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0102 Tax Exempt Property in Colorado





TAX EXEMPT PROPERTY
IN COLORADO

Legislative Council Report
to the
Colorado General Assembly

Research Publication No. 102
December, 1964

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Sen. Fay DeBerard
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COLORADO GENERAL ASSEMBLY



LEGISLATIVE COUNCIL

ROOM 341, STATE CAPITOL
DENVER 2, COLORADO
222-9911—EXTENSION 2285
December 2, 1964

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Rep. Clarence H. Quinlan

To Members of the Forty-fifth Colorado General Assembly:

Pursuant to the provisions of House Joint Resolution Number 25, 1963 session, the Legislative Council's Committee on Property Tax requested the Council staff to compile information on the value of tax exempt property in Colorado.

Data compiled by the Council staff was submitted to the Legislative Council on November 23, 1964, and, at this time, the Council approved the accompanying report for transmission to members of the Forty-fifth General Assembly.

Respectfully submitted,

/s/ Representative C. P. (Doc) Lamb
Chairman

no. 90-102

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COLORADO GENERAL ASSEMBLY



LEGISLATIVE COUNCIL

ROOM 341, STATE CAPITOL
DENVER 2, COLORADO
222-9911—EXTENSION 2285

November 23, 1964

MEMBERS

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Rep. John W. Nichols
Rep. Clarence H. Quinlan

Representative C. P. Lamb, Chairman
Colorado Legislative Council
Room 341, State Capitol
Denver, Colorado

Dear Mr. Chairman:

In April of 1963, your Committee on Property Tax directed the Legislative Council staff to determine the value of tax exempt property owned by public bodies and religious and charitable organizations in Colorado. Compilation of this data was completed in November of 1964 and is submitted herewith for consideration by the Legislative Council.

Respectfully submitted,

/s/ Senator Frank L. Gill, Chairman
Committee on Property Tax

FOREWORD

Under the direction of H.J.R. No. 25, 1963 session, the Legislative Council Committee on Property Tax was assigned responsibility for compilation of information relating to the impact of tax exempt property. Committee members included: Senator Frank Gill, chairman; Senator Fay DeBerard, vice chairman; Senators Robert Allen, Edwin Lamm, and William Bledsoe; Representatives Hiram McNeil, T. H. Dameron, Robert Schafer, Lowell Compton, Walter Stalker, Rex Howell, and Samuel Boyden. Representative C. P. Lamb, Legislative Council chairman, also served on the committee in an ex officio capacity.

For the most part, the major portion of the workload in determining the impact of tax exempt property was borne by the county assessors and the Tax Commission staff. Needless to say, without their assistance, the accompanying report could not have been completed. The Council staff particularly would like to express its appreciation to Mr. William Evans, president of the County Assessors' Association, and to the Colorado Municipal League. In addition, federal, state, and municipal officials, as well as representatives of private religious and charitable institutions, contributed immeasurably to the study.

November 24, 1964

Lyle C. Kyle
Director

TAX EXEMPT PROPERTY

House Joint Resolution No. 25, 1963 session, directed the Legislative Council to study or appoint a committee to study problems relating to the tax exempt status of property owned by public bodies and religious and charitable organizations, and specifically the determination of the amount and value of tax exempt property owned by such groups in the State of Colorado. At its first meeting on May 13, 1963, the Committee on Property Tax requested the Legislative Council staff to compile data on tax exempt property in Colorado. It was the consensus of the committee that the total impact of tax exemptions on the property tax structure would need to be known as an integral part of a review of the status of tax exempt property in Colorado.

Method Used to Compile Data

An accurate compilation of the value of tax exempt properties in each county only could be accomplished by actual assessment of the tax exempt properties in each county. Of course, this would be a tremendous task, especially in view of the millions of acres of tax exempt federal land in Colorado. In a few instances, namely in Denver and Arapahoe Counties, the assessors were able to place an assessed value on tax exempt property. However, for the remaining counties this information either is not available or is incomplete.

As an alternative approach, the Council staff attempted to organize a cooperative program to compile information on tax exempt property, which involved five basic steps, enlisting the assistance of federal, state, county, and municipal government agencies, as well as private religious and charitable organizations.

The initial step in this cooperative review of the value of tax exempt properties involved the assistance of the county assessors. In cooperation with Mr. William Evans, president of the County Assessors' Association, the county assessors were asked to supply a listing of tax exempt properties from their land and block books. The cooperation of the county assessors was essential to this study and their response was meritorious. In order to reduce the burden of the request to the assessors, data concerning federal, state, municipal governments, and school districts was collected from respective sources. Also, the assessors were not asked to place a value on the properties reported unless they had already done so. Finally, the assessors were requested to compile a listing of tax exempt properties by October of 1963.

The second phase of the study commenced in the late fall of 1963. On the basis of information supplied by the assessors, the staff contacted church and fraternal organizations, and, in many instances, individual religious and charitable institutions in an attempt to obtain estimated actual values for properties reported by the assessors. By the spring of 1964, approximately one-third of the private tax exempt property owners returned estimates of actual value for their respective properties in Colorado.

