

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**
1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 46513

Petitioner:

RONALD HORNIG,

v.

Respondent:

PROPERTY TAX ADMINISTRATOR.

ORDER

On October 20, 2006, the Property Tax Administrator rescinded the May 12, 2006 denial of abatement petition for tax year 2005 on the property identified by Jefferson County Schedule number 209394. A copy of the Rescission of Abatement Denial is attached hereto and incorporated herein by this reference.

ORDER:

The Jefferson County Board of Commissioners is ordered to cause an abatement/refund to Petitioner for tax year 2005 pursuant to the terms of the Rescission of Abatement Denial.

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

DATED and MAILED this 16th day of November 2006.

This decision was put on the record

November 16, 2006

BOARD OF ASSESSMENT APPEALS

Debra A. Baumbach

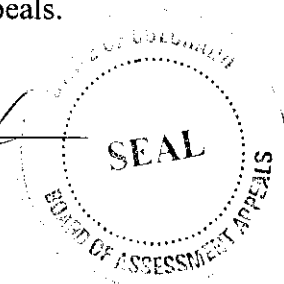
Debra A. Baumbach

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.

Heather Wilcox
Heather Wilcox





Bill Owens
Governor

Colorado Department of Local Affairs
Brian Vogt, Executive Director

DIVISION OF PROPERTY TAXATION
JoAnn Groff
Property Tax Administrator

October 20, 2006

Mr. Ronald Hornig
7565 W. Pineview Drive
Littleton, Colorado 80125

RE: Gold Hills, LLC, Abatement petition 30-06-098

Dear Mr. Hornig:

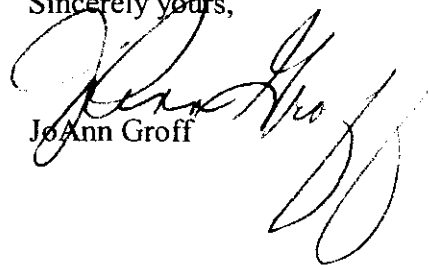
I am rescinding the denial of your abatement petition dated May 12, 2006 for Jefferson County schedule number 209394 for property tax year 2005.

The original decision to deny the abatement petition was based on information that the property was assessed as omitted property for 2005, to correct an error that the property was listed as an exempt property by the county assessor. Your abatement petition requested a partial refund, claiming that for a portion of the year, the property was exempt. There was no basis for a proration of value, as the property was not previously classified as exempt property, thus, taxes were owed for the full year. After further investigation, it has been determined that the parcel in question was owned by Union Pacific Railroad, a state assessed company, prior to acquisition by Gold Hills, LLC. Because the property was part of the operating property for Union Pacific Railroad, the property was valued with the other operating property owned by the company for property tax year 2005.

When a state assessed company sells state assessed property, the operating property is valued by this office as of the assessment date for the entire year. Although your parcel was put on the tax roll as omitted property as of January 1, 2005, it should not have been listed by the county as locally assessed until January 1, 2006, Assessor's Reference Library, Volume 2, Chapter 11, page 11.25.

If you have any questions or concerns regarding this matter, please contact Denise Castro at (303) 866-2378.

Sincerely yours,



JoAnn Groff

Enclosure
JAG:DLC:dlc

cc: Jefferson County Assessor
Jefferson County Treasurer
Jefferson County Board of County Commissioners
Colorado Board of Assessment Appeals
Robert Dodd, Assistant Attorney General, State of Colorado

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STATE OF COLORADO
PROPERTY TAXATION