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Tue May 4, 2004 11:37 am

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1st point. Van, what part of, "You're right, probably not up to 30% per year[.]" didn't you understand?

2nd point. We previously agreed that the Gallagher effect was minimal in the face of property value increases. We had an open question about Tabor, which you've now answered. Thank you. Now, I'm not going to do a little victory dance because you were wrong about the county and Tabor. Nobody is perfect.

3rd point. History shows that tax revenues in the county rise at a faster rate than population growth + inflation. You've not acknowledged this truth yet, so I have to keep re-stating it for the benefit of other readers. (BTW, in the law, an unacknowledged point is considered a given.) Doesn't this new information - that the county is de-Bruced - add even more strength to the argument that tax revenues are going to continue to go up without the benefit of any mill levy increases? I think it does.

4th point. Your statement, "These costs need to be reviewed on an individual basis, and a determination made as to whether or not they can be reduced or in some cases, even increased[.]" troubles me because it reflects a fundamental misconception about where the authority to spend taxpayers money comes from - e.g. the taxpayers. Taxpayers vote for the mill levy, the county collects the revenue, the county proposes a budget to spend the revenue, the taxpayers have an opportunity to oppose that budget, and elected officials act, presumably with the approval of taxpayers, to authorize that the taxpayers money be spent according to the budget. When there are deviations from these appropriations, the taxpayers get involved once again to weigh in on the change. Your statement makes it sound like a county administrator makes a unilateral decision about increasing spending. That is not how the system is supposed to work.

In conclusion, and back on point, I don't see any evidence in this discussion to support the case for higher taxes. History and all signs indicate that tax revenues will keep rising without new or increased mill levies. And that is the bottom line to this discussion, and has been all along.

**"Brooks Imperial"**  
<[brooks@forethought.net](mailto:brooks@forethought.net)>  
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-----Original Message-----

**From:** Sands, Van [<mailto:VSands@arcadis-us.com>]**Sent:** Tuesday, May 04, 2004 10:59 AM**To:** [brooks@forethought.net](mailto:brooks@forethought.net); [repettitt11@aol.com](mailto:repettitt11@aol.com)**Cc:** Clay Calhoun**Subject:** RE: Elbert Property Tax History from DOLA

Again Brooks, you are now trying to change the parameters. I have proven my point. You made the statement that residential property tax revenues increased 30% per year for the past 10 years. Neither Laura or I have the mil levy amounts for 93 thru 98, thus I used a constant number which was the mil levy in 99. Laura indicated to me that the mil levy stayed relatively constant from 95 on. Using this assumption, the facts disprove your statement. The numbers are:

2003	5.7%
2002	1.0%
2001	20.8%
2000	4.1%
1999	11.8%
1998	13.3%
1997	16.6%
1996	19.9%

1995 6.2%

At no time did the increase even approach 30%. So, were you wrong or not? Just answer this simple question.

Also please note that the mil levy has been going down since 1999. (30.405 in 1999 to 28.017 in 2003. This is a decrease of 7.8%, not a small margin.

Laura told me that the county de-bruced in 1995, something I was not aware of. Therefore revenues are not subject to Tabor, so no refunds allowed. I do agree with you that how the money is being spent should always be a concern. However, whether or not the county is spending the funds efficiently and effectively should not be subject to a snap impression based on limited data. The cost of services that the county provides does not necessarily increase in a linear fashion with population increase and inflation. Some costs, such as health insurance, increase exponentially. With others there is economy of scale. These costs need to be reviewed on an individual basis, and a determination made as to whether or not they can be reduced or in some cases, even increased. I do believe that we do not have enough money for roads, and by this I mean enough money to make sure that our roads are safe and fit to drive on. This doesn't mean that every road needs to be paved, but based on the use, what would make the most sense.

Again Brooks, faced with the actual numbers, you must admit that your comment that property taxes are growing at 30% per year doesn't hold water. I'm just wondering how you are going to skew the argument now that you have been proven wrong

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**From:** Brooks Imperial [mailto:brooks@forethought.net]

**Sent:** Monday, May 03, 2004 10:56 PM

**To:** Sands, Van; repettitt11@aol.com

**Cc:** Ecrf

**Subject:** RE: Elbert Property Tax History from DOLA

Quote the whole statement Van. My statement was in the context of the past decade. Note that in the years 1993 through 1999, we had some extremely large increases that pull the average up quite a bit. You're right, probably not up to 30% per year. However, still at a substantially higher rate of increase than population growth plus inflation.

