

<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>CCA PROPERTIES OF AMERICA, LLC,</p> <p>v.</p> <p>Respondent:</p> <p>HUERFANO COUNTY BOARD OF EQUALIZATION.</p>	
<p>Attorney or Party Without Attorney for the Petitioner:</p> <p>Name: Kenneth S. Kramer, Esq. Berenbaum, Weinshienk & Eason, P.C.</p> <p>Address: 370 17th Street, Suite 4800 Denver, CO 80202</p> <p>Phone Number: 303.825.0800</p>	<p>Docket Number: 43691</p>
<p>ORDER ON STIPULATION</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:

County Schedule No.: 44541

Category: Valuation Property Type: Commercial
2. Petitioner is protesting the 2004 actual value of the subject property.

3. The parties agreed that the 2004 actual value of the subject property should be reduced to:

[PLEASE REFERENCE ATTACHED STIPULATION]

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2004 actual value of the subject property, as set forth above.

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

DATED/MAILED this 11th day of February, 2005.

This decision was put on the record

February 10, 2005

BOARD OF ASSESSMENT APPEALS

Karen E Hart

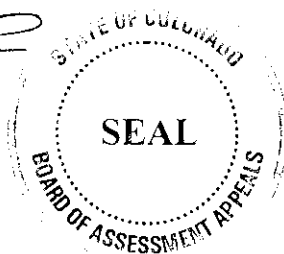
Karen E. Hart

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

Keela K. Steele
Keela K. Steele



**BOARD OF ASSESSMENT APPEALS, DENVER
COUNTY, COLORADO**

**BAA Address: 1330 Sherman Street
Room 315
Denver, Colorado 80203**

**CORRECTIONS CORPORATION OF AMERICA,
Petitioner:**

v.

**HUERFANO COUNTY BOARD OF
EQUALIZATION,
Respondent:**

Attorney for Petitioner:

**Kenneth S. Kramer, Esq.,
BERENBAUM, WEINSHIENK & EASON, P.C.
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Denver, Colorado 80202
Phone Number: (303) 825-0800
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Atty. Reg #: 16929**

Attorney for Respondent:

**Garrett Sheldon, Esq.
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Walsenburg, Colorado 81089
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COURT USE ONLY

**Docket Numbers: 41829 &
43691**

County Schedule No.: 44541

FILED
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BOARD OF ASSESSMENT APPEALS
DENVER COUNTY, COLORADO

AMENDED STIPULATION (As to Tax Years 2003 and 2004 Actual Value)

COMES NOW, the Petitioner, Corrections Corporation of America, by and through its attorneys, Kenneth S. Kramer, Esq., Berenbaum, Weinshienk & Eason, P.C., and the Respondent, Huerfano County Board of Equalization, by and through its undersigned attorney, Garrett Sheldon, and hereby enter into this Stipulation regarding the tax years 2003/2004 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its Order based on this Stipulation.

Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as Township 28, Range 66, a parcel of land in the E2, E2, NE4, Section 10 and W2, NW4, Section 11 and being more particularly described as follows: Beginning at the East quarter corner of said Section 10, also known as the Huerfano County Correctional Center, 304 Ray Sandoval Street, Walsenburg, Colorado.

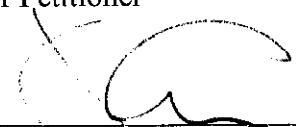
2. The subject property is classified as commercial property.
3. The County Assessor originally assigned the following actual value to the subject for the tax years 2003 and 2004: \$29,135,500.
4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows: \$29,135,500. After further review and negotiation the Petitioner and the and the County Board of Equalization agree to the following tax year 2003 and tax year 2004 actual value for the subject property of \$27,500,000.
5. The valuation, as established above, shall be binding with respect to tax years 2003 and 2004.
6. Brief narrative as to why the reduction was made: The valuation was negotiated between the parties.
7. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on February 10, 2005 is no longer necessary and should be cancelled.

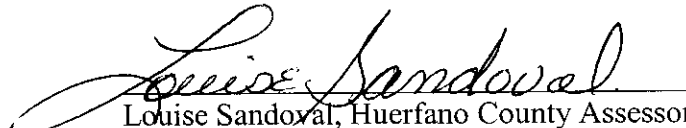
DATED this 3rd day of February, 2005.


BERENBAUM, WEINSHIENK & EASON, P.C.

By 

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