In the meantime, the third phase of the study of tax exempt property was initiated. Federal, state, and municipal agencies were contacted for purposes of obtaining valuations of governmental properties. In particular, estimating the value of federal property is exceedingly difficult due to extensive acreages of public domain lands under the jurisdiction of the Departments of Interior and Agriculture. In a report to the Committee on Government Operations, U.S. House of Representatives, the Department of Interior estimated the actual value of public domain lands under their jurisdiction at \$17.00 per acre, while the Department of Agriculture estimated that public domain lands under their control could be valued at approximately \$10.00 per acre. In addition to the acres reported by these agencies, about two per cent of the land could be considered miscellaneous, and much of this land is urban in character, suggesting a greater value than reported for the other two agencies. The Council staff assigned an arbitrary figure of \$20.00 per acre for purposes of estimating a minimum value for miscellaneous federal land.

Improvements on federal lands have been calculated at acquisition cost as reported by the General Services Administration. For purposes of this study, the acquisition cost estimates have been accepted as actual value, recognizing that the acquisition cost figures are to represent a minimum estimate of actual value of improvements. Similarly, the actual values of properties owned by state and local governments often have been reported on the basis of insurance values or so-called "book values," and these values have been accepted as actual values for purposes of estimating total minimum actual values.

The fourth phase of the study on estimating value of tax exempt property involved a follow-up of reports submitted by the assessors by the Tax Commission. The staff of the Tax Commission attempted to obtain data from counties in which no information on religious and charitable property had been submitted or in which the Council staff could not obtain values from respective private organizations. The Tax Commission staff took on the burden of obtaining this information in addition to their normal duties, and the study could not have been completed without their assistance.

The fifth and final step for developing a minimum estimate of the value of exempt property simply involved computation of data submitted to the Council staff. In viewing the estimate of value of tax exempt property reported, there is, of course, no way of determining the percentage of tax exempt property which has not been reported or for which values are not available. Briefly, the value of tax exempt property reported in seven counties appears inadequate -- Chaffee, Clear Creek, Grand, Jackson, Las Animas, Mineral, and Routt. No information on tax exempt land was submitted from the assessors in Chaffee and Jackson counties; however, the amount of tax exempt property in the aforementioned counties may not be too significant.

Value of Tax Exempt Property Reported

The following estimates of tax exempt property in Colorado reflect a minimum value, and no projection has been made for the value of properties for which an appraisal was not reported. With this in mind, data compiled by the Council staff indicates that there is about \$3,157,276,000 in tax exempt property in Colorado. Of this amount,

\$1,504,872,000 or a little less than one-half of the tax exempt property belongs to the federal government. Of the remaining exempt property, approximately \$438,338,000 may be classed in the category of religious, fraternal, and miscellaneous county and special district property. Another \$408,024,000 worth of tax exempt properties is used for municipal services, including independent water boards. Primary and secondary public school education accounts for \$399,519,000 in tax exempt property, while public higher education property is valued at approximately \$149,634,000.

The ten counties with the largest amount of tax exempt property include: Denver -- \$664,518,000; Jefferson -- \$187,667,000; Arapahoe -- \$105,467,000; Larimer -- \$97,229,000; Boulder -- \$95,136,000; El Paso -- \$92,454,000 (note that these figures do not include defense properties -- see Table I); Pueblo -- \$88,450,000; Mesa -- \$79,921,000; Weld -- \$56,031,000; and Adams -- \$52,018,000. These ten counties also contain the most population according to the 1960 census.

Table II contains an estimated assessed value of property and is based on the estimated actual values reported in Table I. In addition, a percentage relationship between the estimated assessed value of tax exempt property and the assessed value of taxable property is outlined in the table. The total estimated assessed value of tax exempt property reported, based on an average sales ratio of 25.9 per cent for the three-year period 1960-62, amounts to \$816,177,000, or about 20.8 per cent of the taxable property in Colorado. Again, caution must be taken in viewing this estimate. The figures represent a minimum estimate and the total assessed value may be much higher.

The estimated assessed valuation of federal properties represents less than one-half of all tax exempt property, that is, about 46 per cent of the total estimated assessed value of tax exempt property. State owned property amounts to about 5.1 per cent of taxable property; municipal -- 13.8 per cent; public schools -- 13.0 per cent; public higher education -- 4.4 per cent; and religious, charitable and other miscellaneous property -- 14.6 per cent.

In viewing individual counties, the ten counties with the highest percentages of tax exempt properties to taxable properties are as follows: Hinsdale -- 103.8 per cent; Bent -- 53.0 per cent; Mineral -- 52.5 per cent; Gunnison -- 48.6 per cent; San Juan -- 39.1 per cent; Moffat -- 37.1 per cent; Saguache -- 36.0 per cent; Conejos -- 31.0 per cent; Park -- 29.0 per cent; San Miguel -- 28.8 per cent; and Alamosa -- 27.1 per cent. For the most part, the ten aforementioned counties have considerable federal land holdings.

