



Gilpin County

# Property Tax Work-Off Program

**Presented by:**

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Gilpin County Human Resources Director**

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Gilpin County Treasurer**

# *What is a Property Tax Work Off Program?*



§ C.R.S. 39-3.7-102 allows taxing entities (county, city, town, school district or special district) within the State of Colorado to create a Property Tax Work-Off Program.

## ***Who Can Participate?***

The only requirements are that a person:

- Must be 60 years or older or disabled as defined by the Americans with Disabilities Act (ADA).
  
- Must own a home in Gilpin County and reside in that home.
  
- The property must not be income-producing.

# Purpose



- ❖ The program is designed to help relieve the property tax burden for seniors and disabled persons and increase community involvement in providing county services.
- ❖ In 2005, Gilpin County created the Property Tax Work-Off Program to allow senior citizens and disabled taxpayers the opportunity to work on projects for various Gilpin County Departments to work off the county portion of their property taxes.
- ❖ In 2007 the Gilpin RE-I School District joined our program.
- ❖ Program participants use the knowledge and skills they have accumulated through their life to earn funds up to the county portion of their property taxes.

# *Start Up Considerations*



✓ Budget

➤ Staffing

➤ Hidden Costs

✓ Program Procedures

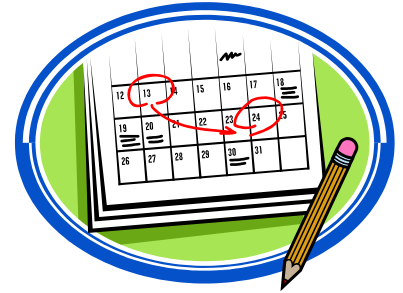
# *How it Works in Gilpin County*



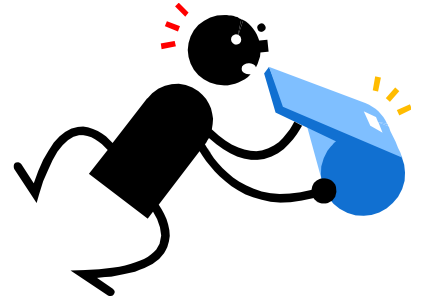
- Participants are hired as temporary employees of Gilpin County.
- Jobs are offered on a first-come, first-served basis, taking skills, location, transportation and physical limitations into consideration.
- Participants will be paid the current minimum wage and may work enough hours to satisfy the county portion of their taxes up to a maximum of \$350.00.
- Participants may also work off the Gilpin RE-I portion of their taxes up to a maximum of \$350.00.
- Gilpin County does not guarantee work or completion of work hours.

# *Property Tax Work-Off Program Dates*

- Getting the Word Out: August
- Season Opener: September
- Enrollment Period: October 1 – November 30
- Job matching: November 30 – December 31
- Participant Work Period: January 1 – May 15



# *Getting the Word Out*



- County Web Site
- Gilpin County Senior Program
- Local Newspapers
- Flyers

# *Season Opener*



- Verifying Federal / Colorado Minimum Wage
- Payroll Calendar
- Budget



# *Enrollment Period*



PTWOP Application:

- Personal Information
- Applicant over 60 years of age?
- Applicant disabled per statute guidelines?
- Tax information
- Skills, hobbies and interests
- Work day / hour preferences

# New Applicant Tax Verification Form

Name of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

Applicant Phone: \_\_\_\_\_ Applicant Email: \_\_\_\_\_

Must attach the prior year tax notice.



## TO BE COMPLETED BY TREASURER:

Tax Year: \_\_\_\_\_

Tax Name: \_\_\_\_\_ Schedule#: \_\_\_\_\_

Mortgage / Owner: \_\_\_\_\_

Property Address: \_\_\_\_\_

Maximum \$350.00	Estimated Prior Year	Final Current Year
Total Property Taxes:	\$ _____	\$ _____
County Portion:	\$ _____	\$ _____
School District RE-1 Portion:	\$ _____	\$ _____

OK to work

Carries a credit

County Taxes Credit Amount: \$ \_\_\_\_\_

School District RE1 Credit Amount: \$ \_\_\_\_\_

Not OK to work Reason: \_\_\_\_\_

Sign-Off (Estimated)  
Treasurer Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Sign-Off (Final)  
Treasurer Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# <PRIOR TAX YEAR>

## Tax Notice – Example 1



REAL ESTATE PROPERTY  
 ALYNN K. HUFFMAN  
 GILPIN COUNTY TREASURER  
 203 EUREKA STREET  
 P.O. BOX 368  
 CENTRAL CITY, CO 80427  
 (303) 582-5222

