

PROPERTY TAX COLLECTIONS--2009

TABLES 1 - 6

Collections data are obtained from county treasurers for all taxing districts imposing an ad valorem property tax, either authorized by statute or approved by voters. Special benefit assessments levied on other than an ad valorem basis are not included.

PROPERTY TAXES DUE IN 2009 (TABLES 1 AND 2)

Property taxes levied in 2008 and due in 2009 were \$8,762 million, increasing \$476 million, or 5.7 percent, from the amount due in 2008. Collections of taxes due in 2009 totaled \$8,498 million, increasing \$402 million, or 5.0 percent, from 2008. The collection response rate was 97.7 percent in 2008 and decreased to 97.0 percent in 2009.

During the year, tax roll cancellations (transfer to exempt status, correction of errors, destroyed property, and uncollectible accounts) exceeded tax roll additions (omitted property, property removed from exempt status, and new structures not previously on the rolls) by \$13.2 million. The resulting year-end unpaid balance was \$251 million, up about \$35.8 million from 2008. This amount equaled 2.9 percent of the 2009 tax roll.

Garfield County led all counties last year with a 99.0 percent collection response. Columbia County followed with a 98.9 percent collection response. All together, 34 counties reported collection rates of 95.0 percent or above, leaving five counties collecting less than 95.0 percent. The lowest rate of collection was 91.2 percent.

DELINQUENT PROPERTY TAXES (TABLES 3 AND 4)

Delinquent taxes (taxes on the rolls previous to the 2009 tax year) were \$312 million. Of this amount, plus additions, \$174 million was collected during the year. The statewide response rate was 55.8 percent.

Twenty-seven counties had a 50.0 percent or better collection rate in 2009 which decreased by three compared to 2008. For 2009, seven counties had delinquent collection rates of 60.0 percent or greater which is down from 10 counties in 2008.

CURRENT AND DELINQUENT PROPERTY TAXES (TABLES 5 AND 6)

The combined amount of current and delinquent taxes due in 2009 for all 39 counties was \$9,074 million. Collections totaled \$8,672 million, 95.6 percent of the total due. At the end of 2009, delinquent taxes were \$378.6 million, up \$66.7 million, an increase of 21.4 percent from 2008. Although the collection of current taxes was 97.0 percent (as noted above), the collection rate was 99.0 percent of current roll, taking into account both current and delinquent taxes.