In general, the most populous counties also have the largest dollar amount of tax exempt property; however, the rural counties, especially counties which have sizable areas of federal public domain lands, appear to have the highest percentage of tax exempt property in comparison to taxable property. In conclusion, the valuation of federal lands may be much higher than that reported, increasing the percentage of value of tax exempt lands in counties with extensive federal properties.

Table I

ESTIMATED MINIMUM ACTUAL VALUE OF FEDERAL, STATE, AND LOCAL GOVERNMENT AND PRIVATELY OWNED TAX EXEMPT REAL PROPERTY IN COLORADO IN 1963*

County	Value of Tax Exempt Property							Totals
	Federal ^a	State ^b	Municipal ^c	Public Education		Private & Miscellaneous Local Government		
				Primary & Secondary	Higher Education			
Adams	\$ 629	\$ 1,776,925	\$ 13,301,830	\$ 26,788,390	\$ ---	\$ 10,150,405	\$ 52,018,179	
Alamosa	1,338,232	564,113	485,300	2,172,618	11,180,500	1,721,552	17,462,315	
Arapahoe	34,176,046	1,040,913	5,128,517	44,814,828	---	20,306,806	105,467,110	
Archuleta	4,528,710	115,807	125,000	462,617	---	558,300	5,790,434	
Baca	2,060,325	909,060	47,800	1,244,281	23,991	1,316,375	5,601,832	
Bent	20,653,859	2,306,781	2,382,630	2,063,884	---	2,407,596	29,814,750	
Boulder	13,534,971	555,467	19,339,716	17,303,347	28,929,536	15,473,542	95,136,579	
Chaffee	5,540,691	4,983,527	990,000	1,183,622	---	189,520	12,887,360	
Cheyenne	4,794	1,222,373	82,781	1,897,117	---	2,067,418	5,274,483	
Clear Creek	2,158,852	188,599	3,538,529	578,162	26,906	656,523	7,147,571	
Conejos	9,715,782	665,304	40,000	1,218,439	---	1,543,930	13,183,455	
Costilla	29,905	3,313	12,450	894,385	---	609,625	1,549,678	
Crowley	110,517	1,584,645	158,160	847,972	---	780,290	3,481,584	
Custer	1,985,936	150,458	32,400	336,264	---	525,909	3,030,967	
Delta	6,643,414	285,845	1,031,410	3,325,519	79,925	4,637,511	16,003,624	
Denver	136,387,525	50,226,700	141,799,274	122,190,066	-b-	213,914,851	664,518,416	
Dolores	4,270,072	112,256	3,580	606,003	---	731,180	5,723,091	
Douglas	1,423,682	206,933	445,032	1,503,954	---	687,599	4,267,200	
Eagle	10,438,197	264,555	58,600	1,184,717	---	244,473	12,190,542	
Elbert	1,360	1,963,662	299,952	1,855,327	---	933,619	5,053,920	
El Paso	1,671,668	---	---	---	---	---	92,454,822	
Fremont	7,353,112	7,741,749	291,065	3,488,520	---	6,056,323	24,930,769	
Garfield	21,349,559	102,837	970,360	2,464,062	---	2,175,950	27,062,768	
Gilpin	514,296	96,333	---	400,649	---	214,400	1,225,678	
Grand	9,949,813	1,048,176	850,431	609,791	---	200,724	12,658,935	
Gunnison	19,776,432	296,358	1,126,250	1,426,173	10,440,185	1,935,050	35,000,448	
Hinsdale	7,761,720	188,638	6,222	31,000	---	35,278	8,022,858	
Huerfano	2,736,280	522,208	142,225	1,844,955	---	1,066,075	6,311,743	
Jackson	6,777,327	1,841,088	27,900	428,150	---	11,200	9,085,665	
Jefferson	87,458,860	14,697,186	15,604,269	36,304,853	12,137,759	21,474,525	187,677,452	
Kiowa	266,875	1,489,173	53,320	458,035	---	748,925	3,016,328	
Kit Carson	4,964	1,501,833	102,650	1,454,858	---	2,325,310	5,389,615	
Lake	2,244,094	35,810	71,590	1,216,000	---	1,370,300	4,937,794	
La Plata	11,527,654	416,971	2,393,000	6,522,231	5,373,698	7,979,200	34,212,754	
Larimer	23,011,771	1,843,629	6,992,290	8,455,021	46,870,071	10,056,876	97,229,658	
Las Animas	1,803,272	2,485,043	62,120	4,200,216	2,060,000	1,959,800	12,570,451	
Lincoln	68,668	3,398,979	231,500	1,119,598	---	1,133,425	5,952,170	
Logan	247,412	4,604,341	1,684,860	4,393,986	2,349,485	3,747,650	17,027,734	
Mesa	53,380,322	4,809,514	4,099,000	9,539,631	2,398,648	5,694,752	79,921,867	
Mineral	5,297,870	156,663	---	91,680	---	---	5,546,213	
Moffat	29,539,826	3,401,880	4,200	1,959,380	---	2,740,049	37,645,335	
Montezuma	17,074,250	267,183	119,000	3,176,745	---	3,028,310	23,665,488	
Montrose	15,654,262	152,362	45,500	3,872,318	---	5,241,554	24,965,996	
Morgan	74,170	1,551,163	1,409,314	4,670,369	---	5,400,000	13,105,016	
Otero	1,947,323	1,820,423	6,043,175	5,620,842	827,100	2,714,146	18,973,009	

