

## **Abatement Information**

A property owner or the owner's agent may file an abatement petition with the County to officially request an abatement of taxes due or a refund of taxes paid. The term abatement is frequently used to refer to both abatement and refund because the abatement petition is used under both circumstances. This appeal process is similar to a protest filed during May, but can take many months to complete.

Petitions must be filed within two years of the date taxes were due;

Abatement petitions may be filed within two years of the date taxes were due, 39-10-114(1)(a)(I)(A) C.R.S. provided that

- The property valuation had not been previously protested
- The person filing for abatement was the owner of record for that year(s)

A taxpayer has until the first working day of the January following the two year deadline to file the petition

Please call (970)382-6221 to request a petition packet or complete and mail the "Real Property Abatement Questionnaire" to the Assessor's Office P.O. Box 3339 Durango, CO 81302

Once the signed petition, questionnaire and/or any other supporting documentation are received by the Assessor's Office, it will be reviewed and a recommendation will be made. While it is the taxpayer's right to file an abatement petition, approval is not automatic.

Unless there is a recommendation for adjustment and owner acceptance, the owner may request a hearing for further review with the Board of County Commissioners. A representative from the Assessor's Office will also attend the hearing.

If you are not satisfied with the Board of County Commissioner's decision you may appeal to the Colorado Board of Assessment Appeals.

If the petition is granted and taxes have been paid, a refund is issued by the County Treasurer. If taxes have not been paid, a corrected tax notice is sent out by the Treasurer. If the tax dollar amount to be abated is \$10,000 or more, the abatement must be approved by the Colorado Property Tax Administrator.

You may also contact the Assessor's Office for more information or questions concerning the abatement procedure at (970)382-6221.