The underlying point still stands. Now, where's all the money going? Why are good "Republicans" even talking about tax rate increases under these circumstances?

Did Laura happen to mention if the county had ever reduced a mill levy due to a Tabor limitation? I was told by her office that the county had not.

In your data I see that in the years from 1994 to 1999 the total mill levy remained unchanged. And in the last 4 years it has only dropped by a small margin. This drop comports with what I was told from the assessors office - that some mill levies reduce slightly as their bonding is retired.

But there appear to be no cases where a mill levy was reduced to meet a Tabor tax revenue growth cap, despite the fact that we've got a number of years of data showing where tax revenues increased by double digit numbers. And there were no cases where the mill levy was raised that would explain tax revenue increases. Didn't you claim that the "BOCC adjusts the mill levy" a couple emails back? There doesn't appear to be support for that statement in your data. Besides, can the BOCC even do that? Don't mill levy increases have to be voted on by taxpayers?

<http://www.dlg.oem2.state.co.us/demog/Population/PopulationTotals/YearlyEstimates/Table2-02FinalEstimates.pdf>  
Colorado Demography Section estimates Elbert County population for the months of July in 2000, 2001 and 2002 at 20188, 21453 and 21936, respectively.

That's a 6.3% population gain from 2000 to 2001, and 2.3% gain from 2001 to 2002. What was the inflation rate back then? Something around 3% maybe? For 2000/2001 that would be a total of 9.3%, yet tax revenues went up 19% overall, 21% for residential. Should the taxpayers have received a refund? Is it too late to demand one?

Now, just because this debate isn't going your way Van, don't take it personally. The point is to arrive at the truth of the matter.

-----Original Message-----

**From:** Sands, Van [mailto:VSands@arcadis-us.com]

**Sent:** Monday, May 03, 2004 9:49 PM  
**To:** brooks@forethought.net; repettitt11@aol.com  
**Cc:** Ecrf  
**Subject:** RE: Elbert Property Tax History from DOLA

Brooks - Since you refuse to look at the actual numbers, I spoke with Laura Forbes and received the attached file from her. Using the information that she provided, I calculated the residential tax revenue by year. These numbers disprove your statement that residential property tax revenues were increasing at a rate of 30% per year.

Just to recap, you made the statement to Erik, Rick and I that residential property **taxes** were increasing at **30% per year**. The basis for your statement, was the Department of Local Affairs recap of residential property valuation and assessment. This statement is not true, as can be seen from the information provided by Laura, and the revenue calculations based on this information..

Laura provided the property tax valuation information for 1999 through 2003. She did not have the assessed valuation numbers for previous years immediately available. She also provided the assessment rates on Sheet 2 and the mill levies on Sheet 3. I used this information to calculate the estimated tax revenue. This is not what the county collected, due to delinquent payments.

Please note that the largest annual growth experienced in Property Tax **Revenue** was from 2000 to 2001 at 20.8%. This is a long way from a 30% annual increase.

You stated that I have a condescending attitude. To the contrary, you never admit when you are wrong and based on previous discussions that we have had, change the parameters of your argument when it looks as you are losing. I needed to spell out the parameters to make sure that we have an understanding of what they are. For example, you state that the revenue increase was 30% per year. The valuation calculated by DOLA is done every two years. A 40% increase is a 20% annual increase, assuming that the increases are linear. This is why I took the trouble to calculate an estimated valuation for the in between years. Granted, this is just an estimate, but was necessary to determine the **annual increase**.

You asked for facts, here they are. If this is mudslinging, then I guess that I just tossed a full tandem load in your lap.

Van

<<EC Tax Revenue.xls>>

-----Original Message-----

**From:** Brooks Imperial [SMTP:brooks@forethought.net]  
**Sent:** Monday, May 03, 2004 12:46 PM  
**To:** Sands, Van; repettitt11@aol.com  
**Cc:** Ecrf  
**Subject:** RE: Elbert Property Tax History from DOLA

Thanks for the remedial lesson and the condescending attitude. Neither was necessary.

