BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 54860
Petitioner: **QUESTAR EXPLORATION & PRODUCTION COMPANY** v. Respondent: **MONTEZUMA 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. Petitioner is protesting the 2002 thru 2006 actual value of the subject property.

2. Subject property is described as follows for years 2002 and 2003

County Schedule No.s: P010517, P010516, P010515, P010513, P010512, P010511, P010510, P010509, P010508, P010507, P010506, P010505, P010420 and P010419.

Category: Abatement **Property Type: Commercial Personal**

3. The parties agreed that the 2002 actual value of the subject property should be reduced to:
Total Value: $708,156.00

(Reference attached stipulation)

4. The parties agreed that the 2003 actual value of the subject property should be reduced to:
Total Value: $644,913.00

(Reference attached stipulation)

5. Subject property is described as follows for years 2004, 2005 and 2006:

County Schedule No.s: P010521, P010517, P010516, P010515, P010513, P010512, P010511, P010510, P010509, P010508, P010507, P010506, P010505, P010420 and P010419

Category: Abatement **Property Type: Commercial Personal**

6. The parties agreed that the 2004 actual value of the subject property should be reduced to:
Total Value: $671,801.00

(Reference attached stipulation)

7. The parties agreed that the 2005 actual value of the subject property should be reduced to:
Total Value: $781,874.00

(Reference attached stipulation)

8. The parties agreed that the 2006 actual value of the subject property should be reduced to:
Total Value: $768,161.00

(Reference attached stipulation)

9. The Board concurs with the attached Stipulation.

ORDER:

Respondent is ordered to reduce the 2002 and 2006 actual value of the subject property, as set forth in the attached Stipulation.

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

DATED/MAILED this 25th day of January, 2012

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Diane M. DeVries

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

STATE OF COLORADO SEAL BOARD OF ASSESSMENT APPEALS

BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO

Docket Number: 54860
Multiple County Schedule Numbers: (As Set Forth in the Attached)

STIPULATION (As to Abatement/Refund forTax Year 2002-2006)

Questar Exploration and Production Company,

Petitioner

vs.

Montezuma COUNTY BOARD OF COMMISSIONERS,

Respondent.

Petitioner(s) and Respondent hereby enter into this Stipulation regarding the tax year 2002-2006 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 Property (what type).

3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2002-2006.

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 2002-2006 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 2002-2006.

7. Brief narrative as to why the reduction was made:
Adjusted values to comply with ARL guidelines.

8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on Jan. 24-26, 2012 (date) at 8:30 AM (time) be vacated or a hearing has not yet been scheduled before the Board of Assessment Appeals.

DATED this 20 day of January 2012

, #7641
Petitioner(s) or Agent or Attorney

County Attorney for Respondent,
Board of Commissioners

Address:
The Poe Law Office LLC
7200 S. Alton Way, Suite B-150
Centennial, Co 80112
Telephone: 303-993-3953

Address:
P.O. Drawer JJ
Cortez, Colorado 81321

Telephone: 970-565-3428

County Assessor

Address:
109 W. Main Street, Room 310
Cortez, Colorado 81321

Telephone: 970-565-3428

Docket Number 54860

TAX YEAR 2002

ATTACHMENT A

Actual Values as assigned by the Assessor

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010517	$ .00	$ .00	$ 112,820
P010516	$ .00	$ .00	$ 133,850
P010515	$ .00	$ .00	$ 322,470
P010513	$ .00	$ .00	$ 4,860
P010512	$ .00	$ .00	$ 60,810
P010511	$ .00	$ .00	$ 1,160
P010510	$ .00	$ .00	$ 88,270
P010509	$ .00	$ .00	$ 61,270
P010508	$ .00	$ .00	$ 18,100
P010507	$ .00	$ .00	$ 52,190
P010506	$ .00	$ .00	$ 623,340
P010505	$ .00	$ .00	$ 144,290
P010420	$ .00	$ .00	$ 31,020
P010419	$ .00	$ .00	$ 24,130
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 1,678,580

