

## **ASSESSED VALUATION AND PROPERTY TAX CHANGES, 1999 and 2000**

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### **Introduction**

Property values as well as assessed valuations and tax revenues saw a decrease in their rate of growth in 2000 compared with previous years. Based upon data obtained by the Division of Property Taxation, property tax revenue increased by 5.59% between 1999 and 2000, returning to growth rates more common in Colorado during the middle 1990s.

This report compiles information from the Division of Property Taxation's thirtieth annual report released in the spring of 2001. Local county assessors reassess Colorado's real and personal property every two years. Additionally, the residential assessment rates are adjusted as required by the Gallagher Amendment, a legislative mandate that was attached to House Resolution 1005 in 1982. Since 1997, the residential assessment rate has been 9.74%. This has not changed and remains at that level for the year 2000. Non-residential assessment rates are set constitutionally at a rate of 29%.

### **Review of State's Assessed and Actual Valuations**

Table A shows the assessed and actual values for all Colorado property over the last 10 years. Between 1990 and 2000, there has been a 67% increase in assessed valuations and a 126% increase in actual valuations. At the same time, the percentage of property classified as residential increased slightly from 72.58% to 72.85%. The mechanisms of the Gallagher Amendment that require the 45%/55% split

between residential and non residential valuations suggest that as the percentage of residential property increases in times of increasing residential property values, the divergence between total assessed and actual values will increase as well. Colorado's experience in 2000 is consistent with this prediction. As it has for many years, the divergence between the growth in actual values and assessed values continued to widen in tax year 2000.

### **Residential Assessed Values: A Closer Look**

As mentioned above, the statewide ratio of assessed valuation between residential and non-residential is constitutionally set by the Gallagher Amendment at a ratio of 45% residential to 55% non-residential. However, as required by Gallagher, this ratio is applied to the state overall. When we look at the county by county experience with residential and non-residential assessed valuations, we see a wide disparity among counties in Colorado. Once again, Cheyenne County falls far below any other county in the state on residential assessed valuations with only 3.19% of its total assessed valuation coming from residential. The next closest in the state is Kiowa County with 7.12% of assessed valuation coming from residential property. On the other end of the spectrum is Elbert County, where 64.65% of all assessed valuations come from residential property. This county by county disparity in residential and thus non-residential assessed valuations coupled with the mechanisms of the Gallagher Amendment impacts the property tax revenues collected on a county by county basis. County

**SUMMARY TABLE A**  
**COLORADO ASSESSED AND ACTUAL VALUE, PROPERTY TAX PERCENTAGE CHANGES 1990 TO 2000**  
(In Thousands)

Tax Year	Assessed Valuation	Actual Valuation	Residential Percentage	Total Property Tax Receipts	K-12 School Property Tax Receipts	All Other Property Tax Receipts
1990	\$ 29,082,012	\$ 141,421,551	63.14%	\$ 2,251,797	\$ 1,292,802	\$ 958,995
1991	\$ 28,285,336	\$ 140,967,253	63.75%	\$ 2,341,834	\$ 1,331,418	\$ 1,010,416
1992	\$ 28,490,630	\$ 142,906,292	64.69%	\$ 2,407,175	\$ 1,373,621	\$ 1,033,554
1993	\$ 28,820,035	\$ 155,096,762	67.05%	\$ 2,421,892	\$ 1,372,244	\$ 1,049,648
1994	\$ 29,831,047	\$ 160,946,795	67.50%	\$ 2,512,514	\$ 1,427,720	\$ 1,084,794
1995	\$ 32,469,923	\$ 203,663,213	71.83%	\$ 2,668,245	\$ 1,502,911	\$ 1,165,334
1996	\$ 33,606,776	\$ 211,793,476	71.96%	\$ 2,784,767	\$ 1,570,704	\$ 1,214,063
1997	\$ 38,536,665	\$ 250,804,290	72.35%	\$ 3,032,963	\$ 1,701,540	\$ 1,331,423
1998	\$ 40,165,596	\$ 261,127,928	72.55%	\$ 3,194,557	\$ 1,802,695	\$ 1,391,862
1999	\$ 46,711,921	\$ 306,002,932	72.58%	\$ 3,490,900	\$ 1,947,044	\$ 1,543,856
2000	\$ 48,673,508	\$ 320,312,969	72.85%	\$ 3,686,192	\$ 2,040,071	\$ 1,646,121
<b>Annual Percentage Change</b>						
1991	-2.74%	-0.32%		4.00%	2.99%	5.36%
1992	0.73%	1.38%		2.79%	3.17%	2.29%
1993	1.16%	8.53%		0.61%	-0.10%	1.56%
1994	3.51%	3.77%		3.74%	4.04%	3.35%
1995	8.85%	26.54%		6.20%	5.27%	7.42%
1996	3.50%	3.99%		4.37%	4.51%	4.18%
1997	14.67%	18.42%		8.91%	8.33%	9.67%
1998	4.23%	4.12%		5.33%	5.94%	4.54%
1999	16.30%	17.19%		9.28%	8.01%	10.92%
2000	4.20%	4.68%		5.59%	4.78%	6.62%
1990-1995	11.65%	44.01%		18.49%	16.25%	21.52%
1996-2000	44.83%	51.24%		32.37%	29.88%	35.59%
1990-2000	67.37%	126.50%		63.70%	57.80%	71.65%

by county data for all classes of property is presented in Table 2.

**Breakdown of Local Government's Distribution of Revenue**

Table B summarizes the distribution of the property tax revenue received by different governmental units at the local level. Over the last 10 years (1990-2000) there has been a 63.7% increase in total property tax revenue collected by local governments. This is a significant increase in the 10 year growth rate. The last time CPEC reported this 10 year growth rate was in last year's report and the growth rate for that 10 year period (1989-1999) was 56%. The largest portion of the locally received property tax revenue supports K-12 education. In tax year 2000, \$2 billion of the total \$3.8 billion in local property tax revenues went to K-12 education. Consistent with earlier years, the recipient of the smallest portion of local property

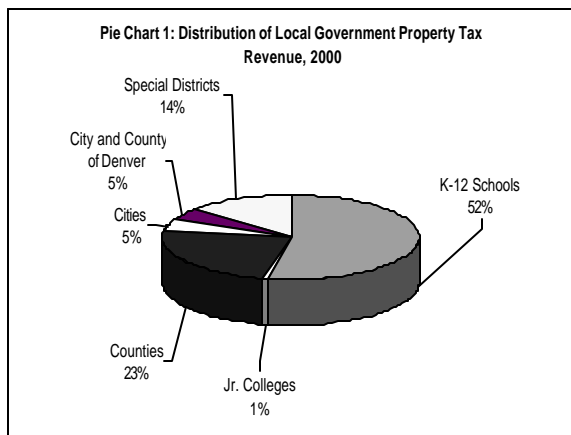
tax revenues is the state's junior colleges. In 2000, the junior college system received \$32 million in local property taxes. In a change from earlier years, the largest growth rate in local property tax revenues was experienced by Colorado's counties with a 28.89% growth rate between 1999 and 2000. The growth rate in total property tax revenues was 5.59% between 1999 and 2000, a rate more like the rates experienced in the middle of the ten year period between 1990 and 2000. On a per capita basis, Colorado's citizens saw a continuation in the trend of consistently increasing per capita property taxes. In 2000, each Colorado citizen assumed \$878 in local property taxes. However, the rate of growth in per capita property taxes slowed to one of the smaller increases in the decade. The growth rate in per capita property taxes of 1.39% returns the state to rates not seen since 1994. Pie Chart 1 shows the distribution of local property tax revenues to the various governmental units at the local level.

**SUMMARY TABLE B  
PROPERTY TAX REVENUE TO COLORADO LOCAL GOVERNMENTS - 1990 to 2000**

Tax Year	K-12 Schools	Jr. Colleges	Counties	Cities	City and County of Denver	Special Districts	Total	Total Per Capita
1990	\$ 1,292,802,742	\$ 22,924,378	\$ 458,049,805	\$ 117,959,038	\$ 102,171,041	\$ 257,890,171	\$ 2,251,797,175	\$ 682
1991	\$ 1,331,418,579	\$ 23,667,014	\$ 473,926,726	\$ 116,966,104	\$ 124,500,835	\$ 271,355,448	\$ 2,341,834,706	\$ 695
1992	\$ 1,373,621,260	\$ 23,965,857	\$ 475,434,242	\$ 117,734,500	\$ 140,834,865	\$ 275,584,440	\$ 2,407,175,164	\$ 695
1993	\$ 1,372,244,829	\$ 24,321,147	\$ 482,184,914	\$ 116,500,449	\$ 139,744,262	\$ 286,896,539	\$ 2,421,892,140	\$ 680
1994	\$ 1,427,720,644	\$ 25,745,652	\$ 500,871,516	\$ 119,910,714	\$ 139,771,826	\$ 298,484,785	\$ 2,512,505,137	\$ 687
1995	\$ 1,502,911,790	\$ 27,558,452	\$ 536,369,179	\$ 129,604,653	\$ 142,959,579	\$ 328,841,592	\$ 2,668,245,245	\$ 713
1996	\$ 1,570,704,820	\$ 27,080,431	\$ 560,248,408	\$ 135,273,393	\$ 146,645,096	\$ 344,815,185	\$ 2,784,767,333	\$ 730
1997	\$ 1,701,540,305	\$ 31,347,691	\$ 606,895,454	\$ 151,862,139	\$ 156,300,895	\$ 385,009,409	\$ 3,032,955,893	\$ 779
1998	\$ 1,802,695,143	\$ 30,393,831	\$ 636,597,698	\$ 156,867,917	\$ 156,924,819	\$ 411,592,400	\$ 3,195,071,808	\$ 821
1999	\$ 1,947,044,020	\$ 31,411,052	\$ 698,617,836	\$ 179,396,810	\$ 157,633,114	\$ 476,797,783	\$ 3,490,900,615	\$ 866
2000	\$ 2,040,071,477	\$ 32,010,299	\$ 900,432,603	\$ 188,376,600	\$ 177,887,536	\$ 525,301,370	\$ 3,686,192,349	\$ 878

**Annual Percentage Change**

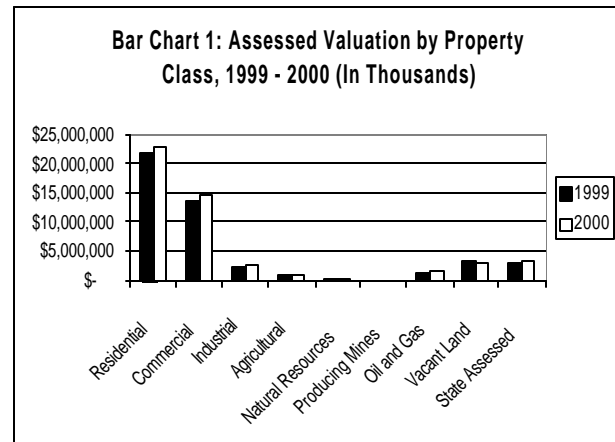
1991	2.99%	3.24%	3.47%	-0.84%	21.86%	5.22%	<b>4.00%</b>	1.91%
1992	3.17%	1.26%	0.32%	0.66%	13.12%	1.56%	<b>2.79%</b>	0.00%
1993	-0.10%	1.48%	1.42%	-1.05%	-0.77%	4.10%	<b>0.61%</b>	-2.16%
1994	4.04%	5.86%	3.88%	2.93%	0.02%	4.04%	<b>3.74%</b>	1.03%
1995	5.27%	7.04%	7.09%	8.08%	2.28%	10.17%	<b>6.20%</b>	3.78%
1996	4.51%	-1.73%	4.45%	4.37%	2.58%	4.86%	<b>4.37%</b>	2.38%
1997	8.33%	15.76%	8.33%	12.26%	6.58%	11.66%	<b>8.91%</b>	6.71%
1998	5.94%	-3.04%	4.89%	3.30%	0.40%	6.90%	<b>5.35%</b>	5.39%
1999	8.01%	3.35%	9.74%	14.36%	0.45%	15.84%	<b>9.26%</b>	5.48%
2000	4.78%	1.91%	28.89%	5.01%	12.85%	10.17%	<b>5.59%</b>	1.39%



**Property Class Changes**

Table 1 shows the total assessed valuations for the nine different property classes for the years 1999 and 2000. Bar Chart 1 demonstrates that residential property continues to have the highest assessed value of the nine property classes reported by the Division of Property Taxation. Consistent with prior years, the second highest assessed values are in commercial property. However, in a change from CPEC's 1999 report, the rate of growth in

residential assessed values almost equals that of commercial assessed values. In the previous year, the rate of commercial assessed value growth exceeded that of residential by almost 4 percentage points. And, in another notable change from the 1999 report, the rate of growth in assessed values of both residential and commercial properties has slowed to single digit growth from earlier double digit growth rates. In another reversal from last year when it had a decrease in growth its assessed value, oil and gas was the property class that experienced the highest growth rate at 7.76%. Vacant land, the fastest growing class from 1999, was the only class to experience negative growth rates in 2000 with a rate of -4.95%.



