

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket Numbers:
52074, 52075, 52076,
52077, 52078, 52079,
52080, 52081, 52082,
52083, 52084, 52085,
52086, 52087, 52088,
52089, 52090, 52091,
52092, 52093, 52094,
52095, 52096, 52097,
52098, 52099, 52100,
52101, 52102, 52103,
52104, 52105, 52106,
52107, 52108, 52109,
52110 & 52111

Petitioner:

ENCANA OIL AND GAS (USA) INC.

v.

Respondent:

GARFIELD COUNTY BOARD OF EQUALIZATION.

AMENDMENT TO ORDER ON STIPULATION

THE BOARD OF ASSESSMENT APPEALS hereby amends its June 9, 2010 Order in the above-captioned appeals to reflect that the correct County is listed in the Order Section as reflected below.

ORDER:

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

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

In all other respects, the June 9, 2010 Order shall remain in full force and effect.

DATED/MAILED this 13th day of July, 2010.

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

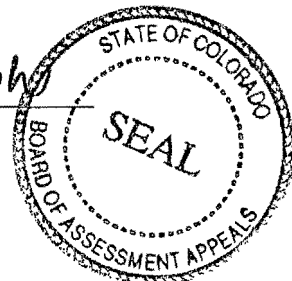
I hereby certify that this is a true and correct copy of the decision of The Board of Assessment Appeals.

Cara McKeller

Cara McKeller

Debra A. Baumbach

Debra A. Baumbach



| | |
|---|--|
| BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203 | Docket Numbers: 52074, 52075, 52076, 52077, 52078, 52079, 52080, 52081, 52082, 52083, 52084, 52085, 52086, 52087, 52088, 52089, 52090, 52091, 52092, 52093, 52094, 52095, 52096, 52097, 52098, 52099, 52100, 52101, 52102, 52103, 52104, 52105, 52106, 52107, 52108, 52109, 52110 & 52111 |
| Petitioner: ENCANA OIL AND GAS (USA) INC. v. Respondent: GARFIELD 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.s: P908505, P908562, P908563, , P908566, P908567, P908568, P908569, P908570, P908572, P909089, , P909090, P909091, P909181, P909182, P909183, P909184, P909185, P909186, P909187, P909188, P909189, P909190, P909191, P908561, P908560, P908557, P908556, P908555, P908554, P908553, P908552, P908551, P908550, P908549, P908548, P908547, P908538 and P908520

Category: Valuation Property Type: 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:

SEE ATTACHED STIPULATION

4. The Board concurs with the attached Stipulation.

ORDER:

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

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

DATED/MAILED this 9th day of June, 2010.

This decision was put on the record

June 8, 2010

BOARD OF ASSESSMENT APPEALS

Karen E Hart

Karen E. Hart

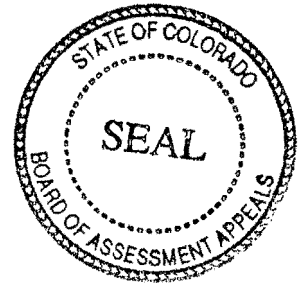
Debra A. Baumbach

Debra A. Baumbach

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

Cara McKeller

Cara McKeller



2010 JUN -3 11 9:18

**BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO**

Docket Number: 52074/52111
Multiple County Schedule Numbers: (As Set Forth in the Attached)

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

ENCANA OIL & GAS (USA) INC

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.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on Sept 21-30 2010 (date) at All Day (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 7th day of June, 2010

R Kashina
Petitioner(s) of Agent or Attorney

Don K. Deford
County Attorney for Respondent,
Board of Commissioners

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Address:
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Garfield County BOE
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Telephone: 970-945-9150

John Gorman
County Assessor

Address:
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109 8th Street, Suite 207
Glenwood Springs, Co 81601