I just spoke to the county assessor's office and they had no recollection of there ever being a mill levy reduced in Elbert County for the requirement of meeting a Tabor cap, however some smaller mill levies have expired due to the retirement of their associated bonding.

See C.R.S. 39-1-104.2 Legislative declaration - adjustment of residential rate. It contains the history of residential assessment rates. Coincidentally, those statutory rates exactly match the change in assessed residential value in Elbert County.

By applying the DOLA assessment data that I sent you previously, the following results come out;

Elbert County Residential Property

Actual	Assessed	Assessment	Tax at avg. Mill	Revenue	Percent Tax
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Year	Value	Value	Rate	Levy of .029	Growth	Increase
1993	\$303,465,630	\$39,025,680	12.8600%	\$1,131,744.72		
1995	\$550,267,278	\$57,007,690	10.3600%	\$1,653,223.01	\$521,478.29	46.1%
1997	\$817,563,039	\$79,630,640	9.7400%	\$2,309,288.56	\$656,065.55	39.7%
1999	\$1,036,555,955	\$100,960,660	9.7400%	\$2,927,859.14	\$618,570.56	26.8%
2001	\$1,427,005,869	\$130,571,037	9.1500%	\$3,786,560.07	\$858,700.93	29.3%
2003	\$1,844,955,025	\$146,858,420	7.9600%	\$4,258,894.18	\$472,334.11	12.5%

Under relatively constant mill levies, the rate of tax revenue growth parallels the net assessed value growth, as reported in the initial tables I forwarded to you several emails back.

Van, if you doubt these numbers, please look them up for yourself at the DOLA. Call the assessors office about the mill levies in the county.

If my calculations are wrong, then show me where they are wrong. Prove your case with facts, not mud-slinging.

-----Original Message-----

**From:** Sands, Van [<mailto:VSands@arcadis-us.com>]

**Sent:** Monday, May 03, 2004 10:56 AM

**To:** [brooks@forethought.net](mailto:brooks@forethought.net)

**Subject:** RE: Elbert Property Tax History from DOLA

Again, you seem to be missing the point. Increased valuation does not equate with tax revenue growth. All the valuation does is establish the base which is used to determine taxes. The tax rates, which Gallagher effects, and the revenue limitations, (Tabor) effect tax revenue. The county adjusts the mil levy to determine the tax rates, thus the tax revenue. Before you begin to make charges, please check as to exactly how much revenue the county has actually received. That's the answer to the question. You are trying to use information that is peripheral to prove your point, and it doesn't hold water. If you want an answer to the question, answer this first. What has been the increase in residential tax REVENUE in Elbert County, not the increase in the TAX BASE. You are trying to prove clouds are white because the sky is blue. Doesn't equate.

The third alternative is that Tabor affects total revenue. Only about 60% of the revenues come from property taxes. Other funds come from the state, i.e. gas tax receipts, Federal grants, etc. However, to balance the budget, the BOCC adjusts the mil levy, which can cause the property tax revenues to go up. Regardless of the source, there may not have enough money to do everything that is needed. That is the real question, not the source of funds. Is the county using the funds in the most efficient manner. That question is one that I don't have an answer to, and would require some real study. Most governments have their pork barrel projects, and I can assume that Elbert County is no different.

As to Gallagher, it's a minor player in all of this. The real problem with Gallagher is that it places a burden on commercial tax payers because of the mandated split between residential and commercial. This really affects our commercial businesses. For example, if you had a house in Kiowa and it is valued at \$100,000. The assessed value as a residential home is 8.7%, or \$8,700. Assuming that the property taxes are assessed on a valuation basis and the house is used as a business, the assessed valuation is \$29,000 (29%). If the mil levy, which must be the same, regardless of use, is set at 100 mills, (1% of assessed value), the taxes on the house as a business are \$290, versus \$87. Same house, but far more taxes paid for that house if used as a business.

The county is complaining about Gallagher because it reduced the assessed valuation %. The total property valuation, being fixed for the time being, means that if the mil levy is not increased, less money comes in because of the reduction in the % used to determine the assessed valuation. The only way to recover that shortfall, without an increase in the total valuation, is to increase the mil levy. This effects the property owner, because they are now paying more taxes, and really effects the commercial property owner.

