BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO

1313 Sherman Street, Room 315 Denver, Colorado 80203

Petitioner:

FOSTER FARMS LLC,

v.

Respondent:

MONTROSE COUNTY BOARD OF EQUALIZATION.

#### ORDER ON STIPULATION

Docket Number: 56099

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.: R0006545+6

Category: Valuation Property Type: Agricultural

- 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:** 

\$2,837,070

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

### **ORDER:**

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

Cara McKeller

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

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

**DATED AND MAILED** this 26th day of April 2011.

**BOARD OF ASSESSMENT APPEALS** 

Dearem Dethies

Diane M. DeVries

Sura a. Baumbach

Debra A. Baumbach

# BOARD OF ASSESSMENT APPEALS 20 11 8:17

Single County Schedule No	ımber: R00112	04	
STIPULATION (As to Tax	Year2010	Actual Value)	
Foster Farms LLC			7
Petitioner,			
vs.			
Montrose	COUNTY BO	DARD OF EQUALIZA	ATION,
Respondent.			
	iter its order base espondent agree bject to this stipu	ed on this stipulation.  and stipulate as folk  lation is described as	<b>)W</b> S:
The subject property).	perty is classified	as Agricult	ural (what type of
3. The County Ass subject property for tax ye		ssigned the following	actual value to the
	Land	\$ 21,210,00	
	Improvements Total	\$ 454,640,00 \$ 475,850,00	
valued the subject propert	peal to the Board y as follows: Land	d of Equalization, the	Board of Equalization
	improvements : Total :	454,640 00 475.850 00	
	. drain . A	,	

5. After further review and negotial Equalization agree to the following tax yea property:	tion. Petitioner(s) and County Board of ractual value for the subject
Land	<b>s</b> _ 21,210,00
Improvements	\$ 387,040.00
Total	\$ 408.250.00
, , ,	
6. The valuation, as established ab year 2010	ove, shall be binding only with respect to tax
7. Brief narrative as to why the red Depreciation on the eight poult to 28.5% remaining economic life	try houses was reduced from 37%
	ing scheduled before the Board of Assessment a) at 8:30 AM (time) be vacated or a be the Board of Assessment Appeals.
·	
DATED this 18 day	of April 2011
William a mitim	ofApril2011
Petitioner's Attorney	County Attorney for Respondent.
Petitioner's Attorney  William A. McLain #6941	County Attorney for Respondent, Board of Equalization  Address:
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain &	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain & Roswell, LLC	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney 161 South Townsend Avenue
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain & Roswell, LLC 100 Garfield Street, Suite 300	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain & Roswell, LLC 100 Garfield Street, Suite 300 Denver, CO 80206	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney 161 South Townsend Avenue Montrose, CO 81401
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain & Roswell, LLC 100 Garfield Street, Suite 300	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney 161 South Townsend Avenue
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain & Roswell, LLC 100 Garfield Street, Suite 300 Denver, CO 80206	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney 161 South Townsend Avenue Montrose, CO 81401
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain & Roswell, LLC 100 Garfield Street, Suite 300 Denver, CO 80206	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney 161 South Townsend Avenue Montrose, CO 81401
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain & Roswell, LLC 100 Garfield Street, Suite 300 Denver, CO 80206	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney 161 South Townsend Avenue Montrose, CO 81401  Telephone: 9/0-249-9424  County Assessor  Address:
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain & Roswell, LLC 100 Garfield Street, Suite 300 Denver, CO 80206	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney 161 South Townsend Avenue Montrose, CO 81401  Telephone: 9/0-249-9424  County Assessor  Address: 320 South First Street
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain & Roswell, LLC 100 Garfield Street, Suite 300 Denver, CO 80206	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney 161 South Townsend Avenue Montrose, CO 81401  Telephone: 970-249-9424  County Assessor  Address:
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain & Roswell, LLC 100 Garfield Street, Suite 300 Denver, CO 80206	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney 161 South Townsend Avenue Montrose, CO 81401  Telephone: 970-249-9424  County Assessor  Address: 320 South First Street Montrose, CO 81401
Petitioner's Attorney  William A. McLain #6941 Higgins, Hopkins, McLain & Roswell, LLC 100 Garfield Street, Suite 300 Denver, CO 80206	County Attorney for Respondent, Board of Equalization  Address: Assistant County Attorney 161 South Townsend Avenue Montrose, CO 81401  Telephone: 970-249-9424  County Assessor  Address: 320 South First Street

