

# 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 Qwest Corporation

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
9393	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	
	Actual	Adjustment	Actual	Rate	Value	Levy
	Actual	Adjustment	Actual	Rate	Value	Levy
Original	_____	_____	_____	_____	_____	_____
Corrected	<u>See</u>	<u>attachment</u>	_____	_____	_____	_____
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

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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 - Qwest Corporation (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:

2024	\$233,901	\$20,081.11
Year	Assessed Value	Taxes Abate/Refund

\_\_\_\_\_  
**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 13th 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
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# Lumen - Qwest Corporation (TL393) 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		Revised 2024 NOV	
	Assessed Value	Actual Value	Assessed Value	Actual Value
Adams	\$43,473,900	\$ 155,820,400	\$ 32,291,200	\$ 115,739,100
Alamosa	\$1,368,400	\$4,904,700	\$1,016,400	\$3,643,000
Arapahoe	\$67,942,000	\$243,519,700	\$50,465,400	\$180,879,600
Archuleta	\$6,000	\$21,500	\$4,500	\$16,100
Baca	\$6,800	\$24,400	\$5,100	\$18,300
Boulder	\$26,787,700	\$96,013,300	\$19,897,200	\$71,316,100
Broomfield	\$4,484,400	\$16,073,100	\$3,330,900	\$11,938,700
Chaffee	\$1,826,000	\$6,544,800	\$1,356,300	\$4,861,300
Clear Creek	\$1,299,400	\$4,657,300	\$965,200	\$3,459,500
Conejos	\$22,200	\$79,600	\$16,500	\$59,100
Costilla	\$26,000	\$93,200	\$19,300	\$69,200
Crowley	\$500	\$1,800	\$400	\$1,400
Custer	\$66,700	\$239,100	\$49,600	\$177,800
Delta	\$976,800	\$3,501,100	\$725,600	\$2,600,700
Denver	\$88,802,700	\$318,289,200	\$65,960,100	\$236,416,100
Douglas	\$25,511,500	\$91,439,100	\$18,949,200	\$67,918,300
Eagle	\$5,521,500	\$19,790,300	\$4,101,200	\$14,699,600
El Paso	\$2,586,400	\$9,270,300	\$1,921,100	\$6,885,700
Elbert	\$47,086,300	\$168,768,100	\$39,974,400	\$125,356,300
Freemont	\$3,060,800	\$10,970,600	\$2,273,500	\$8,148,700
Garfield	\$6,004,300	\$21,520,800	\$4,459,800	\$15,984,900
Gilpin	\$573,300	\$2,054,800	\$425,900	\$1,526,500
Grand	\$3,470,800	\$12,440,100	\$2,578,000	\$9,240,100
Gunnison	\$2,133,200	\$7,645,900	\$1,584,500	\$5,679,200
Hinsdale	\$13,100	\$47,000	\$9,700	\$34,800
Huerfano	\$909,300	\$3,259,100	\$675,400	\$2,420,800
Jackson	\$23,300	\$83,500	\$17,300	\$62,000
Jefferson	\$43,388,700	\$155,515,100	\$32,227,900	\$115,512,200
Kit Carson	\$10,000	\$35,800	\$7,500	\$26,900
La Plata	\$719,500	\$2,578,900	\$534,400	\$1,915,400
Lake	\$4,606,300	\$16,510,000	\$3,421,400	\$12,263,100
Larimer	\$23,819,400	\$85,374,200	\$17,692,400	\$63,413,600
Las Animas	\$1,668,200	\$5,979,200	\$1,239,100	\$4,441,200
Lincoln	\$418,000	\$1,498,200	\$310,500	\$1,112,900
Logan	\$1,984,300	\$7,112,200	\$1,473,800	\$5,282,400
Mesa	\$12,231,900	\$43,841,900	\$9,085,500	\$32,564,500
Mineral	\$6,000	\$21,500	\$4,500	\$16,100
Moffat	\$1,369,800	\$4,909,700	\$1,017,400	\$3,646,600
Montezuma	\$1,904,000	\$6,824,400	\$1,414,200	\$5,068,800
Montrose	\$3,154,300	\$11,305,700	\$2,342,900	\$8,397,500

County	August 1, 2024 NOV		Revised 2024 NOV	
	Assessed Value	Actual Value	Assessed Value	Actual Value
Morgan	\$2,126,400	\$7,621,500	\$1,579,400	\$5,660,900
Otero	\$6,200	\$22,200	\$4,600	\$16,500
Ouray	\$703,100	\$2,520,100	\$522,300	\$1,872,000
Park	\$1,886,100	\$6,760,200	\$1,401,000	\$5,021,500
Phillips	\$12,100	\$43,400	\$9,000	\$32,300
Pitkin	\$3,088,400	\$11,069,500	\$2,293,900	\$8,221,900
Prowers	\$200	\$700	\$200	\$700
Pueblo	\$12,574,600	\$45,070,300	\$9,340,000	\$33,476,700
Rio Blanco	\$553,400	\$1,983,500	\$411,100	\$1,473,500
Rio Grande	\$1,297,400	\$4,650,200	\$963,700	\$3,454,100
Routt	\$3,827,200	\$13,717,600	\$2,842,800	\$10,189,200
Saguache	\$28,900	\$103,600	\$21,500	\$77,100
San Juan	\$204,100	\$731,500	\$151,600	\$543,400
San Miguel	\$1,294,400	\$4,639,400	\$961,500	\$3,446,200
Sedgwick	\$331,300	\$1,187,500	\$246,100	\$882,100
Summit	\$4,364,000	\$15,641,600	\$3,241,400	\$11,617,900
Teller	\$1,959,500	\$7,023,300	\$1,455,500	\$5,216,800
Washington	\$37,900	\$135,800	\$28,200	\$101,100
Weld	\$17,362,400	\$62,230,800	\$12,896,300	\$46,223,300

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