

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 47291
Petitioner: TAGAWA GREENHOUSES INC, v. Respondent: WELD COUNTY BOARD OF COMMISSIONERS.	
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.: R6265186+1

Category: Abatement Property Type: Agricultural

2. Petitioner is protesting the 03-04 actual value of the subject property.

3. The parties agreed that the 03-04 actual value of the subject property should be reduced to:

Total Value: \$2,300,000

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 03-04 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 29th day of September 2009.

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

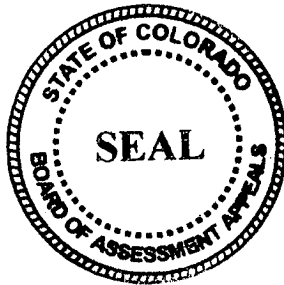
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Debra A Baumbach

Debra A. Baumbach

Heather Flannery

Heather Flannery



**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number 47291

Single County Schedule Number R6265186

STIPULATION (As To Abatement/Refund for Tax Year 2003)

TAGAWA GREENHOUSES INC,
Petitioner,

vs.

WELD COUNTY BOARD OF COMMISSIONERS,
Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the issues in this case and the tax year 2003 valuation of the subject property with **Schedule No. R6265186**, 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 parties acknowledge that the Respondent, Weld Board of Commissioners, previously moved to dismiss the above-captioned matter based upon the lack of jurisdiction of the Board of Assessment Appeals (BAA). The Petitioner opposed such Motion. The BAA entered an order denying Respondent's Motion, on February 4, 2009. Respondent subsequently appealed the February 4, 2009 order to the Court of Appeals, where it was dismissed without prejudice.
2. Respondent has indicated its intent to again submit an appeal to the court of appeals when the BAA has entered an order concerning the parties' current stipulation.
3. The parties, in the interest of judicial economy, have reached an agreement that, assuming an appeal is timely filed by Respondent, if the appellate court decides that the BAA does have jurisdiction to consider this matter given the filing dates involved, the amounts set forth in this Stipulation shall be the amounts that will stand as the values for the subject property during these time periods. No further hearing will be required.
4. The Weld County Board of Commissioners expressly reserves its right to challenge the BAA's denial of its motion to dismiss, notwithstanding any other agreement set forth in this stipulation.

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STATE OF COLORADO
BOARD OF ASSESSMENT APPEALS

5. The property subject to this Stipulation is described as:

15958 SE4SE4 / E2SW4SE4 25-1-66 Exc UPRR Res (3R) Situs: 17999 4 CR
Weld 80601

6. The subject property is classified as Commercial property.
7. The County Assessor originally assigned the following actual value to the subject property for the tax year 2003:

Agricultural Land	\$ 11,131
Commercial Land	\$ 75,000
Other Ag Improvements	\$ 2,994,972
Residence	\$ 105,625
Total	\$ 3,186,728

8. After a timely appeal to the Weld County Board of Commissioners, the Board of Commissioners granted the abatement petition in part, and valued the subject property as follows:

Agricultural Land	\$ 8,590
Commercial Land	\$ 75,000
Other Ag Improvements	\$ 2,413,226
Residence	\$ 105,625
Total	\$ 2,602,441

9. After further review and negotiation, Petitioner and Weld County Board of Commissioners agree, subject to the reservation of rights stated above, the following tax year 2003 actual value for the subject property shall be entered and shall be binding only with respect to tax year 2003:

Agricultural Land	\$ 8,590
Commercial Land	\$ 75,000
Other Ag Improvements	\$ 1,790,785
Residential	\$ 105,625
Total	\$ 1,980,000

10. Brief narrative as to why the reduction, contingent on the appellate court orders, was agreed to:

After further consideration, additional physical depreciation was given to the subject greenhouses.

11. If Respondent fails to timely file an appeal with the Court of Appeals as contemplated, on the fiftieth day after the date the BAA's order enters, the agreed upon values set forth in this Stipulation shall stand as the values for the subject property during these time periods.

12. The hearing scheduled before the Board of Assessment Appeals on March 19, 2009 at 8:30 am was vacated, and no other hearing has been set.

DATED this 24th day of September, 2009.