## County by County Reviews

Table 2 shows the county by county data for the state. Of the 63 counties in Colorado, 12 exceeded \$1 billion in total assessed value. This is unchanged from CPEC's 1999 report findings. Of the 63 counties, 56 experienced increases in assessed value and 7 experienced decreases. The largest increase was in Dolores County, although the base from which Dolores County started was only \$28 million. Of the counties with assessed valuation in excess of \$1 billion, the largest increase was in Douglas County with an excess of a 13% growth rate. The largest decrease in total assessed values was experienced by Moffat County, and is largely attributable to decreases in industrial and natural resource values. The overall change in assessed valuations was positive and across the state total

growth rates in excess of 10%. Of those, only Douglas County has total assessed valuations in excess of \$1 billion. And, unlike last year when the fastest growing counties had growth largely attributable to residential and commercial growth, of this year's fastest growing only Douglas County follows that pattern. In Las Animas County, the increase in growth rate is largely fueled by growth in the industrial class while in Cheyenne County the increase is largely in oil and gas and Dolores County's growth is largely in state assessed property. For the largest property classes, residential and commercial, growth rates in assessed values slowed in 2000. Only two counties, Douglas and Grand experienced greater than 10% growth rates in residential assessed values. For commercial values, only Boulder, Custer, Douglas, and Prowers Counties had double digit

**TABLE 1**  
**COLORADO ASSESSED VALUATION BY PROPERTY CLASS 1999 AND 2000**  
**(In Thousands of Dollars)**

<b>Class</b>	<b>1999</b>	<b>2000</b>	<b>Dollar Change</b>	<b>Percent Change</b>	<b>% of Total 1999</b>	<b>% of Total 2000</b>
Residential	\$ 21,633,354	\$ 22,729,547	\$ 1,096,193	5.07%	46%	47%
Commercial	\$ 13,702,135	\$ 14,509,466	\$ 807,331	5.89%	29%	30%
Industrial	\$ 2,473,932	\$ 2,502,934	\$ 29,002	1.17%	5%	5%
Agricultural	\$ 814,017	\$ 815,711	\$ 1,694	0.21%	2%	2%
Natural Resources	\$ 251,683	\$ 255,609	\$ 3,926	1.56%	1%	1%
Producing Mines	\$ 99,592	\$ 99,719	\$ 127	0.13%	0%	0%
Oil and Gas	\$ 1,378,700	\$ 1,485,638	\$ 106,938	7.76%	3%	3%
Vacant Land	\$ 3,220,018	\$ 3,060,650	\$ (159,368)	-4.95%	7%	6%
State Assessed	\$ 3,138,491	\$ 3,298,105	\$ 159,614	5.09%	7%	7%
<b>TOTAL</b>	<b>\$ 46,711,922</b>	<b>\$ 48,757,379</b>	<b>\$ 2,045,457</b>	<b>4.38%</b>	<b>100%</b>	<b>100%</b>

assessed valuations grew by 4.38%. Again, this is a slow down in growth from 1999 when the overall growth rate exceeded 16%. Of interest is that assessed valuations grew at a slower rate than total property tax receipts, reflecting the increase in mill levies overall across the state.

Of the counties in the state, only Cheyenne, Dolores, Douglas, and Las Animas experienced

growth rates, with all counties except Boulder experiencing growth rates in excess of 20%. In one final comparison from 1999 to 2000, the total assessed valuation of vacant land fell from \$3.2 billion to just over \$3 billion, consistent with the increase in development experienced by the state through 2000.

## Property Tax Revenues

Across the state, total property tax revenue increased by just over \$195 million between 1999 and 2000. In tax year 2000, Colorado counties collected \$3.68 billion in total property tax revenue, representing a 5.59% increase over 1999. Overall, mill levies only increased by 1.08% and 31 of the state's 63 counties reported decreases in mill levies between 1999 and 2000. Thus, the majority of the increase in property taxes resulted from increased valuations and not from tax rate increases.

In a county by county review, only 8 counties reported decreased property tax revenues between 1999 and 2000, with the largest decrease experienced by Logan County. The largest percentage increase in property taxes was experienced by Dolores County with an increase of 24.91%. However, Dolores County started at a base of just over \$1.7 million in revenues. Of the counties property tax revenues of \$100 million or more, the largest increase was in Adams County. Revenues in Adams County increased by \$24.5 million or 10.27%.

The highest average mill levy in the state is now in Kiowa County, replacing Douglas County in that category. The lowest average mill levy in Colorado is in Pitkin County, although Pitkin County did experience one of the larger rates of growth in mill levy with a 10.29% growth rate. Only Custer County experienced more growth in their average mill levy with 12.77% growth. The largest percentage decrease in average county mill levy was in Logan County with a 16.2% decrease in the rate. The overall statewide increase in average mill levy of 1.8% was a reversal from 1999 when average mill levies fell by 5% across Colorado.

## Conclusion

Values, both assessed and actual continued to grow in Colorado in 2000. However, the rate of growth of both actual and assessed values slowed from prior year's double digit growth rates. Consistent with all years in the past decade except for 1998, actual valuations grew at a faster rate than assessed valuations did.

Property tax revenues, as with valuations, continued to experience increases in their rate of growth in 2000. However, the rate of growth in property tax revenues also slowed in 2000, returning to growth rates more common in the mid 1990s. On a per capita basis, each resident of Colorado carries an annual property tax burden of \$878, a 1.39% increase over prior year's per capita burden. This increase in property taxes comes at a time when average mill levies across the state have reversed prior year's decreases with a growth rate of 1.8% in 2000. In a reversal from 1999, both increasing property values and increases in mill levies fueled the increasing rate of growth in property tax revenues.

Colorado's K-12 school districts continued to receive the majority of the property tax revenues in 2000, topping \$2 billion for the first time in 2000. In 2000, the fastest growing local government sector in terms of property tax revenue growth was Colorado's counties, followed by special districts. As a percentage of total property tax revenue, K-12 schools now only command 52%, falling from 55% in 1999. Counties now collect 23% of all property tax revenue, up from only 20% in 1999.

Finally, consistent with the predicted effects of Colorado's Gallagher Amendment and times of increasing residential property values, the difference between total actual and assessed values continued to increasingly diverge during the decade preceding tax year 2000. Between 1999 and 2000, assessed valuations increased by 67.37% while actual values increased by 126.50% over the same period. Statewide, residential property now accounts for 72.85% of all actual valuations, up slightly from the 72.58% of the previous year.

Table 2: Colorado Assessed Valuations by Property Class and County, 1999 and 2000  
(Thousands of Dollars)

