

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Huerfano

Date Received 2-5-2025
(Use Assessor's or Commissioners' Date Stamp)

Section I: Petitioner, please complete Section I only.

Date: February 13 2025
Month Day Year

Petitioner's Name: Lumen Century Link Comm

Petitioner's Mailing Address: Bwenbya Chikolwa, 1025 Eldorado Blvd

Broomfield CO 80021
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
9927	State Assessed

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for the property tax year 2024 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error, or overvaluation. Attach additional sheets if necessary.)

See Attachment

Petitioner's estimate of value: \$ _____ (_____)
Value Year

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, information, and belief, is true, correct, and complete.

Petitioner's Signature Daytime Phone Number (_____) _____
Email _____

By _____ Daytime Phone Number (_____) _____
Agent's Signature*

Printed Name: _____ Email _____

*Letter of agency must be attached when petition is submitted by an agent.

The assessed value and resulting tax amounts are calculated from the adjusted actual value. If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II:		Assessor's Recommendation (For Assessor's Use Only)					
Tax Year	2024	Value	Adjusted	Assessment	Assessed	Mill	Tax
	Actual	Adjustment	Actual	Rate	Value	Levy	
Original	_____	_____	_____	_____	_____	_____	_____
Corrected	_____	<i>See attachment</i>	_____	_____	_____	_____	_____
Abate/Refund	_____	_____	_____	_____	_____	_____	_____

Assessor recommends approval as outlined above.

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: _____ Protest? No Yes (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):

Elisha Meadows
Assessor's or Deputy Assessor's Signature

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114 shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, §39-1-113(1.7), C.R.S.

Section: III **Written Mutual Agreement of Assessor and Petitioner**
(Only for abatements up to \$10,000)

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 one thousand dollars or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with *39-1-113(1.5), C.R.S.

Tax Year _____

	<u>Actual</u>	<u>Assessed</u>	<u>Tax</u>
Original	_____	_____	_____
Corrected	_____	_____	_____
Abate/Refund	_____	_____	_____

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the county treasurer for full payment information

Petitioner's Signature _____
Date

Assessor's or Deputy Assessor's Signature _____
Date

Section IV: **Decision of the County Commissioners**
(must be completed if Section III does not apply)

WHEREAS, The County Commissioners of Huerfano County, State of Colorado, at a duly and lawfully called regular meeting held on 2 / 18 / 25, at which meeting there were present the following members:
Month Day Year Karl Sporleader, Mitchel Wardell, Jim Chamberlain

with notice of such meeting and an opportunity to be present having been given to the taxpayer and the Assessor of said County and Treasurer Debra Reynolds (being present--not present) and
Name
petitioner Lumen Century Link (being present--not present), and WHEREAS, The said
Name
County Commissioners have carefully considered the within application, and are fully advised in relation thereto NOW BE IT RESOLVED, That the Board (**agrees--does not agree**) with the recommendation of the assessor and the petition be (**approved--approved in part--denied**) with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund
<u>2024</u>	<u>\$41,700</u>	<u>\$3,355.26</u>

Chairperson of the Board of County Commissioners' Signature

I, Erica Vigil, County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County this 18th day of February, 2025,
Month Year

County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: **Action of the Property Tax Administrator**
(For all abatements greater than \$10,000)

The Action of the Board of County commissioners, relative to the within petition, is hereby
___ Approved; ___ Approved in part \$ _____; ___ Denied for the following reason(s):

