

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>WILLIAM & CATHERINE GOTHARD</p> <p>v.</p> <p>Respondent:</p> <p>LA PLATA COUNTY BOARD OF COUNTY COMMISSIONERS</p>	<p>Docket No.: 69725</p>
<p>ORDER ON STIPULATION</p>	

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 Order on Stipulation.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.:	R004575
Appeal Category:	Abatement
Current Classification:	Vacant Land

2. Petitioner is protesting the 2014 and 2015 classification of the subject property.

3. The parties agreed that the 2014 and 2015 classification of the subject property should be as follows:

Classification:	Residential Land
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(Reference the attached Stipulation)

4. The Board concurs with the Stipulation.

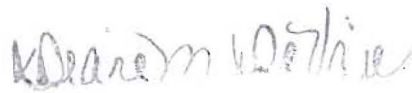
ORDER:

Respondent is ordered to change the 2014 and 2015 classification of the subject property as set forth above.

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

DATED AND MAILED this 3rd day of March, 2017.

BOARD OF ASSESSMENT APPEALS



Diane M. DeVries



Debra A. Baumbach

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



Gordana Katardzic

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Board of Assessment Appeals State of Colorado 1313 Sherman Street, Room 315 Denver, CO 80203	
Petitioner: WILLIAM & CATHERINE GOTHARD Respondent: LA PLATA COUNTY BOARD OF COUNTY COMMISSIONERS	<p style="text-align: center;">▲ BAA USE ONLY ▲</p>
<i>Attorney for Petitioner:</i> F. Brittin Clayton III, #15940 Ryley Carlock & Applewhite 1700 Lincoln Street, Suite 3500 Denver, CO 80203 Phone No.: 303-813-6713 Email: bcclayton@rcalaw.com <i>Attorneys for Respondent:</i> Kathleen Lyon, #35988 La Plata County Attorney's Office 1060 East Second Avenue, Suite 140 Durango, CO 81301 Phone No.: (970) 382-8600 FAX No.: (970) 382-8602 Email: lyon@lpcattorney.org	Docket No. 69725 Tax Year(s): 2014-2015
AGREEMENT AND STIPULATION FOR CLASSIFICATION OF REAL PROPERTY FOR TAX YEARS 2014 AND 2015	

Petitioners and Respondent, through the parties or their respective undersigned counsel, hereby agree and stipulate as follows:

1. Petitioners are the record owners of the real property located in La Plata County, Colorado, described as follows

Lot 3, Amended Plat, Homestead Ranches Subdivision, according to the recorded plat thereof, County of La Plata, State of Colorado.

Also known as: 416 Blue Bird Ln., Bayfield, CO 81122
 Assessor's Parcel No. 5675-193-01-005 / Schedule No. R004575 ("Property").

2. On or about February 10, 2016, Petitioners filed a Petition for Abatement or Refund of Taxes, contending, among other things, that the Property should be classified as residential land for real property tax purposes for tax year 2014 and 2015, rather than as vacant land, on the grounds that the Property is used in conjunction with the contiguous residential real parcel identified as: 612 Blue Bird Ln., Bayfield, CO 81122; Assessor's Parcel No. 5675-192-01-008 / Schedule No. R006403.
3. Petitioners requested administrative denial of the Petition, and no evidence regarding the Property's use was presented at the independent referees' hearing on September 15, 2016. Based on Petitioners' request, the Petition was denied by the Respondent at a meeting held to review the independent referees' recommendations on September 27, 2016.
4. On or about October 11, 2016, Petitioners' agent filed a Petition to the State Board of Assessment Appeals appealing Respondent's denial.
5. Rather than appear at a hearing, Petitioners and Respondent now wish to settle this matter according to the terms and conditions provided herein.
6. Pursuant to C.R.S. § 30-11-103, all powers of La Plata County, including the power to contract and settle claims, must be exercised by the Board of County Commissioners. Therefore, notwithstanding any other provision in this Agreement and Stipulation to the contrary, the parties acknowledge, understand and agree that this Agreement and Stipulation will not bind Respondent or be effective unless and until approved by the Board of County Commissioners. If the Board does not approve this Agreement and Stipulation, it shall be null and void and of no further effect.
7. Once approved by the La Plata County Board of County Commissioners, the parties agree that this Agreement and Stipulation shall constitute a full and final settlement of this matter for tax years 2014 and 2015, and that the following provisions shall apply:
 - a. Based on information presented to Respondent by the La Plata County Assessor's Office regarding this matter, the parties agree that the Petitioners' Petition to the State Board of Assessment Appeals should be granted for tax years 2014 and 2015 only, and that the Property should be reclassified as residential land for tax years 2014 and 2015.
 - b. Taxes owed by Petitioners for tax years 2014 and 2015 will be recomputed based on the lower residential assessment rate, and Petitioners will have their overpayments, plus interest, refunded to them.
 - c. The parties agree that this matter shall be dismissed with prejudice and that the hearing scheduled before the Board of Assessment Appeals on March 23, 2017 at 8:30 shall be vacated. A copy of this Agreement and Stipulation may be forwarded to the Board of Assessment Appeals to effectuate this dismissal.

8. This Agreement and Stipulation may be executed in counterparts. Facsimile and emailed signatures shall be binding as originals.

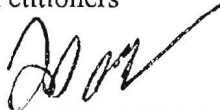
Dated this 28th day of February, 2017.

LA PLATA COUNTY
BOARD OF COUNTY COMMISSIONERS

Julie Westendorff, Chair

RYLEY CARLOCK & APPLEWHITE
on behalf of Petitioners

LA PLATA COUNTY
ATTORNEY'S OFFICE



F. Brittin Clayton III, #15940
Attorney for Petitioners

Kathleen Lyon, #35988
Attorneys for Respondent

CERTIFICATE OF SERVICE

This is to certify that on the _____ day of _____, 2017, a true and correct copy of the foregoing **AGREEMENT AND STIPULATION FOR CLASSIFICATION OF REAL PROPERTY FOR TAX YEARS 2014 AND 2015** was served on the following parties as stated below:

F. Brittin Clayton, III, #15940
Ryley Carlock & Applewhite
1700 Lincoln St., Suite 3500
Denver, CO 80203
bclayton@rcalaw.com
(U.S. mail and email)

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Travis.Stuard@DuffandPhelps.com
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Board of Assessment Appeals
1313 Sherman Street, Room 315
Denver, CO 80203
baa@state.co.us
(U.S. mail* and email)
* 4 copies mailed

Gretchen Bode

8. This Agreement and Stipulation may be executed in counterparts. Facsimile and emailed signatures shall be binding as originals.

Dated this 28th day of February, 2017.


LA PLATA COUNTY
BOARD OF COUNTY COMMISSIONERS


Julie Westendorff, Chair

RYLEY CARLOCK & APPLEWHITE
on behalf of Petitioners

LA PLATA COUNTY
ATTORNEY'S OFFICE

F. Brittin Clayton III, #15940
Attorney for Petitioners



Kathleen Lyon, #35988
Attorneys for Respondent


CERTIFICATE OF SERVICE

This is to certify that on the 2nd day of March 2017, a true and correct copy of the foregoing **AGREEMENT AND STIPULATION FOR CLASSIFICATION OF REAL PROPERTY FOR TAX YEARS 2014 AND 2015** was served on the following parties as stated below:

F. Brittin Clayton, III, #15940
Ryley Carlock & Applewhite
1700 Lincoln St., Suite 3500
Denver, CO 80203
bclayton@rcalaw.com
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