County	RESIDENTIAL					COMMERCIAL				
	1999	2000	% Change	% of County Assessed Valuation-1999	% of County Assessed Valuation-2000	1999	2000	% Change	% of County Assessed Valuation-1999	% of County Assessed Valuation-2000
Adams	\$ 1,181,600	\$ 1,257,612	6.43%	46.28%	46.47%	\$ 815,921	\$ 885,839	8.57%	31.96%	32.73%
Alamosa	\$ 29,716	\$ 30,654	3.16%	33.75%	33.29%	\$ 25,799	\$ 27,718	7.44%	29.30%	30.10%
Arapahoe	\$ 2,498,090	\$ 2,592,695	3.79%	46.78%	46.60%	\$ 2,338,104	\$ 2,461,555	5.28%	43.78%	44.25%
Archuleta	\$ 64,631	\$ 70,077	8.43%	43.09%	44.35%	\$ 25,841	\$ 27,719	7.27%	17.23%	17.54%
Baca	\$ 5,498	\$ 5,671	3.14%	10.26%	10.20%	\$ 3,713	\$ 3,691	-0.61%	6.93%	6.64%
Bent	\$ 6,615	\$ 6,724	1.64%	13.35%	13.50%	\$ 8,922	\$ 8,947	0.28%	18.01%	17.96%
Boulder	\$ 1,941,993	\$ 2,022,158	4.13%	51.57%	50.15%	\$ 1,084,114	\$ 1,245,054	14.85%	28.79%	30.88%
Chaffee	\$ 83,173	\$ 87,627	5.35%	45.08%	45.95%	\$ 46,531	\$ 49,554	6.50%	25.22%	25.98%
Cheyenne	\$ 3,066	\$ 3,133	2.19%	3.47%	3.19%	\$ 3,184	\$ 3,183	-0.02%	3.60%	3.24%
Clear Creek	\$ 64,681	\$ 66,659	3.06%	34.35%	35.77%	\$ 18,168	\$ 18,558	2.15%	9.65%	9.96%
Conejos	\$ 14,109	\$ 14,953	5.98%	39.83%	41.31%	\$ 3,052	\$ 3,144	3.03%	8.62%	8.69%
Costilla	\$ 5,839	\$ 6,081	4.15%	9.51%	9.75%	\$ 1,885	\$ 2,031	7.74%	3.07%	3.25%
Crowley	\$ 5,018	\$ 5,211	3.86%	21.94%	22.68%	\$ 9,971	\$ 10,301	3.31%	43.60%	44.83%
Custer	\$ 22,249	\$ 23,864	7.26%	43.55%	45.32%	\$ 4,193	\$ 5,265	25.57%	8.21%	10.00%
Delta	\$ 78,895	\$ 81,130	2.83%	51.71%	51.33%	\$ 23,384	\$ 24,411	4.39%	15.33%	15.44%
Denver	\$ 2,583,034	\$ 2,642,923	2.32%	40.74%	40.75%	\$ 2,882,260	\$ 2,928,681	1.61%	45.46%	45.15%
Dolores	\$ 6,280	\$ 6,707	6.80%	22.04%	19.35%	\$ 2,867	\$ 2,911	1.55%	10.06%	8.40%
Douglas	\$ 1,128,897	\$ 1,296,506	14.85%	57.73%	58.36%	\$ 502,243	\$ 616,685	22.79%	25.69%	27.76%
Eagle	\$ 873,868	\$ 943,822	8.01%	54.39%	57.16%	\$ 395,117	\$ 401,273	1.56%	24.59%	24.30%
El Paso	\$ 2,058,039	\$ 2,150,645	4.50%	49.66%	50.47%	\$ 1,254,744	\$ 1,315,237	4.82%	30.28%	30.86%
Elbert	\$ 100,961	\$ 108,302	7.27%	63.16%	64.65%	\$ 10,721	\$ 11,125	3.77%	6.71%	6.64%
Fremont	\$ 119,148	\$ 125,348	5.20%	51.14%	49.85%	\$ 41,080	\$ 43,086	4.88%	17.63%	17.13%
Garfield	\$ 214,999	\$ 232,246	8.02%	37.48%	37.91%	\$ 121,120	\$ 125,542	3.65%	21.11%	20.49%
Gilpin	\$ 28,921	\$ 30,811	6.53%	15.14%	14.28%	\$ 95,043	\$ 118,642	24.83%	49.77%	55.00%
Grand	\$ 151,023	\$ 167,113	10.65%	42.95%	44.42%	\$ 48,955	\$ 53,646	9.58%	13.92%	14.26%
Gunnison	\$ 117,376	\$ 124,912	6.42%	38.49%	39.97%	\$ 62,779	\$ 63,858	1.72%	20.59%	20.43%
Hinsdale	\$ 13,606	\$ 14,268	4.87%	44.35%	45.23%	\$ 6,158	\$ 6,575	6.77%	20.07%	20.84%
Huerfano	\$ 24,543	\$ 25,883	5.46%	26.38%	26.10%	\$ 17,393	\$ 17,134	-1.49%	18.69%	17.28%
Jackson	\$ 5,257	\$ 5,534	5.27%	24.83%	25.43%	\$ 2,445	\$ 2,490	1.83%	11.55%	11.44%
Jefferson	\$ 2,872,623	\$ 2,938,693	2.30%	59.44%	59.00%	\$ 1,168,103	\$ 1,243,630	6.47%	24.17%	24.97%
Kiowa	\$ 1,765	\$ 1,809	2.50%	7.02%	7.12%	\$ 1,066	\$ 1,039	-2.50%	4.24%	4.09%
Kit Carson	\$ 15,983	\$ 16,561	3.62%	18.12%	18.53%	\$ 21,391	\$ 21,630	1.12%	24.26%	24.21%
La Plata	\$ 251,143	\$ 263,849	5.06%	21.59%	21.84%	\$ 186,384	\$ 188,368	1.06%	16.02%	15.60%
Lake	\$ 25,750	\$ 26,745	3.87%	39.13%	40.92%	\$ 8,832	\$ 8,804	-0.32%	13.42%	13.47%
Larimer	\$ 1,222,669	\$ 1,288,639	5.40%	52.13%	52.98%	\$ 604,764	\$ 634,236	4.87%	25.78%	26.07%
Las Animas	\$ 32,619	\$ 33,829	3.71%	22.92%	21.28%	\$ 19,550	\$ 20,196	3.31%	13.74%	12.70%
Lincoln	\$ 8,746	\$ 9,054	3.52%	17.93%	18.19%	\$ 9,446	\$ 9,494	0.50%	19.37%	19.07%
Logan	\$ 52,386	\$ 53,715	2.54%	35.84%	36.23%	\$ 29,842	\$ 30,339	1.67%	20.42%	20.46%
Mesa	\$ 410,370	\$ 431,180	5.07%	53.52%	53.42%	\$ 192,184	\$ 200,409	4.28%	25.06%	24.83%
Mineral	\$ 7,264	\$ 7,836	7.87%	41.07%	42.35%	\$ 2,881	\$ 3,070	6.55%	16.29%	16.59%
Moffat	\$ 29,510	\$ 30,291	2.65%	9.13%	9.97%	\$ 16,160	\$ 16,472	1.93%	5.00%	5.42%
Montezuma	\$ 67,917	\$ 70,666	4.05%	28.76%	30.07%	\$ 46,616	\$ 50,118	7.51%	19.74%	21.32%
Montrose	\$ 105,081	\$ 110,928	5.56%	40.83%	40.85%	\$ 62,773	\$ 64,710	3.09%	24.39%	23.83%
Morgan	\$ 64,162	\$ 65,834	2.61%	21.08%	21.07%	\$ 37,299	\$ 39,277	5.30%	12.25%	12.57%
Otero	\$ 36,979	\$ 37,572	1.60%	39.11%	38.45%	\$ 20,073	\$ 21,195	5.59%	21.23%	21.69%
Ouray	\$ 37,644	\$ 39,774	5.66%	40.23%	41.78%	\$ 13,203	\$ 13,273	0.53%	14.11%	13.94%
Park	\$ 118,425	\$ 125,804	6.23%	49.43%	51.71%	\$ 11,202	\$ 12,189	8.81%	4.68%	5.01%
Phillips	\$ 10,091	\$ 10,281	1.88%	24.62%	24.77%	\$ 7,930	\$ 8,235	3.85%	19.35%	19.84%
Pitkin	\$ 812,229	\$ 853,622	5.10%	59.01%	61.24%	\$ 325,212	\$ 321,217	-1.23%	23.63%	23.05%
Prowers	\$ 20,346	\$ 20,976	3.10%	23.11%	23.49%	\$ 16,396	\$ 22,855	39.39%	18.62%	25.59%
Pueblo	\$ 389,616	\$ 408,975	4.97%	43.46%	43.96%	\$ 215,845	\$ 224,203	3.87%	24.08%	24.10%
Rio Blanco	\$ 16,970	\$ 17,444	2.79%	7.65%	7.17%	\$ 10,206	\$ 10,422	2.12%	4.60%	4.29%
Rio Grande	\$ 33,433	\$ 35,310	5.61%	32.56%	33.32%	\$ 32,929	\$ 32,248	-2.07%	32.07%	30.43%
Routt	\$ 205,664	\$ 219,017	6.49%	40.83%	41.80%	\$ 102,971	\$ 110,252	7.07%	20.44%	21.04%
Saguache	\$ 8,648	\$ 9,123	5.50%	20.75%	21.44%	\$ 4,238	\$ 4,336	2.32%	10.17%	10.19%
San Juan	\$ 6,001	\$ 6,106	1.75%	26.28%	26.86%	\$ 5,734	\$ 5,732	-0.03%	25.11%	25.21%
San Miguel	\$ 148,138	\$ 161,559	9.06%	43.40%	45.00%	\$ 64,773	\$ 70,605	9.00%	18.97%	19.67%
Sedgwick	\$ 4,176	\$ 4,281	2.51%	13.98%	14.40%	\$ 2,600	\$ 2,492	-4.15%	8.70%	8.39%
Summit	\$ 496,117	\$ 534,222	7.68%	55.02%	56.41%	\$ 234,288	\$ 237,901	1.54%	25.98%	25.12%
Teller	\$ 118,734	\$ 124,443	4.81%	43.04%	43.27%	\$ 66,922	\$ 67,733	1.21%	24.26%	23.55%
Washington	\$ 8,481	\$ 8,694	2.51%	12.43%	12.32%	\$ 3,375	\$ 3,528	4.52%	4.95%	5.00%
Weld	\$ 544,498	\$ 595,019	9.28%	33.35%	33.74%	\$ 289,357	\$ 313,372	8.30%	17.72%	17.77%
Yuma	\$ 18,055	\$ 18,426	2.05%	11.37%	11.88%	\$ 11,884	\$ 12,031	1.24%	7.48%	7.75%
<b>TOTALS</b>	<b>\$ 21,633,358</b>	<b>\$ 22,729,547</b>	<b>5.07%</b>	<b>46.31%</b>	<b>46.62%</b>	<b>\$ 13,702,136</b>	<b>\$ 14,509,466</b>	<b>5.89%</b>	<b>29.33%</b>	<b>29.76%</b>

Table 2 Cont'd: Colorado Assessed Valuations by Property Class and County, 1999 and 2000  
(Thousands of Dollars)

County	INDUSTRIAL			AGRICULTURAL						
	1999	2000	% Change	% of County Assessed Valuation-1999	% of County Assessed Valuation-2000	1999	2000	% Change	% of County Assessed Valuation-1999	% of County Assessed Valuation-2000
Adams	\$ 157,002	\$ 173,904	10.77%	6.15%	6.43%	\$ 24,151	\$ 24,113	-0.16%	0.95%	0.89%
Alamosa	\$ 440	\$ 558	26.73%	0.50%	0.61%	\$ 12,851	\$ 13,132	2.19%	14.59%	14.26%
Arapahoe	\$ 75,493	\$ 71,622	-5.13%	1.41%	1.29%	\$ 7,848	\$ 8,385	6.84%	0.15%	0.15%
Archuleta	\$ 1,172	\$ 1,154	-1.54%	0.78%	0.73%	\$ 3,661	\$ 3,838	4.82%	2.44%	2.43%
Baca	\$ 65	\$ 66	1.05%	0.12%	0.12%	\$ 17,006	\$ 17,045	0.23%	31.73%	30.65%
Bent	\$ 270	\$ 278	3.13%	0.55%	0.56%	\$ 17,867	\$ 17,844	-0.13%	36.07%	35.82%
Boulder	\$ 422,530	\$ 426,354	0.90%	11.22%	10.57%	\$ 8,424	\$ 7,956	-5.55%	0.22%	0.20%
Chaffee	\$ 4,031	\$ 3,863	-4.17%	2.18%	2.03%	\$ 3,773	\$ 3,540	-6.18%	2.04%	1.86%
Cheyenne	\$ 1,778	\$ 1,686	-5.19%	2.01%	1.72%	\$ 17,534	\$ 17,735	1.15%	19.84%	18.08%
Clear Creek	\$ 288	\$ 336	16.53%	0.15%	0.18%	\$ 88	\$ 92	4.00%	0.05%	0.05%
Conejos	\$ 740	\$ 688	-7.00%	2.09%	1.90%	\$ 7,840	\$ 7,864	0.30%	22.13%	21.72%
Costilla	\$ 976	\$ 906	-7.13%	1.59%	1.45%	\$ 6,574	\$ 6,712	2.10%	10.71%	10.76%
Crowley	\$ 17	\$ 17	-1.29%	0.07%	0.07%	\$ 4,091	\$ 3,995	-2.34%	17.89%	17.39%
Custer	\$ 159	\$ 155	-2.25%	0.31%	0.30%	\$ 4,404	\$ 3,859	-12.38%	8.62%	7.33%
Delta	\$ 1,335	\$ 1,261	-5.55%	0.88%	0.80%	\$ 10,800	\$ 10,511	-2.68%	7.08%	6.65%
Denver	\$ 206,281	\$ 197,830	-4.10%	3.25%	3.05%	\$ 483	\$ 342	-29.10%	0.01%	0.01%
Dolores	\$ 355	\$ 109	-69.36%	1.25%	0.31%	\$ 3,087	\$ 3,161	2.39%	10.83%	9.12%
Douglas	\$ 31,596	\$ 32,882	4.07%	1.62%	1.48%	\$ 8,893	\$ 9,650	8.51%	0.45%	0.43%
Eagle	\$ 10,898	\$ 15,314	40.52%	0.68%	0.93%	\$ 2,933	\$ 3,224	9.93%	0.18%	0.20%
El Paso	\$ 357,212	\$ 343,103	-3.95%	8.62%	8.05%	\$ 9,440	\$ 9,613	1.84%	0.23%	0.23%
Elbert	\$ 949	\$ 998	5.13%	0.59%	0.60%	\$ 14,395	\$ 14,595	1.39%	9.00%	8.71%
Fremont	\$ 14,045	\$ 22,221	58.21%	6.03%	8.84%	\$ 4,411	\$ 4,521	2.50%	1.89%	1.80%
Garfield	\$ 2,773	\$ 17,299	523.85%	0.48%	2.82%	\$ 9,023	\$ 8,868	-1.72%	1.57%	1.45%
Gilpin	\$ 121	\$ 114	-5.85%	0.06%	0.05%	\$ 127	\$ 127	0.07%	0.07%	0.06%
Grand	\$ 38,573	\$ 38,851	0.72%	10.97%	10.33%	\$ 3,882	\$ 3,925	1.10%	1.10%	1.04%
Gunnison	\$ 1,083	\$ 1,292	19.26%	0.36%	0.41%	\$ 5,478	\$ 5,547	1.26%	1.80%	1.78%
Hinsdale	\$ 92	\$ 117	27.59%	0.30%	0.37%	\$ 371	\$ 368	-0.94%	1.21%	1.16%
Huerfano	\$ 326	\$ 274	-15.91%	0.35%	0.28%	\$ 5,455	\$ 5,569	2.10%	5.86%	5.62%
Jackson	\$ 1,457	\$ 1,419	-2.64%	6.88%	6.52%	\$ 7,066	\$ 7,164	1.39%	33.37%	32.93%
Jefferson	\$ 381,031	\$ 392,395	2.98%	7.88%	7.88%	\$ 6,311	\$ 6,336	0.39%	0.13%	0.13%
Kiowa	\$ -	\$ -	-	0.00%	0.00%	\$ 14,020	\$ 13,991	-0.21%	55.79%	55.09%
Kit Carson	\$ 481	\$ 489	1.57%	0.55%	0.55%	\$ 36,952	\$ 36,880	-0.19%	41.90%	41.27%
La Plata	\$ 30,677	\$ 36,325	18.41%	2.64%	3.01%	\$ 11,557	\$ 11,877	2.76%	0.99%	0.98%
Lake	\$ 257	\$ 263	2.33%	0.39%	0.40%	\$ 182	\$ 244	33.84%	0.28%	0.37%
Larimer	\$ 292,474	\$ 277,961	-4.96%	12.47%	11.43%	\$ 20,017	\$ 19,623	-1.97%	0.85%	0.81%
Las Animas	\$ 174	\$ 248	42.32%	0.12%	0.16%	\$ 12,830	\$ 12,860	0.23%	9.02%	8.09%
Lincoln	\$ 148	\$ 119	-19.30%	0.30%	0.24%	\$ 17,477	\$ 17,372	-0.60%	35.84%	34.90%
Logan	\$ 3,545	\$ 3,956	11.59%	2.43%	2.67%	\$ 29,651	\$ 30,184	1.80%	20.29%	20.36%
Mesa	\$ 31,898	\$ 33,843	6.10%	4.16%	4.19%	\$ 18,250	\$ 18,364	0.63%	2.38%	2.28%
Mineral	\$ 104	\$ 101	-3.13%	0.59%	0.54%	\$ 742	\$ 844	13.78%	4.20%	4.56%
Moffat	\$ 768	\$ 738	-3.90%	0.24%	0.24%	\$ 7,184	\$ 7,200	0.22%	2.22%	2.37%
Montezuma	\$ 5,022	\$ 5,425	8.02%	2.13%	2.31%	\$ 9,668	\$ 9,899	2.39%	4.09%	4.21%
Montrose	\$ 14,764	\$ 14,044	-4.87%	5.74%	5.17%	\$ 16,000	\$ 15,787	-1.33%	6.22%	5.81%
Morgan	\$ 53,412	\$ 56,042	4.92%	17.55%	17.93%	\$ 30,168	\$ 30,791	2.07%	9.91%	9.85%
Otero	\$ 3,295	\$ 3,677	11.59%	3.48%	3.76%	\$ 15,826	\$ 16,103	1.75%	16.74%	16.48%
Ouray	\$ 124	\$ 164	32.16%	0.13%	0.17%	\$ 2,534	\$ 2,860	12.87%	2.71%	3.00%
Park	\$ 263	\$ 260	-1.26%	0.11%	0.11%	\$ 2,798	\$ 2,820	0.77%	1.17%	1.16%
Phillips	\$ 228	\$ 216	-5.09%	0.56%	0.52%	\$ 19,799	\$ 19,802	0.02%	48.30%	47.71%
Pitkin	\$ 508	\$ 503	-0.94%	0.04%	0.04%	\$ 2,147	\$ 2,189	1.98%	0.16%	0.16%
Prowers	\$ 1,994	\$ 2,385	19.59%	2.27%	2.67%	\$ 33,521	\$ 27,845	-16.93%	38.08%	31.18%
Pueblo	\$ 123,409	\$ 125,964	2.07%	13.77%	13.54%	\$ 9,074	\$ 9,387	3.44%	1.01%	1.01%
Rio Blanco	\$ 9,086	\$ 9,620	5.87%	4.10%	3.96%	\$ 5,259	\$ 5,274	0.29%	2.37%	2.17%
Rio Grande	\$ 2,316	\$ 3,204	38.32%	2.26%	3.02%	\$ 15,360	\$ 15,312	-0.31%	14.96%	14.45%
Routt	\$ 2,351	\$ 2,626	11.72%	0.47%	0.50%	\$ 11,782	\$ 11,989	1.76%	2.34%	2.29%
Saguache	\$ 475	\$ 586	23.44%	1.14%	1.38%	\$ 12,632	\$ 12,753	0.96%	30.31%	29.97%
San Juan	\$ 329	\$ 327	-0.46%	1.44%	1.44%	\$ 1	\$ 1	0.00%	0.00%	0.00%
San Miguel	\$ 2,741	\$ 1,815	-33.79%	0.80%	0.51%	\$ 3,669	\$ 4,088	11.42%	1.07%	1.14%
Sedgwick	\$ 296	\$ 354	19.67%	0.99%	1.19%	\$ 15,329	\$ 15,446	0.77%	51.32%	51.98%
Summit	\$ 7,407	\$ 7,414	0.09%	0.82%	0.78%	\$ 648	\$ 675	4.20%	0.07%	0.07%
Teller	\$ 1,999	\$ 1,552	-22.35%	0.72%	0.54%	\$ 729	\$ 775	6.30%	0.26%	0.27%
Washington	\$ 199	\$ 186	-6.31%	0.29%	0.26%	\$ 34,367	\$ 34,611	0.71%	50.37%	49.06%
Weld	\$ 169,910	\$ 165,281	-2.72%	10.41%	9.37%	\$ 107,843	\$ 108,888	0.97%	6.60%	6.17%
Yuma	\$ 191	\$ 182	-4.82%	0.12%	0.12%	\$ 67,737	\$ 69,347	2.38%	42.66%	44.70%
<b>TOTALS</b>	<b>\$ 2,473,933</b>	<b>\$ 2,502,934</b>	<b>1.17%</b>	<b>5.30%</b>	<b>5.13%</b>	<b>\$ 814,020</b>	<b>\$ 815,712</b>	<b>0.21%</b>	<b>1.74%</b>	<b>1.67%</b>