Table I
(continued)

Value of Tax Exempt Property

County	Federal ^a	State ^b	Municipal ^c	Public Education		Private & Miscellaneous Local Government	Totals
				Primary & Secondary	Higher Education		
Ouray	\$ 1,835,681	\$ 159,179	\$ 542,500	\$ 304,000	\$ ---	\$ 454,850	\$ 3,296,210
Park	7,789,794	824,411	454,800	384,412	---	312,975	9,766,392
Phillips	---	1,378,002	513,000	367,297	---	1,444,210	3,702,509
Pitkin	5,037,899	24,535	---	566,789	---	2,169,500	7,798,723
Prowers	108,088	893,553	1,286,200	1,935,761	289,560	9,633,726	14,146,888
Pueblo	1,213,473	24,172,922	4,114,189	30,296,682	3,124,237	25,529,282	88,450,785
Rio Blanco	24,434,227	744,287	455,699	3,409,489	1,901,554	4,333,333	35,278,589
Rio Grande	3,875,601	1,130,038	670,200	2,869,163	74,650	7,258,093	15,877,745
Routt	7,307,067	1,461,235	574,202	1,624,711	---	1,477,128	12,444,343
Saguache	15,906,673	605,858	30,600	1,165,479	---	1,481,611	19,190,221
San Juan	2,729,670	22,132	159,951	300,000	---	271,450	3,483,203
San Miguel	6,868,203	160,895	104,050	614,417	---	449,200	8,196,765
Sedgwick	1,377	912,436	977,941	1,039,094	---	1,158,065	4,088,913
Summit	3,096,280	35,240	3,112,591	115,500	---	142,626	6,502,237
Teller	1,813,592	84,839	122,900	128,790	---	5,360,582	7,510,703
Washington	87,153	3,549,647	75,000	1,961,686	36,100	1,032,634	6,742,220
Weld	3,788,146	4,505,258	3,949,500	14,284,849	21,510,773	7,992,990	56,031,516
Yuma	131,699	1,842,751	548,010	1,930,950	---	1,069,166	5,522,576
Totals	\$1,504,872,049 ^a	\$166,103,994	\$408,024,535	\$399,519,644	\$149,634,678	\$438,338,267	\$3,157,276,321

* Source: federal agencies, report of Committee on Government Operations, U. S. House of Representatives, state agencies, municipalities, Colorado Municipal League, county assessors, and Tax Commission.

- Total federal property includes original cost figures for Defense Department property of \$563,025,000 plus an estimated land value of \$6,032,127. These figures are not contained in individual county totals. Another \$267,295,000 for original costs for non-defense purposes which could not be classified by county also is included in the total.
- State property includes higher education in Denver.
- Municipal properties include the Denver Water Board and the Denver Mountain Parks. Approximately \$158,700,000 in Denver Water Board property is not reported by county and is included in the total.
- For the most part, private and miscellaneous local government property includes churches and fraternal properties and some county and special district property reported by county assessors. Tax deeds, of course, were excluded from all exempt figures.

Table II

ESTIMATED MINIMUM ASSESSED VALUE OF FEDERAL, STATE, LOCAL GOVERNMENT, AND PRIVATELY OWNED TAX EXEMPT REAL PROPERTY IN COLORADO IN 1963*

