



**DENVER**  
THE MILE HIGH CITY

**Denver County Board of Equalization**

201 W. Colfax Ave. Dept. 406

Denver, CO 80202

Phone: 720-913-4164

Fax: 720-913-4101

Dear Property Owner or Agent:

In response to your inquiry, enclosed is a Denver County **Petition for Abatement or Refund of Taxes** form. If you are an agent, you must submit a current letter of authorization from the property owner to file an appeal §39-21-105.5.

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.

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.

Abatements and refunds are limited by law to two years, § 39-10-114(1)(a)(I)(A), C.R.S. During calendar year **2023**, a petitioner may only request an abatement or refund for tax years 2021 and 2022.

All values are based on the physical property characteristics in place on January 1 of the valuation (tax) year in question. It is important to include your estimate of property value in the petition.

With the market approach to value, the actual value of property is determined by analysis of comparable properties that sold within a specified time period. For tax year **2021 and 2022** that time period is July 1, 2018 through June 30, 2020. Your supporting documents must be from the appropriate period. Sales information submitted from outside the relevant tax year base period will not be considered by the County Assessor or the Board of Equalization and may result in denial of your abatement petition.

***Please note that a separate petition must be completed for each year and parcel you appeal.***

Please return your petition to:      Denver County Board of Equalization  
Attn: Geneva T. Campos, Deputy Clerk to the Board  
201 West Colfax Ave Dept 406  
Denver, CO 80202

OR

Email: [bocc.protest@denvergov.org](mailto:bocc.protest@denvergov.org)

If the Board of Equalization approves an abatement with a tax refund over \$10,000, the decision must also be approved by the Colorado Property Tax Administrator.

Should the Board's decision result in a refund of taxes already paid, the Treasurer will only issue the refund to the person or entity with legal standing, typically the one who originally paid the taxes being abated.

If you have questions or need assistance, I can be reached at 720-913-4038. Thank you.

Sincerely,

Geneva T. Campos  
Deputy Clerk to the Board