Table 2 Cont'd: Colorado Assessed Valuations by Property Class and County, 1999 and 2000  
(Thousands of Dollars)

County	NATURAL RESOURCES						PRODUCING MINES					
	1999	2000	% Change	% of County Assessed Valuation-1999	% of County Assessed Valuation-2000		1999	2000	% Change	% of County Assessed Valuation-1999	% of County Assessed Valuation-2000	
Adams	\$ 4,879	\$ 5,412	10.92%	0.19%	0.20%	\$ -	\$ -			0.00%	0.00%	
Alamosa	\$ 139	\$ 125	-9.96%	0.16%	0.14%	\$ -	\$ -			0.00%	0.00%	
Arapahoe	\$ 695	\$ 874	25.72%	0.01%	0.02%	\$ -	\$ -			0.00%	0.00%	
Archuleta	\$ 391	\$ 1,599	309.07%	0.26%	1.01%	\$ -	\$ -			0.00%	0.00%	
Baca	\$ 1,297	\$ 1,266	-2.40%	2.42%		\$ -	\$ -			0.00%	0.00%	
Bent	\$ 698	\$ 704	0.85%	1.41%	1.41%	\$ -	\$ -			0.00%	0.00%	
Boulder	\$ 2,776	\$ 2,759	-0.60%	0.07%	0.07%	\$ 130	\$ 68	-47.62%		0.00%	0.00%	
Chaffee	\$ 2,010	\$ 2,050	1.97%	1.09%	1.07%	\$ -	\$ -			0.00%	0.00%	
Cheyenne	\$ 1,486	\$ 1,498	0.83%	1.68%	1.53%	\$ -	\$ -			0.00%	0.00%	
Clear Creek	\$ 2,099	\$ 2,294	9.31%	1.11%	1.23%	\$ 69,116	\$ 63,100	-8.70%		36.71%	33.86%	
Conejos	\$ 24	\$ 24	-1.29%	0.07%	0.07%	\$ -	\$ -			0.00%	0.00%	
Costilla	\$ 374	\$ 396	5.83%	0.61%	0.63%	\$ -	\$ -			0.00%	0.00%	
Crowley	\$ 348	\$ 349	0.35%	1.52%	1.52%	\$ -	\$ -			0.00%	0.00%	
Custer	\$ 536	\$ 528	-1.56%	1.05%	1.00%	\$ -	\$ -			0.00%	0.00%	
Delta	\$ 12,531	\$ 13,178	5.16%	8.21%	8.34%	\$ -	\$ -			0.00%	0.00%	
Denver	\$ -	\$ -		0.00%	0.00%	\$ -	\$ -			0.00%	0.00%	
Dolores	\$ 230	\$ 229	-0.41%	0.81%	0.66%	\$ -	\$ -			0.00%	0.00%	
Douglas	\$ 621	\$ 507	-18.43%	0.03%	0.02%	\$ -	\$ -			0.00%	0.00%	
Eagle	\$ 636	\$ 549	-13.64%	0.04%	0.03%	\$ -	\$ -			0.00%	0.00%	
El Paso	\$ 4,596	\$ 5,035	9.55%	0.11%	0.12%	\$ -	\$ -			0.00%	0.00%	
Elbert	\$ 1,269	\$ 1,374	8.29%	0.79%	0.82%	\$ -	\$ -			0.00%	0.00%	
Fremont	\$ 7,141	\$ 7,151	0.14%	3.07%	2.84%	\$ -	\$ -			0.00%	0.00%	
Garfield	\$ 1,146	\$ 1,311	14.36%	0.20%	0.21%	\$ 917	\$ 24	-97.40%		0.16%	0.00%	
Gilpin	\$ 9,000	\$ 8,882	-1.31%	4.71%	4.12%	\$ -	\$ -			0.00%	0.00%	
Grand	\$ 228	\$ 256	12.23%	0.06%	0.07%	\$ 8,315	\$ 8,315	0.00%		2.36%	2.21%	
Gunnison	\$ 39,607	\$ 43,697	10.33%	12.99%	13.98%	\$ 223	\$ 237	6.31%		0.07%	0.08%	
Hinsdale	\$ 408	\$ 403	-1.19%	1.33%	1.28%	\$ 15	\$ 265	1664.33%		0.05%	0.84%	
Huerfano	\$ 463	\$ 471	1.78%	0.50%	0.48%	\$ -	\$ -			0.00%	0.00%	
Jackson	\$ 191	\$ 175	-8.63%	0.90%	0.80%	\$ -	\$ -			0.00%	0.00%	
Jefferson	\$ 5,775	\$ 5,664	-1.92%	0.12%	0.11%	\$ -	\$ -			0.00%	0.00%	
Kiowa	\$ 1,132	\$ 1,136	0.32%	4.50%	4.47%	\$ -	\$ -			0.00%	0.00%	
Kit Carson	\$ 1,117	\$ 1,153	3.25%	1.27%	1.29%	\$ -	\$ -			0.00%	0.00%	
La Plata	\$ 2,774	\$ 3,041	9.62%	0.24%	0.25%	\$ -	\$ -			0.00%	0.00%	
Lake	\$ 1,553	\$ 1,564	0.73%	2.36%	2.39%	\$ 9,702	\$ 8,883	-8.44%		14.74%	13.59%	
Larimer	\$ 3,322	\$ 3,654	9.98%	0.14%	0.15%	\$ -	\$ -			0.00%	0.00%	
Las Animas	\$ 1,907	\$ 1,978	3.73%	1.34%	1.24%	\$ -	\$ -			0.00%	0.00%	
Lincoln	\$ 1,622	\$ 1,655	2.04%	3.33%	3.33%	\$ -	\$ -			0.00%	0.00%	
Logan	\$ 367	\$ 409	11.39%	0.25%	0.28%	\$ -	\$ -			0.00%	0.00%	
Mesa	\$ 1,797	\$ 1,702	-5.27%	0.23%	0.21%	\$ -	\$ -			0.00%	0.00%	
Mineral	\$ 239	\$ 238	-0.44%	1.35%	1.29%	\$ -	\$ -			0.00%	0.00%	
Moffat	\$ 43,708	\$ 41,263	-5.59%	13.52%	13.58%	\$ -	\$ -			0.00%	0.00%	
Montezuma	\$ 430	\$ 509	18.34%	0.18%	0.22%	\$ -	\$ -			0.00%	0.00%	
Montrose	\$ 2,373	\$ 2,226	-6.20%	0.92%	0.82%	\$ 124	\$ 114	-7.91%		0.05%	0.04%	
Morgan	\$ 188	\$ 159	-15.65%	0.06%	0.05%	\$ -	\$ -			0.00%	0.00%	
Otero	\$ 295	\$ 286	-3.20%	0.31%	0.29%	\$ -	\$ -			0.00%	0.00%	
Ouray	\$ 1,836	\$ 1,818	-0.97%	1.96%	1.91%	\$ 18	\$ 17	-5.11%		0.02%	0.02%	
Park	\$ 503	\$ 605	20.20%	0.21%	0.25%	\$ 106	\$ 33	-68.84%		0.04%	0.01%	
Phillips	\$ 117	\$ 115	-1.47%	0.29%	0.28%	\$ -	\$ -			0.00%	0.00%	
Pitkin	\$ 5,419	\$ 4,604	-15.04%	0.39%	0.33%	\$ -	\$ -			0.00%	0.00%	
Prowers	\$ 1,129	\$ 1,041	-7.78%	1.28%	1.17%	\$ -	\$ -			0.00%	0.00%	
Pueblo	\$ 1,449	\$ 1,644	13.42%	0.16%	0.18%	\$ -	\$ -			0.00%	0.00%	
Rio Blanco	\$ 22,913	\$ 22,635	-1.21%	10.33%	9.31%	\$ -	\$ -			0.00%	0.00%	
Rio Grande	\$ 487	\$ 410	-15.75%	0.47%	0.39%	\$ -	\$ -			0.00%	0.00%	
Routt	\$ 36,104	\$ 34,674	-3.96%	7.17%	6.62%	\$ -	\$ -			0.00%	0.00%	
Saguache	\$ 929	\$ 906	-2.46%	2.23%	2.13%	\$ -	\$ -			0.00%	0.00%	
San Juan	\$ 3,800	\$ 3,760	-1.06%	16.64%	16.54%	\$ -	\$ -			0.00%	0.00%	
San Miguel	\$ 1,003	\$ 974	-2.85%	0.29%	0.27%	\$ 146	\$ 10	-93.45%		0.04%	0.00%	
Sedgwick	\$ 138	\$ 117	-15.42%	0.46%	0.39%	\$ -	\$ -			0.00%	0.00%	
Summit	\$ 1,500	\$ 1,554	3.58%	0.17%	0.16%	\$ -	\$ -			0.00%	0.00%	
Teller	\$ 2,004	\$ 1,905	-4.94%	0.73%	0.66%	\$ 10,780	\$ 18,654	73.04%		3.91%	6.49%	
Washington	\$ 1,218	\$ 1,218	-0.01%	1.79%	1.73%	\$ -	\$ -			0.00%	0.00%	
Weld	\$ 6,015	\$ 7,195	19.62%	0.37%	0.41%	\$ -	\$ -			0.00%	0.00%	
Yuma	\$ 700	\$ 703	0.40%	0.44%	0.45%	\$ -	\$ -			0.00%	0.00%	
<b>TOTALS</b>	<b>\$ 251,682</b>	<b>\$ 255,609</b>	<b>1.56%</b>	<b>0.54%</b>	<b>0.52%</b>	<b>\$ 99,592</b>	<b>\$ 99,719</b>	<b>0.13%</b>	<b>0.21%</b>	<b>0.20%</b>		

