



Gunnison County Assessor's Office
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REQUEST FOR RESIDENTIAL CLASSIFICATION OF LAND

The Gunnison County Assessor's office will consider the reclassification of a parcel from vacant land to residential land based on the following statutory definitions (as amended by Colorado House Bill 21-1061):

§39-1-102 (14.4) (I) "Residential land" means a parcel of land upon which residential improvements are located. The term also includes: (C) A parcel of land without a residential improvement located thereon, if the parcel is contiguous to a parcel of residential land that has identical ownership based on the record title and contains a related improvement that is essential to the use of the residential improvement located on the identically owned contiguous residential land.

As used in this subsection (14.4): (A) "Contiguous" means that the parcels physically touch; except that contiguity is not interrupted by an intervening local street, alley, or common element in a common-interest community. (B) "Related improvement" means a driveway, parking space, or improvement other than a building, or that portion of a building designed for use predominantly as a place of residency by a person, a family, or families.

The Gunnison County Assessor's Office may approve the reclassification of a parcel from vacant to residential if, upon review, it determines that the following statutory conditions are true as of January 1st of the tax year:

1. The subject vacant parcel is contiguous to an existing residential parcel. The term "*contiguous*" means that the two parcels physically touch, or are separated by a local street or alley, or are separated by part of the common element in a common-interest community.
2. The subject vacant parcel and existing residential parcel have identical ownership based on record title. The term "*identical ownership based on record title*" means that the owners listed in the Assessor's records, as determined by documents of record in the County Clerk & Recorder's Office, are identical for both parcels.
3. The subject vacant parcel contains a related improvement that is essential to the use of a residential improvement on the existing residential parcel. The term "*related improvement*" includes site improvements, such as a driveway or parking space. It also includes residentially-related accessory structures such as a detached garage, and installed residential utilities such as a domestic well or septic system.

Please note: if your parcel is approved for residential classification, it will remain separately assessed and will continue to generate a separate tax bill. Reclassification of the parcel does not affect any vested property rights, such as the right to sell the parcel separately from the associated residential property.

For your vacant parcel to be considered for residential classification, you must submit this application to the Gunnison County Assessor's Office by January 1. Documentation such as photographs must be included that prove an essential related improvement existed on that date. If the three required conditions were not met by January 1 or no documentation is provided, residential classification cannot be considered for the current tax year.

PLEASE PRINT

SUBJECT VACANT PARCEL

EXISTING RESIDENTIAL PARCEL

Assessor's account number:
Legal description:
Owners of record <i>(please list all names)</i> :

Assessor's account number:
Legal description:
Owners of record <i>(please list all names)</i> :

The SUBJECT VACANT PARCEL above is contiguous to the EXISTING RESIDENTIAL PARCEL above, based on the following condition *(please check one)*:

- The parcels physically touch
- The parcels are separated by a local street or alley
- The parcels are separated by part of the common element in a common-interest community

The SUBJECT VACANT PARCEL above contains the following improvement(s) that are essential to the use of the residential improvement on the EXISTING RESIDENTIAL PARCEL above *(please check all that apply)*:

Date of Completion: _____

- Driveway
- Parking space
- Accessory structure *(please specify)*: _____
- Installed utilities *(please specify)*: _____
- Other *(please specify)*: _____

Owner's signature: _____ Date: _____

Email address: _____ Phone: _____

ASSESSOR'S OFFICE USE ONLY		
Reviewed by: _____	Approved: YES <input type="checkbox"/> NO <input type="checkbox"/>	Effective date: _____