TAX INFORMATION FOR CCOA – OWNERS

Instructions to Qualify for the Residential Rate on your Real Property in Chateau Chaparral

--- These instructions are specific to Chateau Chaparral only! ---

*** Mobile home and manufactured home owners that are paying separate tax bills for the land and the building automatically qualify and receive the residential rate.

*** Park models <u>**DO NOT**</u> meet the Colorado statutory definition of a mobile or manufactured home and are required to be titled as recreational vehicles. Registrations must be brought in every year in order to qualify for and maintain the residential assessment rate.

*** Keep in mind that the declaration for Chateau Chaparral clearly states "**no permanent residential building or structures** may be erected on any campsite other than a storage building permitted by the covenants". Because of this, Chateau Chaparral does **NOT** meet the Colorado statutory criteria for the residential classification, but in 1997 the Assessor set these rules **IF** and **ONLY IF** the owners of travel trailers in Chateau Chaparral took the responsibility to meet the following criteria:

- 1. In order for the lot(s) to be assessed at the residential rate, the travel trailer, park model or tiny home must be registered in **Chaffee County.** A copy of the updated registration for each individual lot must be hand delivered, mailed or faxed to the Assessor's Office **EVERY** year. It is not the responsibility of the Clerk and Recorders Office to provide us with a copy, so if you register online or by mail, please bring in or send the actual registration. Online confirmation receipts will not be accepted. Additionally, if mailing in, please include a postage paid return envelope if you wish to receive a date stamped copy.
- 2. The ownership on the land and the ownership printed on the registration must have at least one common owner. If the name(s) on the registration do not match our ownership records on file, the registration will not be accepted.
- 3. If the registration is not current, it must be made current and turned in to the Assessor's Office **before August 1**st of the taxing year. We cannot alter information on or after this date for the current year. There will be no exceptions.
- 4. The registration must be date stamped by the Assessor's Office upon receipt; you will receive a copy for your records if you hand deliver it. If you mail or fax the registration, please request a stamped return receipt or follow-up with a phone call to ensure we received the registration. It is the responsibility of the lot(s) owners to makes sure we get the registration.
- 5. Any lot(s) with a travel trailer, park model or tiny home not registered in Chaffee County or registered within another county will be assessed at the vacant land rate until current, local registration is provided. Owners with more than one lot must provide a different registration for each lot unless the lots have been combined for tax purposes. There will be no exceptions.
- 6. **Notices of Valuation are mailed May 1st every year** and will reflect the assessment classification. If your status has changed from residential to vacant or vacant to residential, it will be reflected on this notice in the current year and prior year columns. The classifications are as follows:
 - a. Vacant Residential = Vacant land rate
 - b. Manufactured Home = Residential rate

How it works:

The assessment date is January 1st of each year. The **expiration date** on the registration is the year that is covered, not the year in which it was purchased.

Example:

The registration is purchased 09/01/2022, the expiration is 09/01/2023; this registration covers January 1st of 2023, that is the year that will receive the residential rate

Example:

The registration expires on 09/2023

If the lot owner brings in the registration when they purchase it in September of 2022, it will cover January 1st of 2023 and the Notice of Valuation mailed on May 1st will reflect a description of Manufactured Home; this lot is receiving the residential assessment rate

Example:

If the lot owner fails to bring in the registration in September of 2022, the lot(s) status will be changed to vacant land as of January 1st, 2023 and the Notice of Valuation mailed on May 1st, 2023 will reflect a description of Vacant – Residential. The owner then has until August 1st, 2023 to provide the registration covering the current taxing year or the assessment rate will remain as vacant land for taxes payable in 2024