County	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Taxable Property Assessed Valuation 1963	Federal ^a	State ^b	Municipal ^c	Estimated Assessed Valuation of Tax Exempt Real Property		Private & Miscellaneous Local Government	Total	Per Cent of Tax Exempt Property (Col. 8 ÷ Col. 1)
					Public Education Primary & Secondary	Higher Education			
Adams	\$ 239,375,840	\$ 123	\$ 405,811	\$ 3,910,738	\$ 6,884,616	\$ ---	\$ 2,608,654	\$ 13,809,942	5.8%
Alamosa	16,478,993	324,002	140,306	132,002	558,363	2,873,389	442,439	4,470,501	27.1
Arapahoe	249,334,060	8,988,300	273,760	1,348,800	11,786,300	---	5,340,690	27,737,850	11.1
Archuleta	6,078,845	851,397	22,086	32,250	92,061	---	111,102	1,108,896	18.2
Baca	21,876,835	342,014	152,557	15,774	228,948	4,414	242,213	985,920	4.5
Bent	15,558,212	5,700,117	632,407	676,667	569,632	---	664,496	8,243,319	53.0
Boulder	166,360,150	3,388,259	138,721	5,477,245	4,481,567	7,492,750	4,007,647	24,986,189	15.0
Chaffee	14,279,920	1,335,973	1,244,984	253,440	295,906	---	47,380	3,177,683	22.3
Cheyenne	15,610,565	868	221,435	32,781	371,835	---	405,214	1,032,133	6.6
Clear Creek	6,071,590	392,911	35,442	687,504	108,694	5,058	123,426	1,353,035	22.3
Conejos	11,529,325	2,623,185	179,378	11,880	332,634	---	421,493	3,568,570	31.0
Costilla	5,889,755	8,463	928	3,362	250,428	---	170,695	433,876	7.4
Crowley	7,578,815	28,403	407,328	45,866	223,865	---	205,997	911,459	12.0
Custer	3,498,395	270,087	20,503	8,197	48,422	---	75,731	422,940	12.1
Delta	20,807,630	1,381,627	64,887	261,978	754,893	18,143	1,052,715	3,534,243	17.0
Denver	1,169,942,550	41,325,420	15,218,690 ^b	42,965,180	37,023,590	---	64,816,200	201,349,080	17.2
Dolores	5,153,630	960,766	25,966	992	143,017	---	172,558	1,303,299	25.3
Douglas	17,247,700	233,792	34,419	74,177	267,704	---	122,393	732,485	4.2
Eagle	13,500,000	1,983,837	53,912	17,228	248,791	---	51,339	2,355,107	17.4
Elbert	15,010,340	220	318,182	71,689	311,695	---	156,848	858,634	5.7
El Paso	236,878,410	362,628	---	---	---	---	---	22,241,368	9.4
Fremont	30,976,760	1,567,669	1,707,374	65,781	770,963	---	1,338,447	5,450,234	17.6
Garfield	30,928,100	4,830,993	23,858	235,797	571,662	---	504,820	6,167,130	19.9
Gilpin	2,958,255	78,185	14,903	---	62,101	---	33,232	188,421	6.4
Grand	11,861,665	1,811,905	196,346	158,510	126,837	---	41,751	2,335,349	19.7
Gunnison	12,507,867	3,264,352	52,778	251,154	259,563	1,900,114	352,179	6,080,140	48.6
Hinsdale	1,324,745	1,327,254	33,955	1,394	5,580	---	6,350	1,374,533	103.8
Huerfano	11,748,235	517,957	105,409	45,796	442,789	---	255,858	1,367,809	11.6
Jackson	9,047,382	975,935	265,884	8,063	69,788	---	1,826	1,321,496	14.6
Jefferson	312,122,160	22,247,650	3,743,914	3,358,558	9,257,738	3,095,129	5,476,004	47,178,993	15.1
Kiowa	13,615,335	43,646	227,910	14,130	76,492	---	125,070	487,248	3.6
Kit Carson	21,988,335	720	218,782	29,153	242,961	---	388,327	879,943	4.0
Lake	29,998,725	360,741	6,873	15,249	254,144	---	286,393	923,400	3.1
La Plata	42,208,135	2,510,264	92,138	579,106	1,460,980	1,203,708	1,787,341	7,633,537	18.1
Larimer	113,678,420	5,462,210	432,276	1,755,065	2,054,570	11,389,427	2,443,821	23,537,369	20.7
Las Animas	28,876,085	321,689	463,971	18,884	898,846	440,840	419,397	2,563,627	8.9
Lincoln	19,646,280	9,476	466,396	63,200	172,418	---	174,547	886,037	4.5
Logan	61,386,570	59,263	1,011,977	470,076	1,063,345	568,575	906,931	4,080,167	6.6
Mesa	91,913,740	14,763,984	1,356,283	1,192,809	2,690,176	676,419	1,605,920	22,285,591	24.2
Mineral	1,724,308	859,380	29,296	---	17,144	---	---	905,820	52.5
Moffat	20,462,205	5,938,813	685,015	874	401,673	---	561,710	7,588,085	37.1
Montezuma	20,817,955	3,545,016	56,186	31,297	692,530	---	660,172	4,985,201	23.9
Montrose	32,983,585	3,481,917	12,922	37,481	952,590	---	1,289,422	5,774,332	17.5
Morgan	61,895,440	17,828	350,832	388,971	1,144,240	---	1,323,000	3,224,871	5.2
Otero	39,742,080	600,699	561,302	1,897,557	1,753,703	258,055	846,814	5,918,130	14.9

Table II
(continued)