Telephone: 970-945-9134

Docket Number 52074/5211a

| ATTACHMENT A | | | | |
|---|-------------------|----------------------------------|--------------------------|---------------------------|
| Actual Values as assigned by the Assessor | | | | |
| SCHEDULE # | DOCKET NO. | DESCRIPTION | IMPROVEMENT VALUE | TOTAL ACTUAL VALUE |
| P908505 | 52074 | Gasaway Gathering | \$5,719,820 | \$5,719,820 |
| P908562 | 52075 | Orchard Compressor Station | \$16,228,780 | \$16,228,780 |
| P908563 | 52076 | Eureka Gathering System | \$3,958,450 | \$3,958,450 |
| P908566 | 52077 | Mamm Creek Gathering | \$32,926,370 | \$32,926,370 |
| P908567 | 52078 | S. Piceance Gathering | \$5,459,230 | \$5,459,230 |
| P908568 | 52079 | American Soda Pipeline | \$10,421,020 | \$10,421,020 |
| P908569 | 52080 | S. Parachute to Orchard Pipeline | \$5,440,020 | \$5,440,020 |
| P908570 | 52081 | Orchard Gathering System | \$15,339,160 | \$15,339,160 |
| P908572 | 52082 | High Mesa Compressor Station | \$4,693,520 | \$4,693,520 |
| P909089 | 52083 | Collbran Valley Pipeline | \$124,060 | \$124,060 |
| P909090 | 52084 | Berry Gathering System | \$2,537,570 | \$2,537,570 |
| P909091 | 52085 | CoP Gathering System | \$26,144,200 | \$26,144,200 |
| P909181 | 52086 | Well Site Gathering Meters | \$11,540 | \$11,540 |
| P909182 | 52087 | Well Site Gathering Meters | \$1,038,180 | \$1,038,180 |
| P909183 | 52088 | Well Site Gathering Meters | \$2,503,170 | \$2,503,170 |
| P909184 | 52089 | Well Site Gathering Meters | \$13,357,940 | \$13,357,940 |
| P909185 | 52090 | Well Site Gathering Meters | \$8,086,280 | \$8,086,280 |
| P909186 | 52091 | Well Site Gathering Meters | \$2,733,880 | \$2,733,880 |
| P909187 | 52092 | Well Site Gathering Meters | \$634,450 | \$634,450 |
| P909188 | 52093 | Well Site Gathering Meters | \$992,040 | \$992,040 |
| P909189 | 52094 | Well Site Gathering Meters | \$11,530 | \$11,530 |
| P909190 | 52095 | Well Site Gathering Meters | \$69,210 | \$69,210 |
| P909191 | 52096 | Well Site Gathering Meters | \$876,690 | \$876,690 |
| P908561 | 52097 | N Parachute Field Gathering | \$49,579,690 | \$49,579,690 |
| P908560 | 52098 | Middle Fork Compressor Station | \$63,662,990 | \$63,662,990 |
| P908557 | 52099 | Kimball Mountain Pipeline | \$40,960 | \$40,960 |
| P908556 | 52100 | Hay Canyon Processing | \$91,450 | \$91,450 |
| P908555 | 52101 | Trail Ridge (Chevron) Gathering | \$294,100 | \$294,100 |
| P908554 | 52102 | New Pipeline Additions | \$15,950,950 | \$15,950,950 |
| P908553 | 52103 | Divide Creek Gathering | \$1,441,560 | \$1,441,560 |
| P908552 | 52104 | Mamm Creek Conditioning Facility | \$33,211,660 | \$33,211,660 |
| P908551 | 52105 | Divide Creek Compressor Station | \$1,277,200 | \$1,277,200 |
| P908550 | 52106 | Roan Cliff Compressor Station | \$822,060 | \$822,060 |
| P908549 | 52107 | E. Mamm Creek Compressor Station | \$44,604,040 | \$44,604,040 |
| P908548 | 52108 | Hunter Mesa Compressor Station | \$12,730,010 | \$12,730,010 |
| P908547 | 52109 | Pumba Compressor Station | \$17,680,970 | \$17,680,970 |
| P908538 | 52110 | Mesa Hydrocarbons Gathering | \$553,980 | \$553,980 |
| P908520 | 52111 | Rifle Pipeline LLC/Ballard | \$21,856,000 | \$21,856,000 |
| | | | \$423,104,730 | \$423,104,730 |

