

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 56098</b>
Petitioner: <b>BLUE SPRUCE ENERGY CENTER LLC,</b>  v.  Respondent: <b>PTA PROPERTY TAX ADMINISTRATOR.</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.: FILE NO. EN051**  
  
**Category: Valuation      Property Type: State Assessed**
2. Petitioner is protesting the 2010 actual value of the subject property.
3. The parties agreed that the 2010 actual value of the subject property should be reduced to:  
  

**Total Value:            \$90,276,800**  
 (Reference Attached Stipulation)
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 2010 actual value of the subject property, as set forth above.


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


**DATED AND MAILED** this 7th day of October 2010.

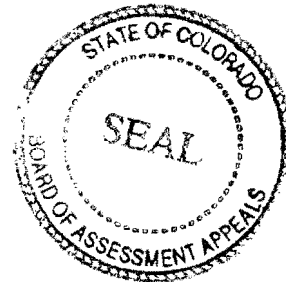
**BOARD OF ASSESSMENT APPEALS**

  
\_\_\_\_\_  
Karen E. Hart

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

  
\_\_\_\_\_  
Debra A. Baumbach

  
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Cara McKeller



BOARD OF ASSESSMENT APPEALS  
STATE OF COLORADO  
Docket Number 56098  
Division of Property Taxation Schedule Number EN051

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STIPULATION AND JOINT MOTION FOR ORDER

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**BLUE SPRUCE ENERGY CENTER, LLC**

Petitioner(s),

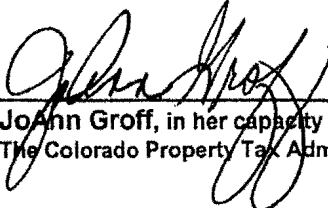
vs.

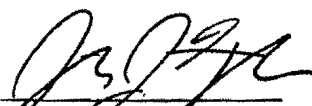
**PROPERTY TAX ADMINISTRATOR,**


Respondent.

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1. Petitioners COMPANY and Respondent Property Tax Administrator hereby stipulate that the actual value assigned to the property that is the subject of this appeal for tax year 2010 \$90,276,800 with an assessed value of \$26,276,800.
  2. The parties agree that this valuation applies to tax year 2010 only, and that the 2010 stipulated valuation shall not affect the valuation of the subject property in the future. The parties request that the Board enter an Order approving the stipulation to reduce the actual value and assessed value assigned to this property for tax year 2010 to the values shown above.
  3. The parties agree to ask the Board to dismiss this case based on this stipulation. Each party will bear its own costs in connection with this appeal.

Respectfully submitted this 1 day of Oct, 2010.

  
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JoAnn Groff, in her capacity as  
The Colorado Property Tax Administrator

  
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Justin Hyland  
Director – Property & Transaction Taxes  
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Houston, TX 77002-2743  
Phone: 713-830-8873

  
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ATTORNEY/AGENT FOR PETITIONER  
COMPANY