

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 51982</b>
Petitioner: <b>ETC CANYON PIPELINE LLC,</b>  v.  Respondent: <b>GARFIELD COUNTY BOARD OF EQUALIZATION.</b>	
<b>ORDER ON STIPULATION</b>	

**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.: P908593+9**

**Category: Valuation      Property Type: Commercial Personal**

2. Petitioner is protesting the 2009 actual value of the subject property.
3. The parties agreed that the 2009 actual value of the subject property should be reduced to:

**Total Value:            \$50,008,540**

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2009 actual value of the subject property, as set forth above.

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

**DATED AND MAILED** this 9th day of June 2010.

**BOARD OF ASSESSMENT APPEALS**

*Karen E. Hart*

Karen E. Hart

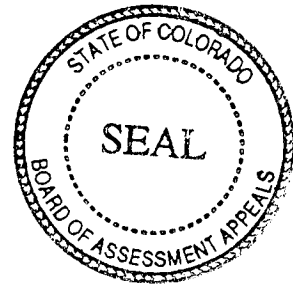
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

*Cara McKeller*

Cara McKeller

*Debra A. Baumbach*

Debra A. Baumbach



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**BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO**

Docket Number: 51982  
Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Abatement/Refund for Tax Year 2009 )

ETC Canyon Pipeline, LLC

Petitioner

vs.

Garfield COUNTY BOARD OF COMMISSIONERS,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2009 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 Properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as Personal (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2009.
4. Attachment B reflects the actual values of the subject properties after a timely appeal, as assigned by the Board of Commissioners.
5. After further review and negotiation, the Petitioner(s) and Respondent agree to the tax year 2009 actual values of the subject properties, as shown on Attachment C.
6. The valuations, as established on Attachment C, shall be binding with respect to only tax year 2009.

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

Additional information was recieved and reviewed.

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8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on not scheduled (date) at \_\_\_\_\_ (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 7<sup>th</sup> day of June 2010.

Laura Russell

Petitioner(s) or Agent or Attorney

Don K. Deford

County Attorney for Respondent,  
Board of Commissioners

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Don K. Deford, County Attorney  
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John Gorman

County Assessor

Address:

John Gorman  
109 8th Street, Suite 207  
Glenwood Springs, Co 81601

Telephone: 970-945-9134

Docket Number 51982

### ATTACHMENT A

Actual Values as assigned by the Assessor

Docket Number 51982

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
P909170	\$ .00	\$ 5,582,560.00	\$ 5,582,560.00
P909171	\$ .00	\$ 35,530.00	\$ 35,530.00
P909172	\$ .00	\$ 1,119,360.00	\$ 1,119,360.00
P909173	\$ .00	\$ 23,730.00	\$ 23,730.00
P909174	\$ .00	\$ 15,813,750.00	\$ 15,813,750.00
P909175	\$ .00	\$ 24,495,730.00	\$ 24,495,730.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
P909176	\$ .00	\$ 1,494,790.00	\$ 1,494,790.00
P909177	\$ .00	\$ 1,880,440.00	\$ 1,880,440.00
P909178	\$ .00	\$ 3,712,950.00	\$ 3,712,950.00
P908593	\$ .00	\$ 9,457,530.00	\$ 9,457,530.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
<b>TOTAL:</b>	<b>\$ 0.00</b>	<b>\$ 63,616,370.00</b>	<b>\$ 63,616,370.00</b>

**ATTACHMENT B**

Actual Values as assigned by the County Board of Commissioners after a timely appeal

Docket Number 51982

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
P909170	\$ .00	\$ 5,582,560.00	\$ 5,582,560.00
P909171	\$ .00	\$ 35,530.00	\$ 35,530.00
P909172	\$ .00	\$ 1,119,360.00	\$ 1,119,360.00
P909173	\$ .00	\$ 23,730.00	\$ 23,730.00
P909174	\$ .00	\$ 15,813,750.00	\$ 15,813,750.00
P909175	\$ .00	\$ 24,495,730.00	\$ 24,495,730.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
P909176	\$ .00	\$ 1,494,790.00	\$ 1,494,790.00
P909177	\$ .00	\$ 1,880,440.00	\$ 1,880,440.00
P909178	\$ .00	\$ 3,712,950.00	\$ 3,712,950.00
P908593	\$ .00	\$ 9,457,530.00	\$ 9,457,530.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
<b>TOTAL:</b>	\$ 0.00	\$ 63,616,370.00	\$ 63,616,370.00

**ATTACHMENT C**  
**Actual Values as agreed to by all Parties**

Docket Number 51982

<u>Schedule Number</u>	<u>Land Value</u>	<u>Improvement Value</u>	<u>Total Actual Value</u>
P909170	\$ .00	\$ 2,125,630.00	\$ 2,125,630.00
P909171	\$ .00	\$ 24,020.00	\$ 24,020.00
P909172	\$ .00	\$ 702,320.00	\$ 702,320.00
P909173	\$ .00	\$ 8,750.00	\$ 8,750.00
P909174	\$ .00	\$ 10,944,100.00	\$ 10,944,100.00
P909175	\$ .00	\$ 22,764,950.00	\$ 22,764,950.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
P909176	\$ .00	\$ 849,960.00	\$ 849,960.00
P909177	\$ .00	\$ 1,216,290.00	\$ 1,216,290.00
P909178	\$ .00	\$ 3,464,180.00	\$ 3,464,180.00
P908593	\$ .00	\$ 7,908,340.00	\$ 7,908,340.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
	\$ .00	\$ .00	\$ 0.00
<b>TOTAL:</b>	\$ 0.00	\$ 50,008,540.00	\$ 50,008,540.00