2002

ATTACHMENT B

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

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010517	$ .00	$ .00	$ 112,820
P010516	$ .00	$ .00	$ 133,850
P010515	$ .00	$ .00	$ 322,470
P010513	$ .00	$ .00	$ 4,860
P010512	$ .00	$ .00	$ 60,810
P010511	$ .00	$ .00	$ 1,160
P010510	$ .00	$ .00	$ 88,270
P010509	$ .00	$ .00	$ 61,270
P010508	$ .00	$ .00	$ 18,100
P010507	$ .00	$ .00	$ 52,190
P010506	$ .00	$ .00	$ 623,340
P010505	$ .00	$ .00	$ 144,290
P010420	$ .00	$ .00	$ 31,020
P010419	$ .00	$ .00	$ 24,130
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 1,678,580

2002

ATTACHMENT C

Actual Values as agreed to by all Parties

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010517	$ .00	$ .00	$ 68,936
P010516	$ .00	$ .00	$ 35,548
P010515	$ .00	$ .00	$ 108,036
P010513	$ .00	$ .00	$ 17,695
P010512	$ .00	$ .00	$ 31,308
P010511	$ .00	$ .00	$ 50,949
P010510	$ .00	$ .00	$ 48,598
P010509	$ .00	$ .00	$ 50,836
P010508	$ .00	$ .00	$ 87,444
P010507	$ .00	$ .00	$ 6,233
P010506	$ .00	$ .00	$ 130,929
P010505	$ .00	$ .00	$ 40,120
P010420	$ .00	$ .00	$ 23,787
P010419	$ .00	$ .00	$ 7,737
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 708,156

TAX YEAR 2003

ATTACHMENT A

Actual Values as assigned by the Assessor

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010517	$ .00	$ .00	$ 111,030
P010516	$ .00	$ .00	$ 131,400
P010515	$ .00	$ .00	$ 318,470
P010513	$ .00	$ .00	$ 4,560
P010512	$ .00	$ .00	$ 58,160
P010511	$ .00	$ .00	$ 1,180
P010510	$ .00	$ .00	$ 86,670
P010509	$ .00	$ .00	$ 56,880
P010508	$ .00	$ .00	$ 17,540
P010507	$ .00	$ .00	$ 49,130
P010506	$ .00	$ .00	$583,010
P010505	$ .00	$ .00	$ 137,470
P010420	$ .00	$ .00	$ 29,800
P010419	$ .00	$ .00	$ 23,110
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 1,608,410

2003

ATTACHMENT B

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

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010517	$ .00	$ .00	$ 111,030
P010516	$ .00	$ .00	$ 131,400
P010515	$ .00	$ .00	$ 318,470
P010513	$ .00	$ .00	$ 4,560
P010512	$ .00	$ .00	$ 58,160
P010511	$ .00	$ .00	$ 1,180
P010510	$ .00	$ .00	$ 86,670
P010509	$ .00	$ .00	$ 56,880
P010508	$ .00	$ .00	$ 17,540
P010507	$ .00	$ .00	$ 49,130
P010506	$ .00	$ .00	$ 583,010
P010505	$ .00	$ .00	$ 137,470
P010420	$ .00	$ .00	$ 29,800
P010419	$ .00	$ .00	$ 23,110
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 1,608,410

2003

ATTACHMENT C

Actual Values as agreed to by all Parties

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010517	$ .00	$ .00	$ 69,673
P010516	$ .00	$ .00	$ 33,972
P010515	$ .00	$ .00	$ 97,028
P010513	$ .00	$ .00	$ 9,670
P010512	$ .00	$ .00	$ 20,007
P010511	$ .00	$ .00	$ 12,327
P010510	$ .00	$ .00	$ 48,492
P010509	$ .00	$ .00	$ 53,647
P010508	$ .00	$ .00	$ 88,054
P010507	$ .00	$ .00	$ 6,578
P010506	$ .00	$ .00	$ 120,908
P010505	$ .00	$ .00	$ 37,989
P010420	$ .00	$ .00	$ 40,335
P010419	$ .00	$ .00	$ 6,233
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0.00	$ 0.00	$ 644,913

