

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Petitioner:

CENTEX EAGLE GYPSUM COMPANY LLC,

v.

Respondent:

EAGLE COUNTY BOARD OF EQUALIZATION.

Attorney or Party Without Attorney for the Petitioner:

Name: Alan Poe, Esq., Holland & Hart LLP
Address: 8390 East Crescent Parkway, Ste. 400
Greenwood Village, CO 80111-2800
Phone Number: (303) 290-1616
E-mail:
Attorney Registration No.:

Docket Number: 37214

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:

**PARCEL #33275-01471-002
EAGLE COUNTY SCHEDULE NO. P020870**

2. Petitioner is protesting the 2000 actual value of the subject property.

3. The parties agreed that the 2000 actual value of the subject property should be reduced to:

Land	\$.00
Improvement		<u>\$28,102,220.00</u>
Total		\$28,102,220.00

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2000 actual value of the subject property, as set forth above.

The Eagle County Assessor is directed to change her records accordingly.

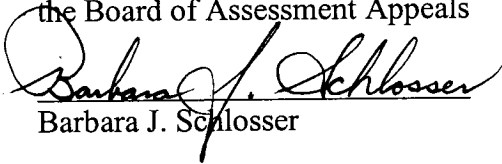
DATED/MAILED this 28th day of March, 2001.

BOARD OF ASSESSMENT APPEALS

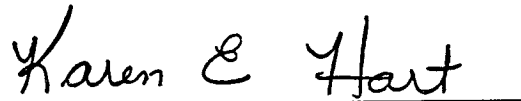
This decision was put on the record


March 28, 2001

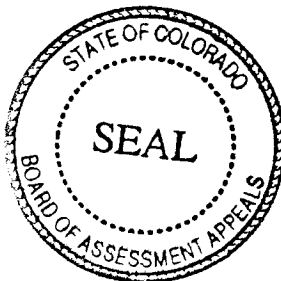
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals


Barbara J. Schlosser

Docket Number 37214


Karen E. Hart


Harry J. Fuller



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

County Schedule No. P020870
Docket No. 37214

STIPULATION (As To Tax Year 2000 Actual Value)

CENTEX EAGLE GYPSUM CO., LLC

Petitioner,

vs.

EAGLE COUNTY BOARD OF EQUALIZATION.

The Petitioner and the Eagle County Board of Equalization ("the Board") hereby enter into this Stipulation regarding the tax year 2000 valuation of the subject property.

The Petitioner and the Board agree and stipulate as follows:

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

Parcel #33275-01471-002
Schedule # P020870

2. The subject property is classified as Personal Property

3. The County Assessor assigned the following adjusted actual value to the subject property for tax year 2000:

Land Value	\$-0-
Improvement Value	\$30,970,270
Total	\$30,907,270

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

Land Value	Same
Improvement Value	Same
Total	Same

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5. After further review and negotiation, Petitioner and Board agree to the tax year 2000 actual value for the subject property as follows:

Land Value	\$-0-
Improvement Value	\$28,102,220
Total	\$28,102,220

6. The valuation shall be binding with respect to only tax year 2000.

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

This reduction recognizes a ten-year life on the remaining \$6,290,000 of plant equipment originally purchased in 1990 from which \$1,710,000 was scrapped in 2000.

DATED this 19th day of March, 2001.

EAGLE COUNTY ATTORNEY

By: Renee Allee Black
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(970) 328-8685

Petitioner:

Centex Eagle Gypsum Co., LLC

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