

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 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:  <b>ENCANA OIL AND GAS (USA) INC.</b> v.  Respondent:  <b>GARFIELD COUNTY BOARD OF EQUALIZATION.</b>	
<b>AMENDMENT TO ORDER ON STIPULATION</b>	

**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**

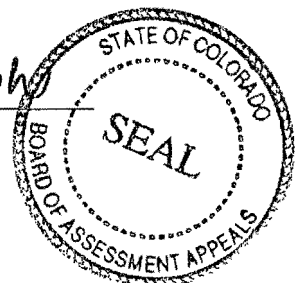
*Karen E Hart*

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



<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>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 &amp; 52111</b>
Petitioner: <b>ENCANA OIL AND GAS (USA) INC.</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.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 9<sup>th</sup> day of June, 2010.

This decision was put on the record

June 8, 2010

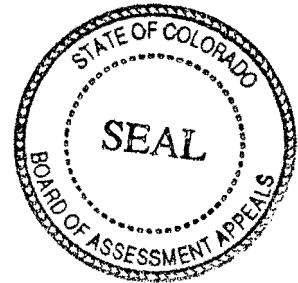
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals

Cara McKeller  
Cara McKeller

**BOARD OF ASSESSMENT APPEALS**

Karen E. Hart  
Karen E. Hart

Debra A. Baumbach  
Debra A. Baumbach



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**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:

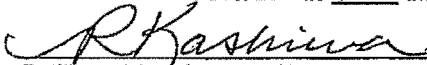
1. The Properties subject to this Stipulation are described as set forth in the County Schedule Numbers on the Attachments to this Stipulation.
2. The subject properties are classified as Personal (what type).
3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor 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.

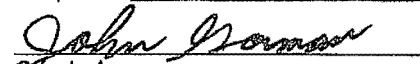
DATED this 7<sup>th</sup> day of June, 2010

  
Petitioner(s) of Agent or Attorney

  
County Attorney for Respondent,  
Board of Commissioners

Address:  
Holland & Hart LLP  
555 17th Street, Suite 3200  
Denver, CO 80202  
Telephone: 303-295-8157

Address:  
Don K. Deford, County Attorney  
Garfield County BOE  
108 8th Street, Suite 219  
Glenwood Springs, Co 81601  
Telephone: 970-945-9150

  
County Assessor

Address:  
John Gorman  
109 8th Street, Suite 207  
Glenwood Springs, Co 81601  
Telephone: 970-945-9134

Docket Number 52074/5211a

<b>ATTACHMENT A</b>				
Actual Values as assigned by the Assessor				
<b>SCHEDULE #</b>	<b>DOCKET NO.</b>	<b>DESCRIPTION</b>	<b>IMPROVEMENT VALUE</b>	<b>TOTAL ACTUAL VALUE</b>
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
			<b>\$423,104,730</b>	<b>\$423,104,730</b>

**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