

Contiguous Parcel (CP) Designation

Vacant parcels of land, under common ownership, that are contiguous and used as an integral part of a residence can be classified as residential property.

Per Colorado Revised Statutes and the Assessor's Reference Library several criteria must be met and considered by the assessor.

- The primary residential parcel must conform to the definition of residential real property as defined in § 39-1-102 (14.5), C.R.S.
- The vacant parcel must be contiguous to the residential property.
- The vacant parcel must be used as an integral part of the residential property.
- The contiguous parcel must be under common (identical) ownership as the residential property as of the January 1 assessment date.
- Is the primary purpose of the parcel and associated structures to be for the support, enjoyment, or other non-commercial activity of the occupant of the residence?

If the answers to all these criteria are yes, then it is likely that the parcel would fall under the residential classification.

Note: 2020 Colorado Supreme Court Opinion Nos. 18SC434, *Mook v. Bd. of Cty. Comm'rs*; 18SC499, *Bd. of Assessment Appeals v. Kelly*; 18SC544, *Bd. of Cty. Comm'rs v. Hogan* – Property Taxation – Statutory Interpretation.

Affirmed:

- In *Mook*, only parcels of land that physically touch qualify as “contiguous parcels.”
- In *Kelly*, record title in county records determine if properties are held “under common ownership” and ownership must be identical.
- In *Hogan*, doesn't have to have a residential improvement to be classified as contiguous residential land and if contiguous to, under common ownership and used as a collective unit with a residential property the definition of residential land applies.