BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO

1313 Sherman Street, Room 315

Denver, Colorado 80203

Docket Number: 55538

Petitioner: DIRECTV, INC.

v.

Respondent: LA PLATA COUNTY BOARD OF

COMMISSIONERS

AMENDMENT TO ORDER ON STIPULATION

THE BOARD OF ASSESSMENT APPEALS hereby amends its May 14, 2012 Order in the above-captioned appeal to reflect the following stipulated values. 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 2007 2009 actual value of the subject property.
- 2. Subject property is described as follows for year 2007 2009

County Schedule No.: P050095+4

Category: Abatement Property Type: Commercial Personal

3. The parties agreed that the 2007 actual value of the subject property should be reduced to:

Total Value:

\$16,560

(Reference attached stipulation)

4. The parties agreed that the 2008 actual value of the subject property should be reduced to:

Total Value:

\$65,560

(Reference attached stipulation)

5. The parties agreed that the 2009 actual value of the subject property should be reduced to:

Total Value:

\$40,970

(Reference attached stipulation)

1. The Board concurs with the attached Stipulation.

ORDER:

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

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

DATED/MAILED this 23 rd day of May, 2012

BOARD OF ASSESSMENT APPEALS

Diane M. DeVries

Sura a Baumbach

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

Cara McKeller

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BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

Docket Number: 55538

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

STIPULATION (As to Abatement/Refund for Tax Year 2007)

DIRECTV, INC., Petition

VS.

LA PLATA COUNTY BOARD OF COMMISSIONERS, Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2007 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner 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.
- 3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2007.
- 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 and Respondent agree to the tax year 2007 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 2007.
- 7. Brief narrative as to why the reduction was made:
 Petitioner provided Respondent more information regarding the costs of the subject properties.

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- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on May 24, 2012 at 8:30 am be vacated.
- 9. Both parties agree that no statutory refund interest shall be paid by the Respondent to the Petitioner in this matter and that the Petitioner hereby waives any and all rights to recover statutory refund interest.

DATED this 8th day of May, 2012.

Petitioner or Agent or Attorney

Address: 7200 S. Alton Way

Suite B-150

Centennial, CO 80112 Telephone: 303 993-3928 County Attorney for Respondent, Board of Commissioners

Address: 1099 Main Avenue

Suite 313

Durango, CO 81301 Telephone: 970 382-8600

Address: 1060 E. 2nd Avenue

Durango, CO 81301

Telephone: 970 382-6221

ATTACHMENT A

Actual Values as assigned by the Assessor

Schedule Number	Land Value	Improvement Value	Total Actual Value
P050095			38,910
P050096			71,370
P050097			5,490
P050098			13,080
P050099			250
TOTAL:			\$129,100

ATTACHMENT B

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

Schedule Number	Land Value	Improvement Value	Total Actual Value
P050095	-	-	38,910
P050096			71,370
P050097	***************************************		5,490
P050098			13,080
P050099			250
TOTAL:			\$129,100

ATTACHMENT C

Actual Values as agreed to by all Parties

Schedule Number	Land Value	Improvement Value	Total Actual Value
P050095			2,670
P050096	***************************************		11,680
P050097	7		830
P050098			1,340
P050099			40
TOTAL:			\$16,560

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BOARD OF ASSESSMENT APPEALS 17 KING: 05 STATE OF COLORADO

Docket Number: 55538

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

STIPULATION (As to Abatement/Refund for Tax Year 2008)

DIRECTV, INC., Petition

vs.

LA PLATA COUNTY BOARD OF COMMISSIONERS, Respondent.

Petitioner and Respondent hereby enter into this Stipulation regarding the tax year 2008 valuation of the subject property, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioner 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.
- 3. Attachment A reflects the actual values of the subject properties, as assigned by the Assessor for tax year 2008.
- 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 and Respondent agree to the tax year 2008 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 2008.
- 7. Brief narrative as to why the reduction was made:
 Petitioner provided Respondent more information regarding the costs of the subject properties.

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- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on May 24, 2012 at 8:30 am be vacated.
- 9. Both parties agree that no statutory refund interest shall be paid by the Respondent to the Petitioner in this matter and that the Petitioner hereby waives any and all rights to recover statutory refund interest.

DATED this 8th day of May, 2012.

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Centennial, CO 80112 Telephone: 303 993-3928 County Attorney for Respondent, Board of Commissioners

Address: 1099 Main Avenue

Suite 313

Durango, CO 81301 Telephone: 970 382-8600

County Assessor

Address: 1060 E. 2nd Avenue

Durango, CO 81301

Telephone: 970 382-6221

ATTACHMENT A

Actual Values as assigned by the Assessor

Schedule Number	Land Value	Improvement Value	Total Actual Value
P050095			64,930
P050096			143,920
P050097		and the second second	12,940
P050098			24,020
P050099			430
TOTAL:		A Period of the Africa	\$246,240

ATTACHMENT B

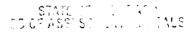
Actual Values as assigned by the County Board of Commissioners after a timely appeal

Schedule Number	Land Value	Improvement Value	Total Actual Value
P050095			64,930
P050096		and the second second	143,920
P050097			12,940
P050098			24,020
P050099			430
TOTAL:		and the second second	\$246,240

ATTACHMENT C

Actual Values as agreed to by all Parties

Schedule Number	Land Value	Improvement Value	Total Actual Value
P050095			13,560
P050096			45,490
P050097			2,760
P050098		100	3,710
P050099		10 mg - 10 mg	40
TOTAL	Committee of the commit		\$65,560



BOARD OF ASSESSMENT APPEALS STATE OF COLORADO 112 1137 17 11110: 05

Docket Number: 55538

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

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

DIRECTV, INC., Petition

VS.

LA PLATA COUNTY BOARD OF COMMISSIONERS, Respondent.

Petitioner 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 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.
- 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 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:
 Petitioner provided Respondent more information regarding the costs of the subject properties.

- 8. Both parties agree that the hearing scheduled before the Board of Assessment Appeals on May 24, 2012 at 8:30 am be vacated.
- 9. Both parties agree that no statutory refund interest shall be paid by the Respondent to the Petitioner in this matter and that the Petitioner hereby waives any and all rights to recover statutory refund interest.

DATED this 8th day of May, 2012.

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Suite B-150

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Address: 1099 Main Avenue

Suite 313

Durango, CO 81301 Telephone: 970 382-8600

County Assessor

Address: 1060 E. 2nd Avenue

Durango, CO 81301

Telephone: 970 382-6221

ATTACHMENT A

Actual Values as assigned by the Assessor

Schedule Number	Land Value	Improvement Value	Total Actual Value
P050095			70,400
P050096			159,830
P050097	7.0 (1.0 (1.0 (1.0 (1.0 (1.0 (1.0 (1.0 (1		14,820
P050098			28,050
P050099			-
TOTAL			\$273,100

ATTACHMENT B

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

Schedule Number	Land Value	Improvement Value	Total Actual Value
P050095			70,400
P050096			159,830
P050097			14,820
P050098			28,050
P050099			-
TOTAL:			\$273,100

ATTACHMENT C

Actual Values as agreed to by all Parties

Schedule Number	Land Value	Improvement Value	Total Actual Value
P050095			7,870
P050096			28,730
P050097		Leading to the second s	1,710
P050098			2,660
P050099			•
TOTAL			\$40,970