### BOARD OF ASSESSMENT APPEALS STATE OF COLORADO

2011 123 20 111 8: 47

Docket Number Single County S	56099 Chedule Number: R001	1313	•	
STIPULATION	(As to Tax Year20	10	Actual Value)	
Foster Farm	s LLC			
Petitioner.				
v\$.				
Montrose	COUNTY	BOAR	OF EQUALIZATION,	
Respondent.				
year 2010 Assessment Ap Petitione 1 The p	r(s) and Respondent here valuation of the sulpeals to enter its order bar(s) and Respondent agn roperty subject to this sti 23-204-00-026, Scho	bject pr ased or se and pulation	operty, and jointly move this stipulation. stipulate as follows: is described as:	the Board of
2. The s property).	ubject property is classifi	ed as_	Agricultural	(what type of
	County Assessor originally for lax year2010		ed the following actual v	value to the
	Land	\$	18,920,00 461,000,00	
	Improvement Total	s \$	461,000,00 479,920,00	
	a timely appeal to the Boact property as follows:	•	,	of Equalization
	Land	<b>\$</b> _	18,920,00	
	Improvements	\$	461,000 00	
	Total	\$	479.920.00	•

<ol><li>After further revi Equalization agree to the t property;</li></ol>	iew and negotia following tax yes	tion, Petitioner(s) and County Board of ar 2010 actual value for the subject
	Land Improvements Total	\$ 18,920,00 \$ 393,400,00 \$ 412,320,00
6. The valuation, a 2010  7. Srief narrative a		pove, shall be binding only with respect to tax
	eight poul	try houses was reduced from 37%
Appeals on May 9,	2011 (date	ring scheduled before the Board of Assessment b) at8:30 AM(time) be vacated or a e the Board of Assessment Appeals.
	this 18 day	
Petitioner's Attorney	ales	County Attorney for Respondent, Board of Equalization
William A. McLain #694 Higgins, Hopkins, McLa Roswell, LLC 100 Garfield Street, Suit	in &	Address: Assistant County Attorney 161 South Townsend Avenue Montrose, CO 81401
Denver, CO 80206 Telephone: (303) 987-7		Telephone: 9/0-249-9424
		County Assessor
		Address: 320 South First Street Montrose, CO 81401
Docket Number 56099		Telephone: 970-249-3753

# BOARD OF ASSESSMENT APPEALS 2011 FTR 20 (20) 8: 57

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STIPU	JLAT	rion	(As to T	ax Yea	r2(	010	Ac	ual Val	ue)			
Fost	ęr	Farm	s LLC							'		
Petitio	ner.											
vs.												
Mont	ros	e			COUNT	r BOAR	D OF	EQUA	LIZAT	'ION,		
Respo	onde	nt.										
45565					n of the sits order t					HOVE L		
	sme Pet	ent Ap	peals to r(s) and property	enter i Respo subject		pased or ree and tipulatio	n this Istipi In is a	stipula liate as lescribe	tion. followed as: 59,	<b>78</b> :	Roa	d)
Parc	Pet 1. el	thione The p # 37	peals to r(s) and property 23-123	Responsable Control	to this s	pased or ree and tipulation hedule	n this	stipula liste as lescribe	tion. followed as: 59,	8: (David	Roa	d)
Parc	Pet 1. el 2. rty).	ent Apsitione The property and the second terms of the second term	peals to r(s) and property 23-123 subject p	Responsubjection of the control of t	to this s	ree and tipulation hedule	n this	liste as lescribe	tion. followed as: 59,	B: (David	Roa	d)
Parc	Pet 1. el 2. rty).	ent Apsitione The property and the second terms of the second term	peals to r(s) and property 23-123 subject p	enter i Respo subject - 00 - 0 roperty	its order to andent ago to this s 212, Sci y is classi or original 2010	ree and tipulation hedule ified as_	n this	Agric	followed as: 59,	B: (David	Roa	d)
Parc	Pet 1. el 2. rty).	ent Apsitione The property and the second terms of the second term	peals to r(s) and property 23-123 subject p	Responsible control co	its order to indent ago it to this so 212, Sci y is classi or original 2010	ree and tipulatio hedule ified as_	n this stip.	Agric 15,910	tion. followed as: 59,	B: (David	Roa	d)
Parc	Pet 1. 2. rty). 3. 2t pro	the party of the state of the Coperty	peals to r(s) and property 23-123 subject p County A y for tax	enter i Respo subject - 00 - 0 roperty ssesso year Lar Imp Tof appeal erty as	its order to andent ago to this s 212, Sch vis classi or original 2010 and proverner tal	ree and tipulation hedule ified as_ ified as_ card of	n this stip: In is a It is the stip: It is the	Agric he follow	wing a	ral	_ (wi	the

