

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 41879

Petitioner:

LOUISIANA PACIFIC CORP.,

v.

Respondent:

PROPERTY TAX ADMINISTRATOR.

ORDER

On September 23, 2005, the Property Tax Administrator rescinded the July 28, 2003 denial of abatement petition for tax years 2001 and 2002 on the property identified as Larimer County Schedule Nos. R1617673 and R 1617675. A copy of the Rescission of Abatement Denial is attached hereto and incorporated herein by this reference.

ORDER:

The Larimer County Board of Commissioners is ordered to cause an abatement/refund to Petitioner for tax years 2001 and 2002, as the subject properties do not have any value as a possessory interest.

The Larimer County Assessor is directed to change his/her records accordingly.

DATED and MAILED this 29th day of September 2005.

This decision was put on the record

SEP 27 2005

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

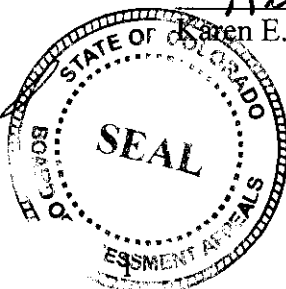
Debra A. Baumbach

Karen E. Hart

Karen E. Hart

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

Penny S. Lowenthal
Penny S. Lowenthal



DIVISION OF PROPERTY TAXATION, STATE OF COLORADO

DPT No. 35-03-033 and 35-03-034

BAA Docket No. 41879

RESCISSION OF ABATEMENT DENIAL

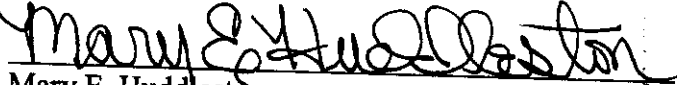
Louisiana Pacific,
Petitioner

vs.

Mary E. Huddleston,
Property Tax Administrator

The denial dated July 28, 2003, of abatement petitions for Larimer County schedule number 1617673 involving property tax years 2001 in the amount of \$5,265.16 and 2002 in the amount of \$4,208.55 and schedule number 1617675 involving property tax years 2001 in the amount of \$7,122.02 and 2002 in the amount of \$6,304.82 are hereby rescinded, due to the May 19, 2005, decision of the Colorado Court of Appeals in the case of Louisiana-Pacific Corporation v. Grand County Board of Commissioners, #04CA0161.

9/23/05
Date


Mary E. Huddleston
Property Tax Administrator

Board of Assessment Appeals
Louisiana Pacific
Larimer Board of County Commissioners
Larimer County Treasurer
Larimer County Assessor