BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 44679
Petitioner: **INTERMOUNTAIN RESOURCES LLC,** v. Respondent: **ROUTT COUNTY BOARD OF COMMISSIONERS.**	
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:

   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

STATE OF COLORADO
SEAL
BOARD OF ASSESSMENT APPEALS

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.

STATE OF COLORADO
BD OF ASSESSMENT APPEALS
2006 MAR -6 PM 1:05
STATE OF COLORADO
BD OF ASSESSMENT APPEALS
2006 FEB -3 PM 12:20

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.

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

Address:

Telephone: _____

County Attorney for Respondent,
Board of Equalization CLEAR COUNTY COMMISSIONERS

Address:

Telephone: _____

County Assessor

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

Docket Number 44679

ATTACHMENT A

Actual Values as assigned by the Assessor

Docket Number 44679

Schedule Number	Land Value	Improvement Value	Total Actual Value
R8167275	$ .00	$ .00	$ 53,470 0 .00
R8167280	$ .00	$ .00	$ 122,200 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
TOTAL:	$ 0 .00	$ 0 .00	$ 0 .00

ATTACHMENT B

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

Docket Number 44679

Schedule Number	Land Value	Improvement Value	Total Actual Value
R8167275	$ .00	$ .00	$ 53,470 0 .00
R8167280	$ .00	$ .00	$ 122,200 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
TOTAL:	$ 0 .00	$ 0 .00	$ 0 .00

ATTACHMENT C

Actual Values as agreed to by all Parties

Docket Number 44679

Schedule Number	Land Value	Improvement Value	Total Actual Value
R 8167275	$ .00	$ .00	$ 0 .00
R 8167280	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
TOTAL:	$ 0 .00	$ 0 .00	$ 0 .00

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.

Routt COUNTY BOARD OF EQUALIZATION,

Respondent.

STATE OF COLORADO
BD OF ASSESSMENT APPEALS
2006 MAR -6 2006 FEB 5 -3 PM 12: 20

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.

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

Address:

Telephone: _____

~~County Attorney for~~ Respondent,
Board of Equalization CHAIR COUNTY COMMISSIONERS

Address:

Telephone: _____

County Assessor

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

Docket Number 44679

ATTACHMENT A

Actual Values as assigned by the Assessor

Docket Number 44679

Schedule Number	~~Land Value~~	~~Improvement Value~~	Total Actual Value
R 816 7275	$ .00	$ .00	$ 27,800 0 .00
R 816 7280	$ .00	$ .00	$ 63,530 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
TOTAL:	$ 0 .00	$ 0 .00	$ 0 .00

2002

ATTACHMENT B

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

Docket Number 44679

Schedule Number	Land Value	Improvement Value	Total Actual Value
R 8167275	$ .00	$ .00	$ 27,800 0 .00
R 8167280	$ .00	$ .00	$ 63,530 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
TOTAL:	$ 0 .00	$ 0 .00	$ 0 .00

ATTACHMENT C

Actual Values as agreed to by all Parties

Docket Number 44679

Schedule Number	Land ~~Value~~	Improvement ~~Value~~	Total Actual Value
R 8167275	$ .00	$ .00	$ 0 .00
R 8167280	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
TOTAL:	$ 0 .00	$ 0 .00	$ 0 .00

2002

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.

Routt COUNTY BOARD OF EQUALIZATION,

Respondent.

STATE OF COLORADO
BD OF ASSESSMENT APPEALS
2006 MAR -6 PM 1:05

STATE OF COLORADO
BD OF ASSESSMENT APPEALS
2006 FEB -3 PM 12:20

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.

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 Routt County Commissioners

Address:

Telephone: _____

Address:

Telephone: _____

County Assessor

Address:
522 Lincoln Ave
P.O. Box 773210
Steamboat Springs, CO 80477
Telephone: 970-870-5544

Docket Number 44679

ATTACHMENT A

Actual Values as assigned by the Assessor

Docket Number 44679

Schedule Number	Land Value	Improvement Value	Total Actual Value
R 8167275	$ .00	$ .00	$ 21,270 0 .00
R 8167280	$ .00	$ .00	$ 64,830 0 .00
R 8168181	$ .00	$ .00	$ 63,010 0 .00
R 8168182	$ .00	$ .00	$ 108,890 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
TOTAL:	$ 0 .00	$ 0 .00	$ 0 .00

2003

ATTACHMENT B

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

Docket Number 44679

Schedule Number	~~Land Value~~	~~Improvement Value~~	Total Actual Value
R8167275	$ .00	$ .00	$ 21,270 0 .00
R8167280	$ .00	$ .00	$ 64,830 0 .00
R8168181	$ .00	$ .00	$ 63,010 0 .00
R8168182	$ .00	$ .00	$ 108,890 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
TOTAL:	$ 0 .00	$ 0 .00	$ 0 .00

ATTACHMENT C

Actual Values as agreed to by all Parties

Docket Number 44679

Schedule Number	Land Value	Improvement Value	Total Actual Value
R 816 7275	$ .00	$ .00	$ 0 .00
R 816 7280	$ .00	$ .00	$ 0 .00
R 816 8181	$ .00	$ .00	$ 0 .00
R 816 8182	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
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	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
	$ .00	$ .00	$ 0 .00
TOTAL:	$ 0 .00	$ 0 .00	$ 0 .00

2003