

Report to the Colorado General Assembly:

TAX EXEMPT PROPERTY IN COLORADO



COLORADO LEGISLATIVE COUNCIL

RESEARCH PUBLICATION NO. 102

DECEMBER 1964

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OF THE
COLORADO GENERAL ASSEMBLY

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* * * * *

The Legislative Council, which is composed of five Senators, six Representatives, and the presiding officers of the two houses, serves as a continuing research agency for the legislature through the maintenance of a trained staff. Between sessions, research activities are concentrated on the study of relatively broad problems formally proposed by legislators, and the publication and distribution of factual reports to aid in their solution.

During the sessions, the emphasis is on supplying legislators, on individual request, with personal memoranda, providing them with information needed to handle their own legislative problems. Reports and memoranda both give pertinent data in the form of facts, figures, arguments, and alternatives.

**TAX EXEMPT PROPERTY
IN COLORADO**

**Legislative Council Report
to the
Colorado General Assembly**

**Research Publication No. 102
December, 1964**

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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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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

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LEGISLATIVE COUNCIL

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

November 23, 1964

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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 | Federal ^a | State ^b | Municipal ^c | Value of Tax Exempt Property | | | | Totals |
|-------------|----------------------|--------------------|------------------------|------------------------------|------------------|------------------|--|---------------|
| | | | | Public Education | | Higher Education | Private & Miscellaneous Local Government | |
| | | | | Primary & Secondary | Public Education | | | |
| Adams | \$ 629 | \$ 1,776,925 | \$ 13,301,830 | \$ 26,788,390 | \$ --- | \$ 11,180,500 | \$ 10,150,405 | \$ 52,018,179 |
| Alamosa | 1,338,232 | 564,113 | 485,300 | 2,172,618 | --- | --- | 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) Taxable Property Assessed Valuation 1963 | (2) | (3) | (4) (5) (6) Estimated Assessed Valuation of Tax Exempt Real Property | | | (7) | (8) | (9) Per Cent of Tax Exempt Property (Col. 8 ÷ Col. 1) |
|-------------|--|------------|-------------------------|---|---------------------|----------------------------|--------------|---------------|---|
| | | | | Public Education | | Private & Miscellaneous | | | |
| | | | | Primary & Secondary | Higher Education | Local Government | Total | | |
| 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 | --- | 680,172 | 4,985,201 | 23.9 |
| Montrose | 32,983,585 | 3,481,917 | 37,481 | 12,922 | 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 | Estimated Assessed Valuation of Tax Exempt Real Property | | | | | | | Per Cent of Tax Exempt Property (Col. 8 ÷ Col. 1) |
| | Assessed Valuation 1963 | Federal ^a | State ^b | Municipal ^c | Public Education | | Private & Miscellaneous Local Government | Total | |
| | | | | | 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 | 27,976 | \$162,193 | | \$10,996 |

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

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