County	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)
	Taxable Property Assessed Valuation 1963	Federal ^a	State ^b	Municipal ^c	Public Education		Private & Miscellaneous Local Government	Total	Per Cent of Tax Exempt Property (Col. 8 ÷ Col. 1)	
					Primary & Secondary	Higher Education				
Ouray	\$ 4,559,980	\$ 255,160	\$ 25,178	\$ 132,913	\$ 48,640	\$ ---	\$ 72,776	\$ 534,667	11.7%	
Park	9,352,725	2,165,563	229,242	126,436	107,251	---	87,320	2,715,812	29.0	
Phillips	18,195,270	---	263,402	134,919	74,194	---	291,730	764,245	4.2	
Pitkin	13,011,590	916,898	4,682	---	108,823	---	416,544	1,446,947	11.1	
Prowers	28,383,308	28,931	237,791	347,274	518,784	77,602	2,581,839	3,792,221	13.4	
Pueblo	178,533,670	282,506	5,855,688	1,061,461	7,422,687	765,438	6,254,674	21,642,454	12.1	
Rio Blanco	62,298,115	2,522,827	160,766	144,912	736,450	410,736	936,000	4,911,691	7.9	
Rio Grande	20,444,059	1,219,224	340,674	182,965	860,749	22,395	2,177,428	4,803,435	24.0	
Routt	20,839,790	1,812,153	364,588	172,261	424,050	---	385,530	3,158,582	15.2	
Saguache	11,359,800	3,356,308	128,837	9,364	262,233	---	333,362	4,090,104	36.0	
San Juan	2,574,390	788,875	6,396	46,226	86,700	---	78,449	1,006,646	39.1	
San Miguel	7,503,600	1,792,887	42,743	34,545	168,350	---	123,081	2,161,606	28.8	
Sedgwick	14,752,620	252	169,309	291,426	216,132	---	240,878	917,997	6.2	
Summit	7,269,100	866,958	9,621	853,874	31,532	---	38,937	1,800,922	24.8	
Teller	5,997,280	324,768	15,403	28,021	24,985	---	1,039,953	1,433,130	23.9	
Washington	48,140,642	15,795	617,745	23,625	358,989	6,606	188,972	1,211,732	2.5	
Weld	163,177,950	862,712	1,005,343	1,011,072	3,342,655	5,033,521	1,870,360	13,125,663	8.0	
Yuma	25,867,710	26,603	372,732	145,771	413,223	---	228,802	1,187,131	4.6	
Totals	\$3,924,735,526	\$378,953,559 ^a	\$41,582,981	\$112,472,461	\$105,632,221	\$36,242,319	\$119,415,197	\$816,177,478	20.8%	
Per cent of Tax Exempt Property Each Class ^d		46.4%	5.1%	13.8%	13.0%	4.4%	14.6%	100.0%		

* In general, Table II is based on the data collected in Table I. Estimated assessed valuation are based on sales ratio data contained in Legislative Council Research Publication No. 7B. Three year average sales ratio figures (1960 through 1962) for rural, urban, and average county were applied as follows: rural ratios were applied to federal lands, State Land Board property, Denver Mountain Parks, and property owned by the Denver Water Board outside of Denver; urban ratios were applied to municipal properties; and average county ratios were applied to all other classes of property

a. Total federal property includes defense department property and non-defense property which could not be classified by county.

b. State property includes public higher education in Denver.

c. Municipal properties include the Denver Water Board and the Denver Mountain Parks.

d. Another 2.7 per cent of tax exempt property is not listed by classification.

Game, Fish, and Parks Department Lands

The initial acquisition of property by the State of Colorado for game and fish purposes occurred in 1881. Since that time, the Game, Fish, and Parks Department has acquired 129,518 acres at a cost of over \$5,053,000. Of particular significance is that 123,211 acres, or approximately 95 per cent of the land purchased by the department, was taxable prior to its acquisition. The remaining 6,307 acres were purchased by the department from federal, state, or other non-taxable sources. The acquisition costs of department lands removed from the tax rolls amount to a little over \$4,800,000.

Impact of Game and Fish Lands on Individual Counties

An exact measure of the impact of game and fish lands could be accomplished only through an appraisal of acres removed from the tax rolls. This information is not available. However, Table III is of some assistance in viewing the problem of the loss of taxable lands on a county basis because of purchases by the Game, Fish, and Parks Department. Table III lists the estimated number of acres of taxable land in each county, the assessed valuation of each county, the number of acres owned by the department, the estimated number of acres removed from the tax rolls, and the per cent of acres removed from the tax rolls compared to the total number of taxable acres in each county.

Generally, the relative number of acres of department land in relation to the total taxable land in a given county may be misleading as far as indicating the impact of game and fish lands is concerned, because the taxable value of the land may be small in comparison to the total assessed valuation of the county. For instance, the department owns over 37,000 acres in Rio Blanco County, obtained at a cost exceeding \$719,000. However, the impact of the department's property may not be as significant as appears at first glance because of the relatively high per capita assessed valuation of Rio Blanco County -- \$12,340 per person -- compared to the per capita assessed valuations of other counties, e.g., Denver -- \$2,345 per person.

