

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

Docket No.: 44697

Petitioner:

VIKING RENTALS INC,

v.

Respondent:

PROPERTY TAX ADMINISTRATOR.

ORDER

On December 1, 2006, the Property Tax Administrator rescinded the April 19, 2006 denial of abatement petition for tax year 2004 on the property identified by San Miguel County Schedule number P0095233. A copy of the Recision of Abatement Denial is attached hereto and incorporated herein by this reference.

ORDER:

The San Miguel County Board of Commissioners is ordered to cause an abatement/refund to Petitioner for tax year 2004 pursuant to the terms of the Recision of Abatement Denial.

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

DATED and MAILED this 2nd day of December 2006.

This decision was put on the record

BOARD OF ASSESSMENT APPEALS

December 1, 2006

Debra A Baumbach

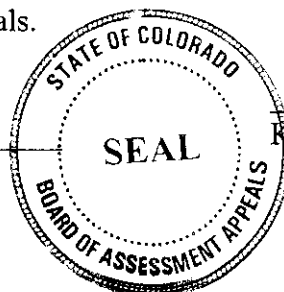
Debra A. Baumbach

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

Heather Wilcox
Heather Wilcox



DIVISION OF PROPERTY TAXATION, STATE OF COLORADO

DPT Petition No. 57-05-003
BAA Docket No. 44697

RESCISSION OF ABATEMENT DENIAL

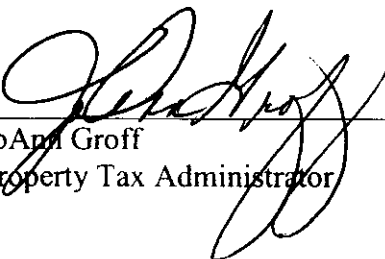
Viking Rentals, Inc.,
Petitioner

vs.

Property Tax Administrator,
Respondent

The denial of the abatement petition dated April 19, 2005, for San Miguel County Schedule Number P0095233, involving property tax year 2004, in the amount of \$2,019.84, is hereby rescinded. The original decision to deny the abatement petition was based on case law, *Property Tax Administrator v. Production Geophysical Services, Inc. Kantara, Inc., and Comet Gas Company, Inc.*, 860 P.2d 514 (Colo.1993). Here the Colorado Supreme Court determined that a taxpayer's exclusive remedy to change "best information available" assessments for personal property is the protest procedure, not the abatement procedure. After further investigation, it has been determined that the rental equipment in question was illegally assessed for 2005 because it was rented for thirty days or less and qualifies for exemption from property taxation under section 39-1-102(7.2), C.R.S.

12/10/06
Date


JoAnn Groff
Property Tax Administrator

Board of Assessment Appeals
Viking Rentals, Inc.
San Miguel Board of County Commissioners
San Miguel County Treasurer
San Miguel County Assessor
Robert Dodd, Assistant Attorney General, State of Colorado

2005 DEC 11 11:20
2006 DEC 11 10:14