Table 2 Cont'd: Colorado Assessed Valuations by Property Class and County, 1999 and 2000  
(Thousands of Dollars)

County	OIL & GAS			% of County Assessed		VACANT LAND			% of County Assessed	
	1999	2000	% Change	Valuation-1999	Valuation-2000	1999	2000	% Change	1999	2000
Adams	\$ 24,161	\$ 25,799	6.78%	0.95%	0.95%	\$ 101,331	\$ 97,336	-3.94%	3.97%	3.60%
Alamosa	\$ -	\$ -	-	0.00%	0.00%	\$ 8,794	\$ 8,934	1.59%	9.99%	9.70%
Arapahoe	\$ 2,842	\$ 3,083	8.47%	0.05%	0.06%	\$ 187,292	\$ 174,251	-6.96%	3.51%	3.13%
Archuleta	\$ 1,574	\$ 1,611	2.32%	1.05%	1.02%	\$ 44,724	\$ 44,018	-1.58%	29.82%	27.86%
Baca	\$ 7,247	\$ 7,649	5.54%	13.52%	13.75%	\$ 255	\$ 243	-4.76%	0.48%	0.44%
Bent	\$ 1,629	\$ 1,283	-21.27%	3.29%	2.57%	\$ 331	\$ 337	1.82%	0.67%	0.68%
Boulder	\$ 5,107	\$ 5,094	-0.25%	0.14%	0.13%	\$ 176,309	\$ 170,345	-3.38%	4.68%	4.22%
Chaffee	\$ -	\$ -	-	0.00%	0.00%	\$ 34,626	\$ 33,453	-3.39%	18.77%	17.54%
Cheyenne	\$ 52,871	\$ 60,749	14.90%	59.84%	61.93%	\$ 252	\$ 265	5.17%	0.29%	0.27%
Clear Creek	\$ -	\$ -	-	0.00%	0.00%	\$ 17,486	\$ 16,802	-3.91%	9.29%	9.02%
Conejos	\$ -	\$ -	-	0.00%	0.00%	\$ 5,505	\$ 5,160	-6.26%	15.54%	14.26%
Costilla	\$ -	\$ -	-	0.00%	0.00%	\$ 41,683	\$ 41,976	0.70%	67.90%	67.26%
Crowley	\$ -	\$ -	-	0.00%	0.00%	\$ 214	\$ 183	-14.56%	0.94%	0.80%
Custer	\$ -	\$ -	-	0.00%	0.00%	\$ 16,161	\$ 15,668	-3.05%	31.64%	29.75%
Delta	\$ -	\$ -	-	0.00%	0.00%	\$ 9,557	\$ 8,871	-7.17%	6.26%	5.61%
Denver	\$ -	\$ 21	-	0.00%	0.00%	\$ 108,053	\$ 95,763	-11.37%	1.70%	1.48%
Dolores	\$ 6,264	\$ 5,757	-8.09%	21.98%	16.61%	\$ 5,804	\$ 5,329	-8.18%	20.37%	15.38%
Douglas	\$ -	\$ -	-	0.00%	0.00%	\$ 192,980	\$ 171,560	-11.10%	9.87%	7.72%
Eagle	\$ -	\$ -	-	0.00%	0.00%	\$ 274,462	\$ 235,862	-14.06%	17.08%	14.28%
El Paso	\$ 117	\$ -	-100.00%	0.00%	0.00%	\$ 264,797	\$ 245,418	-7.32%	6.39%	5.76%
Elbert	\$ 1,454	\$ 1,553	6.82%	0.91%	0.93%	\$ 16,999	\$ 16,154	-4.97%	10.63%	9.64%
Fremont	\$ 104	\$ 157	50.50%	0.04%	0.06%	\$ 27,937	\$ 28,423	1.74%	11.99%	11.30%
Garfield	\$ 95,770	\$ 93,176	-2.71%	16.69%	15.21%	\$ 82,717	\$ 82,785	0.08%	14.42%	13.51%
Gilpin	\$ -	\$ -	-	0.00%	0.00%	\$ 54,198	\$ 53,089	-2.05%	28.38%	24.61%
Grand	\$ -	\$ -	-	0.00%	0.00%	\$ 82,691	\$ 83,968	1.54%	23.52%	22.32%
Gunnison	\$ 177	\$ 182	2.63%	0.06%	0.06%	\$ 67,541	\$ 62,793	-7.03%	22.15%	20.09%
Hinsdale	\$ -	\$ -	-	0.00%	0.00%	\$ 9,176	\$ 8,806	-4.03%	29.91%	27.92%
Huerfano	\$ 15,318	\$ 20,253	32.21%	16.46%	20.42%	\$ 13,508	\$ 13,061	-3.31%	14.52%	13.17%
Jackson	\$ 1,771	\$ 2,128	20.16%	8.36%	9.78%	\$ 1,499	\$ 1,551	3.46%	7.08%	7.13%
Jefferson	\$ -	\$ -	-	0.00%	0.00%	\$ 205,978	\$ 192,341	-6.62%	4.26%	3.86%
Kiowa	\$ 4,791	\$ 4,600	-3.98%	19.07%	18.11%	\$ 41	\$ 36	-12.93%	0.16%	0.14%
Kit Carson	\$ 1,984	\$ 2,690	35.59%	2.25%	3.01%	\$ 662	\$ 609	-7.98%	0.75%	0.68%
La Plata	\$ 527,451	\$ 554,476	5.12%	45.35%	45.91%	\$ 96,947	\$ 91,575	-5.54%	8.34%	7.58%
Lake	\$ -	\$ -	-	0.00%	0.00%	\$ 11,385	\$ 10,549	-7.34%	17.30%	16.14%
Larimer	\$ 2,204	\$ 2,339	6.15%	0.09%	0.10%	\$ 130,259	\$ 134,649	3.37%	5.55%	5.54%
Las Animas	\$ 39,007	\$ 54,185	38.91%	27.41%	34.08%	\$ 4,985	\$ 4,864	-2.43%	3.50%	3.06%
Lincoln	\$ 1,220	\$ 1,169	-4.19%	2.50%	2.35%	\$ 870	\$ 1,191	36.87%	1.78%	2.39%
Logan	\$ 3,079	\$ 3,764	22.26%	2.11%	2.54%	\$ 1,915	\$ 1,779	-7.09%	1.31%	1.20%
Mesa	\$ 9,115	\$ 9,390	3.02%	1.19%	1.16%	\$ 34,833	\$ 34,042	-2.27%	4.54%	4.22%
Mineral	\$ -	\$ -	-	0.00%	0.00%	\$ 4,568	\$ 4,422	-3.20%	25.83%	23.90%
Moffat	\$ 32,279	\$ 33,424	3.55%	9.99%	11.00%	\$ 4,579	\$ 4,471	-2.35%	1.42%	1.47%
Montezuma	\$ 71,032	\$ 57,584	-18.93%	30.07%	24.50%	\$ 12,696	\$ 11,426	-10.00%	5.38%	4.86%
Montrose	\$ -	\$ -	-	0.00%	0.00%	\$ 17,325	\$ 19,475	12.41%	6.73%	7.17%
Morgan	\$ 3,495	\$ 3,234	-7.47%	1.15%	1.03%	\$ 3,018	\$ 3,289	8.97%	0.99%	1.05%
Otero	\$ -	\$ -	-	0.00%	0.00%	\$ 1,147	\$ 1,107	-3.45%	1.21%	1.13%
Ouray	\$ -	\$ -	-	0.00%	0.00%	\$ 35,663	\$ 34,646	-2.85%	38.12%	36.39%
Park	\$ -	\$ -	-	0.00%	0.00%	\$ 89,893	\$ 91,695	2.00%	37.52%	37.69%
Phillips	\$ 1	\$ 1	0.00%	0.00%	0.00%	\$ 175	\$ 169	-3.66%	0.43%	0.41%
Pitkin	\$ -	\$ -	-	0.00%	0.00%	\$ 212,051	\$ 192,909	-9.03%	15.41%	13.84%
Prowers	\$ 2,067	\$ 1,883	-8.91%	2.35%	2.11%	\$ 916	\$ 950	3.66%	1.04%	1.06%
Pueblo	\$ -	\$ -	-	0.00%	0.00%	\$ 52,021	\$ 49,242	-5.34%	5.80%	5.29%
Rio Blanco	\$ 127,941	\$ 145,313	13.58%	57.70%	59.75%	\$ 2,345	\$ 2,513	7.16%	1.06%	1.03%
Rio Grande	\$ -	\$ -	-	0.00%	0.00%	\$ 8,420	\$ 8,709	3.44%	8.20%	8.22%
Routt	\$ 1,138	\$ 1,438	26.35%	0.23%	0.27%	\$ 71,410	\$ 68,115	-4.61%	14.18%	13.00%
Saguache	\$ -	\$ -	-	0.00%	0.00%	\$ 9,644	\$ 9,784	1.45%	23.14%	22.99%
San Juan	\$ -	\$ -	-	0.00%	0.00%	\$ 4,402	\$ 4,353	-1.10%	19.27%	19.15%
San Miguel	\$ 1,367	\$ 1,700	24.37%	0.40%	0.47%	\$ 111,135	\$ 106,258	-4.39%	32.56%	29.60%
Sedgwick	\$ 21	\$ 13	-36.86%	0.07%	0.04%	\$ 84	\$ 77	-8.51%	0.28%	0.26%
Summit	\$ -	\$ -	-	0.00%	0.00%	\$ 138,548	\$ 140,293	1.26%	15.37%	14.81%
Teller	\$ -	\$ -	-	0.00%	0.00%	\$ 63,859	\$ 61,976	-2.95%	23.15%	21.55%
Washington	\$ 10,370	\$ 11,127	7.30%	15.20%	15.77%	\$ 209	\$ 217	3.68%	0.31%	0.31%
Weld	\$ 283,818	\$ 334,270	17.78%	17.38%	18.96%	\$ 40,620	\$ 49,999	23.09%	2.49%	2.84%
Yuma	\$ 39,910	\$ 34,544	-13.44%	25.14%	22.26%	\$ 533	\$ 517	-3.05%	0.34%	0.33%
<b>TOTALS</b>	<b>\$ 1,378,696</b>	<b>\$ 1,485,639</b>	<b>7.76%</b>	<b>2.95%</b>	<b>3.05%</b>	<b>\$ 3,220,018</b>	<b>\$ 3,060,651</b>	<b>-4.95%</b>	<b>6.89%</b>	<b>6.28%</b>

