The Assessment Division is responsible for the accurate valuation and uniform assessment of property within the City & County of Denver. All real and personal property, except that specifically exempted by law, is subject to taxation. It is the joint responsibility of the Assessor and the owner to ensure that property is correctly listed on assessment rolls.

Please Note

• The Assessor does not set tax rates (mill levies).
• City & County taxes are established each year under constitutional guidelines and are approved by the Mayor and City Council.
• School taxes are levied by Denver Public Schools under authority of the School Board.
• Special district taxes are approved by boards of directors for their individual districts.

Tax bill calculations are based on four components: Actual Value, Exempt Amount, Assessment Rate and Mill Levy. The Assessor determines Actual Value and amount(s) under law to be exempted from taxation; the State of Colorado sets the Assessment Rate for various classes of property and Taxing Jurisdictions (City & County, School and Special Districts) establish Mill Levies (tax rates).

In 2021, the State approved the following assessment rates:

- Residential Property: 7.15%
- Natural Resources: 87.50%
- Non-residential: 29.00%

Each charge or line on a Tax Bill is calculated as follows:

\[(\text{Actual Value} - \text{Exemption}) \times \text{Asmt Rate} \times \text{Millage} = \text{Property Tax}\]

Denver property taxes issued in January may be paid in one or two installments. To avoid interest charges, the first half of taxes due in 2022 must be paid by February 28th and the second half must be paid by June 15th. If paid in one installment, the entire amount must be received (or postmarked) no later than April 30th.

Denver staff are available from 7:30 AM to 4:30 PM Monday through Friday to answer questions and provide information by dialing 3-1-1 (720-913-1311). For 24x7 assistance visit the Assessor’s Office online at:

www.denvergov.org/assessor