

# PETITION FOR ABATEMENT OR REFUND OF TAXES

County Name \_\_\_\_\_

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

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

Date: July 15 2024  
Month DAY Year

Petitioner's Name: Edward Ray Garcia  
Petitioner's mailing address: 21168 State Highway 69  
Gardner CO 81040  
City or Town State Zip Code

<b>SCHEDULE OR PARCEL NUMBER(S)</b>	<b>PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY</b>
<u>75158</u>	<u>Possessory Interst: State Land Board</u>
_____	<u>lease # AGS 101729</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 2023 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.)

*Lease expired 11-4-2022, removed for 2023*

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.

The actual value in the Assessor's Recommendation section does not include 2023 value adjustments for residential and commercial properties. 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,C3R3S, within thirty days of the entry of any such decision, §39-10-114.5(1),C.R.S.

<b>Section II:</b>		<b>Assessor's Recommendation</b>		
		<b>(For Assessor's Use Only)</b>		
Tax Year		<u>2023</u>		
	<u>Actual</u>	<u>Assessed Value</u>	<u>Tax</u>	
Original	<u>2,163</u>	<u>571</u>	\$	<u>43.66</u>
Corrected	<u>0</u>	<u>0</u>	\$	<u>-</u>
<u>Abate/Refund</u>	<u>2,163</u>	<u>571</u>	\$	<u>43.66</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: 2023 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 07 / 23 /2024, at which meeting there were present the following members:  
 Month Day Year  
Arica Andreatta, Karl Sporleder, Mitchell Wardell

with notice of such meeting and an opportunity to be present having been given to the taxpayer and the Assessor of said County and ~~Assessor~~ Treasurer - Debra Reynolds (**being present--not present**) and  
 Name  
 petitioner \_\_\_\_\_ (**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
_____	_____	_____

\_\_\_\_\_  
**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 23rd day of July, 2024.  
 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**