

PROTESTS, APPEALS, AND ABATEMENTS

Protests and Appeals

Colorado statutes mandate a process that allows taxpayers the opportunity to challenge the actual value established by the assessor. The process begins with the taxpayer's protest to the assessor. Upon receiving a protest, the assessor reviews the issues raised, and either adjusts or maintains the actual value established for the property. Taxpayers who disagree with the assessor's decision can appeal to the county board of equalization. Taxpayers who disagree with the county board's decision have three choices for further appeal. They can appeal to the State Board of Assessment Appeals (BAA), district court, or binding arbitration. Decisions of the BAA and district court can be appealed to the Colorado Court of Appeals and ultimately to the Colorado Supreme Court. Decisions of an arbitrator are final.

Taxpayers can protest and appeal in both reappraisal (odd numbered years) and intervening years (even numbered years). However, the number of protests and appeals are typically higher in the years of reappraisal.

The number of protests and appeals varies greatly from county to county. During 2009 Denver County received the greatest number of protests with 15,016 while Kiowa County received three. For many counties, the protest process places a significant strain on the resources of the assessor's office. **Table 10** lists the protests and county board appeals for each county during the last three reappraisal years, organized according to the county officer pay categories established in § 30-2-102, C.R.S. For the purpose of this table, the Cities and Counties of Denver and Broomfield are placed in category one. **Table 11** provides a statistical summary of protests and appeals. The Board of Assessment Appeals protest and appeals data was not available for property tax year 2009.

Abatements

An abatement of tax is a cancellation or reduction in the amount of tax owed by the taxpayer.

The abatement process begins after the tax roll is printed. The process corrects an illegal or erroneous value or tax. Illegal and erroneous assessments or taxes are defined in statute as, "erroneous valuation for assessment, irregularity in levying, clerical error, or overvaluation," § 39-10-114(1)(a)(I)(A), C.R.S. Overvaluation is defined as valuation adjustments that require judgment, such as effective age of a property, quality, condition, depreciation, or economic obsolescence.

Abatement petitions may be approved only if they are filed within two years after January 1 of the year following the year in which the taxes were levied. Because abatement petitions are filed on taxes already levied, the abated or refunded taxes constitute lost revenue to the affected local governments; however, § 39-10-114(1)(a)(I)(B), C.R.S., and case law, allow local governments to recover abated taxes through an increase in mill levies. **Table 12** displays the taxes abated during 2007, 2008, and 2009.