Now that I have given you a primer on how it works, why don't you find out exactly much the residential tax revenues has increased, rather than trying to use a measure that really doesn't mean anything.

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**From:** Brooks Imperial [<mailto:brooks@forethought.net>]  
**Sent:** Monday, May 03, 2004 10:11 AM  
**To:** Sands, Van; [repettitt11@aol.com](mailto:repettitt11@aol.com)  
**Cc:** Ecrf  
**Subject:** RE: Elbert Property Tax History from DOLA

Once again you come with the ad hominems.

The revenue received by the county from residential property taxes is a matter of public record. The percentages of increase over the last decade exceed the rate of population increase plus inflation. A reasonable person would have to conclude that (a) the county has de-Bruced to some extent, or (b) the county is in violation of Tabor. There is no third alternative.

However, it doesn't matter whether (a) or (b) is the answer, when it comes to the question of *why is the county looking for more money when it is already getting substantial tax revenue growth each year!!!*

Answer the question Van.

-----Original Message-----

**From:** Sands, Van [<mailto:VSands@arcadis-us.com>]  
**Sent:** Monday, May 03, 2004 9:57 AM  
**To:** [brooks@forethought.net](mailto:brooks@forethought.net)  
**Subject:** RE: Elbert Property Tax History from DOLA

Brooks - I think you have a fundamental misunderstanding of the dynamics of this. Even though the valuation has been going up, the BOCC and the county are restricted by Tabor from increasing the total tax revenues to growth plus a %. The valuation could increase 100% per year, but that by itself does not mean the county can collect more funds. The mil levy dictates how much money they receive, not the valuation. You should at least understand the whole process before you make statements that have no basis in fact.

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**From:** Brooks Imperial [<mailto:brooks@forethought.net>]  
**Sent:** Sunday, May 02, 2004 12:06 PM  
**To:** Sands, Van; [repettitt11@aol.com](mailto:repettitt11@aol.com)  
**Cc:** Ecrf  
**Subject:** RE: Elbert Property Tax History from DOLA

Of course not Van and your calling me a Marxist does not improve your argument.

My point - the only point I made - is that the county has been getting a windfall in tax revenues for the last decade. I hear county administrators crying the blues about how Gallagher is cutting their tax revenues and it is bogus. They're getting more money than ever and Gallagher doesn't come close to offsetting the growth in Elbert County property values - which are what drive tax revenues.

Of course I think that it is great that property values go up. And it doesn't particularly bother me that county tax revenues go up as corollary to that process. That is, until county employees and ostensible Republicans like yourself start whining about how the county needs more money. They're already getting more money Van. Tax revenues are going up at a much higher rate than either population or inflation. Wasn't TABOR supposed to limit that sort of tax revenue growth?

-----Original Message-----

**From:** Sands, Van [<mailto:VSands@arcadis-us.com>]

**Sent:** Sunday, May 02, 2004 11:45 AM

**To:** brooks@forethought.net; repettitt11@aol.com

**Subject:** RE: Elbert Property Tax History from DOLA

Brooks - What this information says is that the value of the property in Elbert County is increasing. This may well be greater than the rate of population growth. This means that the value of my property, Ricks property, and indeed all of Elbert County is becoming more valuable. Isn't this what we want to happen? This is wealth building. Do you want the value of your property to increase only with the growth in the county. This type of concept would fit well within the Marxist view of how the world should operate.

Van

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**From:** Brooks Imperial [<mailto:brooks@forethought.net>]

**Sent:** Saturday, May 01, 2004 4:46 PM

**To:** Sands, Van; repettitt11@aol.com

**Subject:** Elbert Property Tax History from DOLA

Here's the data I was referring to this morning. Sorry about the file size.

This is from the Department of Local Affairs - the folks who reset the assessment percentage every two years for non-commercial property statewide (the ones who run the numbers and who tell the legislature how much to adjust the state constitutional assessment rate).

Note that even given falling assessment rates, Elbert County residential property taxes went way up in the last decade. This is due to increased property values and the fact that there is more residential property getting developed.






But the rate of revenue growth from residential property taxes far exceeds the rate of population growth. Gallagher slows this property tax growth down a bit, but not near enough - by a wide margin - to offset real growth in countywide values.

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