**Table 2 Cont'd: Colorado Assessed Valuations by Property Class and County, 1999 and 2000**  
(Thousands of Dollars)

County	STATE ASSESSED						TOTAL		
	1999	2000	% Change	% of County Assessed Valuation-1999	% of County Assessed Valuation-2000	1999	2000	% Change	
Adams	\$ 243,902	\$ 236,513	-3.03%	9.55%	8.74%	\$ 2,552,947	\$ 2,706,528	6.02%	
Alamosa	\$ 10,318	\$ 10,952	6.14%	11.72%	11.89%	\$ 88,057	\$ 92,072	4.56%	
Arapahoe	\$ 229,610	\$ 250,826	9.24%	4.30%	4.51%	\$ 5,339,974	\$ 5,563,291	4.18%	
Archuleta	\$ 8,006	\$ 8,006	0.00%	5.34%	5.07%	\$ 150,000	\$ 158,022	5.35%	
Baca	\$ 18,521	\$ 19,985	7.90%	34.55%	35.93%	\$ 53,602	\$ 55,614	3.75%	
Bent	\$ 13,203	\$ 13,698	3.75%	26.65%	27.50%	\$ 49,535	\$ 49,815	0.56%	
Boulder	\$ 124,683	\$ 152,224	22.09%	3.31%	3.78%	\$ 3,766,066	\$ 4,032,013	7.06%	
Chaffee	\$ 10,359	\$ 10,632	2.63%	5.61%	5.57%	\$ 184,503	\$ 190,719	3.37%	
Cheyenne	\$ 8,186	\$ 9,850	20.33%	9.26%	10.04%	\$ 88,357	\$ 98,101	11.03%	
Clear Creek	\$ 16,367	\$ 18,501	13.04%	8.69%	9.93%	\$ 188,293	\$ 186,343	-1.04%	
Conejos	\$ 4,151	\$ 4,364	5.12%	11.72%	12.05%	\$ 35,421	\$ 36,197	2.19%	
Costilla	\$ 4,059	\$ 4,302	5.98%	6.61%	6.89%	\$ 61,390	\$ 62,405	1.65%	
Crowley	\$ 3,209	\$ 2,921	-8.99%	14.03%	12.71%	\$ 22,868	\$ 22,978	0.48%	
Custer	\$ 3,383	\$ 3,323	-1.79%	6.62%	6.31%	\$ 51,085	\$ 52,661	3.09%	
Delta	\$ 16,068	\$ 18,698	16.37%	10.53%	11.83%	\$ 152,570	\$ 158,059	3.60%	
Denver	\$ 559,539	\$ 620,930	10.97%	8.83%	9.57%	\$ 6,339,650	\$ 6,486,490	2.32%	
Dolores	\$ 3,607	\$ 10,455	189.86%	12.66%	30.17%	\$ 28,494	\$ 34,658	21.63%	
Douglas	\$ 90,125	\$ 93,753	4.03%	4.61%	4.22%	\$ 1,955,355	\$ 2,221,542	13.61%	
Eagle	\$ 48,706	\$ 51,220	5.16%	3.03%	3.10%	\$ 1,606,620	\$ 1,651,265	2.78%	
El Paso	\$ 195,045	\$ 192,377	-1.37%	4.71%	4.51%	\$ 4,143,990	\$ 4,261,428	2.83%	
Elbert	\$ 13,112	\$ 13,428	2.41%	8.20%	8.02%	\$ 159,860	\$ 167,529	4.80%	
Fremont	\$ 19,118	\$ 20,565	7.57%	8.21%	8.18%	\$ 232,984	\$ 251,472	7.94%	
Garfield	\$ 45,210	\$ 51,381	13.65%	7.88%	8.39%	\$ 573,675	\$ 612,631	6.79%	
Gilpin	\$ 3,554	\$ 4,048	13.89%	1.86%	1.88%	\$ 190,964	\$ 215,713	12.96%	
Grand	\$ 17,971	\$ 20,097	11.83%	5.11%	5.34%	\$ 351,638	\$ 376,171	6.98%	
Gunnison	\$ 10,671	\$ 9,997	-6.32%	3.50%	3.20%	\$ 304,935	\$ 312,513	2.49%	
Hinsdale	\$ 852	\$ 744	-12.72%	2.78%	2.36%	\$ 30,678	\$ 31,546	2.83%	
Huerfano	\$ 16,037	\$ 16,537	3.12%	17.24%	16.67%	\$ 93,043	\$ 99,182	6.60%	
Jackson	\$ 1,490	\$ 1,299	-12.83%	7.04%	5.97%	\$ 21,176	\$ 21,759	2.75%	
Jefferson	\$ 193,294	\$ 201,555	4.27%	4.00%	4.05%	\$ 4,833,115	\$ 4,980,612	3.05%	
Kiowa	\$ 2,313	\$ 2,787	20.50%	9.20%	10.97%	\$ 25,128	\$ 25,398	1.08%	
Kit Carson	\$ 9,620	\$ 9,341	-2.90%	10.91%	10.45%	\$ 88,190	\$ 89,353	1.32%	
La Plata	\$ 56,153	\$ 58,358	3.93%	4.83%	4.83%	\$ 1,163,086	\$ 1,207,867	3.85%	
Lake	\$ 8,146	\$ 8,303	1.93%	12.38%	12.70%	\$ 65,807	\$ 65,355	-0.69%	
Larimer	\$ 69,704	\$ 71,413	2.45%	2.97%	2.94%	\$ 2,345,413	\$ 2,432,515	3.71%	
Las Animas	\$ 31,236	\$ 30,842	-1.26%	21.95%	19.40%	\$ 142,308	\$ 159,002	11.73%	
Lincoln	\$ 9,238	\$ 9,716	5.18%	18.94%	19.52%	\$ 48,767	\$ 49,770	2.06%	
Logan	\$ 25,361	\$ 24,121	-4.89%	17.35%	16.27%	\$ 146,146	\$ 148,268	1.45%	
Mesa	\$ 68,358	\$ 78,150	14.32%	8.91%	9.68%	\$ 766,805	\$ 807,081	5.25%	
Mineral	\$ 1,889	\$ 1,994	5.56%	10.68%	10.78%	\$ 17,687	\$ 18,504	4.62%	
Moffat	\$ 189,000	\$ 169,931	-10.09%	58.48%	55.94%	\$ 323,188	\$ 303,789	-6.00%	
Montezuma	\$ 22,806	\$ 29,401	28.92%	9.66%	12.51%	\$ 236,187	\$ 235,028	-0.49%	
Montrose	\$ 38,899	\$ 44,270	13.81%	15.12%	16.30%	\$ 257,339	\$ 271,555	5.52%	
Morgan	\$ 112,651	\$ 113,876	1.09%	37.01%	36.44%	\$ 304,393	\$ 312,502	2.66%	
Otero	\$ 16,941	\$ 17,768	4.88%	17.92%	18.18%	\$ 94,556	\$ 97,707	3.33%	
Ouray	\$ 2,539	\$ 2,648	4.27%	2.71%	2.78%	\$ 93,561	\$ 95,199	1.75%	
Park	\$ 16,412	\$ 9,862	-39.91%	6.85%	4.05%	\$ 239,602	\$ 243,267	1.53%	
Phillips	\$ 2,650	\$ 2,686	1.36%	6.46%	6.47%	\$ 40,991	\$ 41,506	1.26%	
Pitkin	\$ 18,751	\$ 18,800	0.26%	1.36%	1.35%	\$ 1,376,317	\$ 1,393,844	1.27%	
Prowers	\$ 11,666	\$ 11,369	-2.54%	13.25%	12.73%	\$ 88,035	\$ 89,303	1.44%	
Pueblo	\$ 105,024	\$ 110,979	5.67%	11.72%	11.93%	\$ 896,438	\$ 930,392	3.79%	
Rio Blanco	\$ 27,019	\$ 29,977	10.95%	12.19%	12.33%	\$ 221,739	\$ 243,198	9.68%	
Rio Grande	\$ 9,739	\$ 10,770	10.59%	9.48%	10.16%	\$ 102,684	\$ 105,963	3.19%	
Routt	\$ 72,303	\$ 75,856	4.91%	14.35%	14.48%	\$ 503,723	\$ 523,967	4.02%	
Saguache	\$ 5,106	\$ 5,060	-0.90%	12.25%	11.89%	\$ 41,672	\$ 42,550	2.11%	
San Juan	\$ 2,571	\$ 2,454	-4.54%	11.26%	10.80%	\$ 22,838	\$ 22,734	-0.46%	
San Miguel	\$ 8,392	\$ 11,988	42.85%	2.46%	3.34%	\$ 341,364	\$ 358,996	5.17%	
Sedgwick	\$ 7,226	\$ 6,938	-3.98%	24.19%	23.35%	\$ 29,870	\$ 29,719	-0.51%	
Summit	\$ 23,154	\$ 25,022	8.07%	2.57%	2.64%	\$ 901,662	\$ 947,081	5.04%	
Teller	\$ 10,811	\$ 10,526	-2.64%	3.92%	3.66%	\$ 275,838	\$ 287,565	4.25%	
Washington	\$ 10,005	\$ 10,975	9.69%	14.66%	15.55%	\$ 68,224	\$ 70,555	3.42%	
Weld	\$ 190,691	\$ 189,343	-0.71%	11.68%	10.74%	\$ 1,632,752	\$ 1,763,367	8.00%	
Yuma	\$ 19,768	\$ 19,405	-1.84%	12.45%	12.51%	\$ 158,778	\$ 155,154	-2.28%	
<b>TOTALS</b>	<b>\$ 3,138,498</b>	<b>\$ 3,298,105</b>	<b>5.09%</b>	<b>6.72%</b>	<b>6.76%</b>	<b>\$ 46,711,933</b>	<b>\$ 48,757,383</b>	<b>4.38%</b>	