William A. McLain

Counsel for Petitioner
Attorney registration number: 6941

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Cindy Haugue #13241

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Board of Equalization

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C. J. McWally
County Assessor

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Greeley, CO 80631

Telephone: (970) 353-3845 ext. 3697

Docket Number 47291

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number 47291

Single County Schedule Number R6265186

STIPULATION (As To Abatement/Refund for Tax Year 2004)

TAGAWA GREENHOUSES INC,
Petitioner,

vs.

WELD COUNTY BOARD OF COMMISSIONERS,
Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the issues in this case and the tax year 2004 valuation of the subject property with **Schedule No. R6265186**, 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 parties acknowledge that the Respondent, Weld Board of Commissioners, previously moved to dismiss the above-captioned matter based upon the lack of jurisdiction of the Board of Assessment Appeals (BAA). The Petitioner opposed such Motion. The BAA entered an order denying Respondent's Motion, on February 4, 2009. Respondent subsequently appealed the February 4, 2009 order to the Court of Appeals, where it was dismissed without prejudice.
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Residence	\$ 105,625
Total	\$ 2,602,441

9. After further review and negotiation, Petitioner and Weld County Board of Commissioners agree, subject to the reservation of rights stated above, the following tax year 2004 actual value for the subject property shall be entered and shall be binding only with respect to tax year 2004:

Agricultural Land	\$ 8,590
Commercial Land	\$ 75,000
Other Ag Improvements	\$ 1,790,785
Residential	\$ 105,625
Total	\$ 1,980,000

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Docket Number 47291

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number 47291

Single County Schedule Number R6411486

STIPULATION (As To Abatement/Refund for Tax Year 2003)

TAGAWA GREENHOUSES INC,
Petitioner(s),

vs.

WELD COUNTY BOARD OF COMMISSIONERS,
Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the issues in this case and the tax year 2003 valuation of the subject property with **Schedule No. R6411486**, 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 parties acknowledge that the Respondent, Weld Board of Commissioners, previously moved to dismiss the above-captioned matter based upon the lack of jurisdiction of the Board of Assessment Appeals (BAA). The Petitioner opposed such Motion. The BAA entered an order denying Respondent's Motion, on February 4, 2009. Respondent subsequently appealed the February 4, 2009 order to the Court of Appeals, where it was dismissed without prejudice.
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STATE OF COLORADO
CO OF ASSESSMENT APPEALS
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5. The property subject to this Stipulation is described as:

10874 L57 TO 64 IN NW4 31 1 65 ALSO THAT PT OF NE4NW4 BEG NE COR L57 S TO SE COR L63 E470' N24D10'W 430' N1D55'E 555' N9DW 380' TO N LN SEC W250' TO BEG EXC BEG 460'S OF NW COR OF SEC S200' E300' N200' W300' TO BEG EXC UPRR RES (1D 1.86R)

6. The subject property is classified as Commercial property.
7. The County Assessor originally assigned the following actual value to the subject property for the tax year 2003:

Agricultural Land	\$ 15,937
Commercial Land	\$ 11,250
Other Ag Improvements	\$ 519,288
Total	\$ 546,475

8. After a timely appeal to the Weld County Board of Commissioners, the Board of Commissioners granted the abatement petition in part, and valued the subject property as follows:

Agricultural Land	\$ 19,137
Commercial Land	\$ 11,250
Other Ag Improvements	\$ 457,408
Total	\$ 487,795

9. After further review and negotiation, Petitioner and Weld County Board of Commissioners agree, subject to the reservation of rights stated above, the following tax year 2003 actual value for the subject property shall be entered and shall be binding only with respect to tax year 2003:

Agricultural Land	\$ 19,137
Commercial Land	\$ 11,250
Other Ag Improvements	\$ 289,613
Total	\$ 320,000

10. Brief narrative as to why the reduction was made:

After further consideration, additional physical depreciation was given to the subject greenhouses.

11. If Respondent fails to timely file an appeal with the Court of Appeals as contemplated, on the fiftieth day after the date the BAA's order enters, the agreed upon values set forth in this Stipulation shall stand as the values for the subject property during these time periods.
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Docket Number 47291
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**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number 47291

Single County Schedule Number R6411486

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