

## Bob Sagel

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**From:** Ellington, Steve - Treasury [Steve.Ellington@denvergov.org]  
**Sent:** Thursday, February 17, 2011 4:00 PM  
**To:** 'rsagel@co.morgan.co.us'  
**Subject:** Apportionment of Business Personal Property  
**Attachments:** BPP Apportionment.pdf

Hi Bob –

During the Quadrennial Q & A session, someone asked (unfortunately I cannot remember who) about construction equipment (non-SMM/SME) that is moved between counties throughout the year and I mentioned that there is a process for apportionment between counties. For most business personal property, the tax is billed and collected by the county where the business personal property resided on January 1<sup>st</sup> of each year (no proration and no apportionment). But per 39-5-113 C.R.S., the property taxes associated with **CERTAIN** moveable equipment are subject to apportionment. The Assessor in the “County of Original Assessment” is responsible for determining the value and apportioning that value to the counties that the equipment will be located during the year. I have attached the pertinent pages from the Assessors Reference Library.

According to my Assessor, apportionment is an extremely rare occurrence.

Take care,

Steve



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**Steven L. Ellington, CPA | Acting Treasurer**  
Department of Finance | City and County of Denver  
720.913.9384 Phone | 720.913-9460 Fax  
[steve.ellington@denvergov.org](mailto:steve.ellington@denvergov.org) | [Dial 3-1-1 for City Services](#)