7/16/15 - Brandon 2267.7

CBOE #77

2015 REAL PROPERTY NOTICE OF DETERMINATION

Gunnison County
COLORADO

Kristy McFarland
Gunnison County Assessor
221 N Wisconsin St, Suite A
Gunnison, CO 81230

Date of Notice: June 30, 2015
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

Received
County Administration
7/15/15

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R009054	2015	601	3525-000-00-172

PROPERTY OWNER	LEGAL DESCRIPTION
TAECO LLC 777 UTE LN GUNNISON, CO 81230-8704	MORNING GLORY NO 2, NO 4 BOTH #20036, MORNING NO 5, NO 7 BOTH #20279, MINERVA #20035 QUARTZ CREEK MD SEC 14 51N4E B757 P965 #512606 536065 #536415

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		137,520	137,520
TOTALS		$137,520	$137,520

The Assessor has carefully studied all the available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

The actual value of the property is determined by appropriate consideration of the approaches to appraisal set forth in § 39-1-103(5)(a), C.R.S.

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.

The deadline for filing real property appeals is July 15.
The deadline for filing personal property appeals is July 20.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Please refer to the reverse side of this notice for additional information.

APPEAL PROCEDURES

County Board of Equalization Hearings will be held from July 1 through August 5 at Gunnison County Courthouse or Blackstock Government Center.

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization shown below, and mail or deliver a copy of both sides of this form to:

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Gunnison County Board of Equalization
200 E Virginia Ave
Gunnison, CO 81230
(970) 641-0248

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **July 15 for real property** and on or before **July 20 for personal property** – after such date, your right to appeal is lost. You may be required to prove that you filed a timely appeal; therefore, we recommend that all correspondence be mailed with proof of mailing.

You will be notified of the date and time scheduled for your hearing. The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board of Equalization must conclude hearings and render decisions by August 5, § 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by September 12, § 39-2-125(1)(e), C.R.S.

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within 30 days of the date of the County Board's written decision to ONE of the following:

Board of Assessment Appeals
1313 Sherman Street, Room 315
Denver, CO 80203
(303) 866-5880
www.dola.colorado.gov/baa

District Court
Contact the District Court in the county where the property is located. See your local phone book for the address and telephone number.

Binding Arbitration
For a list of arbitrators, contact the County Commissioners at the address listed for the County Board of Equalization.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2014? (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

$ 120,000

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

Comparable sales, Ag lease, comparable properties.
See Attached *

ATTESTATION

I, the undersigned owner or agent* of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Anthony S Smith — Signature
970-275-4852 — Telephone Number
7/15/15 — Date

*Attach letter of authorization signed by property owner.

rdforesst@hotmail.com

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7/15/15

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EXHIBIT A
Page 1 of 4

Agriculture Grazing Lease Agreement

This grazing lease is made and entered into on this 1st day of January . 2012.

Between TAECO LLC. Lessor(s)

And Doyelville Cattle Pool Lessee

The parties to the lease agree to the following provisions:

1. The lessor hereby leases to the Lessee for agriculture purposes of cattle grazing only, the following real estate located in the county of Gunnison, Co.

Land description:

County Parcel #'s and acres: #3525-000-00-172 70 ACRES
#3525-000-00-011 20 ACRES

2. Lessee shall adhere to the arrangements with the U.S. Forest Service concerning their open range grazing agreement, dates of operation, pasture rotation and animal numbers.
3. Absolutely under no circumstances will the Lessee hold the Lessor , or any members of the Lessor, liable for any event, accident, injury or death to the Lessee, his(her) employees assigns, heirs, livestock or machinery while on the Lessors property under the terms of this agreement.
4. The grazing fee's for the premises shall be determined between the Lessor and the Lessee each year prior to the grazing season
5. This lease will automatically renew on the anniversary of this lease agreement and on each successive year on this anniversary unless either party has given notice to the other party of its termination. Said notice shall be writing to the other party at least 90(ninety) days prior to the grazing season, or after the grazing season of any year.
6. This lease will terminate on March 21, 2025.
7. Please no unauthorized movement of cattle by Lessor.

Lessor: TAECO LLC Lessee: Doyleville [redacted] Cattle Association

Anthony L Smith 1/1/12 [signature] 1/1/12

By Date [redacted] representative Date

This lease was negotiated by: [signature]

AB

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EXHIBIT A
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PARCEL		ACRES		TAXES
	TAECO LLC	80	mc$	
	R009054 Taeco LLC	86.491	x 2,120/AC = 183,360	x .25 = $137,52[illegible]
R007510 1)	Duchess - ~~B4~~ 3427-310-00-013	10.33	(432)	54.57 in 1/3 1/2 int
R012910 2)	Teller Mining Claim Irwin	10.33	(1504)	~~188.28~~ 2012 $231.70 2014
R007421 3)	Anna's Treasure	10.33	(2424)	328.62
R009222 4)	Chancellor - 3427-190-00-014	80.45	(2140)	2140.33
R007545 5)	Carlton - 3427-310-00-023	28.62	(1618)	607.77
R033184 6)	Dalco - 3427-000-00-010	72.31		1702.74
R033574 7)	Dalco - 3427-300-00-002	10.32	(1936)	242.76

