BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket No.: 61916
Petitioner: **OXY USA INC,** v. Respondent: **MESA COUNTY BOARD OF COMMISSIONERS.**	

ORDER

THIS MATTER was heard by the Board of Assessment Appeals on November 20, 21 and 22, 2013 and January 8, 2014, James R. Meurer and MaryKay Kelley presiding. Petitioner was represented by Alan Poe, Esq. Respondent was represented by David Frankel, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax years 2011 and 2012.

BACKGROUND

This appeal involves a Petition for abatement/refund of taxes that Oxy USA, Inc. ("Petitioner") filed for tax years 2011 and 2012 with respect to oil and gas leaseholds and lands that Petitioner operates in Mesa County. Petitioner's abatement/refund appeal is based on the argument that Petitioner had overpaid the 2011 and 2012 taxes by failing to deduct certain gathering, transportation, manufacturing and processing costs prior to reporting Petitioner's gross lease revenues, upon which the taxes were levied, to the taxing authorities.

Generally, the amount of the ad valorem taxes assessed to oil and gas leaseholds is based on the value of unprocessed material that is sold or transported from the leasehold during the tax year. Colo. Const. Art. X, Sec. 3(1)(b). Oil and gas leaseholds and lands are assessed at 87.5% of the selling price at the wellhead of oil and gas sold during the preceding year. Section 39-7-102(1), C.R.S. Selling price at the wellhead is calculated by deducting gathering, transportation, manufacturing, and processing costs borne by the taxpayer from the gross lease revenues pursuant to guidelines established by the Property Tax Administrator. Section 39-7-101(1)(d), C.R.S.

Tax assessments of oil and gas leaseholds are based on self-reported information as to the quantities and production values supplied by an operator or owner of any oil and gas leasehold by filing yearly Oil and Gas Netback Expense Report Forms ("NERFs") and Oil and Gas Real and Personal Property Declaration Schedules, known as Form DS-658. Section 39-7-101(1) and (2), C.R.S.

Petitioner's Declaration Schedules and corresponding NERFs for tax years 2011 and 2012 did not include costs that Petitioner paid to Enterprise Gas Processing, LLC ("Enterprise") and Collbran Valley Gas Gathering, LLC ("CVGG") for gathering, transporting, and processing gas produced from the wells that Petitioner operated. As a result, those costs were not deducted from the gross lease revenue on Petitioner's NERFs for tax years 2011 and 2012.

On or about August 29, 2012, Petitioner filed a Petition for Abatement or Refund of Taxes with Mesa County. Petitioner claimed abatement based upon its failure to deduct third party processing charges against its oil and gas lease revenues in the NERFs. Mesa County denied Petitioner's abatement petition on December 17, 2012. Petitioner appealed Mesa County's decision to the BAA on or about January 15, 2013, based upon ". . . erroneous valuation for assessment, clerical error and overvaluation" claiming that the actual values assigned to the subject property fail to reflect the deduction of third party processing charges from the gross lease revenues.

On or about July 2, 2013, Respondent filed a Motion to Dismiss Petition, arguing that Petitioner had not alleged facts sufficient to satisfy the criteria for a valid abatement or refund request pursuant to Section 39-10-114, C.R.S., as Petitioner's abatement request was not based in either erroneous valuation for assessment, or clerical error, or overvaluation. Further, Respondent asserted that Petitioner's abatement request for 2012 tax year was made prematurely, at a time when taxes for 2012 had not yet been levied and payments were not due.

The hearings in this matter took place on November 20, 21 and 22, 2013 and January 8, 2014, James R. Meurer and MaryKay Kelley presiding. At the conclusion of the hearings, the Board ordered the parties to submit their closing arguments in writing. The Board issued an interim order on June 9, 2014, requesting the parties provide additional written arguments to the Board. The Board received the additional written arguments on July 9, 2014.

ORDER ON RESPONDENT'S MOTIONS TO DISMISS

The Board grants Respondent's Motion to Dismiss the appeal for tax year 2012. Per Section 39-10-114(1)(a)(I)(A), C.R.S., "...in no case shall an abatement or refund of taxes be made unless a petition for abatement or refund is filed within two years after January 1 of the year following the year in which the taxes were levied." Because the 2012 taxes were levied in 2012, see Section 39-1-111(1), C.R.S., abatement and refund petitions as to that tax year were required to be filed "within two years after" January 1, 2013. Section 39-10-114(1)(a)(I)(A), C.R.S. Therefore, according to the plain language of the statute, the time frame for filing an abatement petition for taxes levied in 2012 extends from January 1, 2013 through January 2, 2015. *Golden Aluminum Co. v. Weld County Bd. of Comm'rs.*, 867 P.2d 190 (1993).

