

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 48574
Petitioner: CENTURY CASINO, v. Respondent: GILPIN COUNTY BOARD OF EQUALIZATION.	
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.: P015109

Category: Valuation Property Type: Commercial Personal
2. Petitioner is protesting the 2007 actual value of the subject property.
3. The parties agreed that the 2007 actual value of the subject property should be reduced to:

Total Value: \$6,814,079

(Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2007 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 29th day of October 2008.

BOARD OF ASSESSMENT APPEALS

This decision was put on record

October 28, 2008

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

Toni Rigiroszi

Toni Rigiroszi



F- 3) 565. 1778

Gilpin County Board of Equalization Stipulation Form

Single County Schedule Number: P015109

STIPULATION (As to Tax Year 2007 Actual Value)

CC Tollgate LLC - Century Casino

Petitioner,

vs.

Gilpin COUNTY BOARD OF EQUALIZATION,

Respondent.

Petitioner(s) and Respondent hereby enter into this stipulation regarding the tax year 2007 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner(s) and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:

PERSONAL PROPERTY AT CENTURY CASINO
102 MAIN ST
CENTRAL CITY, COLORED

2. The subject property is classified as PERSONAL PROPERTY (what type of property).

3. The County Assessor originally assigned the following actual value to the subject property for tax year 2007:

Land	\$	_____	.00
Improvements	\$	_____	.00
(PERSONAL PROPERTY) Total	\$	<u>7,031,369</u>	.00

4. After a timely appeal to the Board of Equalization, the Board of Equalization valued the subject property as follows:

Land	\$	_____	.00
Improvements	\$	_____	.00
(PERSONAL PROPERTY) Total	\$	<u>6,214,079</u>	.00

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8. After further review and negotiation, Petitioner(s) and County Board of Equalization agree to the following tax year 2002 actual value for the subject property:

Land	\$	_____	.00
Improvements	\$	_____	.00
(Please: Paper) Total	\$	<u>6,814,079</u>	.00

9. The valuation, as established above, shall be binding any with respect to tax year 2002.

7. Enter reasons as to why the valuation was made:

Adjusted value to exclude the exempt personal property

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on November 7, 2002 (date) at 2:30 P.M. (time) be vacated if a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 17 day of OCTOBER 2002

[Signature]
Petitioner(s) or Agent or Attorney

[Signature]
County Attorney or Respondent,
Board of Equalization

Address:
Po Box 17004
Golden CO 80439

Address:
700 17th St E 1800
DENVER CO 80202

Telephone: 303 279 0118

Telephone: 303 534 2702

[Signature]
County Assessor

Address:
203 Eureka St.
Central City CO 80427
303-582-3481