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| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Number: 51326 |
| Petitioner: S. T. SPANO GREENHOUSES, INC., v. Respondent: JEFFERSON 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.: 086824

Category: Abatement Property Type: Agricultural

2. Petitioner is protesting the 05-06 actual value of the subject property.
3. The parties agreed that the 05-06 actual value of the subject property should be reduced to:

Total Value: \$256,676
 (Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 05-06 actual value of the subject property, as set forth above.

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

DATED AND MAILED this 4th day of February 2011.

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.

CM

Cara McKeller

Debra A. Baumbach

Debra A. Baumbach



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| BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | |
| Petitioner: S T SPANO GREENHOUSES INC. Respondent: JEFFERSON COUNTY BOARD OF COMMISSIONERS | Docket Number(s): 51326 County Schedule Number: 086824 Tax Year(s): 2005 and 2006 |
| Attorneys for Respondent: Ellen G. Wakeman, #12290 JEFFERSON COUNTY ATTORNEY James Burgess, #36933 Assistant County Attorney Jefferson County Attorney's Office 100 Jefferson County Parkway, #5500 Golden, CO 80419-5500 Phone: (303) 271-8900 Fax: (303) 271-8901 Email: jburgess@jeffco.us | STIPULATION |

COME NOW the Petitioner, by and through counsel, and the Respondent, by and through counsel, and stipulate and agree to the following:

1. The subject property is described by the following Jefferson County Property Schedule Number: 086824
2. This stipulation pertains to the years 2005 and 2006.
3. The Petitioner and the Respondent agree that the 2005 and 2006 actual values of the subject property shall be the below stipulated values:

| <u>Schedule Numbers</u> | <u>BCC Value</u> | <u>Stipulated Value</u> | |
|-------------------------|------------------|-------------------------|--|
| 086824 | \$395,664 | \$256,676 | Total actual value, with allocated to "other ag" land; allocated to "other ag" improvements; allocates to residential land; and allocated to residential improvements. |
| | | \$158,244 | |
| | | \$82,055 | |
| | | \$4,089 | |
| | | \$12,288 | |

4. The Petitioner agrees to waive and to not attempt to collect any statutory interest accruing based upon any protest or request for abatement of taxes that would otherwise be owed by the County to the Petitioner after January 1, 2010.
5. The Petitioner agrees to waive the right to a Board of Assessment Appeals hearing and any further appeal of the subject property for the assessment year(s) covered by this Stipulation.
6. Each party shall bear its own attorney fees, costs and expenses in connection with this matter.
7. Each party agrees that it understands the terms of this Agreement and has full authority to enter into this Agreement.

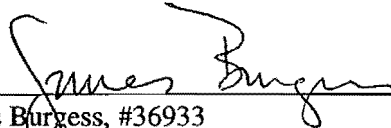
HIGGINS, HOPKINS, McLAIN & ROSWELL, LLC
Counsel for Petitioner



By: _____
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(303) 987-9870

Date: February 1, 2011

ELLEN G. WAKEMAN
JEFFERSON COUNTY ATTORNEY
Counsel for Respondent



By: _____
James Burgess, #36933
Assistant County Attorney
100 Jefferson County Parkway
Golden, CO 80419-5500
(303) 271-8900

Date: 2/2/2011