

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203		
Petitioner:  <b>DENVER KICKERS SPORTS CLUB,</b>  v.  Respondent:  <b>PROPERTY TAX ADMINISTRATOR.</b>		
Attorney or Party Without Attorney for the Petitioner:  Name: Barry J. Goldstein, Esq. Sterling Equities, Inc. Address: 950 S. Cherry Street, #320 Denver, Colorado 80246 Phone Number: 303.770.2420		<b>Docket Number: 41032</b>
<b>ORDER</b>		

**THIS MATTER** was scheduled for hearing before the Board of Assessment Appeals on January 24, 2005. On December 21, 2004, the Board received Respondent's Amended Final Determination granting exemption of the subject real property for tax years 2001 and 2002. On December 21, 2004, The Board received Petitioner's withdrawal of the remainder of the appeal.

**ORDER:**

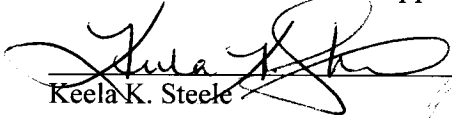
Respondent's Amended Final Determination is approved and Petitioner's request for withdrawal of the remainder of the appeal is granted. The Board will take no further action on this matter.

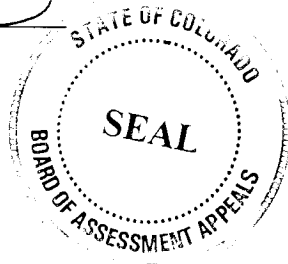
**DATED/MAILED** this 23<sup>rd</sup> day of December, 2004.

This decision was put on the record

December 22, 2004

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

  
Keela K. Steele



**BOARD OF ASSESSMENT APPEALS**



Karen E. Hart



Debra A. Baumbach

### AMENDED FINAL DETERMINATION

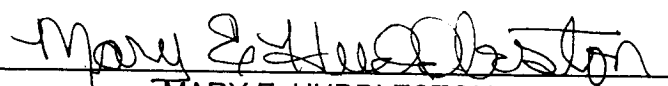
OWNER NAME AND ADDRESS	REFERENCE INFORMATION
DENVER KICKERS SPORTS CLUB, INC. RUDI BETTMANN 16776 W 50TH AVENUE GOLDEN CO 80403-1612	App. No. 99-598 File No. 30 - 01968-01 County: JEFFERSON Parcel: 3014400019 Examiner: DOROTHEA WIENEKE

FINAL DECISION:
After reviewing your property's eligibility for property tax exemption pursuant to all guiding statutes, court cases, and regulations, the Property Tax Administrator has determined that the exemption should be granted effective <b>JANUARY 1, 2001</b> .

LEGAL DESCRIPTION
SEC 14 TOWNSHIP 3 RANGE 70 SE4 Address: 16776 W 50TH AVE, GOLDEN

COMMENTS
THIS DETERMINATION IS AMENDED TO GRANT THE EXEMPTION AS IT HAS NOW BEEN DETERMINED TO MEET THE REQUIREMENTS OF THE AMATEUR SPORTS STATUTE.

DATED DEC - 2 2004

  
\_\_\_\_\_  
MARY E. HUDDLESTON  
PROPERTY TAX ADMINISTRATOR

(SEE REVERSE SIDE FOR AN EXPLANATION OF YOUR RIGHTS AND OPTIONS)

## NOTICE OF RIGHTS AND RESPONSIBILITIES

C.R.S. 39-2-117 (5) (b) provides, " An appeal from any decision of the administrator may be taken by the board of county commissioners of the county wherein such property is located, or by any owner of taxable property in such county, or by the owner of the property for which exemption is claimed if exemption has been denied or revoked in full or in part. Any such appeal shall be taken to the board of assessment appeals pursuant to the provisions of section 39-2-125 no later than thirty days following the decision of the administrator."

Forms and instructions for making such appeal may be obtained from the Board of Assessment Appeals, Department of Local Affairs, 1313 Sherman Street Room 315, Denver, CO 80203. Phone (303) 866-5880.

