

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**
1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 43433

Petitioner:

INTERMOUNTAIN TIMBER PRODUCTS,

v.

Respondent:

PROPERTY TAX ADMINISTRATOR.

ORDER

On September 23, 2005, the Property Tax Administrator rescinded the November 25, 2003 denial of abatement petition for tax year 2002 on the property identified as Delta County Schedule No. R019085. A copy of the Rescission of Abatement Denial is attached hereto and incorporated herein by this reference.

ORDER:

The Delta County Board of Commissioners is ordered to cause an abatement/refund to Petitioner for tax year 2002, as the subject property does not have any value as a possessory interest.

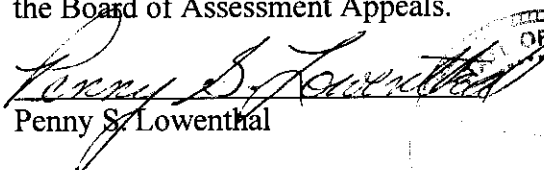
The Delta County Assessor is directed to change his/her records accordingly.

DATED and MAILED this 29th day of September 2005.


This decision was put on the record

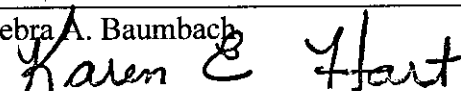
SEP 27 2005

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

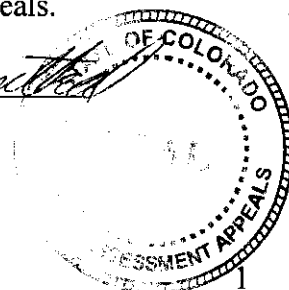

Penny S. Lowenthal

BOARD OF ASSESSMENT APPEALS



Debra A. Baumbach


Karen E. Hart



DIVISION OF PROPERTY TAXATION, STATE OF COLORADO

DPT No. 15-03-007
BAA Docket No. 43433

RESCISSION OF ABATEMENT DENIAL

Intermountain Timber Products,
Petitioner

vs.

Mary E. Huddleston,
Property Tax Administrator

The denial dated November 25, 2003, of abatement petition for Delta County schedule number R019085 involving property tax year 2002 in the amount of \$3,895.80 is hereby rescinded, due to the May 19, 2005, decision of the Colorado Court of Appeals in the case of Louisiana-Pacific Corporation v. Grand County Board of Commissioners,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
Intermountain Timber Products,
Delta Board of County Commissioners
Delta County Treasurer
Delta County Assessor