

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**
1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 65689

Petitioner:

WILLIAM E. PISKE, JR.

v.

Respondent:

GUNNISON 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 Order on Stipulation.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.:	R043572
Appeal Category:	ABATEMENT
Tax Year:	2013

2. Petitioner's appeal was based on the argument that 50 mills levied in excess of the maximum mill levy provision in Reserve Metropolitan District No. 2's service plan were levied illegally and should be abated.
3. Section 39-10-114(1)(a)(I)(A), C.R.S. provides a statutory basis for Petitioner to challenge the excess mill levy before the Board.
4. The parties agreed that Petitioner has not paid the taxes associated with the excess 50 mills for tax year 2013. The parties further agreed that the 50 mills levied for tax year 2013 in excess of the maximum mill levy provision in Reserve Metropolitan District No. 2's service plan should not have been levied and should be abated.

(Reference the attached Stipulation)

5. The Board concurs with the Stipulation.

ORDER:

Based on the attached stipulation, Respondent is ordered to grant the petition and abate the excess 50 mills for the 2013 tax year.

DATED AND MAILED this 4th day of October, 2016.

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.

G. Katardzic
Gordana Katardzic

BOARD OF ASSESSMENT APPEALS

2016 SEP 30 PM 2:09

STATE OF COLORADO

Docket Number: 65689

Gunnison County Schedule Number: R043572

STIPULATION FOR TAX YEAR 2013

William R. Piske, Petitioner

Vs.

Gunnison County Board of Equalization, Respondent.

COMES NOW, William R. Piske ("Petitioner") and Gunnison County Board of Equalization ("Respondent") and hereby enters into this Stipulation regarding and containing the abatement petition for tax year 2013, State of Colorado Board of Assessment Appeals ("BAA") Docket Number 65689, Gunnison County Property Schedule Number R043572, and jointly move the BAA to enter its order based on the instant stipulation.

Petitioner and Respondent agree and stipulate as follows:

1. The property subject to this stipulation is described as:

"Lot 46, WILDHORSE AT PROSPECT, according to the Plat thereof recorded September 23, 2005 as Reception No. 558500 and the First Supplemental Plat recorded December 15, 2006 as Reception [sic] No. 571666, Town of Mt. Crested Butte, County of Gunnison, State of Colorado." ("Property").

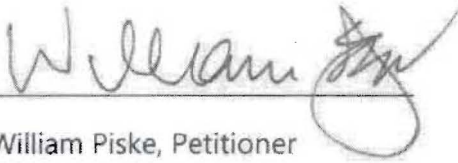
Also known by street and number as: 44 Appaloosa Lane, Mt. Crested Butte, Colorado 81225.

2. The Property is classified as Residential.
3. The Property is included in the special district Reserve Metropolitan District 2 ("RMD2").
4. RMD2 has been involved in litigation regarding the implementation of a mill levy over the maximum allowed pursuant to RMD2's Service Plan. That litigation has now concluded in Gunnison District Court.
5. Petitioner refused to pay any mill levy tax dollars over the maximum allowed pursuant to the mill levy cap in RMD2's Service Plan. Petitioner then sought relief from the excess mill levies in the form of an abatement petition to the Gunnison County Board of Equalization for tax year 2013.
6. The total assessed value of the Property for tax year 2013 was eighty-one thousand four hundred ninety and 00/100 U.S. Dollars (\$ 81,490.00).
7. Petitioner and Respondent agree the excess mill levy accounts for 50 mill levies over the mill levy cap in RMD2's Service Plan for the 2013 tax year.
8. As the litigation surrounding the RMD2 Service Plan has ended and the Petitioner did not pay any taxes over the mill levy cap in RMD2's Service Plan, Respondent and Petitioner agree that zero U.S. Dollars (\$0.00) are owed by Respondent to Petitioner regarding the abatement petition for tax year 2013, BAA Docket No.

65689, and Gunnison County Schedule Number R043572. In consideration of this agreement, Respondent will correct Petitioner's tax roll associated with Gunnison County Schedule Number R043572 to reflect that the Petitioner owes zero U.S. Dollars (\$0.00) for the 2013 tax year.

9. Respondent agrees to grant the petition and abate the excess 50 mill levies for the 2013 tax year.
10. Petitioner and Respondent agree that a hearing does not need to be scheduled before the BAA to affirm this agreement.

DATED, this 22 day of September, 2016.



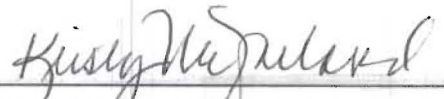
William Piske, Petitioner

Address:

1210 W. BELL ST.
HOUSTON, TX 77019



Gretchen Stuhr
Attorney for Respondent
Atty. Reg. No. 36394
Office of the Gunnison County Attorney
200 E. Virginia Ave
Gunnison, CO 81230



Gunnison County Assessor
221 N. Wisconsin Ave
Gunnison, CO 81230