TAX YEAR 2004

ATTACHMENT A

Actual Values as assigned by the Assessor

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010521	$ .00	$ .00	$ 198,690
P010517	$ .00	$ .00	$ 109,730
P010516	$ .00	$ .00	$ 128,210
P010515	$ .00	$ .00	$ 310,960
P010513	$ .00	$ .00	$ 4,180
P010512	$ .00	$ .00	$ 54,470
P010511	$ .00	$ .00	$ 1,180
P010510	$ .00	$ .00	$ 85,780
P010509	$ .00	$ .00	$ 51,620
P010508	$ .00	$ .00	$ 16,890
P010507	$ .00	$ .00	$ 45,450
P010506	$ .00	$ .00	$ 532,100
P010505	$ .00	$ .00	$ 132,860
P010420	$ .00	$ .00	$ 28,340
P010419	$ .00	$ .00	$ 21,960
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 1,722,420

2004

ATTACHMENT B

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

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010521	$ .00	$ .00	$ 198,690
P010517	$ .00	$ .00	$ 109,730
P010516	$ .00	$ .00	$ 128,210
P010515	$ .00	$ .00	$ 310,960
P010513	$ .00	$ .00	$ 4,180
P010512	$ .00	$ .00	$ 54,470
P010511	$ .00	$ .00	$ 1,180
P010510	$ .00	$ .00	$ 85,780
P010509	$ .00	$ .00	$ 51,620
P010508	$ .00	$ .00	$ 16,890
P010507	$ .00	$ .00	$ 45,450
P010506	$ .00	$ .00	$ 532,100
P010505	$ .00	$ .00	$ 132,860
P010420	$ .00	$ .00	$ 28,340
P010419	$ .00	$ .00	$ 21,960
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 1,722,420

2004

ATTACHMENT C

Actual Values as agreed to by all Parties

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010521	$ .00	$ .00	$ 58,457
P010517	$ .00	$ .00	$ 74,645
P010516	$ .00	$ .00	$ 34,732
P010515	$ .00	$ .00	$ 98,445
P010513	$ .00	$ .00	$ 8,531
P010512	$ .00	$ .00	$ 20,006
P010511	$ .00	$ .00	$ 13,676
P010510	$ .00	$ .00	$ 53,070
P010509	$ .00	$ .00	$ 54,769
P010508	$ .00	$ .00	$ 77,887
P010507	$ .00	$ .00	$ 6,448
P010506	$ .00	$ .00	$ 110,039
P010505	$ .00	$ .00	$ 34,446
P010420	$ .00	$ .00	$ 22,865
P010419	$ .00	$ .00	$ 3,785
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 671,801

TAX YEAR 2005

ATTACHMENT A

Actual Values as assigned by the Assessor

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010521	$ .00	$ .00	$ 209,790
P010517	$ .00	$ .00	$ 114,390
P010516	$ .00	$ .00	$ 133,420
P010515	$ .00	$ .00	$ 322,280
P010513	$ .00	$ .00	$ 4,030
P010512	$ .00	$ .00	$ 55,360
P010511	$ .00	$ .00	$ 1,290
P010510	$ .00	$ .00	$ 89,820
P010509	$ .00	$ .00	$ 50,270
P010508	$ .00	$ .00	$ 17,690
P010507	$ .00	$ .00	$ 45,540
P010506	$ .00	$ .00	$ 524,660
P010505	$ .00	$ .00	$ 133,080
P010420	$ .00	$ .00	$ 28,990
P010419	$ .00	$ .00	$ 22,450
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 1,753,060

2005

ATTACHMENT B

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

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010521	$ .00	$ .00	$ 209,790
P010517	$ .00	$ .00	$ 114,390
P010516	$ .00	$ .00	$ 133,420
P010515	$ .00	$ .00	$ 322,280
P010513	$ .00	$ .00	$ 4,030
P010512	$ .00	$ .00	$ 55,360
P010511	$ .00	$ .00	$ 1,290
P010510	$ .00	$ .00	$ 89,820
P010509	$ .00	$ .00	$ 50,270
P010508	$ .00	$ .00	$ 17,690
P010507	$ .00	$ .00	$ 45,540
P010506	$ .00	$ .00	$ 524,660
P010505	$ .00	$ .00	$ 133,080
P010420	$ .00	$ .00	$ 28,990
P010419	$ .00	$ .00	$ 22,450
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 1,753,060