**Table 3: Colorado Property Tax Revenue and Average County Mill Levies**  
**Total Revenue by County - 1999 and 2000**

County	Total Revenue			Average County Mill Levy			
	1999 Revenue	2000 Revenue	Dollar Change	Percent Change	1999	2000	Percent Change
Adams	\$ 238,703,709	\$ 263,224,584	\$ 24,520,875	10.27%	92.975	96.779	4.09%
Alamosa	\$ 7,278,165	\$ 7,490,060	\$ 211,895	2.91%	82.619	81.278	-1.62%
Arapahoe	\$ 471,198,067	\$ 493,034,572	\$ 21,836,505	4.63%	88.68	88.97	0.33%
Archuleta	\$ 9,947,573	\$ 10,066,343	\$ 118,770	1.19%	66.361	63.634	-4.11%
Baca	\$ 3,548,566	\$ 3,596,147	\$ 47,581	1.34%	66.166	64.724	-2.18%
Bent	\$ 3,308,063	\$ 3,360,821	\$ 52,758	1.59%	66.788	67.483	1.04%
Boulder	\$ 294,145,921	\$ 312,733,956	\$ 18,588,035	6.32%	78.108	77.801	-0.39%
Chaffee	\$ 9,506,480	\$ 9,857,533	\$ 351,053	3.69%	51.854	51.708	-0.28%
Cheyenne	\$ 3,645,968	\$ 4,064,736	\$ 418,768	11.49%	41.265	41.448	0.44%
Clear Creek	\$ 14,370,540	\$ 14,706,755	\$ 336,215	2.34%	76.566	78.782	2.89%
Conejos	\$ 2,735,820	\$ 2,854,801	\$ 118,981	4.35%	77.324	78.689	1.77%
Costilla	\$ 4,089,119	\$ 4,096,861	\$ 7,742	0.19%	66.74	65.638	-1.65%
Crowley	\$ 1,545,971	\$ 1,608,172	\$ 62,201	4.02%	67.604	69.989	3.53%
Custer	\$ 2,758,597	\$ 3,228,957	\$ 470,360	17.05%	54.371	61.316	12.77%
Delta	\$ 8,952,058	\$ 9,656,718	\$ 704,660	7.87%	59.331	60.823	2.51%
Denver	\$ 433,892,287	\$ 447,863,036	\$ 13,970,749	3.22%	68.888	68.989	0.15%
Dolores	\$ 1,767,295	\$ 2,207,479	\$ 440,184	24.91%	61.914	63.895	3.20%
Douglas	\$ 195,104,325	\$ 213,416,190	\$ 18,311,865	9.39%	101.823	99.563	-2.22%
Eagle	\$ 89,925,058	\$ 95,563,294	\$ 5,638,236	6.27%	56.041	57.58	2.75%
Elbert	\$ 14,484,879	\$ 16,110,719	\$ 1,625,840	11.22%	91.418	96.281	5.32%
El Paso	\$ 257,544,978	\$ 275,495,509	\$ 17,950,531	6.97%	62.163	64.514	3.78%
Fremont	\$ 14,020,386	\$ 14,539,977	\$ 519,591	3.71%	60.161	58.709	-2.41%
Garfield	\$ 35,095,850	\$ 39,081,100	\$ 3,985,250	11.36%	61.214	63.803	4.23%
Gilpin	\$ 6,775,520	\$ 7,843,900	\$ 1,068,380	15.77%	35.573	36.409	2.35%
Grand	\$ 20,040,253	\$ 22,247,605	\$ 2,207,352	11.01%	57.018	59.3	4.00%
Gunnison	\$ 16,652,638	\$ 17,590,306	\$ 937,668	5.63%	54.528	56.198	3.06%
Hinsdale	\$ 1,256,583	\$ 1,263,446	\$ 6,863	0.55%	39.771	39.546	-0.57%
Huerfano	\$ 6,895,635	\$ 6,833,616	\$ (62,019)	-0.90%	73.723	68.663	-6.86%
Jackson	\$ 1,294,161	\$ 1,312,954	\$ 18,793	1.45%	61.117	60.346	-1.26%
Jefferson	\$ 456,728,338	\$ 469,856,056	\$ 13,127,718	2.87%	94.527	94.354	-0.18%
Kiowa	\$ 2,550,537	\$ 2,570,891	\$ 20,354	0.80%	101.506	101.348	-0.16%
Kit Carson	\$ 7,939,110	\$ 7,839,062	\$ (100,048)	-1.26%	90.015	87.779	-2.48%
Lake	\$ 5,413,285	\$ 5,618,257	\$ 204,972	3.79%	82.433	85.938	4.25%
La Plata	\$ 42,944,741	\$ 44,002,707	\$ 1,057,966	2.46%	36.921	36.328	-1.61%
Larimer	\$ 192,845,300	\$ 212,409,389	\$ 19,564,089	10.14%	82.953	87.411	5.37%
Las Animas	\$ 8,084,416	\$ 7,994,803	\$ (89,613)	-1.11%	56.811	50.282	-11.49%
Lincoln	\$ 4,435,523	\$ 4,475,783	\$ 40,260	0.91%	90.954	89.941	-1.11%
Logan	\$ 13,704,544	\$ 11,762,264	\$ (1,942,280)	-14.17%	94.662	79.33	-16.20%
Mesa	\$ 61,285,866	\$ 62,833,947	\$ 1,548,081	2.53%	80.013	78.05	-2.45%
Mineral	\$ 1,152,276	\$ 1,218,877	\$ 66,601	5.78%	65.159	65.866	1.09%
Moffat	\$ 21,259,663	\$ 20,214,932	\$ (1,044,731)	-4.91%	65.78	66.552	1.17%
Montezuma	\$ 15,039,439	\$ 14,964,837	\$ (74,602)	-0.50%	63.576	63.403	-0.27%
Montrose	\$ 16,290,571	\$ 17,103,024	\$ 812,453	4.99%	63.27	62.971	-0.47%
Morgan	\$ 24,837,730	\$ 25,451,970	\$ 614,240	2.47%	81.606	81.527	-0.10%
Otero	\$ 5,904,193	\$ 6,006,625	\$ 102,432	1.73%	62.468	61.516	-1.52%
Ouray	\$ 4,260,648	\$ 4,566,404	\$ 305,756	7.18%	45.309	47.97	5.87%
Park	\$ 13,527,065	\$ 14,271,650	\$ 744,585	5.50%	56.446	58.667	3.93%
Phillips	\$ 3,754,192	\$ 4,026,503	\$ 272,311	7.25%	91.585	97.027	5.94%
Pitkin	\$ 44,088,538	\$ 49,268,313	\$ 5,179,775	11.75%	31.973	35.264	10.29%
Prowers	\$ 6,782,724	\$ 7,059,966	\$ 277,242	4.09%	77.032	79.095	2.68%
Pueblo	\$ 73,972,534	\$ 78,132,734	\$ 4,160,200	5.62%	82.631	84.295	2.01%
Rio Blanco	\$ 9,702,099	\$ 10,020,785	\$ 318,686	3.28%	43.75	41.374	-5.43%
Rio Grande	\$ 6,976,721	\$ 7,146,784	\$ 170,063	2.44%	67.997	67.457	-0.79%
Routt	\$ 29,385,212	\$ 31,560,456	\$ 2,175,244	7.40%	59.048	60.041	1.68%
Saguache	\$ 3,345,867	\$ 3,366,527	\$ 20,660	0.62%	79.983	79.534	-0.56%
San Juan	\$ 1,081,316	\$ 1,087,734	\$ 6,418	0.59%	47.353	47.858	1.07%
San Miguel	\$ 17,794,133	\$ 18,534,034	\$ 739,901	4.16%	52.251	52.176	-0.14%
Sedgwick	\$ 2,376,784	\$ 2,367,018	\$ (9,766)	-0.41%	79.261	79.652	0.49%
Summit	\$ 45,452,361	\$ 47,583,493	\$ 2,131,132	4.69%	50.249	50.199	-0.10%
Teller	\$ 16,013,126	\$ 17,059,999	\$ 1,046,873	6.54%	57.806	59.282	2.55%
Washington	\$ 5,338,488	\$ 5,426,779	\$ 88,291	1.65%	78.253	76.929	-1.69%
Weld	\$ 143,405,389	\$ 153,937,929	\$ 10,532,540	7.34%	87.659	87.331	-0.37%
Yuma	\$ 12,743,432	\$ 11,501,665	\$ (1,241,767)	-9.74%	80.259	74.128	-7.64%
<b>TOTALS</b>	<b>\$ 3,490,900,626</b>	<b>\$ 3,686,192,344</b>	<b>\$ 195,291,718</b>	<b>5.59%</b>	<b>74.927</b>	<b>75.733</b>	<b>1.08%</b>

**Table 4**  
**Colorado Property Tax Revenue - County and Municipal Governments**

County	Counties			Municipalities		
	1999	2000	Percent	1999	2000	Percent
			Change			Change
Adams	\$ 58,930,119	\$ 69,848,314	18.53%	\$ 12,237,154	\$ 15,331,956	25.29%
Alamosa	\$ 2,053,246	\$ 2,325,765	13.27%	\$ 248,164	\$ 292,075	17.69%
Arapahoe	\$ 66,368,823	\$ 77,654,521	17.00%	\$ 23,645,788	\$ 28,621,370	21.04%
Archuleta	\$ 2,238,986	\$ 2,729,910	21.93%	\$ 41,866	\$ 48,877	16.75%
Baca	\$ 1,127,181	\$ 1,120,620	-0.58%	\$ 184,647	\$ 191,712	3.83%
Bent	\$ 1,198,827	\$ 1,530,880	27.70%	\$ 158,682	\$ 192,738	21.46%
Boulder	\$ 70,052,082	\$ 79,730,461	13.82%	\$ 29,547,039	\$ 36,413,414	23.24%
Chaffee	\$ 1,497,497	\$ 1,697,833	13.38%	\$ 484,899	\$ 494,558	1.99%
Cheyenne	\$ 1,537,753	\$ 1,419,542	-7.69%	\$ 148,087	\$ 154,473	4.31%
Clear Creek	\$ 4,696,964	\$ 5,383,012	14.61%	\$ 260,469	\$ 275,495	5.77%
Conejos	\$ 768,747	\$ 892,513	16.10%	\$ 110,530	\$ 122,641	10.96%
Costilla	\$ 1,120,993	\$ 1,161,747	3.64%	\$ 51,421	\$ 59,712	16.12%
Crowley	\$ 601,657	\$ 898,974	49.42%	\$ 84,879	\$ 100,850	18.82%
Custer	\$ 665,820	\$ 802,817	20.58%	\$ 33,463	\$ 41,606	24.33%
Delta	\$ 2,348,645	\$ 2,891,813	23.13%	\$ 172,201	\$ 186,419	8.26%
Denver	\$ 156,924,819	\$ 162,471,206	3.53%	\$ -	\$ -	
Dolores	\$ 632,112	\$ 817,941	29.40%	\$ 143,829	\$ 181,311	26.06%
Douglas	\$ 28,619,905	\$ 40,242,577	40.61%	\$ 1,919,698	\$ 1,222,131	-36.34%
Eagle	\$ 9,970,600	\$ 11,748,652	17.83%	\$ 4,882,456	\$ 5,365,148	9.89%
Elbert	\$ 4,123,942	\$ 4,934,426	19.65%	\$ 203,798	\$ 274,343	34.62%
El Paso	\$ 34,736,782	\$ 35,610,309	2.51%	\$ 18,056,303	\$ 19,979,663	10.65%
Fremont	\$ 2,438,865	\$ 2,763,169	13.30%	\$ 457,607	\$ 533,034	16.48%
Garfield	\$ 6,781,740	\$ 8,364,084	23.33%	\$ 793,345	\$ 1,668,709	110.34%
Gilpin	\$ 1,905,267	\$ 2,292,036	20.30%	\$ 38,998	\$ 31,263	-19.83%
Grand	\$ 3,323,041	\$ 4,935,347	48.52%	\$ 544,285	\$ 664,321	22.05%
Gunnison	\$ 3,577,942	\$ 4,103,213	14.68%	\$ 654,760	\$ 1,062,079	62.21%
Hinsdale	\$ 284,783	\$ 336,038	18.00%	\$ 24,177	\$ 28,885	19.47%
Huerfano	\$ 1,820,860	\$ 2,056,165	12.92%	\$ 283,438	\$ 311,945	10.06%
Jackson	\$ 356,765	\$ 351,378	-1.51%	\$ 38,829	\$ 39,508	1.75%
Jefferson	\$ 110,777,614	\$ 122,929,062	10.97%	\$ 11,823,893	\$ 14,688,941	24.23%
Kiowa	\$ 1,377,567	\$ 1,084,004	-21.31%	\$ 81,721	\$ 77,265	-5.45%
Kit Carson	\$ 2,764,917	\$ 3,218,977	16.42%	\$ 300,503	\$ 423,787	41.03%
Lake	\$ 2,060,057	\$ 2,322,930	12.76%	\$ 224,950	\$ 254,578	13.17%
La Plata	\$ 9,567,946	\$ 10,295,661	7.61%	\$ 537,795	\$ 675,965	25.69%
Larimer	\$ 42,388,506	\$ 52,521,993	23.91%	\$ 13,031,584	\$ 16,140,526	23.86%
Las Animas	\$ 2,535,124	\$ 2,572,628	1.48%	\$ 588,996	\$ 756,318	28.41%
Lincoln	\$ 1,678,367	\$ 1,866,134	11.19%	\$ 349,792	\$ 452,199	29.28%
Logan	\$ 4,097,295	\$ 4,455,086	8.73%	\$ 865,226	\$ 955,911	10.48%
Mesa	\$ 15,772,662	\$ 17,567,648	11.38%	\$ 3,110,911	\$ 3,088,609	-0.72%
Mineral	\$ 398,080	\$ 469,669	17.98%	\$ 29,939	\$ 30,271	1.11%
Moffat	\$ 6,718,563	\$ 6,339,788	-5.64%	\$ 685,652	\$ 801,841	16.95%
Montezuma	\$ 3,152,782	\$ 3,364,307	6.71%	\$ 201,623	\$ 224,606	11.40%
Montrose	\$ 5,327,050	\$ 6,198,787	16.36%	\$ 126,329	\$ 135,425	7.20%
Morgan	\$ 8,312,465	\$ 9,037,311	8.72%	\$ 1,701,114	\$ 1,965,553	15.55%
Otero	\$ 1,749,363	\$ 1,876,111	7.25%	\$ 367,898	\$ 424,989	15.52%
Ouray	\$ 951,278	\$ 1,064,916	11.95%	\$ 408,336	\$ 425,696	4.25%
Park	\$ 3,739,700	\$ 4,153,781	11.07%	\$ 148,863	\$ 173,491	16.54%
Phillips	\$ 1,103,635	\$ 1,098,600	-0.46%	\$ 263,002	\$ 287,417	9.28%
Pitkin	\$ 7,343,375	\$ 10,454,838	42.37%	\$ 3,586,965	\$ 5,966,751	66.35%
Prowers	\$ 2,038,919	\$ 2,425,170	18.94%	\$ 412,450	\$ 502,944	21.94%
Pueblo	\$ 22,561,459	\$ 26,221,013	16.22%	\$ 7,211,475	\$ 7,747,127	7.43%
Rio Blanco	\$ 2,467,052	\$ 2,191,892	-11.15%	\$ 170,798	\$ 181,631	6.34%
Rio Grande	\$ 1,388,240	\$ 1,636,856	17.91%	\$ 330,115	\$ 390,218	18.21%
Routt	\$ 6,641,803	\$ 7,798,502	17.42%	\$ 307,367	\$ 334,909	8.96%
Saguache	\$ 903,176	\$ 953,695	5.59%	\$ 120,053	\$ 122,740	2.24%
San Juan	\$ 374,731	\$ 412,318	10.03%	\$ 110,897	\$ 139,550	25.84%
San Miguel	\$ 2,837,166	\$ 3,062,036	7.93%	\$ 1,134,378	\$ 1,504,139	32.60%
Sedgwick	\$ 988,749	\$ 983,004	-0.58%	\$ 211,625	\$ 229,801	8.59%
Summit	\$ 8,226,905	\$ 12,278,040	49.24%	\$ 1,424,184	\$ 1,648,903	15.78%
Teller	\$ 3,326,873	\$ 4,211,073	26.58%	\$ 958,357	\$ 1,168,373	21.91%
Washington	\$ 2,102,027	\$ 2,133,991	1.52%	\$ 365,385	\$ 423,274	15.84%
Weld	\$ 34,228,784	\$ 38,846,297	13.49%	\$ 9,712,453	\$ 11,587,957	19.31%
Yuma	\$ 2,948,010	\$ 3,271,223	10.96%	\$ 510,573	\$ 554,657	8.63%
<b>TOTALS</b>	<b>\$ 793,555,003</b>	<b>\$ 900,432,604</b>	<b>13.47%</b>	<b>\$ 156,866,014</b>	<b>\$ 188,376,598</b>	<b>20.09%</b>