TABLE 10

PROTESTS AND APPEALS									
County	Protests to Assessor			Protests to Assessor (PER EMPLOYEE)			Appeals to CBOE		
Category 1	2005	2007	2009	2005	2007	2009	2005	2007	2009
Adams	8,404	6,242	6,519	195	145	152	1,488	964	2,308
Arapahoe	5,119	9,679	9,594	71	138	145	1,337	2,758	4,283
Boulder	6,741	9,682	10,722	145	206	241	648	230	1,383
Broomfield	939	1,084	1,154	104	120	144	111	178	354
Denver	5,784	12,292	15,016	70	154	218	1,807	2,456	4,197
Douglas	6,360	8,608	9,182	127	172	200	2,512	2,508	4,268
El Paso	7,000	5,999	9,956	113	105	195	1,440	851	1,366
Jefferson	8,285	12,974	10,539	145	228	199	1,557	1,741	2,429
Larimer	14,783	11,685	13,533	279	225	271	2,035	1,161	3,276
Pueblo	733	1,272	925	23	42	30	3	10	14
Weld	4,626	4,340	5,165	119	122	161	468	396	866
Category 2									
Eagle	2,550	5,869	8,103	116	293	386	495	1,548	2,555
Fremont	1,221	1,636	1,369	94	126	124	17	145	108
Garfield	1,166	981	2,753	69	59	125	339	345	423
La Plata	1,466	2,772	1,132	75	135	60	57	60	63
Mesa	2,658	3,235	4,319	95	112	144	164	213	599
Pitkin	963	2,118	4,628	96	223	441	181	387	1,873
Summit	3,283	3,365	6,873	173	173	362	300	374	825
Category 3									
Alamosa	151	248	237	19	31	30	7	9	7
Archuleta	1,303	2,207	3,181	118	276	277	32	500	435
Chaffee	1,177	1,011	1,638	131	112	182	164	101	218
Clear Creek	779	732	747	139	146	149	12	41	51
Delta	609	780	1,106	57	59	88	14	32	98
Gilpin	378	696	352	63	99	50	10	47	25
Grand	1,047	2,431	2,065	95	221	188	91	321	246
Gunnison	943	2,200	2,251	86	220	225	64	182	279
Las Animas	403	445	840	40	45	76	4	23	9
Logan	231	255	201	26	28	22	13	20	10
Moffat	289	454	497	48	76	83	6	13	40
Montrose	645	928	733	61	81	64	97	186	197
Morgan	504	466	158	46	42	14	29	9	6
Otero	103	107	102	13	13	16	6	1	3
Park	2,324	2,270	2,244	186	197	204	348	172	375
Rio Blanco	77	263	302	13	44	43	0	145	110
Routt	837	1,533	2,706	73	153	271	150	352	465
San Miguel	761	657	1,127	109	73	125	134	68	288
Teller	917	1,942	1,257	61	129	79	110	323	235
Category 4									
Custer	98	173	284	20	35	57	1	0	1
Elbert	612	236	659	47	18	60	175	15	35
Huerfano	127	186	317	21	27	45	2	4	22
Kit Carson	194	271	102	49	90	26	5	1	3
Lake	246	476	387	41	95	77	7	16	35
Montezuma	486	622	1,225	54	69	144	71	83	43
Ouray	413	463	250	103	116	63	21	55	34
Prowers	350	150	50	70	30	10	0	0	0
Rio Grande	332	1,086	652	83	136	82	4	25	202
Washington	90	15	20	18	3	3	1	0	0
Yuma	256	148	949	51	27	173	1	0	0
Category 5									
Baca	5	20	4	1	6	1	0	0	0
Bent	134	126	116	34	32	26	2	0	2
Cheyenne	60	128	52	20	51	21	3	0	0
Conejos	137	113	256	137	25	57	0	0	26
Costilla	54	765	2,159	11	153	432	5	194	730
Crowley	11	5	12	11	5	12	0	1	3
Hinsdale	81	319	489	41	80	245	6	1	40
Lincoln	24	15	25	5	3	5	0	0	2
Phillips	37	13	60	12	4	20	0	0	0
Saguache	43	133	131	9	27	33	0	1	0
San Juan	56	59	43	56	59	29	2	10	3
Category 6									
Dolores	112	199	89	37	66	30	0	1	0
Jackson	1	2	6	1	2	3	1	2	0
Kiowa	0	0	3	0	0	2	0	0	0
Mineral	6	35	20	4	18	11	0	1	3
Sedgwick	14	18	15	7	6	5	14	0	0

TABLE 11

PROTESTS AND APPEALS			
Assessors	2005	2007	2009
Total Parcels	2,268,488	2,342,391	2,511,308
Parcels/Schedules Protested	99,538	129,234	151,601
Protests as a Percent of Total Parcels	4.4%	5.5%	6.0%
Percent Change from Prior Reappraisal	-21.5%	29.8%	17.3%
County Boards of Equalization (CBOE)			
Parcels/Schedules Appealed to CBOE	19,065	19,280	35,471
Percent of CBOE Appeals to Protests	19.2%	14.9%	23.4%
Additional Assessor Costs			
Dollars of Overtime Paid	\$93,226	\$113,288	\$221,428
Hours of Compensation Time Granted	2,825	3,317	7,396
Parcels Protested Per Assessor's Employee			
Average Number Protested Per Employee	109	94	116
Maximum Number Protested Per Employee	279	293	441
Minimum Number Protested Per Employee	0	0	1
Parcels Protested Per Employee – Frequency Distribution			
0 – 50	28	24	24
51 – 100	19	13	12
101 – 200	16	19	16
201 – 300	1	8	8
301 – 400	0	0	2
401 – 500	0	0	2
Counties Reporting	64	64	64
Parcel count derived from county Abstracts of Assessment. Includes condominium units.			
Overtime/comp time figures not available from all counties.			