

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>SAFEWAY, INC.,</p> <p>v.</p> <p>Respondent:</p> <p>BOULDER COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Alan Poe Holland & Hart LLP</p> <p>Address: 8390 East Crescent Parkway #400 Greenwood Village, Colorado 80111</p> <p>Phone Number: 303-290-1600</p> <p>Attorney Reg. #: 7641</p>	<p>Docket Number: 39664</p>
<p>ORDER ON STIPULATION</p>	

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:

County Schedule No.: See Attached Stipulations

Category: Valuation

Property Type: Personal

2. Petitioner is protesting the 2001 actual value of the subject property.

3. The parties agreed that the 2001 actual value of the subject property should be reduced to:

**See Attached Stipulations
Boulder County Schedule #0215407 was withdrawn**

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2001 actual value of the subject property, as set forth above.

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

DATED/MAILED this 28th day of March, 2003.

This decision was put on the record

March 28, 2003

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

BOARD OF ASSESSMENT APPEALS

Karen E. Hart

Karen E. Hart

Debra A. Baumbach

Debra A. Baumbach

James E. Mogan
James E. Mogan



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s): 39664

County Account Number: P0291318

STIPULATION (As To Tax Year 2001 Actual Value)

PAGE 1 OF 2

SAFEWAY

Petitioner(s),

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent

RECEIVED
63 MAR 14 PM 12:20
BOARD OF ASSESSMENT APPEALS

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2001 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 property subject to this Stipulation is described as follows:

GROCERY RETAIL EQUIPMENT

2. The subject property is classified as Personal Property.
3. The County Assessor assigned the following actual value to the subject property for tax year 2001:

Land	\$ 0
Improvements	\$1,821,072
Total	\$1,821,072

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$ 0
Improvements	\$1,821,072
Total	\$1,821,072

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2001 actual value for the subject property:

Land	\$ 0
Improvements	\$ 1,687,934
Total	\$ 1,687,934

Petitioner's Initials RLJ

Date 3/6/03

Docket Number: 39664

County Schedule Numbers: P0291318

STIPULATION (As To Tax Year 2001 Actual Value)

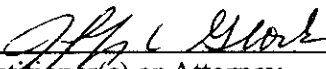
PAGE 2 OF 2

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

Safeway provided a listing of personal property items that show a disposal date for 2001.

7. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

DATED this 6th day of March, 2003.

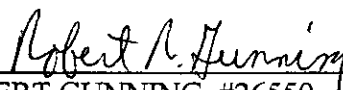

Petitioner(s) or Attorney

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Telephone:

410-403-1524


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CINDY DOMENICO
Boulder County Assessor

By: 
SAMUEL M. FORSYTH
Chief Deputy Assessor
P. O. Box 471
Boulder, CO 80306-0471
Telephone: (303) 441-4844

BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s): 39664

County Account Number: P0225832

STIPULATION (As To Tax Year 2001 Actual Value)

PAGE 1 OF 2

SAFEWAY

Petitioner(s),

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent

RECEIVED
03 MAR 14 PM 12:19
BOARD OF ASSESSMENT APPEALS

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2001 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 property subject to this Stipulation is described as follows:

GROCERY RETAIL EQUIPMENT

2. The subject property is classified as Personal Property.
3. The County Assessor assigned the following actual value to the subject property for tax year 2001:

Land	\$ 0
Improvements	\$ 865,188
Total	\$ 865,188

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$ 0
Improvements	\$ 865,188
Total	\$ 865,188

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2001 actual value for the subject property:

Land	\$ 0
Improvements	\$ 764,572
Total	\$ 764,572

Petitioner's Initials JKG

Date 3/6/03

Docket Number: 39664

County Schedule Numbers: P0225832

STIPULATION (As To Tax Year 2001 Actual Value)

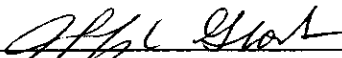
PAGE 2 OF 2

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7. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

DATED this 6th day of March, 2003.

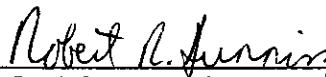

Petitioner(s) or Attorney

Address:

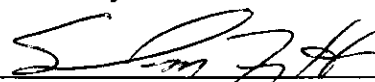
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Telephone:

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Boulder County Assessor

By: 
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Chief Deputy Assessor
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Telephone: (303) 441-4844

*Stout,
Causey
& Horning*
STATE & LOCAL TAX CONSULTING **LLC**

March 28, 2003

Colorado Board of Assessment Appeals

VIA FACSIMILE # 303-866-4485

Reference: Safeway Stores, Inc.

Dear Board:

Please withdrawal the Boulder County appeal of 707 South Boulder Rd, Acct.# 0215407, Docket # 39664.

Please forward all correspondence to my attention at 11311 McCormick Road, Suite 400, Hunt Valley, MD 21031. Thank you for your time and consideration to this matter and please feel free to contact me with any questions at (410) 403-1524.

Very truly yours,
Stout, Causey & Horning
State & Local Tax Consulting, LLC

By


Jeffrey C. Glock

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RECEIVED
03 MAR 28 AM 9:48
BOARD OF ASSESSMENT APPEALS

BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s): 39664

County Account Number: P0206107

STIPULATION (As To Tax Year 2001 Actual Value)

PAGE 1 OF 2

SAFEWAY

Petitioner(s),

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent

RECEIVED
MAR 14 PM 12:18
BOARD OF ASSESSMENT APPEALS

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2001 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 property subject to this Stipulation is described as follows:

GROCERY RETAIL EQUIPMENT

2. The subject property is classified as Personal Property.
3. The County Assessor assigned the following actual value to the subject property for tax year 2001:

Land	\$ 0
Improvements	\$ 784,996
Total	\$ 784,996

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$ 0
Improvements	\$784,996
Total	\$784,996

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2001 actual value for the subject property:

Land	\$ 0
Improvements	\$ 694,052
Total	\$ 694,052

Petitioner's Initials ALB

Date 3/6/03

Docket Number: 39664

County Schedule Numbers: P0206107

STIPULATION (As To Tax Year 2001 Actual Value)

PAGE 2 OF 2

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

Safeway provided a listing of personal property items that show a disposal date for 2001.

7. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

DATED this 6th day of March, 2003.

[Signature]
Petitioner(s) or Attorney

Address:

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HUNT VALLEY, MD 21031

Telephone:

410-403-1524

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Assistant County Attorney
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Telephone (303) 441-3190

CINDY DOMENICO
Boulder County Assessor

By: [Signature]
SAMUEL M. FORSYTH
Chief Deputy Assessor
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BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s): 39664

County Account Number: P0206108

STIPULATION (As To Tax Year 2001 Actual Value)

PAGE 1 OF 2

SAFEWAY

Petitioner(s),

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent

RECEIVED
03 MAR 14 PM 12:19
CLERK OF DISTRICT COURT

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2001 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 property subject to this Stipulation is described as follows:

GROCERY RETAIL EQUIPMENT

2. The subject property is classified as Personal Property.

3. The County Assessor assigned the following actual value to the subject property for tax year 2001:

Land	\$ 0
Improvements	\$ 767,167
Total	\$ 767,167

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$ 0
Improvements	\$ 767,167
Total	\$ 767,167

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2001 actual value for the subject property:

Land	\$ 0
Improvements	\$ 682,969
Total	\$ 682,969

Petitioner's Initials

Date

JLH
3/6/03

Docket Number: 39664

County Schedule Numbers: P0206108

STIPULATION (As To Tax Year 2001 Actual Value)

PAGE 2 OF 2

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

Safeway provided a listing of personal property items that show a disposal date for 2001.

7. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

DATED this 6th day of March, 2003.

[Signature]
Petitioner(s) or Attorney

Address:

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BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s): 39664

County Account Number: P0291425

PAGE 1 OF 2

STIPULATION (As To Tax Year 2001 Actual Value)

SAFEWAY

Petitioner(s),

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent

03 MAR 14 PM 12:20
RECEIVED
BOARD OF ASSESSMENT APPEALS

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2001 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 property subject to this Stipulation is described as follows:

GROCERY RETAIL EQUIPMENT

2. The subject property is classified as Personal Property.

3. The County Assessor assigned the following actual value to the subject property for tax year 2001:

Land	\$ 0
Improvements	\$ 1,807,980
Total	\$ 1,807,980

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$ 0
Improvements	\$ 1,807,980
Total	\$ 1,807,980

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2001 actual value for the subject property:

Land	\$ 0
Improvements	\$ 1,684,896
Total	\$ 1,684,896

Petitioner's Initials PLA

Date 3/6/03

Docket Number: 39664

County Schedule Numbers: P0291425

STIPULATION (As To Tax Year 2001 Actual Value)

PAGE 2 OF 2

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

Safeway provided a listing of personal property items that show a disposal date for 2001.

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DATED this 6th day of March, 2003.

[Signature]
Petitioner(s) or Attorney

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BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s): 39664

County Account Number: P0263173

STIPULATION (As To Tax Year 2001 Actual Value)

PAGE 1 OF 2

SAFEWAY

Petitioner(s),

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent

BOARD OF ASSESSMENT APPEALS
MARCH 14 PM 12:21

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2001 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 property subject to this Stipulation is described as follows:

GROCERY RETAIL EQUIPMENT

2. The subject property is classified as Personal Property.

3. The County Assessor assigned the following actual value to the subject property for tax year 2001:

Land	\$ 0
Improvements	\$1,242,948
Total	\$1,242,948

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$ 0
Improvements	\$1,242,948
Total	\$1,242,948

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2001 actual value for the subject property:

Land	\$ 0
Improvements	\$1,134,520
Total	\$1,134,520

Petitioner's Initials PLS

Date 3/6/07

Docket Number: 39664

County Schedule Numbers: P0263173

STIPULATION (As To Tax Year 2001 Actual Value)

PAGE 2 OF 2

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Safeway provided a listing of personal property items that show a disposal date for 2001.

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DATED this 6th day of March, 2003.

[Signature]
Petitioner(s) or Attorney

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Telephone:

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BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
DOCKET NUMBER(s): 39664

County Account Number: P0294913

STIPULATION (As To Tax Year 2001 Actual Value)

PAGE 1 OF 2

SAFEWAY

Petitioner(s),

vs.

BOULDER COUNTY BOARD OF EQUALIZATION,

Respondent

03 MAR 14 PM 12: 21
APPEALS

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2001 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 property subject to this Stipulation is described as follows:

GROCERY RETAIL EQUIPMENT

2. The subject property is classified as Personal Property.
3. The County Assessor assigned the following actual value to the subject property for tax year 2001:

Land	\$ 0
Improvements	\$2,269,241
Total	\$2,269,241

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$ 0
Improvements	\$2,269,241
Total	\$2,269,241

5. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2001 actual value for the subject property:

Land	\$ 0
Improvements	\$2,204,881
Total	\$2,204,881

Petitioner's Initials GCJ

Date 3/6/03

Docket Number: 39664

County Schedule Numbers: P0294913

STIPULATION (As To Tax Year 2001 Actual Value)

PAGE 2 OF 2

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DATED this 6th day of March, 2003.

[Signature]
Petitioner(s) or Attorney

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