

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>GERALD W. AND DOLORES M. EVANS,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>MONTEZUMA COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 46420</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on September 21, 2006, Debra Baumbach and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Robert Slough. Petitioner is protesting the 2005 classification and actual value of the subject property.

**PROPERTY DESCRIPTION:**

Subject property is described as follows:

**27054 State Highway 145, Dolores, Colorado  
Montezuma County Schedule No. 5331-063-01-003**

The subject property is a 3.97-acre parcel in the Dolores River Valley. The property is bordered on the north by Highway 145 and on the south by the San Juan Forest. The Dolores River intersects the 3.97-acre parcel. A two-car garage and a mobile home are located on the site; however, the mobile home is identified by a separate schedule number and is not part of this appeal.

**FINDINGS OF FACT:**

1. The subject property was part of an 11.7-acre parcel that had been used for the production of hay and grazing cattle. The property has not been used for cattle grazing since the 1990s. In 1997, the 11.7-acre parcel was subdivided into three separate parcels, one of which is the subject of this appeal.

2. Tim Howe leases the northernmost 1.62 acres for pasturing two horses. The area is fenced except where the riverbank and rocky area act as a natural barrier. Deeded water rights allow watering of two horses. Mr. Howe, who has a contract with the U.S. Forest Service to provide noxious weed control, uses the horses to transport him and spraying equipment to mountainous areas that are otherwise inaccessible.

3. Mr. Howe signed an affidavit attesting to a verbal pasture lease from 2001 through 2004. Mr. Howe and Petitioner entered into a written lease on May 15, 2004. Non-monetary payment to the Petitioner includes purchase and application of fertilizer, construction and repair of fencing, and installation of a culvert.

4. C.R.S. 39-1-102(13.5) defines "Ranch" as "a parcel of land which is used for grazing livestock for the primary purpose of obtaining a monetary profit." "Livestock" means domestic animals which are used for food for human or animal consumption, breeding, draft or profit." Petitioner contends that the subject property qualifies for agricultural classification because Mr. Howe's horses are draft animals used for profit.

5. Petitioner is requesting agricultural classification with a land value of \$570.00 and an improvement value (garage) of \$16,490.00 for a total of \$17,060.00.

6. Respondent presented four land sales ranging in sales price from \$105,000.00 to \$160,000.00. After adjustments for time, acreage, the subject garage, and river frontage, the sales ranged from \$156,120.00 to \$166,340.00. Respondent concluded to an indicated value of \$161,000.00 for the subject property.

7. Respondent classified the subject property as residential and assigned an actual value \$151,490.00 for tax year 2005.

### **CONCLUSIONS OF LAW:**

1. Petitioner received a Special Notice of Valuation in October 2005 reclassifying the subject property from agricultural to residential. Petitioner contends that classification cannot be changed after May 1, 2005. Respondent argues that the delay was caused by budget constraints. We do not find that Respondent violated the provisions of C.R.S. 39-1-103(5)(c) which states in pertinent part:

**"Subject to the availability of funds** under the assessor's budget for such purpose, no later than May 1 of each year, the assessor shall inform each person whose property has been classified from agricultural land to any other classification of property of the reasons for such reclassification including, but not limited to, the basis for the determination that the actual use of the property has changed or that the classification of such property is erroneous" (*emphasis added*).

2. The subject property does not qualify for agricultural classification. Although 12% of the subject property is irrigated pasture land, no profitability is directly attributable to the use of that

2. The subject property does not qualify for agricultural classification. Although 12% of the subject property is irrigated pasture land, no profitability is directly attributable to the use of that land. The remuneration Mr. Howe receives from the U.S. Forest Service to control noxious weeds on U.S. Forest Service land does not satisfy the requirements or intent of C.R.S. 39-1-102(13.5).

3. Sufficient probative evidence and testimony was presented to prove that the subject property was correctly classified and valued for tax year 2005.

**ORDER:**

The appeal is denied.

**APPEAL:**

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

**DATED and MAILED** this 20<sup>th</sup> day of October 2006.

**BOARD OF ASSESSMENT APPEALS**

Debra A. Baumbach  
Debra A. Baumbach

MaryKay Kelley  
MaryKay Kelley

This decision was put on the record

**OCT 19 2006**

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

