

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

1313 Sherman Street, Room 315  
Denver, Colorado 80203

Petitioner:

**EVERGREEN OPERATING CORPORATION,**

v.

Respondent:

**LAS ANIMAS COUNTY BOARD OF EQUALIZATION.**

Attorney or Party Without Attorney for the Petitioner:

Name: Evergreen Operating Corporation  
Address: 1401 17<sup>th</sup> Street, Suite 1200  
Denver, CO 80202  
Phone Number: (303) 298-8100  
E-mail:  
Attorney Registration No.:

Docket Number: 37844

**ORDER (On Stipulation)**

**THE PARTIES TO THIS ACTION** entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:

**SEE ATTACHED STIPULATION**

2. Petitioner is protesting the 2000 actual value of the subject property.

3. The parties agreed that the 2000 actual value of the subject property should be reduced to:

**SEE ATTACHED STIPULATION**

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2000 actual value of the subject property, as set forth above.

The Las Animas County Assessor is directed to change his records accordingly.

**DATED/MAILED** this 9th day of April, 2001.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on the record

April 9, 2001

*Karen E Hart*

Karen E. Hart

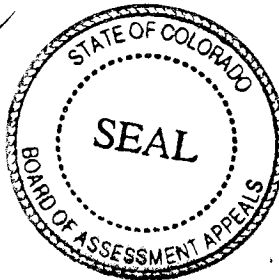
*Harry J Fuller*

Harry J. Fuller

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

*Barbara J. Schlosser*  
Barbara J. Schlosser

Docket Number 37844



**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 37844

Multiple County Schedule Numbers: (As Set Forth in the Attached)  
90001-----90002

STIPULATION (As to Tax Year 2000 Actual Value)

Petitioner

vs.

LAS ANIMAS COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2000 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The Properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as PERSONAL PROPERTY (what type). (7430) OIL & GAS
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2000.
4. Attachment B reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Equalization.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2000 actual values of the subject properties, as shown on Attachment C.
6. The valuations, as established on Attachment C, shall be binding with respect to only tax year 2000.

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STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS

# ATTACHMENT A

Actual Values as assigned by the Assessor

Docket Number 37844

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
90001	\$ .00	\$ 4,834,977 .00	\$ 4,834,977 0 .00
90002	\$ .00	\$ 5,137,062 .00	\$ 5,137,062 0 .00
	\$ .00	\$ .00	\$ 0 .00
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	\$ .00	\$ .00	\$ 0 .00
	\$ .00	\$ .00	\$ 0 .00
<b>TOTAL:</b>	\$ 0 .00	\$ 9,972,039 .00	\$ 9,972,039 0 .00

**ATTACHMENT B**

Actual Values as assigned by the County Board of Equalization after a timely appeal

Docket Number 37844

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
90001	\$ .00	\$ 4,834,977 .00	\$ 4,834,977 0 .00
90002	\$ .00	\$ 5,137,062 .00	\$ 5,137,062 0 .00
	\$ .00	\$ .00	\$ 0 .00
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	\$ .00	\$ .00	\$ 0 .00
<b>TOTAL:</b>	\$ 0 .00	\$ 9,972,039 .00	\$ 9,972,039 0 .00

**ATTACHMENT C**  
**Actual Values as agreed to by all Parties**

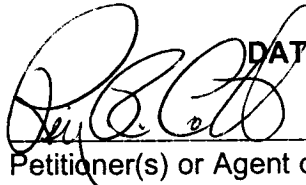
Docket Number 37844

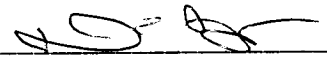
<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
90001	\$ .00	\$ 4,834,977 .00	\$ 4,094,370 0 .00
90002	\$ .00	\$ 5,137,062 .00	\$ 4,347,630 0 .00
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	\$ .00	\$ .00	\$ 0 .00
<b>TOTAL:</b>	\$ 0 .00	\$ 9,972,039 .00	\$ 8,442,000 0 .00

7. Brief narrative as to why the reduction was made:

THERE IS A GOOD FAITH DISPUTE AS TO THE VALUATION FOR THE  
YEAR 2000. PETITIONER'S PROOF SHOWS A VALUE OF APPROXIMATELY  
\$4,500,000. LAS ANIMAS COUNTY'S PROOF SHOWS A VALUE OF  
APPROXIMATELY \$9,972,039. THE COLORADO DIVISION OF PROPERTY  
TAXATION GAVE ITS OPINION AS TO VALUE, PLACED AT \$8,442,000.  
THE PARTIES HAVE COMPROMISED AND AGREE TO A VALUE FOR YEAR  
2000 AT \$8,442,000

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on APRIL 9 (date) at 1:00 P.M. (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

 **DATED** this 5 day of APRIL, 2001.  
J. Q. [unclear] VP Finance CFO  
Petitioner(s) or Agent or Attorney

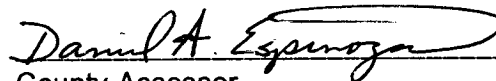
 # 2824  
County Attorney for Respondent,  
Board of Equalization

Address: 1401 17th St, Suite 1200  
DENVER, CO 80202

Address: 4116 State Street #62  
Trinidad CO 81082

Telephone: 303-298-8100

Telephone: (719) 846-4468

  
County Assessor

Address: 200 E. FIRST, ROOM 203  
TRINIDAD, CO 81082

Telephone: (719) 846-2295

Docket Number 37844