

Commission on Property Tax
Public Engagement Meeting - Alamosa, CO at Adams State University
Meeting Minutes

Saturday, February 3 2024

10:00 a.m. to 11:30 a.m.

Zoom Recording:

https://drive.google.com/file/d/1iGIW4_-WoXNEDWPZEYHe4qQcalkB3Hkz/view?usp=drive_link

10:00 AM: Commissioner Lori Lakse provided opening remarks; Senator Cleave Simpson also provided opening remarks. Renny Fagan introduced the Keystone Policy Center. He also electronically polled the attendees to gather demographics and affiliations. Polling results are captured in Addendum A. Afterwards, he displayed a powerpoint to provide background of the Commission, including its guiding principles.

10:11 AM: Trace Faust facilitated a conversation about the challenges around property tax. Attendees voiced challenges around cost increases, school funding, complicated systems, inflation, local control, budget constraints, rural challenges, lower mill levies, pulling money from investments, an inability to make payments, inability to raise other revenues, lack of civic literacy, budget cuts from the state, rising house prices, gentrification, changing classifications of property, and taxing authorities not utilizing SB 108. There was a conversation about the benefits of floating mill levies.

10:55 PM: R. Fagan facilitated a conversation about solutions around property tax. Attendees voiced a pre-existing state finance task force, supplemental funding from the state, eliminating unfunded mandates, tax equity like taxing everyone including non-profits, other funds to schools, increased awareness of what property taxes pay for, less state interference and, utilizing SB 108. There was a conversation about SB 108, budgetary planning, time adjusted sale prices, and inflation.

11:20 AM: T. Faust invited further feedback via an electronic survey. They thanked the group for sharing their input.

[Addendum A](#)- Mentimeter Results

[Addendum B](#)- Participant Input

Property Tax Commission Attendance:

JoAnn Groff (online)

Ann Terry (online)

Representative Lisa Frizell (online)

Kevin Vick (online)