Despite the problems inherent in examining cost figures and acreages in relation to the impact of game and fish lands on county taxable property, Table III appears to point out that the game and fish lands are a significant item in relation to taxable and non-taxable lands. For instance, the per cent of game and fish lands (derived from taxable property) to the total acres of taxable lands exceeds one per cent in the following counties: Clear Creek (9.135 per cent); Rio Blanco (7.953 per cent); Hinsdale (4.603 per cent); Larimer (4.425 per cent); Eagle (3.276 per cent); Grand (2.981 per cent); Gilpin (2.539 per cent); Delta (2.435 per cent); Ouray (1.840 per cent); Gunnison (1.650 per cent); Otero (1.613 per cent); Mineral (1.272 per cent); and Logan (1.207 per cent).

Table III

ACRES AND COST OF LANDS OWNED BY GAME, FISH, AND PARKS DEPARTMENT

<u>County</u>	(1) Est. No. of Acres of Taxable Land ^a	(2) 1963 County Assessed Valuation (add 000)	(3) Total Acres Owned By Game, Fish, & Parks Dept. ^b	(4) Est. No. of Acres Removed Tax Rolls ^c	(5) Est. Acquisition Costs of Acres In Col.(4)	(6) Per Cent of Col.(4) To Col.(1)
Adams	739,441	\$ 239,376	41	41	\$ 902,500	.005%
Archuleta	439,572	6,079	561	561	4,720	.128
Baca	1,389,407	21,877	3,435	3,435	84,245	.247
Bent	807,498	15,558	2,847	2,284	35,142	.283
Boulder	264,755	166,360	271	271	22,500	.102
Chaffee	131,517	14,280	379	379	145,000	.288
Clear Creek	40,001	6,072	3,654	3,654	162,480	9.135
Conejos	300,616	11,529	2,027	1,387	191,692	.461
Delta	330,556	20,808	8,050	8,050	224,492	2.435
Dolores	265,655	5,154	309	309	40,000	.116
Douglas	385,192	17,248	88	88	7,950	.023
Eagle	97,351	13,500	3,189	3,189	118,835	3.276
El Paso	978,155	236,878	2	2	---	---
Fremont	480,304	30,977	80	80	2,800	.017
Garfield	614,101	30,928	781	781	74,910	.127
Gilpin	46,436	2,958	1,737	1,179	48,253	2.539
Grand	322,762	11,862	10,261	9,621	157,385	2.981
Gunnison	425,820	12,508	7,026	7,026	204,495	1.650
Hinsdale	22,356	1,325	2,458	1,029	180,063	4.603
Huerfano	755,206	11,748	1,674	1,674	103,120	.222
Jackson	375,922	9,047	1,810	1,332	16,135	.354
Kiowa	1,070,641	13,615	400	400	24,200	.037
La Plata	642,358	42,208	253	253	12,410	.039
Larimer	809,261	113,678	5,030	5,030	387,456	4.425
Lincoln	1,516,215	19,646	272	272	9,486	.018

Table III
(continued)

County	(1) Est. No. of Acres of Taxable Land ^a	(2) 1963 County Assessed Valuation (add 000)	(3) Total Acres Owned By Game, Fish, & Parks Dept. ^b	(4) Est. No. of Acres Removed Tax Rolls ^c	(5) Est. Acquisition Costs of Acres In Col.(4)	(6) Per Cent of Col.(4) To Col.(1)
Logan	1,010,728	\$ 61,387	12,920	12,204	\$ 322,943	1.207%
Mesa	630,518	91,914	11	11	---	.002
Mineral	58,190	1,724	740	740	69,600	1.272
Moffat	1,213,001	20,462	1,918	1,918	45,000	.158
Montezuma	828,885	20,818	28	28	5,500	.034
Montrose	460,038	32,984	14	---	---	---
Morgan	766,651	61,895	360	360	20,100	.047
Otero	509,212	39,742	8,213	8,213	37,866	1.613
Ouray	180,624	4,560	3,323	3,323	116,000	1.840
Park	544,853	9,353	1,126	776	10,732	.142
Phillips	416,103	18,195	69	69	3,186	.017
Pitkin	132,264	13,012	200	40	3,040	.030
Rio Blanco	467,182	62,298	37,154	37,154	719,203	7.953
Rio Grande	226,388	20,444	771	771	79,358	.341
Routt	746,641	20,839	2,750	2,750	118,449	.368
Saguache	594,723	11,360	220	220	5,500	.037
San Miguel	331,358	7,504	160	160	45,000	.048
Sedgwick	320,818	14,753	1,103	463	37,641	.144
Teller	179,656	5,997	635	635	5,712	.353
Weld	2,140,587	163,178	134	15	450	---
Yuma	1,462,176	25,868	1,034	1,034	19,082	.071
Totals	26,471,694	\$1,783,506	129,518	123,211	\$4,824,631	.465%

a. Source: Research Publication No. 84, Colorado Legislative Council, page 52.

b. Source: Game, Fish, and Parks Department.

c. Reflects purchases of land previously taxable.