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

| SCHEDULE # | DOCKET NO. | DESCRIPTION | IMPROVEMENT VALUE | TOTAL ACTUAL VALUE |
|------------|------------|----------------------------------|-------------------|--------------------|
| P908505 | 52074 | Gasaway Gathering | \$5,719,820 | \$5,719,820 |
| P908562 | 52075 | Orchard Compressor Station | \$16,228,780 | \$16,228,780 |
| P908563 | 52076 | Eureka Gathering System | \$3,958,450 | \$3,958,450 |
| P908566 | 52077 | Mamm Creek Gathering | \$32,926,370 | \$32,926,370 |
| P908567 | 52078 | S. Piceance Gathering | \$5,459,230 | \$5,459,230 |
| P908568 | 52079 | American Soda Pipeline | \$10,421,020 | \$10,421,020 |
| P908569 | 52080 | S. Parachute to Orchard Pipeline | \$5,440,020 | \$5,440,020 |
| P908570 | 52081 | Orchard Gathering System | \$15,339,160 | \$15,339,160 |
| P908572 | 52082 | High Mesa Compressor Station | \$4,693,520 | \$4,693,520 |
| P909089 | 52083 | Collbran Valley Pipeline | \$124,060 | \$124,060 |
| P909090 | 52084 | Berry Gathering System | \$2,537,570 | \$2,537,570 |
| P909091 | 52085 | CoP Gathering System | \$26,144,200 | \$26,144,200 |
| P909181 | 52086 | Well Site Gathering Meters | \$11,540 | \$11,540 |
| P909182 | 52087 | Well Site Gathering Meters | \$1,038,180 | \$1,038,180 |
| P909183 | 52088 | Well Site Gathering Meters | \$2,503,170 | \$2,503,170 |
| P909184 | 52089 | Well Site Gathering Meters | \$13,357,940 | \$13,357,940 |
| P909185 | 52090 | Well Site Gathering Meters | \$8,086,280 | \$8,086,280 |
| P909186 | 52091 | Well Site Gathering Meters | \$2,733,880 | \$2,733,880 |
| P909187 | 52092 | Well Site Gathering Meters | \$634,450 | \$634,450 |
| P909188 | 52093 | Well Site Gathering Meters | \$992,040 | \$992,040 |
| P909189 | 52094 | Well Site Gathering Meters | \$11,530 | \$11,530 |
| P909190 | 52095 | Well Site Gathering Meters | \$69,210 | \$69,210 |
| P909191 | 52096 | Well Site Gathering Meters | \$876,690 | \$876,690 |
| P908561 | 52097 | N Parachute Field Gathering | \$49,579,690 | \$49,579,690 |
| P908560 | 52098 | Middle Fork Compressor Station | \$63,662,990 | \$63,662,990 |
| P908557 | 52099 | Kimball Mountain Pipeline | \$40,960 | \$40,960 |
| P908556 | 52100 | Hay Canyon Processing | \$91,450 | \$91,450 |
| P908555 | 52101 | Trail Ridge (Chevron) Gathering | \$294,100 | \$294,100 |
| P908554 | 52102 | New Pipeline Additions | \$15,950,950 | \$15,950,950 |
| P908553 | 52103 | Divide Creek Gathering | \$1,441,560 | \$1,441,560 |
| P908552 | 52104 | Mamm Creek Conditioning Facility | \$33,211,660 | \$33,211,660 |
| P908551 | 52105 | Divide Creek Compressor Station | \$1,277,200 | \$1,277,200 |
| P908550 | 52106 | Roan Cliff Compressor Station | \$822,060 | \$822,060 |
| P908549 | 52107 | E. Mamm Creek Compressor Station | \$44,604,040 | \$44,604,040 |
| P908548 | 52108 | Hunter Mesa Compressor Station | \$12,730,010 | \$12,730,010 |
| P908547 | 52109 | Pumba Compressor Station | \$17,680,970 | \$17,680,970 |
| P908538 | 52110 | Mesa Hydrocarbons Gathering | \$553,980 | \$553,980 |
| P908520 | 52111 | Rifle Pipeline LLC/Ballard | \$21,856,000 | \$21,856,000 |
| | | | \$423,104,730 | \$423,104,730 |

