

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	Docket Number: 60700
Petitioner: <b>QUESTAR GAS MANAGEMENT</b>  v.  Respondent: <b>MOFFAT COUNTY BOARD OF CCOMMISSIONERS</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. Petitioner is protesting the 2007 and 2008 actual value of the subject property.
2. Subject property is described as follows for year 2007 and 2008

**County Schedule No.: P002230**

**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:                      \$ 9,168,808**

(Reference attached stipulation)

4. The parties agreed that the 2008 actual value of the subject property should be reduced to:  
**Total Value:                      \$ 542,135**

(Reference attached stipulation)

5. 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 Adams County Assessor is directed to change his/her records accordingly.

**DATED/MAILED** this 14<sup>th</sup> day of March, 2013

**BOARD OF ASSESSMENT APPEALS**

*Debra M. DeVries*

Debra M. DeVries

*Debra A. Baumbach*

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

*CM*

Cara McKeller

Debra A. Baumbach



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<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, CO 80203	
<b>Petitioner:</b>  QEP FIELD SERVICES COMPANY, formerly known as QUESTAR GAS MANAGEMENT COMPANY  v.  <b>Respondent:</b>  MOFFAT COUNTY BOARD OF COMMISSIONERS	Docket No. 60700
<b>Attorneys for Petitioner:</b> Alan Poe #7641 Rachel Poe #41318 The Poe Law Office LLC 7200 S. Alton Way, Suite B-150 Centennial, CO 80112 Telephone: (303) 993-3953 Facsimile: (720) 519-1095 E-mail: Alan.Poe@poelawoffice.com Rachel.Poe@poelawoffice.com	
<b>STIPULATION</b>	

Petitioner and Respondent hereby enter into this Stipulation regarding the Petition for Abatement or Refund of Taxes for tax years 2007 and 2008 filed by Petitioner with respect to the subject property and jointly move the Board of Assessment Appeals to enter its Order based on this Stipulation.

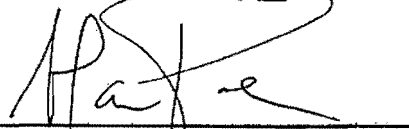
Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this Stipulation is described as set forth in County Schedule Number P002230.
2. The subject property is classified as personal property.
3. After further review and negotiation, Petitioner and Respondent agree that the actual value assigned to the subject property for tax year 2008 shall be reduced

from \$8,716,391.00 to \$542,135.17, and that the actual value assigned to the subject property for tax year 2007 shall remain at \$9,168,808.00.


4. The actual values described above shall be binding with respect to only tax years 2007 and 2008.
5. The reduction was made based on additional information and analysis.
6. The parties further agree that the entire penalty levied for tax year 2008 shall be waived.
7. The reduction of the actual value assigned to the subject property for tax year 2008 and the waiver of the penalty result in a refund to be paid to Petitioner of \$770,386.65, plus refund interest of \$277,339.19, for a total amount to be paid to Petitioner of \$1,047,725.84. Respondent agrees that this amount will be paid to Petitioner no later than March 31, 2013, and that if the total amount is not paid to Petitioner by March 31, 2013, interest will accrue on the unpaid amount (including any unpaid refund interest) at the rate of one percent per month, from April 1, 2013, until the date on which the amount is paid, with any payments credited first to accrued interest and then to the unpaid refund.
8. The hearing that was scheduled before the Board of Assessment Appeals on March 12, 2013, should be vacated.

Dated: ~~February~~ <sup>March</sup> 8, 2013.

  
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Docket Number: 60700