

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 44679</b>
Petitioner: <b>INTERMOUNTAIN RESOURCES LLC,</b>  v.  Respondent: <b>ROUTT COUNTY BOARD OF COMMISSIONERS.</b>	
<b>ORDER ON STIPULATION</b>	

**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.: R8167280+3**

**Category: Abatement      Property Type: Possessory Interest**
2. Petitioner is protesting the 01-03 actual value of the subject property.
3. The parties agreed that the 01-03 actual value of the subject property should be reduced to:  

**Total Value:            \$0**

(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 01-03 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 7th day of March 2006.

**BOARD OF ASSESSMENT APPEALS**

This decision was put on record

March 6, 2006

*Karen E Hart*

Karen E. Hart

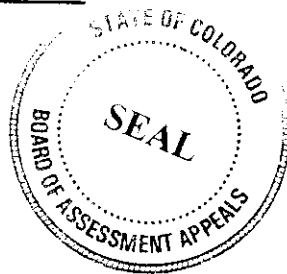
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Debra A. Baumbach*

Debra A. Baumbach

*Keela Steele*

Keela Steele



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 44679  
Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Tax Year 2001 Actual Value)

INTERMOUNTAIN RESOURCES

Petitioner

vs.

ROUTT COUNTY BOARD OF EQUALIZATION,

Respondent.

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 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 POSSESSORY INTEREST (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2001.
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 2001 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 2001.

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STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS

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

Petitioner requested an abatement for the referenced year,  
referring to the Colorado Court of Appeals Case No. 04CA 01601  
decided on May 19, 2005; In this case "the Board of  
Assessment Appeals ruled that timber sale contracts with the  
United States Forest Service do not create taxable possessory  
interests under Colorado property tax law."

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.

[Signature]  
DATED this \_\_\_\_\_ day of \_\_\_\_\_  
Petitioner(s) or Agent or Attorney

Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Telephone: \_\_\_\_\_

[Signature]  
County Attorney for Respondent,  
Board of Equalization CHAMBER COUNTY  
COMMISSIONERS

Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Telephone: \_\_\_\_\_

[Signature]  
County Assessor

Address: 577 LINCOLN AVE  
P.O. Box 773210  
STEAMBOAT SPRINGS, CO 80477  
Telephone: 970-870-5544

Docket Number 44699







BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 44679  
Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Tax Year 2002 Actual Value)

INTERMOUNTAIN RESOURCES

Petitioner

vs.

ROUIT COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2002 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 POSSESSORY INTEREST (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2002.
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 2002 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 2002.

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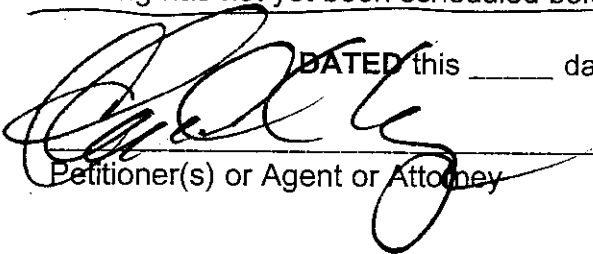


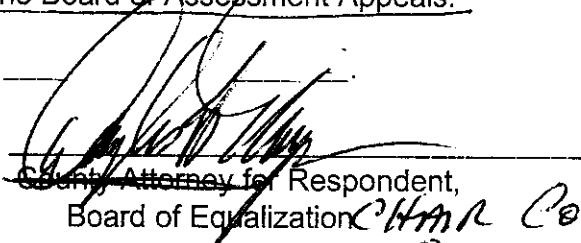
7. Brief narrative as to why the reduction was made:

Petitioner requested an abatement for the referenced year,  
referring to the Colorado Court of Appeals Case No. 04CA0161  
decided on May 19, 2005; In this case, "the Board of  
Assessment Appeals ruled that timber sale contracts with the  
United States Forest Service do not create taxable possessory  
interests under Colorado property tax law."

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.

DATED this \_\_\_\_\_ day of \_\_\_\_\_

  
\_\_\_\_\_  
Petitioner(s) or Agent or Attorney

  
\_\_\_\_\_  
County Attorney for Respondent,  
Board of Equalization

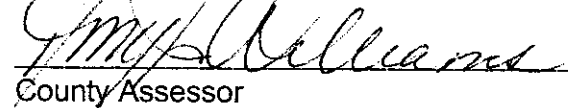
*CHAMBER COUNTY  
COMMISSIONERS*

Address: \_\_\_\_\_  
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Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_

Telephone: \_\_\_\_\_

  
\_\_\_\_\_  
County Assessor

Address: 527 LINCOLN AVE  
P.O. Box 773210  
STEAMBOAT SPRINGS, CO 80477  
Telephone: 970-870-5544

Docket Number 44679







BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO

Docket Number: 44679  
Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Tax Year 2003 Actual Value)

INTERMOUNTAIN RESOURCES

Petitioner

vs.

ROUIT COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2003 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 POSSESSORY INTEREST (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2003.
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 2003 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 2003.

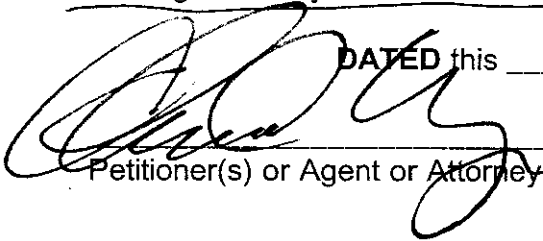
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BOARD OF ASSESSMENT APPEALS  
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BOARD OF ASSESSMENT APPEALS  
2006 FEB -3 PM 12:20

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

Petitioner requested an abatement for the referenced year, referring to the Colorado Court of Appeals Case No. 04CA0161 decided on May 19, 2005; In this case "the Board of Assessment Appeals ruled that timber sale contracts with the United States Forest Service do not create taxable possessory interests under Colorado property tax law."

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.

  
DATED this \_\_\_\_\_ day of \_\_\_\_\_  
Petitioner(s) or Agent or Attorney

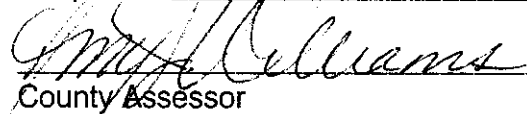
  
County Attorney for Respondent,  
Board of Equalization *CHRYSLER COUNTY COMMISSIONERS*

Address: \_\_\_\_\_  
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Telephone: \_\_\_\_\_

Telephone: \_\_\_\_\_

  
County Assessor

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Docket Number 44679







