

<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>SCOTT STEEL, INC.,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>JEFFERSON COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Neal K. Dunning, Esq. Address: 3773 Cherry Creek Dr. N., #1020 Denver, CO 80209 Phone Number: (303) 329-3363 E-mail: Attorney Registration No.:</p>	<p><b>Docket Number: 39713</b></p>
<p><b>ORDER ON STIPULATION</b></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.: 203508**

**Category: Valuation**

**Property Type: Commercial - Industrial**

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:

Land	\$ 0.00
Improvements	<u>\$298,380.00</u>
Total	\$298,380.00

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 Jefferson County Assessor is directed to change his records accordingly.

**DATED/MAILED** this 13<sup>th</sup> day of July, 2002.

This decision was put on the record

July 12, 2002

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart

Karen E. Hart

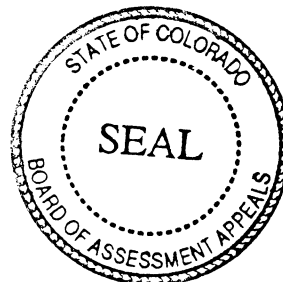
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

Debra A. Baumbach,

Debra A. Baumbach

Penny S. Bunnell  
Penny S. Bunnell

Docket Number: 39713



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 39713  
County Schedule Number: 203508

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STIPULATION (As To Tax Year 2001 Actual Value)

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Scott Steel Inc.  
Petitioner,

vs.

Jefferson County Board of Equalization,  
Respondent.

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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:  
Improvements only, known as Hangar on parcel #29-041-01-016
2. The subject property is classified as commercial property.
3. The County Assessor originally assigned the following actual value to the subject property for tax year 2001 :

Land	\$ 0
Improvement	\$426,250
Total	\$426,250

- Based upon a recent decision by the Colorado Supreme Court concerning the taxation of possessory interests and
4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the property as follows:

Land	\$ 0
Improvement	\$426,250
Total	\$426,250

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

Land \$ 0  
Improvement \$298,380  
Total \$298,380

6. The valuation, as established above, shall be binding only with respect to tax year 2001.
7. Brief narrative as to why the reduction was made:  
Value reconsidered upon review and after consideration of recent Colorado Supreme Court decisions concerning taxation of possessory interests.
8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on \_\_\_\_\_ (date) at \_\_\_\_\_ (time) be vacated; or, a hearing has not yet been scheduled before the Board of Assessment Appeals X (check if appropriate).

DATED this 29th day of May, 2002.

Red K. Dunning #10181  
Petitioner(s) or Attorney

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Board of Equalization

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County Assessor

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Golden, Colorado 80419-2500

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Docket Number -not docketed  
Schedule Number 203508