

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 55532
Petitioner: DIRECTV, INC. v. Respondent: LARIMER 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. Petitioner is protesting the 2007 - 2009 actual value of the subject property.
2. Subject property is described as follows for year 2007 - 2009

Category: Abatement

Property Type: Personal Property

3. The parties agreed that the 2007 actual value of the following subject property should be reduced to:

County Schedule No.: P8272363 and P8272366

Total Value: \$91,490

(Reference attached stipulation)

4. The parties agreed that the 2008 actual value of the following subject property should be reduced to:

**County Schedule No.: P8272363, P8272366, P8281013, P8281014, P8281015, P8281016,
P8281017, P8281018, P8281019, P8281020 and P8281021**

Total Value: \$393,070

(Reference attached stipulation)

5. The parties agreed that the 2009 actual value of the following subject property should be reduced to:

County Schedule No.: P8272363, P8272366, P8281013, P8281014, P8281015, P8281016, P8281017, P8281018, P8281019 and P8281020

Total Value: \$276,170

(Reference attached stipulation)

1. The Board concurs with the attached Stipulation.

ORDER:

Respondent is ordered to reduce the actual value of the subject property, as set forth in the attached Stipulation.

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

DATED/MAILED this 23rd day of May, 2012

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

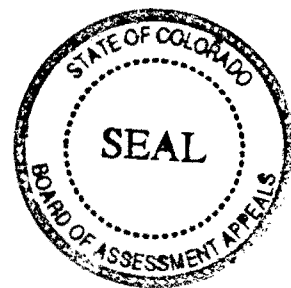
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

Debra A. Baumbach

Debra A. Baumbach

Cara McKeller

Cara McKeller



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number(s): 55532

County Schedule Number: P8272363, P8272366, P8281013, P8281014, P8281015, P8281016, P8281017, P8281018, P8281019, P8281020, P8281021

STIPULATION (As To Tax Years 2007, 2008, and 2009 Actual Value)

DIRECTV

Petitioner(s)

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,

Respondent

Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2007, 2008, and 2009 tax year valuation of the subject property. Petitioner(s) and Respondent jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

The Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as:

Personal Property located at various locations throughout Larimer County.

County Schedule Numbers: P8272363, P8272366, P8281013, P8281014, P8281015, P8281016, P8281017, P8281018, P8281019, P8281020, P8281021

2. The subject property is classified as a Business Personal Property.
3. The County Assessor originally assigned the following actual value to the subject property:

2007	P8272363	\$ 379,970
	P8272366	\$ 279,930
2008	P8272363	\$ 642,280
	P8272366	\$ 424,130
	P8281013	\$ 13,100
	P8281014	\$ 62,720
	P8281015	\$ 87,210
	P8281016	\$ 7,910
	P8281017	\$ 14,050
	P8281018	\$ 15,340
	P8281019	\$ 41,340

P8281020	\$ 72,540
P8281021	\$ 5,270

2009	P8272363	\$ 443,210
	P8272366	\$ 292,160
	P8281013	\$ 9,060
	P8281014	\$ 43,000
	P8281015	\$ 60,200
	P8281016	\$ 5,460
	P8281017	\$ 9,770
	P8281018	\$ 10,580
	P8281019	\$ 28,540
	P8281020	\$ 49,980

4. After a timely protest to the County Assessor, the Assessor valued the subject property as follows:

2007	P8272363	\$ 379,970
	P8272366	\$ 279,930

2008	P8272363	\$ 642,280
	P8272366	\$ 424,130
	P8281013	\$ 13,100
	P8281014	\$ 62,720
	P8281015	\$ 87,210
	P8281016	\$ 7,910
	P8281017	\$ 14,050
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	P8281015	\$ 60,200
	P8281016	\$ 5,460
	P8281017	\$ 9,770
	P8281018	\$ 10,580
	P8281019	\$ 28,540
	P8281020	\$ 49,980

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

2007	P8272363	\$ 379,970
	P8272366	\$ 279,930

2008	P8272363	\$ 642,280
	P8272366	\$ 424,130
	P8281013	\$ 13,100

P8281014	\$ 62,720
P8281015	\$ 87,210
P8281016	\$ 7,910
P8281017	\$ 14,050
P8281018	\$ 15,340
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	P8281015	\$ 60,200
	P8281016	\$ 5,460
	P8281017	\$ 9,770
	P8281018	\$ 10,580
	P8281019	\$ 28,540
	P8281020	\$ 49,980

6. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2007, 2008 and 2009.

Petitioner(s) agrees to waive any interest associated with the refund of taxes associated with this agreement.

2007	P8272363	\$ 57,370
	P8272366	\$ 34,120

2008	P8272363	\$ 194,020
	P8272366	\$ 104,540
	P8281013	\$ 4,120
	P8281014	\$ 17,530
	P8281015	\$ 23,990
	P8281016	\$ 2,630
	P8281017	\$ 5,180
	P8281018	\$ 3,370
	P8281019	\$ 18,010
	P8281020	\$ 19,020
	P8281021	\$ 660

2009	P8272363	\$ 140,840
	P8272366	\$ 71,240
	P8281013	\$ 2,440
	P8281014	\$ 11,410
	P8281015	\$ 17,420
	P8281016	\$ 1,900
	P8281017	\$ 3,850
	P8281018	\$ 1,940
	P8281019	\$ 12,520
	P8281020	\$ 12,610

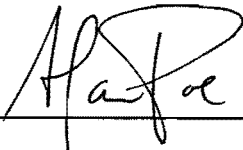
7. The valuations, as established above, shall be binding only with respect to tax year 2007, 2008 and 2009.

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

The actual value assigned to DirecTV's Business Personal Property included actual value of personal property that was exempt from property tax under Article X, Section 3(1)(c) of the Colorado Constitution and Section 39-3-119, C.R.S because the acquisition cost of the personal property was \$250 or less.

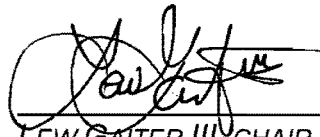
9. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on May 25, 2012 be vacated.

DATED this 26th day of April, 2012.



#007641

Petitioner(s) Representative



LEW GATTER III, CHAIR OF THE
LARIMER COUNTY BOARD OF EQUALIZATION

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