

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p>RUSSELL P. AND REV. DR. LISA R. WALTZ,</p> <p>v.</p> <p>Respondent:</p> <p>DELTA COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioners:</p> <p>Name: Russell P. Waltz Address: P.O. Box 368 Delta, Colorado 81416 Phone Number: (719) 649-1650 E-mail: Attorney Reg. No.:</p>	<p>Docket Number: 40078</p>
<p>ORDER</p>	

THIS MATTER was heard by the Board of Assessment Appeals on March 14, 2002, Karen E. Hart and Judee Nuechter presiding. Petitioner, Mr. Russell P. Waltz, appeared pro se via telephone conference. Respondent was represented by Bradley K. Kolman, Esq., via telephone conference.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**1395 HWY 50 DELTA PT SE4 SEC 3 & PT NE4 SEC 10 ALL IN
T152 R96W (Delta County Schedule No. R013672)**

Petitioners are protesting the 2001 classification of the subject property.

MOTION:

1. Petitioners filed an appeal with the Delta County Assessor on May 2, 2001.
2. The Delta County Assessor mailed a Notice of Determination to the Petitioners on June 30, 2001.
3. Petitioners did not file an appeal of the notice with the Delta County Board of Equalization.
4. Petitioners subsequently filed an appeal with the Board of Assessment Appeals on January 8, 2002.
5. Mr. Waltz, Petitioner, said that he was working out of state and therefore could not file his appeal within a timely manner. He feels they are being singled out based on his organic farming practices. He was told by the Delta County Assessor's Office that he should not appeal to the Delta County Board of Equalization since it would not be approved. Mr. Waltz said that the assessor indicated that they would reconsider the farming classification if he filed an appeal after he received his valuation notification for this year.
6. Counsel for the Respondent indicated that the assessor told Mr. Waltz that they would reconsider the classification for this year and following years, but it would not be for past years.
7. Counsel for the Respondent made a motion to dismiss the case based on the lack of jurisdiction for the Board of Assessment Appeals, since the case was not appealed to the Delta County Board of Equalization.

CONCLUSIONS:

After hearing testimony from both parties, the Board agrees with the Respondent. The Respondent's motion is granted.

ORDER:

The petition is dismissed.

APPEAL:

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 19th day of March, 2002.

BOARD OF ASSESSMENT APPEALS

Karen E Hart
Karen E. Hart

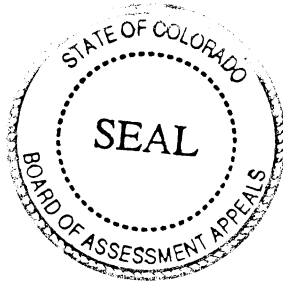
Judee Nuechter
Judee Nuechter

This decision was put on the record

MAR 14 2002

I hereby certify that this is a true
and correct copy of the decision of
the Board of Assessment Appeals.

Diane Von Dollen
Diane Von Dollen



40078.02