<ol><li>After further review and negotiati Equalization agree to the following tax year property:</li></ol>	ion, Petitioner(s) and County Board of ractual value for the subject
Land	\$ 15,910_ <b>.00</b>
Improvements \$	~
` _	388.790.00
19101	
6. The valuation, as established above 2010	ove, shall be binding only with respect to tax
7. Brief narrative as to why the reduced Depreciation on the eight poult to 28.5% remaining economic life	ry houses was reduced from 37%
Appeals on May 9,2011 (date hearing has not yet been scheduled before	the Board of Assessment Appeals.
DATED this 18 day o	77
Petitioner's Attorney	ict County Attorney for Respondent, Board of Equalization
William A. McLain #6941	•
	Address:
Higgins, Hopkins, McLain &	. Assistant County Attorney
Roswell, LLC	161 South Townsend Avenue
100 Garfield Street, Suite 300	Montrose, CO 81401
Denver, CO 80206	
Telephone: (303) 987-7140	Telephone: 3/U-249-9424
	211
	1/2-1/2
•	County Assessor
	Address:
•	320 South First Street
	Montrose, CO 81401
Particol No. 1 COOR	Telephone: 970-249-3753
Docket Number 56099	

ing State Court Courts

## BOARD OF ASSESSMENT APPEALS2011 1722 20 121 6: 47 STATE OF COLORADO

Docket Number: 56099	
Single County Schedule Number: R0009	072
STIPULATION (As to Tax Year 2010	O Actual Value)
Foster Farms LLC	***************************************
Petitioner,	
vs.	
Montrose COUNTY B	BOARD OF EQUALIZATION.
Respondent.	
Petitioner(s) and Respondent agree  1. The property subject to this stips Parcel # 3721-324-00-051, Scheol Holly)	ulation is described as:
The subject property is classified property).	d as Agricultural (what type of
The County Assessor originally a subject property for tax year 2010	assigned the following actual value to the
Land	\$ 25,950 .00
Improvements	\$ 436,200.00
Total	\$ 462.150 00
<ol> <li>After a timely appeal to the Boar valued the subject property as follows;</li> </ol>	rd of Equalization, the Board of Equalization
Land	\$ 25,950, <b>00</b>
Improvements	\$ 436,200,00
	\$ 462.150.00