2005

ATTACHMENT C
Actual Values as agreed to by all Parties

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010521	$ .00	$ .00	$ 81,102
P010517	$ .00	$ .00	$ 94,082
P010516	$ .00	$ .00	$ 46,328
P010515	$ .00	$ .00	$ 105,388
P010513	$ .00	$ .00	$ 21,724
P010512	$ .00	$ .00	$ 26,656
P010511	$ .00	$ .00	$ 13,458
P010510	$ .00	$ .00	$ 61,876
P010509	$ .00	$ .00	$ 61,175
P010508	$ .00	$ .00	$ 81,210
P010507	$ .00	$ .00	$ 10,766
P010506	$ .00	$ .00	$ 104,889
P010505	$ .00	$ .00	$ 38,167
P010420	$ .00	$ .00	$ 28,398
P010419	$ .00	$ .00	$ 6,655
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0.00	$ 0.00	$ 781,874

TAX YEAR 2006

ATTACHMENT A

Actual Values as assigned by the Assessor

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010521	$ .00	$ .00	$ 209,250
P010517	$ .00	$ .00	$ 219,820
P010516	$ .00	$ .00	$ 131,760
P010515	$ .00	$ .00	$ 327,340
P010513	$ .00	$ .00	$ 3,470
P010512	$ .00	$ .00	$ 50,690
P010511	$ .00	$ .00	$ 1,270
P010510	$ .00	$ .00	$ 91,800
P010509	$ .00	$ .00	$ 45,640
P010508	$ .00	$ .00	$ 16,890
P010507	$ .00	$ .00	$ 41,010
P010506	$ .00	$ .00	$ 463,270
P010505	$ .00	$ .00	$ 132,470
P010420	$ .00	$ .00	$ 26,870
P010419	$ .00	$ .00	$ 20,910
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 1,782,460

2006

ATTACHMENT B

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

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010521	$ .00	$ .00	$ 209,250
P010517	$ .00	$ .00	$ 219,820
P010516	$ .00	$ .00	$ 131,760
P010515	$ .00	$ .00	$ 327,340
P010513	$ .00	$ .00	$ 3,470
P010512	$ .00	$ .00	$ 50,690
P010511	$ .00	$ .00	$ 1,270
P010510	$ .00	$ .00	$ 91,800
P010509	$ .00	$ .00	$ 45,640
P010508	$ .00	$ .00	$ 16,890
P010507	$ .00	$ .00	$ 41,010
P010506	$ .00	$ .00	$ 463,270
P010505	$ .00	$ .00	$ 132,470
P010420	$ .00	$ .00	$ 26,870
P010419	$ .00	$ .00	$ 20,910
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 1,782,460

2006

ATTACHMENT C

Actual Values as agreed to by all Parties

Docket Number 54860

Schedule Number	Land Value	Improvement Value	Total Actual Value
P010521	$ .00	$ .00	$ 86,526
P010517	$ .00	$ .00	$ 93,286
P010516	$ .00	$ .00	$ 44,274
P010515	$ .00	$ .00	$ 104,675
P010513	$ .00	$ .00	$ 21,575
P010512	$ .00	$ .00	$ 24,981
P010511	$ .00	$ .00	$ 12,675
P010510	$ .00	$ .00	$ 50,306
P010509	$ .00	$ .00	$ 58,578
P010508	$ .00	$ .00	$ 82,808
P010507	$ .00	$ .00	$ 10,330
P010506	$ .00	$ .00	$ 96,914
P010505	$ .00	$ .00	$ 38,655
P010420	$ .00	$ .00	$ 35,939
P010419	$ .00	$ .00	$ 6,639
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
	$ .00	$ .00	$
TOTAL:	$ 0 .00	$ 0 .00	$ 768,161

PLUS PENALTY PER CRS 39-5-116 IN THE AMOUNT OF $5,000