Lori Laske

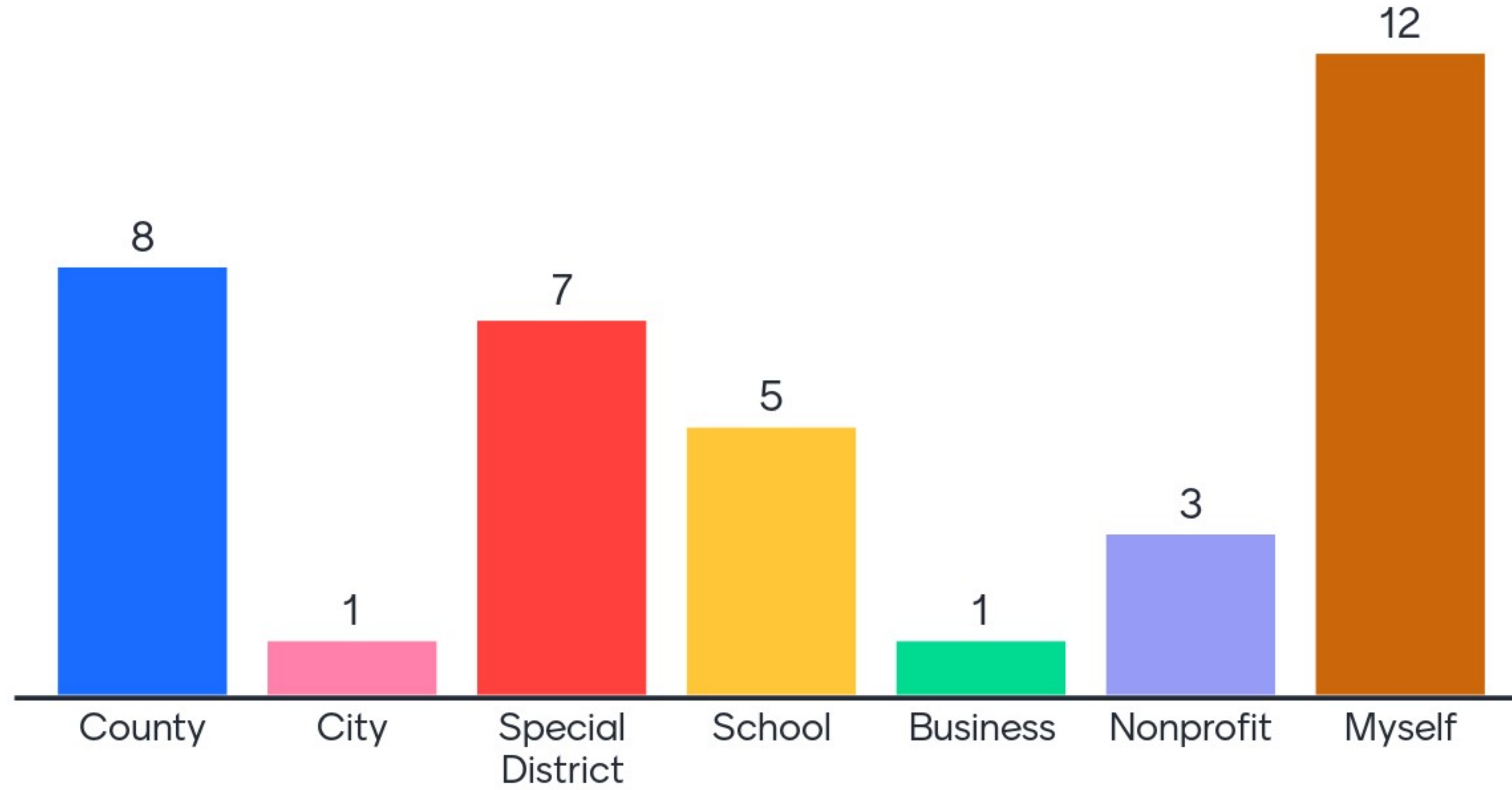
Bob Olme

What county do you live in?

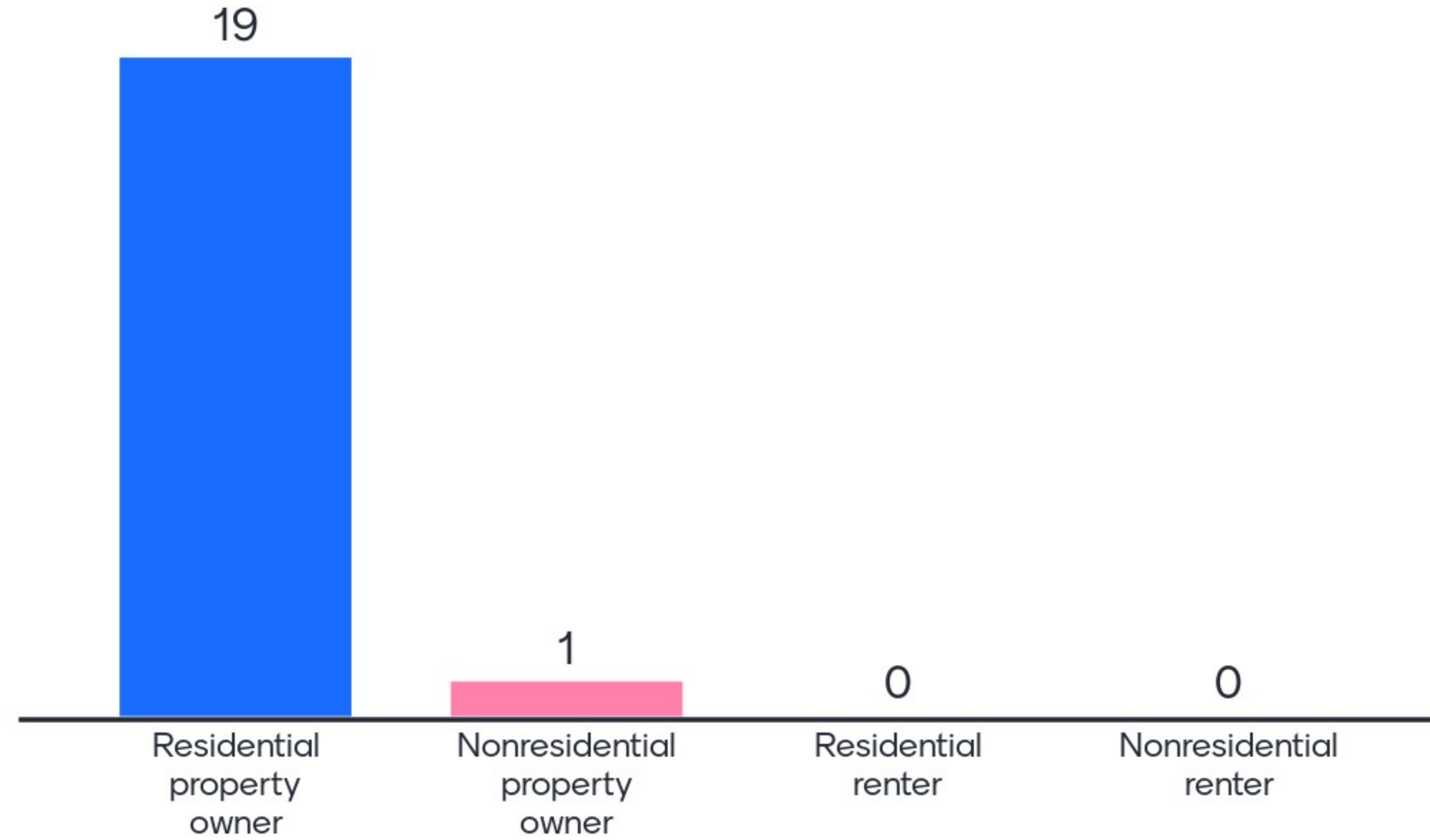
24 responses



I am here for:



Select all that apply



COUNTIES What are your suggested solutions?

What's your unique challenge? What are your top priorities you'd like the Commission to be considering as they look at recommendations?

rural special districts are very different from the Front Range. Our tax base is different and we rely on the full mil levy to fund the special district. We cannot afford to cut back our mil

Assosooers cannot be burdened by constant changes in the process of evaluations

Our County is underfunded, has limited staff and the workload that has been imposed on us by the legislature has cause extreme issues with the public and taxpayers.

Our software vendors can not keep up with the demand for the changes.

I support authorizing local governments to control our mil levys and give us flexibility to float up/down.

Leave Rural Colorado to control **LOCALLY!** The front range situations are damaging to small Counties.

Stop all these unfunded mandates. Atop creating extensive work loads for County offices. Rural Counties can not afford the staffing

My top priorities: a) local control (let us decide, that is what we are elected to do) b) property tax relief for people who really need it c) providing of essential services to residents

The Commission (and thank you for your work BTW), needs to consider that there isn't a "one size fits" all solution. We need flexibility both for tax payers but also for counties.

* We have the 4th lowest property tax mil levy in the State. Any cuts to our property tax means real impacts to the services La Plata County can provide.

Get rid of the TASP. This was the cause of the entire debacle in my opinion. It has an exacerbating effect on valuations when we should try to moderate wild swings in valuations

I think the State should retain ability to set assessment rates but again, let us float mil levys up or down.

County. Assessors department is incompetent, obnoxious, overbearing, condescending, ignoring law and processes

County commissioners incompetent to adjudicate assessment/appraisal at a property. Assessor not doing as appraisal- using property law

County treas perspective. This year challenges; special districts, counties, schools. We've had zero revenue in Jan & limited revenue in February, but our expenditures are

particular time window I bought a lot for \$60,500 then sold that for 15 years- assessor used lots from 10 miles away that sold for

the largest @ beg. of yr.

Do not use a one size fits all (#6 in your idea list). That will not work, is not fair and is too extreme.

#8, circuit breaker one is interesting to me. I need more information but it seems to "get at" the premise here: property tax relief with flexibility.

Yes to allowing property owners to make payments. Keep exemptions in place.

COUNTIES What are your suggested solutions?

What's your unique challenge? What are your top priorities you'd like the Commission to be considering as they look at recommendations?

La Plata County is a fast-growing county and our mil levy rate isn't keeping up with service demands (i.e., we have a 9M/year deficit in our road/bridge fund.

Costilla county selling fraudulent property deeds. Keeping people from developing their land prevents increased taxes. Property tax assessments changed 4-5 times AFTER

protest periods so we couldn't contest it.

County. Remove inflation from property tax values not increases in value of property-decreases in value of money

How can counties implement possible changes; cost, time, staff



CITIES

What's your unique challenge? What are your top priorities you'd like the Commission to be considering as they look at recommendations?

What are your suggested solutions?

Cities. Too much prop taxes paid in county going to city



What's your unique challenge? What are your top priorities you'd like the Commission to be considering as they look at recommendations?

SCHOOLS

What are your suggested solutions?

Cost of maintain our facility @ south conejos SD has increased

Cost of buses has increased dramatically.

Cost of food has increased for our cafeteria @ south conejos SD

local control

school mill levy tax increased 40%. state reduces what they have to pay schools. Not fair for increase

Funding rural schools without raising property taxes so high it hurts owners. Rural schools & businesses struggle to keep up with inflation. Cost of living is high.

Direct other funds to schools

The State Finance Task Force has been tasked to recommend changes to our current school finance formula

What's your unique challenge? What are your top priorities you'd like the Commission to be considering as they look at recommendations?

SPECIAL DISTRICTS

What are your suggested solutions?

Water Conservancy Districts are so important to the area and our state.

Understanding of the special district world challenges and services in the Valley

Our district knows what we need

Economical diversity areas of the state

What I hear from special districts are the same. Their costs are going up and population is rising and yet, budget are being slashed by State policies.