5. After further review and negotia			_
Equalization agree to the following tax yes property:	a:		actual value for the subject
property.			
Land	\$	25,950	.00
Improvements	\$	368,600	A * **
Total	\$	394,550	.00
6. The valuation, as established a year 2010	bove	s, shall <b>be bin</b> d	ling only with respect to tax
<ol><li>Brief narrative as to why the re-</li></ol>			
Depreciation on the eight poul			s reduced from 37%
to 28.5% remaining economic li	ife.		
•			***************************************
			*
8. Both parties agree that the hea	róna.	echadulad hal	fore the Roam of Assessmen
Appeals on May 9,2011 (dat			
hearing has not yet been scheduled before			
The state of the s	i C tri	c popis or ma	sessificate repeats.
DATED this 18 day	of	/April	1 2011
William a hydren	ــ	//,	
	) (سعف	Mass	ye (fellenkin)
Petitioner's Attorney	W.St.	Scounty Atton	ey for Respondent,
		Board of Equ	ISIIZSUON
William A. McLain #6941		Address:	
Higgins, Hopkins, McLain &			County Attorney
Roswell, LLC			Townsend Avenue
100 Garfield Street, Suite 300			CO 81401
Denver, CO 80206			
Telephone: (303) 987-7140		Telephone:	Y/U-24Y-Y424
•		ترر	-1
		County Asse	ssor
		Marketon a v	
		Address:	First Street
		=	CO 81401
		onc.ose,	CO OTAUL
		Telenhone:	970-249-3753
Docket Number 56099		: erchibre	

### BOARD OF ASSESSMENT APPEALS 2011 1.23 20 1.11 8:46 STATE OF COLORADO

Single County Sch		R0011206		
STIPULATION (A	s to Tax Year	2010	Actual Value)	
Foster Farms	LLC			***************************************
Petitioner,				
vs.				
Montrose	co	UNTY BOAI	RD OF EQUALIZATION	٧,
Respondent.				
year 2010 Assessment Appe Petitioner(s	valuation of pals to enter its of and Responde operty subject to	the subject prices based on the same and the stipulations of the s	nter into this Stipulation property, and jointly mo on this stipulation. d stipulate as follows: on is described as: e # R0011206, (An	ove the Board of
2. The sub property).	oject property is	classified as	Agricultural	(what type of
<ol> <li>The Co- subject property f</li> </ol>			gned the following actu	al value to the
	Land	\$	16,770 <u>.<b>00</b></u>	
		rements \$_	435,000.00	
4. After a t valued the subjec	t property as folk Land	ows: \$_	451,770 .00 Equalization, the Boar	rd of Equalization
	improve Total	ments \$ \$	435,000 .00 451.770 .00	

<ol><li>After further review and negoti Equalization agree to the following tax ye property:</li></ol>	ation, Petitioner(s) and County Board of ear 2010 actual value for the subject
Land Improvements	\$ 20,220 <u>.00</u> \$ 411,420.00
Total	\$ 431.640.00
6. The valuation, as established a year 2010	above, shall be binding only with respect to tax
7. Brief narrative as to why the re Depreciation on the eight pour to 28.5% remaining economic 1	ltry houses was reduced from 37%
	·
Appeals on May 9,2011 (da hearing has not yet been scheduled befo	, , , , , , , , , , , , , , , , , , , ,
DATED this 18 day	Jon Japan Land
Petitioner's Attorney	County Attorney for Respondent, Board of Equalization
William A. McLain #8941	A delegan
Higgins, Hopkins, McLain & Roswell, LLC	Address: Assistant County Attorney
100 Garfield Street, Suite 300	161 South Townsend Avenue Montrose, CO 81401
Denver, CO 80206 Telephone: (303) 987-7140	Telephone: 9/0-249-9424
	A. M
	County Assessor
	Address:
	320 South First Street Montrose, CO 81401
	Telephone: 970-249-3753
Docket Number 56099	- STEP STEEL

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STITE OF DOLDAND

## BOARD OF ASSESSMENT APPEARS 17.22 20 111 8:46 STATE OF COLORADO

Docket Numbe Single County	r: 56099 Schedule Number: R000	6545	was a same a		
STIPULATION	(As to Tax Year203	10	Actual Value)		
Foster Far	ms LLC	·	ggreen ( , , , , , , , )	·'	
Petitioner,					
VS.					
Montrose	COUNTY	BOARD	OF EQUALIZA	TION,	
Respondent.					
Assessment A Petition  1. The	o valuation of the sul ppeals to enter its order be er(s) and Respondent agre property subject to this still 943-352-00-005, School 1943-352-00-005, School 1943-00-005, S	ee and solution	this stipulation. tipulate as follo is described as	<b>ws</b> :	
2. The property).	subject property is classifi	ed as	Agricult	ural	(what type of
3. The subject propert	County Assessor originally ty for tax year2010	assigne	d the following	actual valu	e to the
	Land	\$	20,220,00		
	Improvement	-	479,020.00		
	Total	\$	499,240.00		
4. After valued the sub	a timely appeal to the Bo ject property as follows:	ard of Ed	qualization, the	Board of E	qualization
	Land	\$_	20,220,00		
	Improvements	\$	479,020,00		
	Total	\$	499.240,00		

