

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 62028
Petitioner: EARTH ENERGY RESOURCES, LLC, v. Respondent: PARK COUNTY BOARD OF EQUALIZATION.	
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.: RR0090339+3

Category: Valuation Property Type: Mines
2. Petitioner is protesting the 2013 actual value of the subject property.
3. The parties agreed that the 2013 actual value of the subject property should be reduced to:

Total Value: \$34,980

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

ORDER:

Respondent is ordered to reduce the 2013 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 1st day of April 2015.

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

CM



<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p>	<p style="text-align: right;">STATE OF COLORADO BD OF ASSESSMENT APPEALS 2015 MAR 31 AM 9:39</p>
<p>Petitioner(s):</p> <p>MAURICE O. REIBER D/B/A EARTH ENERGY RESOURCES, LLC, AND MAURICE O. REIBER, D/B/A PARK LAKE RESOURCES, LLC</p> <p>v.</p> <p>Respondent:</p> <p>PARK COUNTY BOARD OF EQUALIZATION</p>	<p>Docket Nos.: 62026, 62027 & 62028 (tax year 2013)</p> <p>Docket Nos. 64721, 64722 & 64723 (tax year 2014)</p>
<p>Counsel for Park County BOE:</p> <p>Marcus A. McAskin, Esq., Reg. #34072 WIDNER MICHOW & COX LLP 13133 E. Arapahoe Road, Suite 100 Centennial, Colorado 80112 Phone Number: (303) 754-3399 Facsimile Number: (303) 754-3395 mmcaskin@wmcattorneys.com</p>	
<p style="text-align: center;">STIPULATION (FOR TAX YEARS 2013-2014)</p>	

Petitioners Maurice O. Reiber, Earth Energy Resources, LLC and Park Lake Resources, LLC (both Colorado limited liability companies) by and through their authorized signatory, John M. Reiber, and Respondent Park County Board of Equalization hereby enter into this Stipulation regarding the tax year 2013 and tax year 2014 valuation of the subject properties, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

Petitioners and Respondent agree and stipulate as follows:

1. The properties subject to this Stipulation (collectively, the “Subject Properties”) are described with particularity in **Attachment A** attached to this Stipulation and incorporated herein by this reference, consisting of a one (1) page.
2. The Subject Properties are classified as non-producing patented mining claims.
3. **Attachment A** reflects the actual values of the Subject Properties, as assigned by the Park County Assessor for tax year 2013 and prepared by the Assessor in advance of the hearing conducted on November 6, 2013.
4. The actual values of the Subject Properties were affirmed by the Board of Assessment Appeals by Order dated November 27, 2013 (the “BAA 2013 Order”).
5. Petitioners appealed the BAA 2013 Order to the Colorado Court of Appeals (matter assigned case number 14CA0006). By Order dated December 11, 2014, the Court of Appeals remanded the matter to the BAA with a mandate to remand to Park County for a new assessment. By Order dated February 11, 2015, the BAA remanded the 2013 valuations to Park County and ordered the County to provide a new assessment no later than April 15, 2015.
6. After further review and negotiation, the Pctitioners and the Respondent agree to the tax year 2013 and tax year 2014 actual values of the Subject Properties, as shown in **Attachment A** (columns titled “2013 Stipulated Value” and “2014 Stipulated Value”).
7. The valuations, as set forth in **Attachment A**, shall be binding with respect to tax year 2013 and tax year 2014.
8. Both parties agree that Park County shall not be required to complete a reassessment of the Subject Properties for tax year 2013.
9. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on May 27, 2015 at 8:30 AM (regarding the valuation of the Subject Properties for the 2014 tax year) may be vacated.

Both parties respectfully request that the Board of Assessment Appeals proceed to enter an order vacating the May 27th hearing and affirming the valuations of the Subject Properties set forth in this Stipulation.

Respectfully submitted this 25th day of March, 2015.

CERTIFICATE OF SERVICE

I hereby certify that on this 25th day of March, 2015, a true and correct copy of the foregoing **STIPULATION (FOR TAX YEARS 2013-2014)** was delivered to the following parties via email and U.S. Mail:

Maurice O. Reiber
Earth Energy Resources, LLC
Park Lake Resources, LLC
c/o John M. Reiber
6665 S. Jay Drive
Littleton, CO 80127
(*via email to johnreiber@msn.com*)

Board of Assessment Appeals
State of Colorado
1313 Sherman Street, Room 315
Denver, CO 80203
baa@state.co.us
(*via email and U.S. Mail*)

_____/s/
Lori Schwenger

Attachment A

Docket Number (2013)	Docket Number (2014)	Park County Schedule Number	Non-producing patented mining claim	Original Value	2013 Stipulated Value	2014 Stipulated Value
62026	64721	90422	Mammoth	\$4,412	\$3,000	\$3,000
62027	64723	91046	Little Helen	\$7,186	\$2,426	\$2,426
62027	64723	91799	Buckskin Placer	\$15,320	\$13,020	\$13,020
62028	64722	90339	Ogden	\$8,358	\$4,940	\$4,940
62028	64722	90508	Rough & Ready	\$16,099	\$2,380	\$2,380
62028	64722	91146	Mineral 1 & 2	\$9,150	\$4,575	\$4,575
62028	64722	91813	Pratt / Whipple	\$44,396	\$23,085	\$23,085
				Total:	\$104,921	\$53,426