

## **Important Information and Instructions for Filing a Petition for Abatement or Refund of Taxes**

- The abatement process is used to correct taxes that have been levied erroneously or illegally due to erroneous valuation for assessment, irregularity in levying, clerical error, or overvaluation, § 39-10-114(1)(a)(I)(A), C.R.S.
- The law states that if the property value was protested for the year(s) in question and a Notice of Determination was issued, no abatement or refund of taxes shall be made on grounds of overvaluation, § 39-10-114(1)(a)(I)(D), C.R.S.
- Abatements and refunds are limited by law to two years, § 39-10-114(1)(a)(I)(A), C.R.S. During calendar year 2026 a petitioner may only request an abatement or refund for tax years 2024 and/or 2025.
- To file for an abatement or refund of taxes, the owner/petitioner must complete **Section I, 2 and 3** of the **“Petition for Abatement or Refund of Taxes.”**
- Property is valued based on the property’s physical characteristics in place on January 1 of the valuation year in question.
- With the market approach to value, the actual value of property is determined by analysis of comparable properties that sold within a specified time period. For tax years 2025 and 2026, that time period is January 1, 2023 through June 30, 2024. However, in cases where comparable sales are limited, the assessor is authorized to consider sales that occurred prior to January 1, 2023, in six-month increments, up to five years prior to June 30, 2024. If the petitioner attaches sales information to an abatement petition to support a lower valuation for the property, the information must be from the appropriate time period described above. Sales information submitted from outside the proper time period for a given tax year cannot be considered by the county assessor or the board of county commissioners (commissioners) when reviewing your abatement petition.
- Submit the signed petition to the county assessor’s office.
- The assessor’s office will review the submitted abatement petition and will recommend approval or denial to the commissioners. The commissioners may authorize the assessor to approve petitions for abatement or refund for \$10,000 or less in taxes, per schedule, per year, provided the petitioner and the assessor mutually agree to an adjustment.
- If the petition requires a hearing before the commissioners, the petitioner will be notified of the date and time of the hearing where the petitioner will have the opportunity to present information to support the request for abatement or refund. A representative from the assessor’s office may attend the hearing.
- After the hearing, the commissioners will notify the petitioner of their decision to approve or deny the petition in whole or in part.
- If the abatement is approved by the commissioners and the tax amount to be abated is \$10,000 or less, the commissioners submit the petition to the county treasurer for processing.
- If the abatement is approved by the commissioners and the tax amount to be abated is more than \$10,000, the abatement must be approved by the Property Tax Administrator at the Colorado Division of Property Taxation.
- If the petitioner is not satisfied with the commissioners’ decision or with the decision of the Property Tax Administrator, the decision may be appealed to the State Board of Assessment Appeals. For additional information, contact the Board of Assessment Appeals at (303) 864-7710 or at <https://baa.colorado.gov/>

# PETITION FOR ABATEMENT OR REFUND OF TAXES

County: \_\_\_\_\_

## Section 1: Property Details

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

Date Completed:	
Owner Name:	
Owner Mailing Address:	
Schedule/Parcel Number:	
Property Address/Legal Description:	

## Section 2: Abatement or Refund Reason(s)

Property Tax Year:	Petitioner Estimate of Value:
Reason for abatement or refund request:	

## Section 3: Attestation

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge is true and correct.	
Print Name of Person Signing:	
Email Address:	Phone Number:
Signature:	Date:
*Signing as: <input type="checkbox"/> Owner <input type="checkbox"/> Agent *Letter of agency must be attached when petition is submitted by an agent.	

## Section 4: Assessor Recommendation (Assessor Use Only)

Check each box applicable if mixed use.

Property Type: ☐ Residential ☐ Commercial ☐ Industrial ☐ Agricultural ☐ Mixed-Use ☐ Other

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

Assessor Recommendation:	Approve <input type="checkbox"/>	Deny <input type="checkbox"/>
Protest in Abatement/Refund Tax Year:*	No <input type="checkbox"/>	Yes <input type="checkbox"/> (If a protest was filed, attach a copy of the NOD)
Reason for Denial Recommendation:		
Assessor or Deputy Assessor Signature:		Date:

**Section 5: Mutual Agreement**

The Commissioners of \_\_\_\_\_ County authorize the assessor by Resolution No. \_\_\_\_\_ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$ \_\_\_\_\_ or less per tract, parcel, or lot of land or per schedule or personal property in accordance with § 39-1-113(1.5), C.R.S. The Petitioner and Assessor mutually agree with the values and taxes as outlined in Section 4 or in the table below.

Petitioner Signature:	Date:
Assessor or Deputy Assessor Signature:	Date:

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

	Actual	Value Adjustment	Adjusted Actual	Assessment Rate	Assessed Value	Mill Levy	Tax Amount
Original							
Corrected							
Abated							

**Section 6: Decision of the County Commissioners**  
**(Must be completed if Section 5 does not apply)**

The County Commissioners of \_\_\_\_\_ County, State of Colorado, held a meeting on \_\_\_\_ / \_\_\_\_ / \_\_\_\_.

The following members were present:

\_\_\_\_\_

Notice of the meeting and an opportunity to appear were given to the Petitioner ☐ **p** ☐ **not present**  
 and the County Assessor ☐ **p** ☐ **not present**

The Board of County Commissioners (BOCC) are fully advised and have considered the petition. The Board ☐ **agrees**  
☐ **does not agree** with the recommendation of the Assessor. The petition has been ☐ **approved** ☐ **approved in part**  
☐ **denied** with an abatement/refund as follows:

Year _____	Taxes Abate/Refund _____	BOCC Chairperson's Signature _____	Date _____
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I, \_\_\_\_\_ County Clerk and Ex-Officio Clerk of the Board of County Commissioners, do hereby certify that the above order is truly copied from the record of the proceedings of the Board of County Commissioners.

County Clerk's or Deputy County Clerk's Signature _____	Date _____
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Note: Abatements greater than \$10,000 per schedule per year must be submitted in duplicate to the Property Tax Administrator for review.

**Section 7: Action of the Property Tax Administrator**

Division Review	Approved <input type="checkbox"/>	Denied <input type="checkbox"/>	Code:	Reviewer:				
Tax Year:	Amount:							
Timely Filed:	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Date Completed:					
<table border="0"> <tr> <td>Administrative Assistant's Signature _____</td> <td>Date _____</td> <td>Property Tax Administrator's Signature _____</td> <td>Date _____</td> </tr> </table>					Administrative Assistant's Signature _____	Date _____	Property Tax Administrator's Signature _____	Date _____
Administrative Assistant's Signature _____	Date _____	Property Tax Administrator's Signature _____	Date _____					