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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 55512 |
| Petitioner: TAGAWA GREENHOUSES INC, v. Respondent: WELD 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.: R6265186+1**
 - Category: Abatement Property Type: Agricultural**
2. Petitioner is protesting the 07-08 actual value of the subject property.
3. The parties agreed that the 07-08 actual value of the subject property should be reduced to:

Total Value: \$2,300,000
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 07-08 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 20th day of April 2011.

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

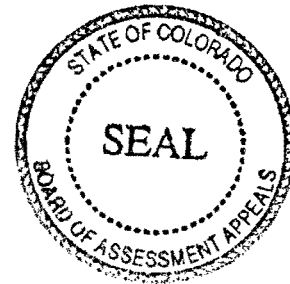
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A. Baumbach

Debra A. Baumbach

CM

Cara McKeller



BOARD OF ASSESSMENT APPEALS

STATE OF COLORADO 2011 APR 15 PM 1:47

Docket Number: 55512

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

STIPULATION (As to Abatement/Refund for Tax Year 2007)

Taqawa Greenhouses Inc

Petitioner

vs.

Weld COUNTY BOARD OF COMMISSIONERS,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2007 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 Commercial (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2007.
4. Attachment B reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Commissioners.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2007 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 2007.

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

After further consideration, additional physical depreciation was given to the subject's greenhouses.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on April 19, 2011 (date) at 8:30 AM (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 31 day of March, 2011

William A. McLain

Petitioner(s) or Agent or Attorney

Address:

Higgins, Hopkins, McLain &
Roswell, LLC
100 Garfield Street, Ste. 300
Denver, CO 80206
Telephone: 303-987-7140

[Signature]

County Attorney for Respondent,
Board of Commissioners

Address: Bruce T. Barker
Weld County Attorney
P.O. Box 758
915 10th Street
Greeley, CO 80632

Telephone: (970) 356-4000 x 4390

[Signature]
County Assessor

Address:

1400 N. 17th Avenue
Greeley, CO 80631

Telephone: (970) 353-3845 ext 31

Docket Number 55512

ATTACHMENT A
Actual Values as assigned by the Assessor

Docket Number 55512

| <u>Schedule Number</u> | <u>Land Value</u> | <u>Improvement Value</u> | <u>Total Actual Value</u> |
|------------------------|-----------------------|--------------------------|---------------------------|
| R6411486 | \$ 25,653 .00 | \$ 516,088 .00 | \$ 541,741 .00 |
| R6265186 | \$ 81,303 .00 | \$ 2,518,851 .00 | \$ 2,600,154 .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 |
| TOTAL: | \$ 106,956 .00 | \$ 3,034,939 .00 | \$ 3,141,895 .00 |

ATTACHMENT C
Actual Values as agreed to by all Parties

Docket Number 55512

| <u>Schedule Number</u> | <u>Land Value</u> | <u>Improvement Value</u> | <u>Total Actual Value</u> |
|------------------------|-------------------|--------------------------|---------------------------|
| R6411486 | \$ 27,903 .00 | \$ 212,336 .00 | \$ 240,239 .00 |
| R6265186 | \$ 96,303 .00 | \$ 1,963,458 .00 | \$ 2,059,761 .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 |
| TOTAL: | \$ 124,206 .00 | \$ 2,175,794 .00 | \$ 2,300,000 .00 |

BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

STATE OF COLORADO
2011 APR 15 PM 1:47

Docket Number: 55512
Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Abatement/Refund for Tax Year 2008)

Taqawa Greenhouses Inc,

Petitioner

vs.

Weld COUNTY BOARD OF COMMISSIONERS,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2008 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 Commercial (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2008.
4. Attachment B reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Commissioners.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2008 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 2008.

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

After further consideration, additional physical depreciation was given to the subject's greenhouses.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on April 19, 2011 (date) at 8:30 AM (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 31 day of March, 2011

William A. McLain

Petitioner(s) or Agent or Attorney

Address:

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100 Garfield Street, Ste. 300
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Telephone: 303-987-7140

[Signature]

County Attorney for Respondent,
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County Assessor

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Docket Number 55512

ATTACHMENT C
Actual Values as agreed to by all Parties

Docket Number 55512

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| TOTAL: | \$ 124,206 .00 | \$ 2,175,794 .00 | \$ 2,300,000 .00 |