

You may complete this questionnaire to request a review for abatement or refund of taxes concerning your residential rental personal property valuation for tax year 2021 or 2022.

The abatement process is used to correct property 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.

While it is the taxpayer's right to file an abatement, approval is not automatic. The taxpayer should be prepared to present evidence that the value or tax is incorrect.

A DECLARATION MUST HAVE BEEN FILED FOR THE YEAR THE ABATEMENT IS BEING REQUESTED.

Abatements for values in excess of what should have been reported, had the taxpayer filed a declaration are not allowed pursuant to Property Tax Administrator v. Production Geophysical et al ., 860 P. 2d 514 (Colo. 1993).

Petitioner/Owner's Name: _____

Account ID Number: _____

Physical Address: _____

Petitioner states that the taxes assessed against the property for property tax year(s):

2021

2022

Are incorrect for the following reasons:

Was Not a Rental as of January 1 (of the year the abatement is being requested). Ending rental date _____ Residential personal property “. . . generally becomes subject to taxation if the residential real property is offered for rent . . .” §39-5-108.5 C.R.S.

Overvaluation. The value is incorrect and a residential personal property declaration was filed for the year that the abatement is being requested (you must attach a copy of the declaration).

Taxpayer Reporting Error. The amount or value of property owned was misreported when completing the personal property declaration schedule (you must attach a copy of the declaration).

Clerical Error. Examples include data entry errors, computation errors, or incorrect data.

Description of circumstances surrounding incorrect valuation _____

Estimate of Value \$ _____ **YOU MUST ATTACH A COMPLETE DETAILED LISTING OR A COPY OF THE DECLARATION** itemizing all of your residential personal property including the cost and month/year first rented.

THIS FORM MUST BE SIGNED AND RETURNED BY THE OWNER FOR THE ABATEMENT REQUEST TO CONTINUE.

I declare, under penalty of perjury in the second degree, that this questionnaire, together with any accompanying exhibits or statements, has been examined by me and to the best of my knowledge, information and belief is true, correct and complete.

Printed Name _____ **Signature** _____ **Date** _____

Phone Number _____ **Email** _____

By checking this box, I agree to receive correspondence related to this abatement via email.

Please refer to the reverse side for additional information and instructions.

IMPORTANT INFORMATION AND INSTRUCTIONS FOR FILING AN ABATEMENT REQUEST

- 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.
- Property is valued based on the property's physical characteristics in place on January 1 of the valuation year in question.
- If personal property was located in the county on the assessment date, the property is taxable for the entire calendar year. If that property is sold during the calendar year or is put into storage, the property remains taxable for the entire assessment year and an abatement will not be approved. Property in storage remains on the tax roll until it is sold, removed from the state, or put into use as personal effects.
- 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.
- If a declaration was not filed the valuation is generally not capable of adjustment through the abatement process pursuant to Property Tax Administrator v. Production Geophysical et al., 860 P. 2d 514 (Colo. 1993).
- Abatements and refunds are limited by law to two years, § 39-10-114(1)(a)(I)(A), C.R.S. During calendar year 2020, a petitioner may only request an abatement or refund for tax years 2018 and/or 2019.
- The assessor's office will review the submitted abatement petition and will recommend approval or denial to the commissioners.
- 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) 866-5880 or at www.dola.colorado.gov/baa.

Send the completed abatement questionnaire and documentation supporting your estimate of value to:

La Plata County Assessor's Office
679 Turner Drive Suite A
Durango, CO 81303

If you have any questions concerning this form contact:

Kristen Furnari
970-382-6231
kristen.furnari@co.laplata.co.us