they are received at the Division Offices by no later than 4:00 P.M. on Monday, November 16, 2009.

If you have any questions, please contact Ken Beazer via e-mail: ken.beazer@state.co.us or at: (303) 866-2790.

Thank you for reviewing this information and for your participation in the process.

JAG\KLB:klb

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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: November 4, 2009

SUBJECT: Proposed 2010 Drilling Rig Valuation Depth Schedule

MEMORANDUM

Attached for your review is a copy of the 2010 proposed update to the Assessor's Reference Library, Volume 5, Chapter 7:

Addendum 7-A: 2009 Drilling Rig Valuation Depth Schedule

To determine the 2010 Rotary Drill Rig values, data provided by HADCO International, Inc., was used. The average percent-change in values for drill rigs from the Fourth Quarter of 2008 through the Third Quarter of 2009 reflects a decrease of 24.2 percent over that time period. Research on Drill Collars indicated in a decrease of 20.3 percent. Drill Pipe costs fell from \$28.75 to \$22.00 per linear foot.

If you wish to provide comments regarding the proposed addendum, please send your response to Jim Hannum by November 13, 2009:

DIVISION OF PROPERTY TAXATION
1313 Sherman Street, Room 419
Denver, CO 80203
(303) 866-2131 Office
(303) 866-4000 Fax
jim.hannum@state.co.us

After assessor and industry input have been considered, the 2010 proposed addendum will be submitted for Statutory Advisory Committee (SAC) review at its meeting scheduled for December 17, 2009. The new Addendum 7-A, Drilling Rig Valuation Depth Schedule will be effective January 1, 2010 for use by all assessors.

JAG/JH/jh

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ADDENDUM 7-A, 2010 DRILLING RIG DEPTH SCHEDULE

MARKET VALUATION DEPTH SCHEDULE

To use the market valuation depth schedule, the assessor of the County of Original Assessment (COA) must physically inspect the rig and determine the following:

1. Actual rig depth capacity.
2. Overall physical condition according to condition ratings shown in the condition ratings section.
3. Drill pipe and collars, whether used by the rig or carried with the rig.

All operating oil and gas skid-mounted rotary drilling rigs are to be valued for 2009 using the market valuation depth schedule found below. The county clerk or motor vehicle department values self-propelled drilling rigs at the time a Special Mobile Machinery (SMM) license plate is purchased.

RIG CONDITION			
DEPTH RATING	POOR STACKED	FAIR	GOOD
3,999' OR LESS	\$ 50,331	\$ 120,712	\$ 268,256
4,000' TO 4,999'	\$ 51,620	\$ 123,918	\$ 273,070
5,000' TO 5,999'	\$ 75,209	\$ 180,540	\$ 477,085
6,000' TO 6,499'	\$ 100,875	\$ 241,749	\$ 538,066
6,500' TO 6,999'	\$ 109,781	\$ 263,549	\$ 585,745
7,000' TO 7,499'	\$ 117,680	\$ 282,719	\$ 628,268
7,500' TO 7,799'	\$ 223,815	\$ 537,210	\$ 1,193,812
7,800' TO 7,999'	\$ 226,422	\$ 543,471	\$ 1,230,461
8,000' TO 8,499'	\$ 249,079	\$ 597,857	\$ 1,328,585
8,500' TO 8,999'	\$ 246,198	\$ 613,995	\$ 1,364,627
9,000' TO 9,499'	\$ 270,712	\$ 649,773	\$ 1,444,028
9,500' TO 9,999'	\$ 285,190	\$ 684,876	\$ 1,521,192
10,000' TO 10,499'	\$ 540,606	\$ 1,297,658	\$ 2,883,697
10,500' TO 10,999'	\$ 566,719	\$ 1,360,322	\$ 3,022,866
11,000' TO 11,499'	\$ 593,097	\$ 1,423,251	\$ 3,162,111
11,500' TO 11,999'	\$ 619,608	\$ 1,487,325	\$ 3,304,198
12,000' TO 12,499'	\$ 638,251	\$ 1,531,956	\$ 3,403,989
12,500' TO 12,999'	\$ 664,705	\$ 1,388,141	\$ 3,539,367
13,000' TO 13,999'	\$ 715,067	\$ 1,695,775	\$ 3,768,018
14,000' TO 14,999'	\$ 1,002,356	\$ 1,804,586	\$ 4,009,820
15,000' TO 15,999'	\$ 1,053,332	\$ 1,896,380	\$ 4,077,358
16,000' TO 17,999'	\$ 1,084,486	\$ 1,951,736	\$ 4,336,821
18,000' AND ABOVE	\$ 1,130,102	\$ 2,037,390	\$ 4,526,776



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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: JoAnn Groff
Property Tax Administrator

DATE: November 4, 2009

RE: State Audit of USPAP Continuing Education

MEMORANDUM

The link below will display the licenses that Department of Regulatory Agencies, Board of Real Estate Appraisers, will be auditing for compliance with USPAP continuing education. These are licenses that will expire in 2009. Considering that the fine for failure to comply is \$400, it would be prudent for all assessors and assessment appraisers with licenses expiring this year to review the list. There should be official notifications, but they might not arrive in time to sign-up for one of our remaining USPAP classes. The link is:

http://www.dora.state.co.us/real-estate/appraisr/2007_2009_USPAP_Audit%20List_Web_Posted_102809.pdf

