



**OFFICE OF COUNTY ASSESSOR**

100 JEFFERSON COUNTY PARKWAY GOLDEN, CO 80419-2500

**Jim Everson**

Assessor

**Regarding Abatement Petitions**

**It is possible to correct an erroneous valuation through the abatement process for up to two prior years. The procedure is similar to an appeal to the Board of Equalization, but it can take several months.**

**The petition is directed to the Board of County Commissioners. Their instructions are attached.**

**We recommend that the petitioner attach supporting documentation. Values are based on data from the two year period ending June 30<sup>th</sup> of the year prior to the January 1<sup>st</sup> assessment date for each year for which abatement is sought.**

**It is not necessary to fill in the values and tax amounts, if the petitioner does not know it. The law states that if the property value was already protested for the year(s) in question, no abatement or refund of taxes shall be made on grounds of overvaluation.**

## **Instructions for Abatement Petitions**

- The property owner must file a petition for abatement, carefully completing the part describing the grounds for an appeal. An agent may file a petition on behalf of the owner **ONLY IF** a letter of authorization is submitted with the petition. An abatement petition can be filed for the two years prior to current date **ONLY**.
- Mail the petition to the address listed below:

Board of Equalization  
100 Jefferson County Parkway  
Suite 5522B  
Golden, Colorado 80419

- Unless the petition is fully granted, a hearing will be scheduled before a referee who will make a recommendation to 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 Commissioners' 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 by the Treasurer.
- If the tax dollar amount to be abated per year is \$1,000 or more, the abatement must be approved by the Colorado Property Tax Administrator.
- For further information regarding payment of taxes, interest paid on refunds, etc., contact the County Treasurer at 303-271-8330. For information on scheduling of hearings or notification of the Board of County Commissioners' decision, call the Board of Equalization Appeals Administrator at 303-271-8918.