Acquisition Costs of Game and Fish Lands

Although caution may need to be exercised in relating costs of game and fish lands to county assessed valuations for purposes of measuring the impact of removal of such lands from the tax rolls, Table IV attempts to establish a percentage relationship of the impact of game and fish lands for a select group of counties in which the impact appears to be substantial. Since the acquisition dates of game and fish lands listed in Table IV, for the most part, are more recent than 1950, application of sales ratio to the purchase costs may reflect, at least in some measure, an approximate assessed valuation of the game and fish property. In any event, application of sales ratio reveals that the value of game and fish lands removed from the tax rolls may exceed 2.446 per cent of the assessed valuation of taxable property in Hinsdale County. In the other 11 counties listed in Table IV -- Chaffee, Conejos, Delta, Eagle, Gilpin, Grand, Larimer, Logan, Mineral, Ouray, and Rio Blanco -- the average per cent of game and fish lands to county assessed valuations is less than one per cent -- .302 per cent. For all 12 counties, the per cent of assessed valuation of game and fish properties removed from the tax rolls is about .481 per cent.

Table IV

RELATIONSHIP OF COST OF LANDS REMOVED FROM TAX ROLLS BY GAME, FISH, AND PARKS DEPARTMENT TO COUNTY ASSESSED VALUATIONS IN SELECTED COUNTIES*

County	(1) Est. Cost of Lands Owned by Dept.	(2) Avg. County Sales Ratio (1960-62)	(3) Est. Asses. Valuation Dept. Prop.	(4) Co. Asses. Valuation (add 000)	(5) % of Col. 3 To Col. 4
Chaffee	\$145,000	25.0	\$ 36,250	\$ 14,280	.254%
Conejos	191,692	27.3	52,332	11,529	.454
Delta	224,492	22.7	50,960	20,808	.245
Eagle	118,835	21.0	24,955	13,500	.185
Gilpin	48,253	15.5	7,479	2,958	.253
Grand	157,385	23.4	36,828	11,862	.310
Hinsdale	180,063	18.0	32,411	1,325	2.446
Larimer	387,456	24.3	94,152	113,678	.083
Logan	322,943	24.2	78,152	61,387	.127
Mineral	69,600	18.7	13,015	1,724	.755
Ouray	116,000	16.0	18,560	4,560	.407
Rio Blanco	719,203	21.6	155,348	62,298	.249
Average					.481%

* The twelve counties listed represent the counties in which the Game, Fish, and Parks Department has expended the most monies in the acquisition of property in relation to county assessed valuations. Three counties (Clear Creek, Gunnison, and Otero) in which substantial expenditures by the department have been made are not listed, because the acquisition dates are too old to make a comparison. Most of the cost expenditures listed represent purchases since 1950.

Denver Water Board

Properties under the jurisdiction of the Denver Board of Water Commissioners are quite extensive in counties outside the City & County of Denver. For instance, the total estimated actual value of properties in Adams, Arapahoe, Boulder, Clear Creek, Douglas, Grand, Jefferson, Park and Summit Counties amounts to \$167,793,241. The aforementioned estimate includes reservoirs, dams, tunnels, pipelines, etc.

In the course of developing water resources for the expanding Denver Metropolitan Community, the Board of Water Commissioners has purchased approximately 27,976 acres of land in seven counties -- Arapahoe, Boulder, Douglas, Grand, Jefferson, Park, and Summit -- for future water development purposes. Of course, prior to the utilization of properties for the Water Board program, the properties are leased for purposes of grazing, dry farming, etc., depending on prior usage. Table V lists the acres, estimated value, lease income, and estimated taxes (if lands were placed on the tax rolls) for these properties temporarily used for non-water development purposes. The total estimated assessed valuation of properties held by the Water Board for future development amounts to \$162,193. If these properties were placed on the tax rolls, total income to the counties would be about \$10,996.

Table V

PROPERTIES HELD FOR FUTURE WATER DEVELOPMENT
PURPOSES, DENVER BOARD OF WATER COMMISSIONERS*

<u>County</u>	<u>Acres**</u>	<u>Est. Assessed Value</u>	<u>Avg. County Mill Levy</u>	<u>Est. Income To Counties If Land Placed on Tax Rolls</u>
Arapahoe	118	\$ 11,410	76.86	\$ 879
Boulder	574	2,075	75.19	156
Douglas	4,495	15,763	61.60	971
Grand	6,134	44,596	58.48	2,608
Jefferson	10,502	71,911	74.87	5,384
Park	5,650	15,083	61.26	924
Summit	500	1,355	54.59	74
Totals	<u>27,976</u>	<u>\$162,193</u>		<u>\$10,996</u>

* Source: Based on data supplied by the Denver Board of Water Commissioners.

** Total does not balance due to rounding to nearest acre.