Keep the solution local

Allow our districts to control locally. We know how best to be accountable to our taxpayers.

There is not always going to be a backfill.

Education - Help us to educate our constituents. There is so much confusion with so many changes.

The state should stay out of the property tax business.

Keep tax questions local and do not allow for statewide ballot questions. Pass a referred measure to keep elections for taxes local.

What's your unique challenge? What are your top priorities you'd like the Commission to be considering as they look at recommendations?

SPECIAL DISTRICTS

What are your suggested solutions?

Fire districts. Reduced funding results in reduction of basic services. Request- increased costs and funding (complete mismatch)

Fire Dept. Romeo. Increase of fuel ius. repairs, equipments, training upkeeps of stations, expansion retention of personelle, increase volume of rolls EPPA retirements,

Special dist fire department. Not enough revenue coming in to get new equipment to deal with newer vehicles and bigger houses going up most of are equipment if older

vehicles not big enough to handle most fires and very little amount of money to go to retirement funds to guys that have put in their time

conejos county fire departments

intergovernmental agreements

Districts that cover multiple counties

No unfunded mandates

Civic literacy

State funds

Local control

SB 108

Floating mills

What's your unique challenge? What are your top priorities you'd like the Commission to be considering as they look at recommendations?

Residential

What are your suggested solutions?

In current assessment period Counties reclassified attached residential vacant lots from residential to vacant land commercial. Increase p tax 800%. s/b grandfathered from pas

'23 vacant land taxes in my part of Saguache county up 200-400%. Ironically, those that sold & benefited 7/1/20-6/30/22 period no longer pay taxes - we do.

Taxes need to be more predictable. Residents will otherwise vote in bills such as Prop 13 (in CA) which has many unintended consequences

Lots/land assessment rates are ridiculously high (29%) vs ~7% for residential. I pay almost as much for a residential lot as my home!

Taxing Authorities should NEVER be allowed to increase their revenues at the pace that property values have risen (mine went up 78%). REVENUE side of the equation needs FIXED

h2 21-1061 is being used by assessors to drastically increase ptaxes by changing classification. residential lots should have been grandfathered as residential lots

What about inflation being extracted from property values. Not increases to value of property- decreases value of money

SB 108 already provides the solution already. Do not keep creating complex 'solutions' that have unintended consequences!

SB 108 - This allows ONE TIME CREDITS to taxpayers when valuations skyrocket w/o having to permanently reduce a Mil

Congress should specify a REVENUE CAP (e.g. Inflation + 1% or 2%) so that taxing authorities get revenue increases but can't get HUGE increases in yrs property values soar

Legislature should clarify that prior residential lot classification should no change. To be grandfathered in.

Contiguous residential land/lots should NOT be assessed at 29% (homes are ~7%). Grandfather lots that were classified as CONTIGUOUS LOTS

Let laws work before making difficult changes to implement at the local level

HB21-1061 grandfathering of prior residential land

Possible solutions. 1. eliminate property taxes 2. reinstate Gallagher amendment 3. eliminate taxes for elderly 4. eliminate taxes for disabled

Taxing authorities should be 'protected' in down markets, but not be allowed to have the outrageous increases that occurred this year when the housing market is strong

time adjustment sale price

Residential. County assessor is not knowledgeable-discriminatory-condescending-does not follow the law - can't appraise-staff just as bad

Senior exemption needs to be portable and taxes for seniors needs to be capped (or somehow managed to avoid huge unpredictable increases)

5. no property taxes spent to help low income or homeless 6. remove inflation from assessed value equation

Allow taxing authorities to create responsible budgets and back into the Mil that provides that amount of revenue, but capped by the state annually (infi+%) -use SB108

What's your unique challenge? What are your top priorities you'd like the Commission to be considering as they look at recommendations?

Non-Residential

What are your suggested solutions?

County/misc/nonresidential challenges. Unfair application of current tax policy some business are being assessed increased taxation while other business (in town) are not for

the very same situation. Counties preventing meaningful & lawful land development limits investments & economic development

This limits not only business trade and taxation but also increase in property values. Keeping people off fair land while insisting they pay taxes for public services is fraud.

Allow business or non-commercial to grow without harming small businesses with cuts.

Exemption value of nonprofits

What's your unique challenge? What are your top priorities you'd like the Commission to be considering as they look at recommendations?

Understanding the problem (for all property owners)

Inflation/ cost of services (for all categories)

How is this going to balance out property owners taxes vs. funding a school district.

I understand my prop. taxes are going to subsidize low income housing rent.

Misc.

What are your suggested solutions?