<ol><li>After further review and negotial Equalization agree to the following tax ye property:</li></ol>	ation. Petitioner(s) and County Board of ar 2010 actual value for the subject
Land	\$ 19,950,00
Improvements	\$ 380,810.00
Totai	\$ 400.760.00
year	bove, shall be binding only with respect to tax
7. Brief narrative as to why the reperiod on the eight poul to 28.5% remaining economic li	try houses was reduced from 37%
	County Attorney for Respondent. Board of Equalization
William A. McLain #6941 · Higgins, Hopkins, McLain & Roswell, LLC 100 Garfield Street, Suite 300	Address: Assistant County Attorney 161 South Townsend Avenue Montrose, CO 81401
Denver, CO 80206	(Market St.) Co dates
Telephone: (303) 987-7140	Telephone: Y/U-24Y-Y424
, , , , , , , , , , , , , , , , , , , ,	A.
	County Assessor
	Address: 320 South First Street Montrose, CO 81401
Docket Number 56099	Telephone: 970-249-3753

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# BOARD OF ASSESSMENT APPEALS TATE OF COLORADO ZULLER 20 ALL 8: 46

Single County Schedule		0011728		
STIPULATION (As to T	ax Year	2010	_ Actual Value)	
Foster Farms LLC				
Petitioner,				
<b>V</b> 5.				
Montrose	COUN	ITY BOAR	D OF EQUALIZATION	i <b>,</b>
Respondent.				
year 2010 v. Assessment Appeals to Petitioner(s) and	aluation of the enter its orde Respondent subject to this	e subject plans based on agree and stipulation	n this stipulation.  stipulate as follows:  n is described as:	ve the Board of
2. The subject property).	roperty is cla	ssified as_	Agricultural	(what type of
The County A subject property for tax			ned the following actua	I value to the
	Land	\$	19,950,00	
	improvem	ents \$	448,410,00	
	Total	\$	468.360 00	
After a timely valued the subject prop			Equalization, the Board	of Equalization
	Land	\$	19,950 .00	
	Improveme	nts \$	448,410 .00	
	Total	\$	468.360,00	

<ol><li>After further review and negotia</li></ol>	ation,		
Equalization agree to the following tax ye	ar	2010	actual value for the subject
property:	••	•	
Land	\$	19,950	,00
Improvements	\$	380,810	.00
Total	<u>s</u>	400.760	
, <del></del>			
6. The valuation, as established a year	bove	, shall be bind	ling only with respect to tax
7. Brief narrative as to why the re Depreciation on the eight poul			
to 28.5% remaining economic li	ife.		•
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	•	in the second second	
•			
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8. Both parties agree that the hea		-cheduled had	ion the Board of Assessment
Appeals on May 9,2011 (dat			
hearing has not yet been scheduled before	re ine	BOARD OF AS	sessment Appeals.
BATERAL 19	#	April	l 2011
DATED this 18 day	, OT	April	- 2011
William a. M. Fain	/	/	
a south 1. In stan	L	Latrily	you) Le leas lever
Petitioner's Attorney			ley for Respondent.
•		Board of Equ	alization
William A. McLain #6941			
Higgins, Hopkins, McLain &		Address:	
Roswell, LLC			County Attorney
•	•		Townsend Avenue
100 Garfield Street, Suite 300		Montrose,	CO 81401
Denver, CO 80206			
Telephone: (303) 987-7140		Telephone:	<b>サノリーと4</b> サーラキと4
		1	11
		7/3u/	74/
		County Asset	esor
		Address:	
			First Street
		-	CO 81401
		Telenbone	970-249-3753
Dacket Number 56099		respirone	
were transfer of the second se			
		•	