10x12 Cabin for Sleeping
Cattle lease for

GUNNISON COUNTY, CO JOANNE M. REITINGER, RECORDER
457270 BK 757 PG 965 12/30/94 11:40A

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STATE DOCUMENTARY FEE
DATE DEC 30 1994
No Fee

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EXHIBIT A
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QUITCLAIM DEED

COVERING ALL PATENTED CLAIMS

KNOW ALL MEN BY THESE PRESENTS that Loren E. Smith, 2450 Central Avenue, Suite A-1, Boulder, CO 80301, for 10 (Ten) Dollars and other valuable considerations, does hereby grant, sell, convey, transfer and QUITCLAIM to Dalco, Inc a Colorado Corporation of the County of Boulder, State of Colorado, whose address is 2450 Central Avenue, Suite A-1 Boulder, CO 80301, the following described real property lying in the County of Gunnison, State of Colorado, to wit:

All of the patented mining claims owned by the Grantor in Gunnison County, Colorado, including without limitation the following described patented mining claims located in the Quartz Creek Mining District and the Tincup Mining District, Gunnison County, Colorado:

The Little Anna Lode Mining Claim Survey No. 13328-Tincup Mining District as described in Treasure's Deed #208211, Book 282, Page 218.

Township 51 North, Range 4, East N.M.P.M.

Claim Name	Section	Mineral Survey No.	Patent No.	Patent Book	Recorded Page
Little Emma	11	7749	24418	150	241
*Morning Glory	14 & 15	20036	865935	189	389
Morning Glory 2	14 & 15	20036	865935	189	389
Morning Glory 7	14 & 15	20036	865935	189	389
Morning Glory 4	14 & 15	20036	865935	189	389
Minerva	14 & 15	20035	865936	189	385
Morning Glory 5	14 & 15	20279	979053	150	469
*Torrington	23 & 24	15448	37837	150	357
*Instrument 1	23 & 24	15448	37837	150	357
*Instrument 2	23 & 24	15448	37837	150	357
*Hern	23 & 24	15448	37837	150	357
*Lady Franklin	23 & 24	8552	24730	121	133
*Little Pauline	23 & 24	9064	25351	121	157
*Newport	23 & 24	15448	37837	150	357
*Tip Top	23 & 24	12996	32825	150	109
*Bristol	23 & 24	15448	37837	150	357
*Maggie	23	15524	37411	115	433
*Subject	23	15524	37411	115	433
*Citizens	23	15524	37411	115	433
Occident	10 & 15	741	14131	365	429

outside of Cliff

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Deb Rudibaugh Sec. of Doyleville cattle pool to hereby affirm & attest that the Doyleville cattle pool has used Texas L.L.C. & Dalco Inc. parcels and properties as part of our grazing for the past 15 years

Deb Rudy

1-1-15

Gunnison County
COLORADO

Assessor's Office
221 N. Wisconsin St., Suite A
Gunnison, CO 81230
(970) 641-1085

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6/9/2015

Taeco LLC

RE: Account #: R009054 **Parcel #:** 3525-000-00-172 **Legal Description:** MORNING GLORY NO 2, NO 4 BOTH #20036, MORNING NO 5, NO 7 BOTH #20279, MINERVA #20035 QUARTZ CREEK MD SEC 14 51N4E B757 P965 #512606 536065 #536415

Account #: R033630 **Parcel #:** 3525-000-00-011 **Legal Description:** OCCIDENT #741, GREEN HORN #805 QUARTZ CREEK MD SEC 11,14 51N4E B757 P965 #512606 #536065 #536415

Dear Anthony Smith,

Enclosed you will find an agriculture questionnaire pertaining to property you own. In order to keep agricultural status on the property noted above, we must have documentation that the property is being used in an agricultural endeavor. **To ensure that your property is accurately classified, please return the requested documentation together with the enclosed questionnaire by 6/19/2015.** See the reverse side of this letter for definitions and examples of documentation.

Agricultural land in Colorado is valued by the income appraisal approach, based on the earning capability of the land. In recent years, the Division of Property Taxation (DPT) and the Colorado Agricultural Statistics Service (CASS) have supplied county offices statewide with agricultural statistics for valuing agricultural properties. Because this data has come under fire from some farmers and ranchers as being inaccurate for certain counties (due to variations such as length of growing seasons and weather), upon advice from the DPT and CASS, counties are building their own income and expense data. Gunnison County Assessor's office compiles data from the local agricultural community to assist in accurately representing a fair market value. Locally obtained information will result in less statewide influence on our values.

Additionally, new legislation (House Bill 11-1146) went into effect in 2012. This bill states that any residences on agricultural property must be integral to an agricultural operation for the purpose of determining whether two acres or less associated with the residence satisfies the definition of agricultural land for property tax purposes. In short, if the occupants of a house are not integrally involved in the agriculture operation, up to two acres of land surrounding the residence may be given a market value. The remainder of the land will still be valued agriculturally.