### RESPONSIBILITIES OF THE EXEMPT PROPERTY OWNER

Owners of property granted exemption by this office must do the following to maintain their property's exemption:

- I. Notify this office within thirty days of any change of mailing address, ownership or usage of the property. Property transferred by deed will be returned to the tax rolls as of the date of the deed. If a substantial change in the use of the property occurs, it is possible that the new usage might not qualify the property for exemption. If we believe that the new usage would negatively affect your exemption, this immediate notification may allow your organization to make the changes necessary in time to avoid the loss of exemption.
- II. If your property has been granted exemption under the religious purposes statute, it is the owner's responsibility to ensure that the subject property either has sufficient actual use, OR has at least one actual use per calendar year AND sufficient continuing indicators of intent in order to retain exemption. (See Rules II.B.11 and 12 for specifics.) Failure to sufficiently use a property may result in loss of tax exemption.
- III. Each year following the year in which exemption is granted, owners of such exempt property must file an annual Exempt Property Report on or before April 15. These reports are supplied by the Division of Property Taxation early each year. The Division of Property Taxation takes no responsibility for reports not filed in a timely manner for any reason. It is the responsibility of the exempt property owner to see that these reports are completed and returned to the Division of Property Taxation annually by April 15, and with the appropriate filing fees. Contact this office if your reports are not received in time for completion by the April 15 deadline each year.

For all future correspondence regarding this property, the owner should refer to the file number shown on this determination.

### EXEMPTION OF PERSONAL PROPERTY

- ⇒ Unless otherwise noted on the face of this determination, any personal property owned by the named entity and located on this property is granted/denied exemption in the same percentage as the real property.
- ⇒ Leased personal property is not included.
- ⇒ Pursuant to C.R.S. 39-5-104.5, personal property taxes are assessable to the person or entity which owns that property as of January 1. Additionally, C.R.S. 39-3-130 (1)(a)(ii) prohibits the proration of personal property taxes for any portion of a year. Therefore, if the effective date of this decision is anything other than January 1, the date given will affect any real property (land and buildings) described on the face of this form. However, the change will not be effective for any personal property (furniture, equipment, or other movable items) until the following January 1. Thus, for exemptions granted mid-year, any personal property involved will remain taxable until January 1 of the following year. For revocations effective mid-year, any personal property involved will remain exempt until January 1 of the following year.

15-DPT-EX  
REV. 2/99

STATE OF COLORADO  
DIVISION OF PROPERTY TAXATION  
DEPARTMENT OF LOCAL AFFAIRS  
1313 SHERMAN ST., ROOM 419  
DENVER, CO 80203

120104  
PHONE (303) 866-2686  
TDD (303) 866-5300

### AMENDED FINAL DETERMINATION

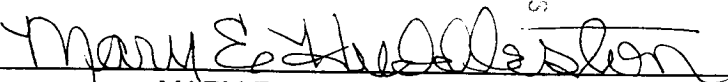
OWNER NAME AND ADDRESS:	REFERENCE INFORMATION:
DENVER KICKERS SPORTS CLUB, INC. RUDI BETTMANN 16776 W 50TH AVENUE GOLDEN CO 80403-1612	App. No. 00-102 File No. 30 - 01968-02 County: JEFFERSON Parcel: 3014400021 Examiner: DOROTHEA WIENEKE

FINAL DECISION:
After reviewing your property's eligibility for property tax exemption pursuant to all guiding statutes, court cases, and regulations, the Property Tax Administrator has determined that the exemption should be granted effective JANUARY 1, 2001.

LEGAL DESCRIPTION:
SEC 14 TOWNSHIP 14 RANGE 3 70 SE4 Address: 16766 W 50TH AVE, GOLDEN

COMMENTS:
THIS DETERMINATION IS AMENDED TO GRANT THE EXEMPTION AS IT HAS NOW BEEN DETERMINED TO MEET THE REQUIREMENTS OF THE AMATEUR SPORTS STATUTE

DATED DEC - 2 2004

  
MARY E. HUDDLESTON  
PROPERTY TAX ADMINISTRATOR

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STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS  
1313 Sherman St., Room 315  
Denver, CO 80203  
(303)866-5880

I am inquiring as to whether your circumstances have changed since filing your appeal, and if you still wish to continue with your appeal to hearing.

If at any time since receiving your Notice of Hearing, you decide you DO NOT wish to continue your appeal and choose to withdraw, please sign this letter and return it to the Board of Assessment Appeals. If the Petitioner or Petitioner's representative is not present at the hearing and written notification of your withdrawal is not received prior to the hearing date, the Board will dismiss your appeal at the hearing.

Please notify the PROPERTY TAX ADMINISTRATOR of the withdrawal of your appeal by sending them a copy of this letter.

If you wish to go forward with hearing, no response is necessary. Thank you for your patience and cooperation in this matter.

Docket #: 41032

Hearing Room: C

Hearing Date: January 24, 2005

DENVER KICKERS SPORTS CLUB

Petitioner's Signature:

*By Barry Goldstein Esq.*  
# 2218

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STATE OF COLORADO  
BOARD OF ASSESSMENT APPEALS  
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