Secretary's Signature _____
Property Tax Administrator's Signature

YEAR	2024			Original			Abatement			Balance				
Schedule Number	Tax Dist	Ownership	Description		Actual Value	Assessed Value	Tax	Actual Value	Assessed Value	Tax	Actual Value	Assessed Value	Tax	Reason
			Lot	Block										
9927	1S0	LUMEN CENTRY LINK			309950	86,479	\$6,503.65	79,595	22,219	\$1,670.98	230355	64,260	\$4,832.67	SEE ATTACHED
9927	110	LUMEN CENTRY LINK			271650	75,794	\$6,553.23	69,775	19,474	\$1,683.74	201875	56,320	\$4,869.48	SEE ATTACHED
9927	1ES	LUMEN CENTRY LINK			100	27	\$2.00	30	7	\$0.51	70	20	\$1.46	SEE ATTACHED
				Total	581,700	162,300	\$13,058.88	149,400	41,700	\$3,355.26	432,300	120,600	\$9,703.62	

CenturyLink Communications, LLC (TL923) Changed Assessment

There was a change in value based on a District Court for the City and County of Denver settlement agreement, Case Number 2024CV32650 appeal resulting in a value reduction and apportionment change to the referenced property. The revised values are:

County	August 1, 2024 NOV Assessed Value	August 1, 2024 NOV Actual Value	Revised 2024 NOV Assessed Value	Revised 2024 NOV Actual Value
Adams	\$1,026,400	\$3,678,900	\$762,400	\$2,732,600
Arapahoe	\$9,734,900	\$34,892,100	\$7,230,800	\$25,916,800
Baca	\$381,000	\$1,365,600	\$283,000	\$1,014,300
Bent	\$289,100	\$1,036,200	\$214,700	\$769,500
Boulder	\$877,100	\$3,143,700	\$651,500	\$2,335,100
Broomfield	\$39,336,100	\$140,989,600	\$29,217,700	\$104,722,900
Chaffee	\$300	\$1,100	\$200	\$700
Cheyenne	\$91,000	\$326,200	\$67,600	\$242,300
Denver	\$28,082,100	\$100,652,700	\$20,858,500	\$74,761,600
Douglas	\$16,831,000	\$60,326,200	\$12,501,600	\$44,808,600
Eagle	\$194,300	\$696,400	\$144,300	\$517,200
El Paso	\$2,901,500	\$10,399,600	\$2,155,100	\$7,724,400
Elbert	\$76,100	\$272,800	\$56,500	\$202,500
Garfield	\$382,500	\$1,371,000	\$284,100	\$1,018,300
Gilpin	\$20,600	\$73,800	\$15,300	\$54,800
Grand	\$209,000	\$749,100	\$155,300	\$556,600
Gunnison	\$700	\$2,500	\$600	\$2,200
Huerfano	\$162,300	\$581,700	\$120,600	\$432,300
Jefferson	\$2,230,200	\$7,993,500	\$1,656,500	\$5,937,300
Kiowa	\$53,500	\$191,800	\$39,700	\$142,300
Kit Carson	\$135,500	\$485,700	\$100,600	\$360,600
Larimer	\$292,300	\$1,047,700	\$217,100	\$778,100
Las Animas	\$106,000	\$379,900	\$78,700	\$282,100
Lincoln	\$153,100	\$548,700	\$113,700	\$407,500
Logan	\$3,400	\$12,200	\$2,500	\$9,000
Mesa	\$1,108,800	\$3,974,200	\$823,600	\$2,952,000
Morgan	\$23,200	\$83,200	\$17,200	\$61,600
Otero	\$258,100	\$925,100	\$191,700	\$687,100
Pitkin	\$1,100	\$3,900	\$800	\$2,900
Prowers	\$70,700	\$253,400	\$52,500	\$188,200
Pueblo	\$464,900	\$1,666,300	\$345,300	\$1,237,600
Routt	\$16,300	\$58,400	\$12,100	\$43,400
Sedgwick	\$1,200	\$4,300	\$900	\$3,200
Washington	\$420,100	\$1,505,700	\$312,100	\$1,118,600
Weld	\$744,100	\$2,667,000	\$552,700	\$1,981,000
Yuma	\$77,600	\$278,100	\$57,600	\$206,500

If you have any questions regarding this matter, please contact Jim Brown at jim.brown@state.co.us or call 303-864-7771.