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| <p><b>BOARD OF ASSESSMENT APPEALS,<br/>STATE OF COLORADO</b><br/>1313 Sherman Street, Room 315<br/>Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>PETRON DEVELOPMENT COMPANY,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>YUMA COUNTY BOARD OF EQUALIZATION.</b></p> | <p><b>Docket Number: 45013</b></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:
 

**County Schedule Nos.: P900971 + 32**

**Category: Valuation      Property Type: Personal**
2. Petitioner is protesting the 2005 actual value of the subject property.
3. The parties agreed that the issues raised by the Petitioner in this appeal are moot pursuant to paragraph 2 of the attached Stipulation.
4. The Board concurs with the Stipulation.

**ORDER:**

The Board accepts the attached Stipulation and dismisses this appeal as moot. The hearing scheduled for April 24, 2007 is hereby vacated.

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

**DATED/MAILED** this 14th day of March, 2007.

This decision was put on the record

March 13, 2007

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

Heather Wilcox  
Heather Wilcox

**BOARD OF ASSESSMENT APPEALS**

Karen E Hart  
Karen E. Hart

Debra A Baumbach  
Debra A. Baumbach

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| <b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b><br>1313 Sherman Street, Room 315<br>Denver, CO 80203   |  | 2007 MAR 15 11:22  |
| Petitioner:<br><b>PETRON DEVELOPMENT COMPANY</b><br>v.<br>Respondent:<br><b>YUMA COUNTY BOARD OF EQUALIZATION</b>  |  |  |
| <u>Attorney for Petitioner:</u><br>Name: Alan Poe, No. 7641<br>Address: Holland & Hart LLP<br>8390 E. Crescent Pkwy., Suite 400<br>Greenwood Village, CO 80111<br>Phone Number: (303) 290-1616<br>Fax Number: (303) 290-1606<br>E-mail: apoe@hollandhart.com |  | Docket Number: 45013<br>Tax Year(s): 2005<br>County Schedule No.<br>P900971+32 |
| <u>Attorney for Respondent:</u><br>Name: Josh A. Marks, No. 16953<br>Address: Berg Hill Greenleaf & Ruscitti LLP<br>1712 Pearl Street<br>Boulder, CO 80302<br>Phone Number: (303) 402-1600<br>Fax Number: (303) 402-1601<br>E-mail: jam@bhgrlaw.com          |  |  |
| <b>STIPULATION</b>   |  |  |

Petitioner Petron Development Company and Respondent Yuma County Board of Equalization respectfully stipulate as follows:

1. The parties agree that the issues involved in this case were resolved by the Colorado Court of Appeals in *Petron Development Co., et al. v. Washington County Assessor, et al.*, Cases No. 05CA0589 and No. 05CA0590 (not selected for publication).

2. The parties agree that the decision of the Court of Appeals described in paragraph 1 has been implemented with respect to the Notices of Valuation involved in this case, through the withdrawal of the original Notices of Valuation, the issuance of

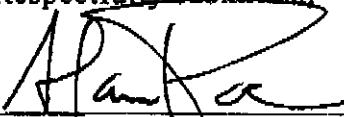
Notices of Valuation to the actual owners of the personal property, and the allowance of the exemption found in section 39-3-119.5, Colorado Revised Statutes, to the actual owners of personal property who own less than \$2,500 of personal property in the county.

3. As a result of the actions described in paragraph 2, the issues raised by the Petitioner in this appeal are moot.


4. The parties request that the Board enter an Order accepting this stipulation and dismissing this appeal as moot.

Dated: ~~February~~ <sup>March</sup> 12, 2007.

Respectfully submitted,

  
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Alan Poe, #7641  
Holland & Hart LLP

**ATTORNEY FOR PETITIONER**

  
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Josh A. Marks, #16953  
Berg Hill Greenleaf & Ruscitti LLP

**ATTORNEY FOR RESPONDENT**