Petitioner's 2012 abatement petition was filed with Mesa County on August 29, 2012, many months in advance of the statutory two year appeal period, and therefore, was premature. The Board does not have jurisdiction to hear an appeal not filed within the two-year period authorized by the statute. Nevertheless, the Board notes that the deadline to file an abatement petition for tax year 2012 has not yet occurred. Petitioner may still file an abatement petition with the County despite this dismissal. The Board's dismissal of the 2012 tax year appeal is without prejudice.

The Board denies Respondent's Motion to Dismiss the abatement petition for tax year 2011. Per Section 39-10-114(1)(a)(I)(A),C.R.S., abatement petitions may be filed "if taxes have been levied erroneously or illegally, whether due to erroneous valuation for assessment, irregularity in levying, clerical error or overvaluation...". The Board's denial is based on the finding that Petitioner's abatement Petition was properly brought on the grounds of (1) erroneous valuation for assessment and (2) clerical error.

An abatement petition may be filed when taxes have been levied erroneously or illegally due to, among other things, erroneous valuation for assessment. Section 39-10-114(1)(a)(I)(A), C.R.S. "Erroneous valuation for assessment" as used in Section 39-10-114(1)(a)(I)(A) C.R.S., has been interpreted by the Colorado courts to refer to a legal issue. *Boulder Country Club v. Boulder Cty.*, 97 P.3d 119 (Colo. App. 2003); *Boulder Cty. Bd. of Comm'rs et all v. Healthsouth Corp.*, 246 P.3d 948 (2011).

Petitioner's abatement request is based on the premise that the selling price at the wellhead on which the leasehold valuations were based did not reflect deductions for all of the costs of gathering, transportation, manufacturing, and processing as required by Section 39-7-101(1)(d), C.R.S. Thus, the Board is presented with a legal issue of whether the valuation of the oil and gas leaseholds and lands was consistent with the statutory requirement that such property be valued at 87.5% of the selling price at the wellhead of the oil and gas produced from the property during the preceding calendar year minus the cost of gathering, transportation, manufacturing, and processing the product. Sections 39-7-102(1) and 39-7-101(1)(d), C.R.S.

In addition, abatement may be sought when the taxes have been levied erroneously or illegally because of a clerical error. Section 39-10-114(1)(a)(I)(A), C.R.S. "Clerical errors", as the term is used in the statute, are broadly defined: "Clerical errors include transcription mistakes, [. . .], as well as errors of law, mistakes appearing on the face of a record, and other defects or omissions in the record." *5050 S. Broadway v. Arapahoe Cty. Bd. of Comm'rs*, 815 P.2d 966, 971 (Colo. App. 1991) (emphasis added).

In this case, a clerical error was committed in Petitioner's preparation of the NERFs that the operators of oil and gas leaseholds and lands are required to file to report the gross lease revenues and gathering, transportation, manufacturing, and processing costs. Section 39-7-101(1), C.R.S. Petitioner's tax agent prepared the NERFs that Petitioner filed with the Mesa County Assessor. In preparing the NERFs, the agent failed to deduct certain costs from the downstream selling price of the products. After discovering the error, Petitioner submitted revised NERFs showing the additional costs that were previously omitted and filed a Petition for Abatement or Refund of Taxes with the Assessor's Office.

Moreover, the Board finds that the general assembly contemplated that abatement petitions could be filed in the valuation of oil and gas leaseholds and lands where the taxes were incorrectly levied and collected due to taxpayer errors or omissions. The general assembly even created a different way for calculating refund interest due to the taxpayer for such appeals, *see* e.g., Section 39-10-114(1)(b), C.R.S., refund interest "shall accrue from the date a complete abatement petition is filed if the taxes were erroneously levied and collected as a result of an error or omission made by the taxpayer in completing the statements required . . ."(Emphasis added). This language supports the position that Petitioner may seek abatement petition on the basis of Petitioner's error or omission.

VALUATION

Respondent's Motion to Dismiss was granted for tax year 2012. This Order reflects valuation for tax year 2011 solely. Subject property is described as follows:

See Attachment A, attached hereto and incorporated herein.

