

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

**Docket No.: 44638**

Petitioner:

**DELTA TIMBER COMPANY,**

v.

Respondent:

**PROPERTY TAX ADMINISTRATOR.**

**ORDER**

On September 23, 2005, the Property Tax Administrator rescinded the March 18, 2005 denial of abatement petition for tax years 2002 and 2003 on the property identified as Rio Blanco County Schedule No. R880174. A copy of the Rescission of Abatement Denial is attached hereto and incorporated herein by this reference.

**ORDER:**

The Rio Blanco County Board of Commissioners is ordered to cause an abatement/refund to Petitioner for tax years 2002 and 2003, as the subject property does not have any value as a possessory interest.

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

**DATED and MAILED** this 29<sup>th</sup> day of September 2005.

This decision was put on the record

**SEP 27 2005**

**BOARD OF ASSESSMENT APPEALS**

*Debra A. Baumbach*

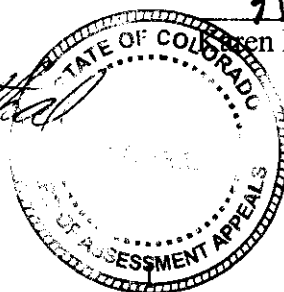
Debra A. Baumbach

*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. 52-05-001 and 52-05-002  
BAA Docket No. 44638

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RESCISSION OF ABATEMENT DENIAL

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Delta Timber Company,  
Petitioner

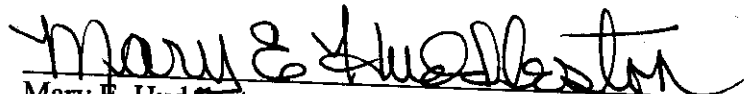
vs.

Mary E. Huddleston,  
Property Tax Administrator

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The denial dated March 18, 2005, of abatement petitions for Rio Blanco County schedule number R880174 involving property tax years 2002 in the amount of \$1,858.00 and 2003 in the amount of \$1,999.60 is hereby rescinded, due to the May 19, 2005, decision of the Colorado Court of Appeals in the case of Louisiana-Pacific Corporation v. Grand County Board of Commissioners,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  
Delta Timber Company  
Rio Blanco Board of County Commissioners  
Rio Blanco County Treasurer  
Rio Blanco County Assessor