

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 75959</b>
Petitioner: <b>COLLBRAN VALLEY GAS GATHERING, LLC</b> v. Respondent: <b>MESA COUNTY BOARD OF EQUALIZATION</b>	
<b>ORDER ON STIPULATION</b>	

**THE PARTIES TO THIS ACTION** entered into a Stipulation, which has been accepted 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.: P017867+4**  
**Category: Valuation/Protest Appeal      Property Type: Personal Property**
2. Petitioner is protesting the 2019 actual value of the subject property.
3. The parties agreed that the 2019 actual value of the subject property should be reduced to:

**Total Value: \$32,097,650**  
(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2019 actual value of the subject property, as set forth above.

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

**DATED** this 27th day of January 2021.

**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

*Martha Hernandez Sanchez*  
\_\_\_\_\_  
Martha Hernandez Sanchez



<b>BOARD OF ASSESSMENT APPEALS</b> <b>STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, CO 80203	Docket No. 75959  Schedule Nos. P017867 P017868 P017869 P017924 P017992
Petitioner:  <b>COLLBRAN VALLEY GAS GATHERING, LLC</b>  v.  Respondent:  <b>MESA COUNTY BOARD OF EQUALIZATION</b>	
Attorney for Petitioner  Michelle Bush #38443 Silverstein & Pomerantz LLP 100 Fillmore Street, Suite 435 Denver, CO 80206 Telephone: 303-991-3659 <a href="mailto:mbush@sptaxlaw.com">mbush@sptaxlaw.com</a>	
<b>STIPULATION (AS TO TAX YEAR 2019 ACTUAL VALUE)</b>	

Petitioner, Collbran Valley Gas Gathering, LLC, and Respondent, Mesa County Board of Equalization, (collectively "Parties") hereby enter into this Stipulation regarding the tax year 2019 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter an Order based on this Stipulation.

The Parties agree and stipulate as follows:

1. The property subject to this Stipulation is commercial personal property located in Mesa County, and primarily includes gas pipelines, compressors, compressor-related equipment, and gas plant equipment.

2. The Mesa County Assessor originally assigned the following actual values to the subject property for tax year 2019:

P017867:	\$49,229,260
P017868:	\$20,509,670
P017869:	\$5,858,830
P017924:	\$228,710
<u>P017992:</u>	<u>\$35,184,900</u>
Total:	\$111,011,370

3. Following a timely protest, the Mesa County Assessor made various adjustments and placed the following actual values on the subject property for tax year 2019:

P017867:	\$38,647,720
P017868:	\$16,101,240
P017869:	\$24,501,130
P017924:	\$228,710
<u>P017992:</u>	<u>\$13,874,770</u>
Total:	\$93,353,570

4. Petitioner timely appealed to the Mesa County Board of Equalization, which denied Petitioner's appeals and upheld the Assessor's revised values as set forth in paragraph 3, above.

5. After further review and negotiation, the Parties agree to the following actual values for the subject property for tax year 2019:

P017867:	\$13,684,000
P017868:	\$5,700,960
P017869:	\$10,135,350
P017924:	\$212,460
<u>P017992:</u>	<u>\$2,364,880</u>
Total:	\$32,097,650

6. The valuations, as established in paragraph 5 above, shall be binding only with respect to tax year 2019.

7. Brief narrative as to why the reduction was made: The values were adjusted after further review of the cost approach to value, including consideration of all forms of depreciation.



8. The Parties agree that any overpayments which result from this Stipulation shall be refunded to Petitioner in a timely fashion by check.

9. The Parties further agree that with this Stipulation, all tax years through and including tax year 2019 are closed to further audit or assessment of the subject property, including any audits or assessments for escaped or omitted property.

10. The Parties shall each be responsible for their own costs, expert fees, and attorney fees, waiving any claim against each other for such.

11. The Parties request that the hearing in this matter, which is scheduled before the Board of Assessment Appeals on February 9, 2021 at 8:30 AM, be vacated.

Dated this 27<sup>th</sup> day of January, 2021.

<p>MESA COUNTY BOARD OF EQUALIZATION</p>  <hr/> <p>Andrea Nina Atencio 544 Rood Ave. PO Box 20,000 Grand Junction, CO 81501</p> <p>Attorney for the Mesa County Board of Equalization</p>	<p>SILVERSTEIN &amp; POMERANTZ LLP</p>  <hr/> <p>Michelle Bush 100 Fillmore Street, Suite 435 Denver, CO 80206</p> <p>Attorney for Collbran Valley Gas Gathering, LLC</p>
--	---

**CERTIFICATE OF SERVICE**

I hereby certify that on this 27<sup>th</sup> day of January, 2021, a true and correct copy of the foregoing **STIPULATION (AS TO TAX YEAR 2019 ACTUAL VALUE)** was sent via electronic mail to the following:

Andrea Nina Atencio  
544 Rood Ave.  
PO Box 20,000  
Grand Junction, CO 81501  
[nina.atencio@mesacounty.us](mailto:nina.atencio@mesacounty.us)

By: /s/ Michelle Bush  
Michelle Bush