| ATTACHMENT C | | | | |
|---|------------|----------------------------------|-------------------|--------------------|
| Actual Values as agreed to by all Parties | | | | |
| SCHEDULE # | DOCKET NO. | DESCRIPTION | IMPROVEMENT VALUE | TOTAL ACTUAL VALUE |
| P908505 | 52074 | Gasaway Gathering | \$5,719,820 | \$4,876,220 |
| P908562 | 52075 | Orchard Compressor Station | \$16,228,780 | \$15,482,350 |
| P908563 | 52076 | Eureka Gathering System | \$3,958,450 | \$3,644,670 |
| P908566 | 52077 | Mamm Creek Gathering | \$32,926,370 | \$30,682,570 |
| P908567 | 52078 | S. Piceance Gathering | \$5,459,230 | \$0 |
| P908568 | 52079 | American Soda Pipeline | \$10,421,020 | \$9,154,540 |
| P908569 | 52080 | S. Parachute to Orchard Pipeline | \$5,440,020 | \$5,185,890 |
| P908570 | 52081 | Orchard Gathering System | \$15,339,160 | \$13,879,650 |
| P908572 | 52082 | High Mesa Compressor Station | \$4,693,520 | \$4,413,080 |
| P909089 | 52083 | Collbran Valley Pipeline | \$124,060 | \$0 |
| P909090 | 52084 | Berry Gathering System | \$2,537,570 | \$2,392,900 |
| P909091 | 52085 | CoP Gathering System | \$26,144,200 | \$21,523,880 |
| P909181 | 52086 | Well Site Gathering Meters | \$11,540 | \$0 |
| P909182 | 52087 | Well Site Gathering Meters | \$1,038,180 | \$71,680 |
| P909183 | 52088 | Well Site Gathering Meters | \$2,503,170 | \$893,700 |
| P909184 | 52089 | Well Site Gathering Meters | \$13,357,940 | \$5,571,400 |
| P909185 | 52090 | Well Site Gathering Meters | \$8,086,280 | \$2,261,950 |
| P909186 | 52091 | Well Site Gathering Meters | \$2,733,880 | \$1,383,180 |
| P909187 | 52092 | Well Site Gathering Meters | \$634,450 | \$52,460 |
| P909188 | 52093 | Well Site Gathering Meters | \$992,040 | \$239,640 |
| P909189 | 52094 | Well Site Gathering Meters | \$11,530 | \$0 |
| P909190 | 52095 | Well Site Gathering Meters | \$69,210 | \$15,360 |
| P909191 | 52096 | Well Site Gathering Meters | \$876,690 | \$291,840 |
| P908561 | 52097 | N Parachute Field Gathering | \$49,579,690 | \$47,787,200 |
| P908560 | 52098 | Middle Fork Compressor Station | \$83,652,990 | \$54,719,200 |
| P908557 | 52099 | Kimball Mountain Pipeline | \$40,960 | \$35,560 |
| P908556 | 52100 | Hay Canyon Processing | \$91,450 | \$79,400 |
| P908555 | 52101 | Trail Ridge (Chevron) Gathering | \$294,100 | \$139,530 |
| P908554 | 52102 | New Pipeline Additions | \$15,950,950 | \$13,262,590 |
| P908553 | 52103 | Divide Creek Gathering | \$1,441,560 | \$1,220,710 |
| P908552 | 52104 | Mamm Creek Conditioning Facility | \$33,211,660 | \$29,384,820 |
| P908551 | 52105 | Divide Creek Compressor Station | \$1,277,200 | \$0 |
| P908550 | 52106 | Roan Cliff Compressor Station | \$822,060 | \$0 |
| P908549 | 52107 | E. Mamm Creek Compressor Station | \$44,604,040 | \$38,523,230 |
| P908548 | 52108 | Hunter Mesa Compressor Station | \$12,730,010 | \$10,708,010 |
| P908547 | 52109 | Pumba Compressor Station | \$17,680,970 | \$14,769,580 |
| P908538 | 52110 | Mesa Hydrocarbons Gathering | \$553,980 | \$548,580 |
| P908520 | 52111 | Rifle Pipeline LLC/Ballard | \$21,856,000 | \$16,804,630 |
| | | | \$423,104,730 | \$350,000,000 |