The subject property consists of oil and gas land and leaseholds for 395 wells in tax year 2011. The wells are located in three areas, Hell's Gulch, Brush Creek, and East Plateau and the product is delivered by either Petitioner or Collbran Valley Gas Gathering (CVGG) to collector points and then to the Anderson Gulch Plant and onto the Enterprise Meeker Plant where it is sold.

Respondent assigned a value of $91,242,122 for tax year 2011. Based on the Board's finding that the total gross revenue is $100,294,453, Respondent recommends a reduction to $82,195,744. Petitioner is requesting that its Petition for Abatement or Refund of Taxes (which requested an actual value of $72,026,637) be granted in full.

Related Parties

The amount of the ad valorem taxes assessed to producing oil and gas leaseholds is based on the value of the unprocessed material that is sold or transported from the leasehold during the tax year. Colo. Const. Art. X, Sec. 3(1)(b). In order to determine the taxable value of unprocessed oil and gas, it is necessary to deduct or "netback" against the downstream sales price the cost of gathering, transportation, etc. that is incurred in bringing the gas to the point of sale. The procedures for implementing the so called "netback" method of valuation are specified, predominantly, in Article 7 of Title 39, C.R.S., and a concomitant set of guidelines known as the Assessor's Reference Library (the "ARL") promulgated by the Property Tax Administrator ("PTA").

Critical in the process of netting back is the requirement that the claimed expenses for transportation, manufacturing and processing be charged by unrelated parties. ARL, Vol. 3, at 6.35. According to the ARL, in determining the netback wellhead price, costs paid to an unrelated party for one or more services, e.g., wellsite processing, gathering, off-site processing or manufacturing, and/or transportation, are generally allowable. ARL, Vol. 3 at 6.37. On the other hand, if related party expenses are claimed, then costs paid to related parties are deductible in accordance with the procedure outlined in the Netback of Related Party Costs to Value the Leasehold section of the ARL. ARL, Vol. 3, at 6.37.

The definition of "related parties" in the ARL is as follows:

> **Related parties**: individuals who are connected by blood or marriage; or partnerships; or businesses that are subsidiaries of the same parent company or are associated by one company controlling or holding ownership of the other company's stock or debt."

ARL, Vol. 3, at 6.41.

On January 1, 2008, Petitioner acquired 50% interest in the western Colorado assets of an unrelated company, Plains Exploration & Production Company ("PXP"). The assets in which Petitioner acquired 50% interest included oil and gas wells and gathering lines and equipment. PXP also owned a 25% membership interest in CVGG. On December 1, 2008, Petitioner acquired the remaining 50% interest in the PXP assets and thereby obtained the 25% interest in CVGG that previously belonged to PXP. CVGG moved the gas through its gathering system to CVGG's Anderson Gulch plant, where it performed compression, dehydration, and carbon dioxide removal services. Petitioner paid CVGG for these services in accordance with a contract that PXP entered into with CVGG while PXP was the operator of the assets.

The evidence presented at the hearing in this case was undisputed that Petitioner holds a 25% ownership interest of CVGG, a limited liability company. Although the ARL's definition of "related parties" is in the context of individuals, partnerships and corporations, the Board is not convinced that the definition of "related parties" should be limited to those entities. Here, Petitioner holds a 25% interest in CVGG. Based on the evidence, Petitioner and CVGG are too closely related to be seen as independent. Thus, the Board finds that Petitioner and CVGG are related parties.

The Board was not persuaded by Petitioner's argument that Petitioner and CVGG should not be considered "related parties" because Petitioner owns only "a minority interest" in CVGG, does not control or operate CVGG, and was not in charge of the assets when the contracts with CVGG were entered into. The Board was more persuaded by Respondent's arguments that Petitioner and CVGG are related parties because of the extent of Petitioner's ownership of CVGG.

Revenues and Expenses

The actual value requested by Petitioner in its September 4th, 2012 Petition for Abatement or Refund of Taxes for tax year 2011 and in Petitioner's Closing Arguments to the Board, was $72,026,637. In asking the Board to sustain this value and grant the petition in full, Petitioner provided evidence of total gross revenue for tax year 2011 in the amount of $100,294,453. Petitioner also provided evidence of allowable deductions for costs stated on its original NERF ($8,122,199) and costs paid for Enterprise's services ($10,506,583). Finally, Petitioner provided evidence of an allowable deduction related to services provided by CVGG ($11,240,446 using amounts paid by Petitioner to CVGG under a non-related party methodology for calculating the deduction or $13,918,000, using a related party methodology for calculating the deduction).

