

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

Docket No.: 44648

Petitioner:

**INTERMOUNTAIN FOREST PRODUCTS, LLC,**

v.

Respondent:

**MESA COUNTY BOARD OF COMMISSIONERS.**

**AMENDMENT TO ORDER**

**THE BOARD OF ASSESSMENT APPEALS** hereby amends its Order dated August 28, 2006 in the above-captioned appeal to reflect that **the Mesa County Board of Commissioners is ordered to cause an abatement/refund to Petitioner for tax years 2001 and 2002.**

In all other respects, the August 28, 2006 Order shall remain in full force and effect.

**DATED/MAILED** this 31<sup>st</sup> day of August, 2006.

This amendment was put on the record

**BOARD OF ASSESSMENT APPEALS**

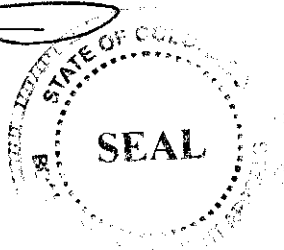
AUG 31 2006

Debra A. Baumbach  
Debra A. Baumbach

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

Karen E. Hart  
Karen E. Hart

Keela K. Steele  
Keela K. Steele



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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

Docket No.: 44648

Petitioner:

**INTERMOUNTAIN FOREST PRODUCTS, LLC,**

v.

Respondent:

**MESA COUNTY BOARD OF COMMISSIONERS.**

**ORDER**

The Mesa County Board of Commissioners has determined that the subject property has no value as a possessory interest for tax years 2001 and 2002. (Reference attached letter dated August 23, 2006).

**ORDER:**

The Mesa County Board of Commissioners is ordered to cause an abatement/refund to Petitioner for tax years 2002 and 2003.

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

**DATED and MAILED** this 29<sup>th</sup> day of August, 2006.

This decision was put on the record

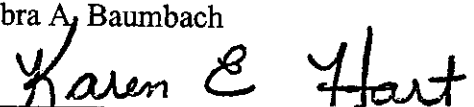
AUG 28 2006

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

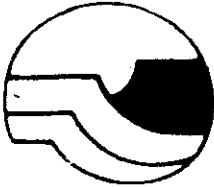
  
Keela K. Steele

**BOARD OF ASSESSMENT APPEALS**

  
Debra A. Baumbach

  
Karen E. Hart





Mesa County, Colorado  
**BOARD OF COUNTY COMMISSIONERS**

District 1 - Craig J. Meis (970) 244-1605  
District 2 - Tilman "Tillie" Bishop (970) 244-1604  
District 3 - Janet Rowland (970) 244-1606

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P.O. Box 20,000 • 544 Rood Avenue • Grand Junction, Colorado 81502-5010 • FAX (970) 244-1639

August 23, 2006

Intermountain Forest Products  
PO Box 670  
Montrose, CO 81402

RE: Values imposed and taxes paid for: 2001 and 2002  
Parcel Number: 4975-164-00-008

To Whom It May Concern:

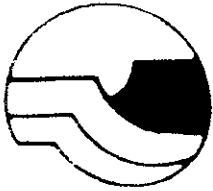
This letter is to inform you that in May of 2005, the Court of Appeals determined that the timber contracts are not subject to a possessory interest tax and do not create a taxable property interest. This decision overturned the Division of Property Taxation's direction to impose a value on these contracts. Unfortunately, since Mesa County was not a party to the Court of Appeals case, we were informed of this decision some time after the decision was made.

As a result, the Mesa County Board of County Commissioners has determined that the amounts assessed for years set out above related to possessory interest valuations shall be stricken from the records of Mesa County. Any pending action shall no longer be necessary.

Thank you for your participation and your patience as we work through the issues.

Sincerely,

Tilman M. Bishop, Chairman  
Mesa County Board of County Commissioners



# Mesa County Attorney's Office

P.O. Box 20,000

Grand Junction, Colorado 81502-5004

(970) 244-1612 • FAX (970) 255-7196

August 24, 2006

Board of Assessment Appeals,  
State of Colorado  
1313 Sherman Street, Room 315  
Denver, CO 80203

RE: Abatement Hearing set for September 28<sup>th</sup> and 29<sup>th</sup> in Grand Junction

To Whom It May Concern:

The following Docket Numbers are currently scheduled for hearing on September 28<sup>th</sup> and 29<sup>th</sup>:

<u>Docket #</u>	<u>Petitioner</u>
44649	Intermountain Timber Products, LLC
44648	Intermountain Forest Products, LLC
44647	Intermountain Resources LLC
44650	Delta Timber Company

Mesa County has reviewed the legal authority for the possessory interest regarding these cases and determined, based upon the Court of Appeals case *Louisiana-Pacific Corporation v. Grand County Board of County Commissioners* issued in May of 2005, that the abatements should be granted. Toward that end, the Mesa County Board of County Commissioners has sent out the attached letter to each of the Petitioners. It is believed that with this letter and the resulting paper work that will be filed, the hearings will no longer be necessary.

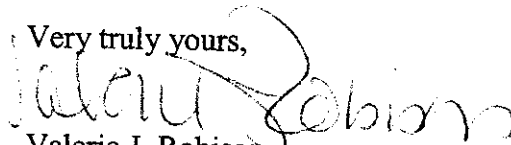
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STATE OF COLORADO  
COUNTY OF MESA

Board of Assessment Appeals,  
State of Colorado  
August 23, 2006  
Page 2 of 2

Please let us know if there is anything further you require.

Very truly yours,

A handwritten signature in black ink, appearing to read "Valerie J. Robison". The signature is written in a cursive style with a large, prominent "V" at the beginning.

Valerie J. Robison  
Assistant County Attorney

Enclosure

Cc: Intermountain Timber Products, LLC  
c/o Christopher C Meyers  
Intermountain Forest Products, LLC  
c/o Christopher C Meyers  
Intermountain Resources, LLC  
Eric B. Sorenson