

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioners:</p> <p><b>PROSPECT 34, LLC &amp; PROSPECT DEVELOPMENT COMPANY, INC.,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>GUNNISON COUNTY BOARD OF COMMISSIONERS.</b></p>	<p><b>Docket Nos.: 63109 &amp; 63110</b></p>
<p><b>ORDER ON REMAND</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on June 25, 2014, Diane M. DeVries and Louesa Maricle presiding.

Petitioners argued that 3.000 mills levied in excess of the maximum mill levy provision in Reserve Metropolitan District No. 2's service plan were levied illegally and should be abated. The Board denied the abatement. Petitioners appealed to the Court of Appeals.

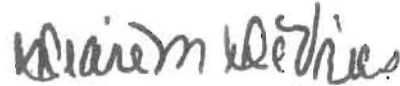
The Court of Appeals concluded that section 39-10-114(1)(a)(I)(A) provides a statutory basis for Petitioners to challenge the excess mill levy before the Board, the Board had the authority to decide whether the excess mill levy was illegal, the Board abused its discretion by instead relying on an order denying summary judgment as making a final determination, and the excess mill levy was illegal. The Court of Appeals reversed the Board's order, and the case was remanded to the Board to order Respondent to grant the petition and abate the excess taxes. The mandate of the Court of Appeals was issued on December 29, 2015.

**ORDER:**

Respondent is ordered to grant the petition and abate the excess taxes.

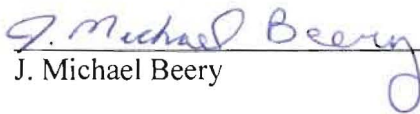
Dated this 25<sup>th</sup> day of March, 2016.

**BOARD OF ASSESSMENT APPEALS**



\_\_\_\_\_  
Diane M. DeVries

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

  
\_\_\_\_\_  
J. Michael Beery

\_\_\_\_\_  
Louesa Maricle