

PETITION FOR ABATEMENT OR REFUND OF TAXES

23-18

County Name HUERFANO

Date Received \_\_\_\_\_  
Use Assessor's or Commissioners Date Stamp

**Section I: Petitioner: please complete Section I only**

Date: Feb 19 2023  
Month DAY Year

Petitioner's Name: Dennis Ceremuga, Kathleen Mccabe, Jason Ceremuga, & Carie Jean Ceremuga-Ybarra

Petitioner's mailing address: 2000 Piney Ridge Rd  
La Veta CO 81055  
City or Town State Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
<u>225875</u>	<u>Lot 15 Piney Ridge Ranch</u>

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the property for the property tax year 2022 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.)

*Valuation does not reflect realistic property value due to current market & damage due to 2018 fire*

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

I declare, under penalty of perjury in the second degree, that this petition, together with any accompany 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 \_\_\_\_\_  
Agent's Signature \* Daytime Phone Number \_\_\_\_\_  
Email \_\_\_\_\_

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

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.

<b>Section II: Assessor's Recommendation</b>			
<b>(For Assessor's Use Only)</b>			
	Tax Year	<u>2022</u>	
	<u>Actual</u>	<u>Assessed Value</u>	<u>Tax</u>
Original	<u>570,871</u>	<u>39,784</u>	\$ <u>2,727.60</u>
Corrected	<u>369,226</u>	<u>25,785</u>	\$ <u>2,142.01</u>
<b>Abate/Refund</b>	<u>201,645</u>	<u>13,999</u>	\$ <u>585.59</u>

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 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 08 / 08 / 2023, at which meeting there were present the following members:  
Month Day Year  
John Galusha, Arica Andreatta, Karl Sporleder

with notice of such meeting and an opportunity to be present having been given to the taxpayer and the Assessor of said County and ~~XXXXX~~ Treasurer - Debra Reynolds (~~being present~~-not present) and  
Name  
petitioner Dennis Ceremuga, Kathleen Mccabe, Jason Ceremuga & Carie Jean Ceremuga-Ybarra (~~being present~~-not present), and WHEREAS, The said 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
2022	13,999	585.59

\_\_\_\_\_  
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 08th day of August, 2023  
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