

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 52050
Petitioner: KEITH MINTO , v. Respondent: LARIMER 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.: R0616133

Category: Valuation Property Type: Vacant Land
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: \$1,081
 (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 Larimer County Assessor is directed to change his/her records accordingly.

DATED AND MAILED this 30th day of March 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.

Melissa Nord

Melissa Nord

Debra A. Baumbach

Debra A. Baumbach

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number(s): 52049 & 52050
County Schedule Number(s) : R0616133 & R1643308

STIPULATION (As To Tax Year 2009 Actual Value)-

MINTO, KEITH D
Petitioner

vs.

LARIMER COUNTY BOARD OF EQUALIZATION,
Respondent

Petitioner(s) and Respondent hereby enter into this stipulation regarding the 2009 tax year valuation of the subject properties. Petitioner(s) and Respondent jointly move the Board of Assessment Appeals to enter its order based on this Stipulation.

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

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

Two vacant land parcels south west of Carter Lake
Address not yet assigned
Berthoud, CO 80513
Parcel Numbers 04211-00-014 & 04214-00-001

2. The subject properties are to be classified as Agricultural property.
3. The County Assessor originally assigned the following actual value to the subject parcels:

Parcels	Residential Land Value
04211-00-014	\$ 200,000
04214-00-001	\$ 200,000

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

Parcels	Residential Land Value
04211-00-014	\$ 175,000
04214-00-001	\$ 175,000

5. After further review and negotiation, the Petitioner(s) and County Board of Equalization agree to the following actual value for tax year 2009.

Parcels	Agricultural Land Value
04211-00-014	\$ 1081
04214-00-001	\$ 1081

6. The valuations, as established above, shall be binding only with respect to tax year 2009.

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

Other parcels in the direct vicinity of the subject lots have no agricultural use and have not been used for agricultural purposes for many years. The subject parcels were reclassified from agricultural land to vacant residential land while others sharing the same use were not. Based on fairness and equitability the subject parcels classification will be returned to Agricultural Land for 2009.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on 3/24/2010 be vacated.

DATED this 18th day of March 2010

Keith Minto

Petitioner(s) Representative

Address:

Keith Minto
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Steve Johnson

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