Petitioner's costs from the original NERF included the initial gathering and compression activities (including direct operating expenses and a return of and return on the investment in the equipment). Petitioner's costs paid for Enterprise's services included $1,414,307 for transporting and processing gas produced at Hell's Gulch, and $9,092,276 for the transportation of gas from the outlet of the CVGG's Anderson Gulch plant to Enterprise's processing plant in Meeker and for the transportation of the natural gas liquids from the outlet of Enterprise's processing plant in Meeker to the place of sale. Petitioner's costs paid for CVGG's services under a non-related party methodology included monthly facilities charges and gathering fees paid by Petitioner to CVGG for gathering, compression, dehydration, and carbon dioxide removal services at Brush Creek ($7,316,897) and East Plateau ($3,923,549).

Respondent's calculation is as follows for tax year 2011 (calendar year 2010).

Gross revenue (based on the Board's finding)	$100,294,453
Direct deductions	-$ 2,660,549
Return on investment	-$ 2,260,313
Return of investment	-$ 2,997,656
Transportation	-$ 10,900,114
Adjustment to MDQ	+$ 719,923
Net taxable revenue	$ 82,195,744

The first three deductions account for wells where deductions exceed 95% of gross revenue. The transportation deduction reflects amounts not deducted on Petitioner's original NERF. The "adjustment" deduction refers to maximum daily quantity of gas.

CONCLUSION

Petitioner presented sufficient probative evidence and testimony to prove that the tax year 2011 valuation of the subject property was incorrect.

The Board heard conflicting testimony throughout the hearing about data provided by Petitioner. Respondent claimed that the data was inaccurate. The Board is convinced that Petitioner made no attempt to withhold information or provide anything other than accurate income and expense data. The Board finds that the income and expense data provided by Petitioner is accurate.

Despite a claim by Respondent that Petitioner omitted some wells in their NERFs, the Board is convinced that Petitioner's evidence accurately reported total gross revenue of $100,294,453 for tax year 2011. The Board finds that this gross revenue figure addresses all wells and should be used in the calculation of net taxable revenue, even though there was a discrepancy between this figure and what was reported to the Colorado Oil and Gas Conservation Commission (COGCC).

With respect to amounts that should be deducted from the total gross revenue in order to reach net taxable revenue, the Board finds Petitioner's evidence to be the most persuasive.

The Board finds Petitioner's evidence, including the testimony of David Bushnell, to be the most credible in terms of the accuracy of Petitioner's costs from the original NERF. Petitioner's estimate of total costs in the original NERF ($8,122,199) is considered accurate.

The Board also finds Petitioner's evidence, including Mr. Bushnell's testimony, to be the most credible in terms of Petitioner's costs paid for Enterprise's services. The Board finds that Petitioner paid Enterprise, an unrelated party, $10,506,583 for gathering, transportation, manufacturing, and processing. Per the ARL, these services are deductible from the gross lease revenue.

The Board is also convinced that Petitioner may deduct costs for services provided by CVGG, a related party. In related party situations, the ARL allows a deduction for the related party's costs of providing the services, including direct operating costs, return on investment and return of investment. ARL, Vol. 3 at 6.39-6.45. The Board finds Petitioner's evidence, including the testimony of Mr. Bushnell, to be the most credible in terms of the amount of the allowed deduction. The Board finds that Petitioner's evidence regarding the amount of the allowed deduction for services provided by CVGG is sufficient to grant an abatement/refund to Petitioner based on Petitioner's requested value of $72,026,637.

ORDER:

Respondent is ordered to cause an abatement/refund to Petitioner, based on a 2011 actual value for the subject property of $72,026,637.

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

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent. Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

Section 39-10-114.5(2), C.R.S.

DATED and MAILED this 14th day of August, 2014.

BOARD OF ASSESSMENT APPEALS

James R. Meurer

MaryKay Kelley

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

Milla Lishchuk

61916

Attachment A

2011 List of Schedule Numbers	
Assessor ID	Parcel ID
O080331	5000-000-00-001
O080332	5000-000-00-002
O080334	5000-000-00-004
O080444	5000-000-00-177
O080478	5000-000-00-216
O080500	5000-000-00-266
O080501	5000-000-00-267
O080507	5000-000-00-273
O080518	5000-000-00-287
O080625	5000-000-00-394
O080628	5000-000-00-397
O080629	5000-000-00-398
O080630	5000-000-00-399
O080631	5000-000-00-400
O080632	5000-000-00-401
O080633	5000-000-00-402
O080634	5000-000-00-403
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O081271	5000-000-01-089
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