JANUARY 2, 2010  
 TAX NOTICE FOR **2009**

PRINTED 11/08/2010  
 DUPLICATE

PLEASE MAKE CHECKS PAYABLE TO THE ABOVE COUNTY TREASURER	0.*	TAX DIST.	TAX ENTITY	DOLLAR PER THOUSAND	TAX	
		051	GILPIN SCHOOL RE-1	11.935	251.35	
GILPIN COUNTY TREASURER DDJ189 R DD1	154.09+		COUNTY GENERAL FUND	7.317	154.09	
<PROPERTY OWNER>	17.84+		COUNTY ROAD & BRIDGE	.847	17.84	
<NAME & ADDRESS>	9.29+		COUNTY PUBLIC WELFARE	.441	9.29	
<PROPERTY LOCATION>	5.10+		COUNTY LIBRARY FUND	.242	5.10	
<LEGAL DESCRIPTION>	14.93+		COUNTY RETIREMENT	.709	14.93	
	5.94+		COUNTY SOLID WASTE	.282	5.94	
	4.30+		COUNTY ABATEMENT	.204	4.03	
	-----		HIGH COUNTY FIRE	8.439	177.73	
	211.49*					
		LAND VALUE	PERS OR IMP VALUE	TOTAL VALUE	TOTAL \$ PER/K	TOTAL TAX
		6770	14290	21060	30.416	640.56
		85000	179470	264470	ACTUAL VALUE	
					2.09 - TOTAL ACRES	

# <CURRENT TAX YEAR>

## Tax Notice – Example 2



REAL ESTATE PROPERTY      JANUARY 2011  
 ALYNN K. HUFFMAN            TAX NOTICE FOR **2010**  
 GILPIN COUNTY TREASURER  
 203 EUREKA STREET  
 P.O. BOX 368  
 CENTRAL CITY, CO 80427  
 (303) 582-5222  
[taxes@co.gilpin.co.us](mailto:taxes@co.gilpin.co.us)

4220

PLEASE MAKE CHECKS PAYABLE TO THE ABOVE COUNTY TREASURER	0.*	TAX DIST.	TAX ENTITY	DOLLAR PER THOUSAND	TAX	
GILPIN COUNTY TREASURER DDJ189 R DD1	160.81+	051	<b>GILPIN SCHOOL RE-1</b>	11.794	248.38	
<PROPERTY OWNER>	17.84+		<b>COUNTY GENERAL FUND</b>	7.636	160.81	
<NAME & ADDRESS>	9.29+		<b>COUNTY ROAD &amp; BRIDGE</b>	.847	17.84	
<PROPERTY LOCATION>	5.10+		<b>COUNTY PUBLIC WELFARE</b>	.441	9.29	
<LEGAL DESCRIPTION>	8.21+		<b>COUNTY LIBRARY FUND</b>	.242	5.10	
	5.94+		<b>COUNTY RETIREMENT</b>	.390	8.21	
	1.90+		<b>COUNTY SOLID WASTE</b>	.282	5.94	
	-----		<b>COUNTY ABATEMENT</b>	.090	1.90	
	209.09*		HIGH COUNTY FIRE	8.439	177.73	
		<b>LAND VALUE</b>	<b>PERS OR IMP VALUE</b>	<b>TOTAL VALUE</b>	<b>TOTAL \$ PER/K</b>	<b>TOTAL TAX</b>
		6770	14290	21060	30.064	633.14
		85000	179470	264470	ACTUAL VALUE	
					2.09 - TOTAL ACRES	

# Job Orders

- Departments Directors / Elected officials submit Job Order form(s) to the PTWOP Coordinator for work they would like completed in their office.
- Critical components of the job order include:
  - Job duties
  - Special skills / knowledge necessary to perform tasks
  - Will work involve the participant to be around small children in an unsupervised atmosphere? Y/N
  - Interview required? Y /N
  - Job involves sensitive material? Y/N
  - Date Job Begins: \_\_\_\_\_  
To be completed: \_\_\_\_\_ (If no defined completion date, enter "N/A")
  - Days of the Week to be worked: \_\_\_\_\_  
Hours of the day: \_\_\_\_\_
  - Total Hours estimated to complete job: \_\_\_\_\_
  - Number of Workers needed:  
\_\_\_\_\_



# *Job Matching*



- Matching applicants to jobs can be a time-consuming process.

# *Participant On-Boarding*

✓ Request for Hire Packets

✓ Background Checks

✓ Participant Orientation and Sign Up



# *Participant Work Period*

## *(January 1 – May 15)*

- Coordinating with Departments on start dates, projects, etc.
- Timecards
- Processing payroll
- Calculating participant hours left to work



# How PTWOP earnings are applied to taxes



- **For Participants without mortgage companies:**

As PTWOP monies are collected (via Finance reports) they are applied to the property owners property taxes.

- **For Participants with mortgage companies:**

The Treasurer's Office will hold the collected taxes for the Participant in the property tax work-off program fund until all of the taxes due (e.g. school district, fire district, etc.) are collected.

# POST SEASON “WRAP UP”

- Completion of Assignments
- PTWOP Credit Letter



# PTWOP Credit Letter



Date

Name

Address

Dear \_\_\_\_\_,

Thank you for participating in the tax work-off program for tax year 2010. You have earned \$\_\_\_\_\_ towards your Gilpin County \_\_\_\_\_ property taxes. The Gilpin County Treasurer's Office will put \$\_\_\_\_\_ towards the taxes leaving you a credit of \$\_\_\_\_\_.

Please check one of the following credit options and return in the envelope provided.

\_\_\_ Please send me a check for the credit on schedule#\_\_\_\_\_.

\_\_\_ Credit my property tax schedule #\_\_\_\_\_ for next year \_\_\_\_\_.

Print Name: \_\_\_\_\_

Signed: \_\_\_\_\_

Respectfully,

Alynn K. Huffman  
Gilpin County Treasurer



- Communication
- Procedures, Procedures, Procedures
- Program Dates

# QUESTIONS?????

