

The Colorado Revised Statutes that classify and value all taxable property within the counties of Colorado are primarily found in **Title 39** of the statutes, specifically:

Relevant Statutes:

1. **C.R.S. § 39-1-103 - Actual Value Determination**

This statute outlines the methods and standards for determining the actual value of taxable property, including approaches such as market value, cost, and income.

2. **C.R.S. § 39-1-104 - Property Tax Assessment Rates**

This section addresses the assessment rates applied to different classes of property, which impact how property is valued for taxation purposes.

3. **C.R.S. § 39-1-105 - Classification of Property**

This statute provides details on how property is classified (e.g., residential, commercial, agricultural) for valuation purposes.

4. **C.R.S. § 39-5-101 to 39-5-120 - County Assessors' Responsibilities**

These sections describe the duties of county assessors, who are tasked with listing, classifying, and valuing taxable property within their jurisdictions.

5. **C.R.S. § 39-1-102 - Definitions**

This section includes definitions of terms relevant to property tax valuation and classification.