

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 2022, a petitioner may only request an abatement or refund for tax years **2020 and/or 2021**.
- To file for an abatement or refund of taxes, the owner/petitioner must complete **Section I only**, 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. All real property is reassessed every two years, in the odd year, with an effective appraisal date of June 30th of the preceding year (even year), or 6 months prior to the assessment date of January 1. An abatement filed for tax years 2020 and 2021 encompasses two different reassessment cycles and therefore two different data collection periods, and most likely, results in two different levels of value for each year.
- 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 year 2020, **in Routt County**, that time period is July 1, 2016 through June 30, 2018. For tax year 2021, that time period is July 1, 2018 through June 30, 2020. However, in cases where comparable sales are limited, the assessor is authorized to consider sales that occurred beyond the 24-month collection period, in six-month increments, up to five years prior to the June 30, appraisal date. 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(s) 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. The space provided for “**Petitioner’s Estimate of Value:**” is optional, therefore not required to be filled out. If choosing to give a value estimate, it should be a value reflective of the statutorily mandated **valuation date of June 30, 2018 for tax year 2020 and June 30, 2020 for tax year 2021** per §39-1-104 (10.2)(a), C.R.S.
- Submit the signed petition, including daytime phone number, to either the county commissioner’s office or the assessor’s office. **Mail to:** 522 Lincoln Ave., Suite 10, Steamboat Springs, CO. 80487 OR deliver in person. Facsimiles are accepted as well. Tax agents must submit a letter of agency from property owner along with the filed abatement.
- The assessor’s office will review the submitted abatement petition and will recommend approval or denial to the commissioners. The commissioners have authorized the assessor to approve petitions for abatement or refund under \$5,000 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 will attend the hearing and present evidence supporting the assessor’s position as it relates to your case.
- 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 under \$10,000, 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 \$10,000 or more, the abatement must be approved by the property tax administrator at the Colorado State 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) 866-5880 or at www.dola.colorado.gov/baa.