

<b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203	<b>Docket Number: 74093</b>
Petitioner: <b>HOLCIM (US) INC</b>  v.  Respondent: <b>FREMONT COUNTY BOARD OF COUNTY COMMISSIONERS</b>	
<b>ORDER ON STIPULATION</b>	

**THE PARTIES TO THIS ACTION** entered into a Stipulation, which has been accepted 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.: 99920372+1**  
**Category: Abatement Appeal                      Property Type: Commercial**
  
2. Petitioner is protesting the 15-16 actual value of the subject property.
  
3. The parties agreed that the 15-16 actual value of the subject property should be reduced to:  

**Total Value: \$26,608,662**  
 (Reference Attached Stipulation)
  
4. The Board concurs with the Stipulation.

**ORDER:**

Respondent is ordered to reduce the 15-16 actual value of the subject property, as set forth above.

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

**DATED** this 19th day of February 2019.

**BOARD OF ASSESSMENT APPEALS**

*Diane M. DeVries*

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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.

*Yesenia Araujo*

\_\_\_\_\_  
Yesenia Araujo



<b>Board of Assessment Appeals</b> <b>State of Colorado</b> <b>1313 Sherman Street, Room 315</b> <b>Denver, CO 80203</b> <b>Telephone: (303) 866-5820</b>	STATE OF COLORADO BD OF ASSESSMENT APPEALS  2019 FEB 19 AM 8:13
<b>HOLCIM (US) INC.,</b>  <b>Petitioner,</b>  <b>v.</b>  <b>FREMONT COUNTY BOARD OF</b> <b>COUNTY COMMISSIONERS,</b>  <b>Respondent.</b>	<b>BOARD USE ONLY</b>
<b>Brenda L. Jackson</b> <b>Fremont County Attorney</b> <b>615 Macon Ave., Suite 211</b> <b>Canon City, CO 81212</b> <b>719.276-7499 fax: 719.276-7497</b> <b>Attorney Registration #15172</b>	<b>Docket Number: 74093</b>  <b>County Schedule No: 99920372</b> <b>98405019</b>  <b>TAX YEAR: 2015 and 2016</b>
<p style="text-align: center;"><b>STIPULATION AND SETTLEMENT AGREEMENT REGARDING REAL PROPERTY APPEAL</b></p>	

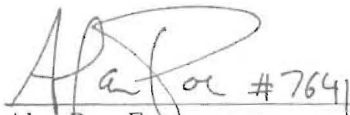
Petitioner and Respondent hereby enter into this Stipulation regarding the valuation of real property for tax years 2015 and 2016, and jointly move the Board of Assessment Appeals to enter its order based on this stipulation.

Petitioners and Respondent agree and stipulate as follows:

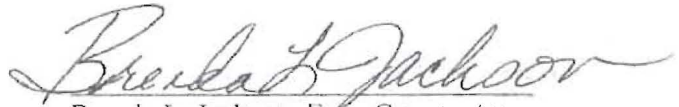
1. Assigned 2015 actual value for schedule number 99920372: \$8,470,104  
Stipulated 2015 actual value for schedule number 99920372: **\$7,623,094**
  
2. Assigned 2015 actual value for schedule number 98405019: \$20,866,225  
Stipulated 2015 actual value for schedule number 98405019: **\$18,985,568**
  
3. Assigned 2016 actual value for schedule number 99920372: \$8,470,104  
Stipulated 2016 actual value for schedule number 99920372: **\$7,623,094**

4. Assigned 2016 actual value for schedule number 98405019: \$20,866,225  
Stipulated 2016 actual value for schedule number 98405019: **\$18,985,568.**
5. The valuations, as established in this Stipulation, shall be binding only with respect to tax years 2015 and 2016 as indicated above.
6. Interest on the refunded taxes shall accrue at the statutory rate commencing with the dates Petitioner paid taxes due, and shall be paid with the refunded taxes.
7. Nothing provided herein shall preclude either party from asserting for tax year 2019 or future tax years that the reported assets (including the reported maintenance and repair projects) are or are not taxable. The parties will also not be precluded from asserting for tax year 2019 or future tax years that the actual value of the real property should be determined in whole or in part by reference to the income or market approaches to valuation, or from asserting that functional or economic obsolescence does or does not exist or how those factors should be measured or determined.
8. The parties agree that all tax years prior to tax years 2019 are closed for any refund/abatement claims or omitted property assessments with respect to real property, including improvements.
9. The parties are agreeing to the actual values set forth in this Stipulation as a compromise of disputed issues, in order to avoid the necessity of further litigation with respect to those issues for tax years 2015 and 2016. Neither party concedes any fact or legal issue involved in this appeal for future tax years, except as set forth herein.
10. Except as set forth herein, the parties agree this Stipulation has no effect on the value to be assigned to the real property for any future tax year.
11. This stipulation affects only the real property on the schedule numbers listed herein. Personal property and natural resource valuations are not a part of this stipulation.

DATED this 18<sup>th</sup> day of February, 2019.

 #7641

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