

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>EASTMAN KODAK COMPANY,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>WELD COUNTY BOARD OF EQUALIZATION.</b></p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Norman H. Wright, Holme Roberts &amp; Owen Address: 1700 Lincoln, Suite 4100 Denver, CO 80203 Phone Number: (303) 861-7000 E-mail: Attorney Registration No.:</p>	<p>Docket Number: 37218</p>
<p><b>ORDER (On Stipulation)</b></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 decision.

**FINDINGS OF FACT AND CONCLUSIONS:**

1. Subject property is described as follows:

**SEE ATTACHED STIPULATION**

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:

**SEE ATTACHMENT C OF ATTACHED STIPULATION**

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.

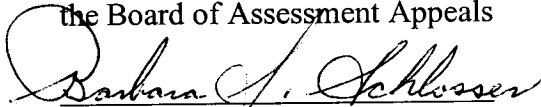
The Weld County Assessor is directed to change his records accordingly.

**DATED/MAILED** this 28th day of June, 2001.

This decision was put on the record

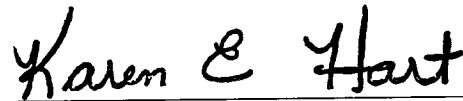
June 28, 2001

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

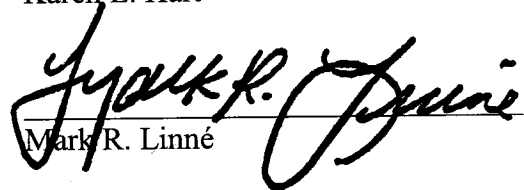
  
Barbara J. Schlosser

Docket Number 37218

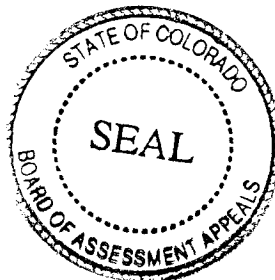
**BOARD OF ASSESSMENT APPEALS**



Karen E. Hart



Mark R. Linné



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
DOCKET NUMBER (S) 37218  
COUNTY SCHEDULE NO. P0002130 +6 others

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STIPULATION as to Tax Year 2000

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EASTMAN KODAK COMPANY

Petitioner(s),

vs.

WELD COUNTY BOARD OF EQUALIZATION

Respondent.

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BOARD OF ASSESSMENT APPEALS

Petitioner, and Respondent hereby enter into this Stipulation regarding Tax Year 2000, taxes paid in 2001, for the valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

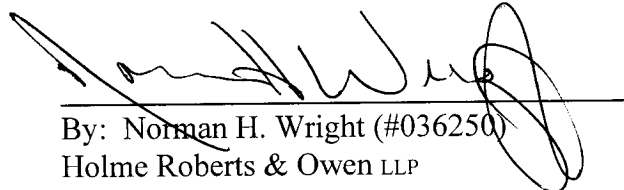
Petitioner and Respondent state, agree and stipulate as follows:

1. The above captioned proceeding is an appeal and protest of personal property values as determined by the Weld County Board of Equalization for certain items of personal property located at Eastman Kodak Company's ("Kodak") manufacturing facility in Windsor, Colorado. This is a consolidated proceeding involving seven separate schedules of personal property as set forth on the attached exhibits.
2. The subject properties are all classified as tangible business personal property.
3. Kodak's petition in appeal was timely filed and this Board has jurisdiction over the parties and the subject matter herein.
4. Attached as Attachment A is the actual value of Kodak's subject property, as assigned by the Weld County Assessor for Tax Year 2000.
5. Attached as Attachment B is the actual value of Kodak's subject property, as assigned by the Weld County Board of Equalization for Tax Year 2000.

6. Based upon a further review of the complete asset lists of Kodak's personal property, negotiation and using the methods, formulas and tables promulgated by the Division of Property Taxation, as in effect for tax year 2000, the Parties stipulate and agree that if competent and qualified witnesses were called to testify under oath, the actual value of Kodak's subject property is set forth on Attachment C.
7. This stipulation is jointly submitted in lieu of an evidentiary hearing and the parties waive notice of the convening of the Board for the purpose of accepting this stipulation. No prior hearing date has been set.
8. The Board should enter an appropriate order setting the actual value of Kodak's tangible personal property for tax year 2000, in accord with the data set forth on Attachment C.
9. This stipulation is entered and offered as a full and complete settlement of the matters at Docket 37218 for Tax Year 2000 but no other admissions or waivers are intended nor should be inferred and such value shall be binding only for such year.
10. The reason for the stipulated reduction is Kodak's personal property has been reclassified pursuant to the Assessor's Reference Manual and consistent with the Board's prior order for tax year 1997 at Docket 36984.

SO STIPULATED this 15th day of June, 2001.

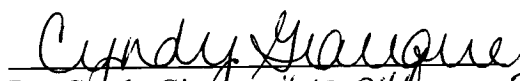
EASTMAN KODAK COMPANY, Petitioner



By: Norman H. Wright (#036250)  
 Holme Roberts & Owen LLP  
 Attorneys for Petitioner  
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 Denver CO 80203  
 (303) 861-7000

WELD COUNTY BOARD  
 OF EQUALIZATION  
 Respondent

WELD COUNTY ASSESSOR



By: Cindy Giacque #13241  
 Assistant Weld County Attorney  
 PO Box 1948  
 Greeley CO 80632  
 (970) 356-4000



Stanly F. Sessions "Stanley"  
 1400 No. 17<sup>th</sup> Street  
 Greeley, CO 80631  
 (970) 353-3845

ATTACHMENT A  
DOCKET NUMBER 37218  
Actual Value as originally assigned by the Weld County Assessor

<u>Schedule Number</u>	<u>Actual Value</u>
P0002130	\$10,877,067
P0008512	\$24,528,857
P0008514	\$19,490,295
P0008515	\$45,563,118
P0014208	\$ 223,583
P0018021	\$19,676,044
P0020594	<u>\$30,862,766</u>
TOTAL	\$151,221,730

ATTACHMENT B  
DOCKET NUMBER 37218

Actual Value as originally assigned by the Weld County B.O.E.

<u>Schedule Number</u>	<u>Actual Value</u>
P0002130	\$10,877,067
P0008512	\$24,528,857
P0008514	\$19,490,295
P0008515	\$45,563,118
P0014208	\$ 223,583
P0018021	\$19,676,044
P0020594	<u>\$30,862,766</u>
TOTAL	\$151,221,730

ATTACHMENT C  
DOCKET NUMBER 37218  
Actual Value as agreed to by all Parties

<u>Schedule No.</u>	<u>Actual Value</u>	<u>Assessed Value</u>
P0002130	\$10,533,556	\$ 3,054,730
P0008512	\$22,300,458	\$ 6,467,130
P0008514	\$16,539,898	\$ 4,796,570
P0008515	\$41,170,104	\$11,939,330
P0014208	\$ 225,659	\$ 65,440
P0018021	\$ 8,971,763	\$ 2,601,810
P0020594	<u>\$18,820,131</u>	<u>\$ 5,457,840</u>
TOTAL	\$118,561,569	\$34,382,850