BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 Petitioner: WINCHELLS DONUT HOUSE, v. Respondent: JEFFERSON COUNTY BOARD OF ABATEMENT. Docket Number: 40233 Attorney or Party Without Attorney for the Petitioner: Name: Rash and Associates Jennifer Morgan Address: P.O. Box 1600 Rowlett, TX 75030 Phone Number: (972) 475-5555

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.: 922232

Category: Refund/Abatement Property Type: Personal

2. Petitioner is protesting the 2001 actual value of the subject property.

3. The parties agreed that the 2001 actual value of the subject property should be reduced to:

See Attached Stipulation

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2001 actual value of the subject property, as set forth above.

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

DATED/MAILED this 25th day of October, 2003.

This decision was put on the record	BOARD OF ASSESSMENT APPEALS
October 24, 2003	Karen & Hart
I hereby certify that this is a true	Karen E. Hart
and correct copy of the decision of the Board of Assessment Appeals	Debra A. Baumbach
The Board of Assessment Appears	EOF GOLORADO
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Jackie J. Brown	Sign
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vs.

BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Docket Number: 40233
County Schedule Number: 922232

STIPULATION (As To Tax Year 2001 Actual Value)

Winchells Donut Houses
Petitioner,

Jefferson County Board of County Commissioners Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2001 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

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

 Machinery and equipment (Personal Property)
- The subject property is classified as <u>Personal</u> property. (what type).
- 3. The County Assessor originally assigned the following actual value to the subject property for tax year 2001:

Land \$
Improvement \$154,600
Total \$154,600

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

 Land
 \$

 Improvement
 \$154,600

 Total
 \$154,600

5. After further review and negotiation, Petitioner(s) and Board of County Commissioners agree to the following tax year 2001 actual value for the subject property:

Land	\$
Improvement	\$0 (zero)
Total	\$0 (zero)

- 6. The valuation, as established above, shall be binding only with respect to tax year 2001.
- 7. Brief narrative as to why the reduction was made:

 After further review and additional evidence it has been determined that no equipment was at the stated location on the January 1st assessment date for tax year 2001. Due to this fact this location is not taxable for tax year 2001.
- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on October 27, 2003 (date) at 8:30 am (time) be vacated; or, a hearing has not yet been scheduled before the Board of Assessment Appeals ____ (check if appropriate).

DATED this 14th day of October 2003.

Rash and Associates

Petitioner(s) or Attorney

Address:

Rash and Associates

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County Attorney for Respondent

Board of County Commisssion

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Docket Number 40233

Schedule Number 922232

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