**Table 5**  
**Colorado Property Tax Revenue - School Districts and Special Districts**

County	K-12 School Districts			Special Districts		
	1999	2000	Percent Change	1999	2000	Percent Change
Adams	\$ 129,277,191	\$ 153,815,432	18.98%	\$ 18,057,210	\$ 24,217,747	34.12%
Alamosa	\$ 4,012,656	\$ 4,045,587	0.82%	\$ 767,014	\$ 826,633	7.77%
Arapahoe	\$ 249,861,494	\$ 283,839,226	13.60%	\$ 82,919,425	\$ 102,919,455	24.12%
Archuleta	\$ 4,940,577	\$ 5,153,734	4.31%	\$ 2,148,448	\$ 2,133,823	-0.68%
Baca	\$ 1,829,274	\$ 1,754,829	-4.07%	\$ 526,656	\$ 528,984	0.44%
Bent	\$ 1,271,242	\$ 1,263,192	-0.63%	\$ 286,132	\$ 374,011	30.71%
Boulder	\$ 161,424,651	\$ 171,625,060	6.32%	\$ 16,300,326	\$ 24,965,021	53.16%
Chaffee	\$ 5,701,164	\$ 6,144,007	7.77%	\$ 1,108,216	\$ 1,521,135	37.26%
Cheyenne	\$ 2,009,803	\$ 1,810,830	-9.90%	\$ 403,549	\$ 679,891	68.48%
Clear Creek	\$ 5,666,643	\$ 7,944,591	40.20%	\$ 1,038,774	\$ 1,103,658	6.25%
Conejos	\$ 1,270,445	\$ 1,297,952	2.17%	\$ 540,832	\$ 541,695	0.16%
Costilla	\$ 2,397,862	\$ 2,339,777	-2.42%	\$ 510,574	\$ 535,626	4.91%
Crowley	\$ 563,230	\$ 589,594	4.68%	\$ 11,286	\$ 18,754	66.17%
Custer	\$ 1,486,177	\$ 1,857,159	24.96%	\$ 454,813	\$ 527,375	15.95%
Delta	\$ 4,223,977	\$ 4,502,521	6.59%	\$ 1,794,942	\$ 2,075,966	15.66%
Denver	\$ 247,344,945	\$ 270,286,724	9.28%	\$ 12,078,941	\$ 15,105,106	25.05%
Dolores	\$ 743,205	\$ 1,015,353	36.62%	\$ 181,974	\$ 192,874	5.99%
Douglas	\$ 77,850,289	\$ 100,745,771	29.41%	\$ 50,873,004	\$ 71,205,711	39.97%
Eagle	\$ 35,919,038	\$ 39,056,967	8.74%	\$ 25,659,367	\$ 32,758,912	27.67%
Elbert	\$ 6,944,008	\$ 8,575,031	23.49%	\$ 1,189,996	\$ 2,326,920	95.54%
El Paso	\$ 161,840,343	\$ 190,044,366	17.43%	\$ 25,400,618	\$ 29,861,171	17.56%
Fremont	\$ 8,198,816	\$ 8,664,637	5.68%	\$ 2,173,861	\$ 2,579,138	18.64%
Garfield	\$ 18,164,597	\$ 21,547,156	18.62%	\$ 3,787,553	\$ 5,135,298	35.58%
Gilpin	\$ 3,477,871	\$ 4,100,151	17.89%	\$ 652,224	\$ 1,420,451	117.79%
Grand	\$ 10,211,198	\$ 10,754,586	5.32%	\$ 4,107,695	\$ 5,893,351	43.47%
Gunnison	\$ 9,473,054	\$ 9,797,666	3.43%	\$ 2,253,392	\$ 2,627,348	16.60%
Hinsdale	\$ 531,839	\$ 595,451	11.96%	\$ 266,510	\$ 303,071	13.72%
Huerfano	\$ 3,175,270	\$ 3,004,504	-5.38%	\$ 1,486,103	\$ 1,461,002	-1.69%
Jackson	\$ 839,329	\$ 814,936	-2.91%	\$ 105,508	\$ 107,132	1.54%
Jefferson	\$ 218,890,049	\$ 253,332,665	15.74%	\$ 62,921,102	\$ 78,905,387	25.40%
Kiowa	\$ 1,248,152	\$ 991,893	-20.53%	\$ 530,363	\$ 417,729	-21.24%
Kit Carson	\$ 3,398,212	\$ 3,708,766	9.14%	\$ 411,608	\$ 487,532	18.45%
Lake	\$ 2,389,492	\$ 2,427,204	1.58%	\$ 308,405	\$ 352,237	14.21%
La Plata	\$ 26,448,925	\$ 27,117,322	2.53%	\$ 5,234,600	\$ 5,913,760	12.97%
Larimer	\$ 101,729,368	\$ 127,411,378	25.25%	\$ 13,032,590	\$ 16,334,110	25.33%
Las Animas	\$ 3,625,310	\$ 4,205,532	16.00%	\$ 273,523	\$ 460,326	68.30%
Lincoln	\$ 1,985,988	\$ 2,125,653	7.03%	\$ 30,029	\$ 31,798	5.89%
Logan	\$ 5,647,998	\$ 5,882,772	4.16%	\$ 424,262	\$ 468,397	10.40%
Mesa	\$ 31,360,312	\$ 33,904,015	8.11%	\$ 7,132,662	\$ 8,273,675	16.00%
Mineral	\$ 527,458	\$ 625,059	18.50%	\$ 83,415	\$ 93,877	12.54%
Moffat	\$ 11,830,555	\$ 11,287,204	-4.59%	\$ 927,463	\$ 874,860	-5.67%
Montezuma	\$ 8,907,445	\$ 7,511,731	-15.67%	\$ 2,479,822	\$ 3,864,193	55.83%
Montrose	\$ 7,552,697	\$ 7,823,054	3.58%	\$ 2,539,512	\$ 2,945,758	16.00%
Morgan	\$ 12,246,451	\$ 12,981,288	6.00%	\$ 1,472,921	\$ 1,467,708	-0.35%
Otero	\$ 3,310,127	\$ 3,419,757	3.31%	\$ 251,925	\$ 285,767	13.43%
Ouray	\$ 2,271,167	\$ 2,339,636	3.01%	\$ 421,986	\$ 736,156	74.45%
Park	\$ 6,928,071	\$ 7,260,682	4.80%	\$ 1,775,158	\$ 2,683,696	51.18%
Phillips	\$ 1,807,394	\$ 1,838,292	1.71%	\$ 488,686	\$ 802,193	64.15%
Pitkin	\$ 14,653,261	\$ 17,695,010	20.76%	\$ 7,985,728	\$ 9,567,325	19.81%
Prowers	\$ 3,187,980	\$ 3,331,641	4.51%	\$ 761,632	\$ 800,210	5.07%
Pueblo	\$ 31,060,491	\$ 34,514,308	11.12%	\$ 7,489,122	\$ 9,650,286	28.86%
Rio Blanco	\$ 4,452,408	\$ 4,398,149	-1.22%	\$ 2,243,567	\$ 2,074,855	-7.52%
Rio Grande	\$ 4,014,311	\$ 4,124,232	2.74%	\$ 782,085	\$ 995,478	27.29%
Routt	\$ 16,774,775	\$ 18,061,345	7.67%	\$ 3,125,300	\$ 3,822,201	22.30%
Saguache	\$ 1,724,448	\$ 1,731,156	0.39%	\$ 493,290	\$ 558,936	13.31%
San Juan	\$ 553,577	\$ 502,572	-9.21%	\$ 29,978	\$ 33,295	11.06%
San Miguel	\$ 5,831,347	\$ 6,089,782	4.43%	\$ 7,181,548	\$ 7,878,077	9.70%
Sedgwick	\$ 1,059,715	\$ 1,057,606	-0.20%	\$ 97,547	\$ 96,607	-0.96%
Summit	\$ 18,378,940	\$ 20,734,699	12.82%	\$ 7,700,566	\$ 9,149,014	18.81%
Teller	\$ 9,007,557	\$ 9,778,084	8.55%	\$ 1,409,176	\$ 1,902,469	35.01%
Washington	\$ 2,745,862	\$ 2,670,680	-2.74%	\$ 198,022	\$ 198,834	0.41%
Weld	\$ 70,210,996	\$ 77,187,214	9.94%	\$ 11,318,022	\$ 16,565,887	46.37%
Yuma	\$ 6,284,118	\$ 5,014,306	-20.21%	\$ 2,407,117	\$ 2,661,479	10.57%
<b>TOTALS</b>	<b>\$ 1,802,695,145</b>	<b>\$ 2,040,071,477</b>	<b>13.17%</b>	<b>\$ 411,047,675</b>	<b>\$ 525,301,371</b>	<b>27.80%</b>