All personal financial and business information you provide to the Gunnison County Assessor's office is confidential and is not shared with other county departments or the public.

Sincerely,

Mary Mast

Mary Mast
Appraiser, Gunnison County
mmast@gunnisoncounty.org

DOCUMENTS WHICH DEMONSTRATE AGRICULTURAL USE INCLUDE:

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- **Grazing lease agreement**
- **1040 F or equivalent IRS form**
- **Sales invoices of agricultural products or livestock**
- **Financial statements**
- **Brand Inspection Certificates**

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DEFINITIONS:

"Agricultural land" means a parcel of land, whether located in an incorporated or unincorporated area and regardless of the uses for which such land is zoned, that was used the previous two years and presently is used as a farm or ranch, as defined in subsection (3.5) and (13.5) of this section or that is in the process of being restored through conservation practices. Such land must have been classified or eligible for classification as "agricultural land", consistent with this subsection (1.6), during the ten years preceding the year of assessment. Such land must continue to have actual agricultural use. "Agricultural land" under this subparagraph (I) shall not include two acres or less of land on which a residential improvement is located unless the improvement is integral to an agricultural operation conducted on such land. "Agricultural land" also includes the land underlying other improvements if such improvements are an integral part of the farm or ranch and if such other improvements and the land area dedicated to such other improvements are typically used as an ancillary part of the operation. The use of a portion of such land for hunting, fishing, or other wildlife purposes, for monetary profit or otherwise, shall not affect the classification of agricultural land. § 39-1-102(1.6)(a)(I)(A), C.R.S.

"Integral to an agricultural operation" means for purposes of subparagraph (A) of this subparagraph (I) if an individual occupying the residential improvement either regularly conducts, supervises, or administers material aspects of the agricultural operation or is the spouse, or a parent, grandparent, sibling, or child of the individual. § 39-1-102(1.6)(a)(I)(B), C.R.S.

"Farm" means a parcel of land which is used to produce agricultural products that originate from the land's productivity for the primary purpose of obtaining a monetary profit. § 39-1-102(3.5), C.R.S.

"Ranch" means a parcel of land which is used for grazing livestock for the primary purpose of obtaining a monetary profit. For the purpose of this subsection (13.5), "livestock" means domestic animals which are used for food for human or animal consumption, breeding, draft, or profit. § 39-1-102(13.5), C.R.S.

"Actual value determined - when" Once any property is classified for property tax purposes, it shall remain so classified until such time as its actual use changes or the assessor discovers that the classification is erroneous. The property owner shall endeavor to comply with the reasonable requests of the assessor to supply information which cannot be ascertained independently but which is necessary to determine actual use and properly classify the property when the assessor has evidence that there has been a change in the use of the property. Failure to supply such information shall not be the sole reason for reclassifying the property. Any such request for such information shall be accompanied by a notice that states that failure on the part of the property owner to supply such information will not be used as the sole reason for reclassifying the property in question. § 39-1-103(5)(c), C.R.S.

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GUNNISON COUNTY AGRICULTURAL USE QUESTIONNAIRE

Owner: Taeco Inc.

Account #: R009054	Parcel #: 3525-000-00-172
Legal Description: MORNING GLORY NO 2, NO 4 BOTH #20036, MORNING NO 5, NO 7 BOTH #20279, MINERVA #20035 QUARTZ CREEK MD SEC 14 51N4E B757 P965 #512606 536065 #536415	

The answers to the following questionnaire are completely confidential, and gives the agricultural community direct involvement with establishing fair and accurate local data with which to value your agricultural properties. Please take the time to fill out the questionnaire as completely as possible and return it by 6/19/2015. ***Thank you -***

For the year 2015:

1. What percent of the property was used as a:
   Ranch _____ Other Cattle lease
   *(please explain)*_____

2. If your property was being used as a ranch:
   a. What type of livestock is grazed on your property: cattle
   b. How many head: varies
   c. Use of livestock: Grazing - commercial & pleasure
   d. Do you own the livestock? *Yes or No*
   e. If not, who does? Doylesville Cattle Pool & Deb Rudibaugh
   f. How much of the total acreage of this property is used for grazing livestock: 100 %
   g. Which months of the year do you use your property for grazing? May - Oct

3. What crops were cultivated? None

Alfalfa:	Acres planted_____	Acres harvested_____	Ton per acre_____
Grass Hay:	Acres planted_____	Acres harvested_____	Ton per acre_____
Meadow Hay:	Acres planted_____	Acres harvested_____	Ton per acre_____
Pasture Grass:	Acres planted_____	Acres harvested_____	

4. Do you fertilize? *Yes or No*
   a. What is the approximate cost per acre for fertilizer_____?

5. Do you apply herbicides or pesticides? *Yes or No*
   a. What is the approximate cost per acre for herbicides/ pesticides _____?

6. Does this property have irrigation water rights? *Yes or No* ← registered spring
   a. Decreed water right? *Yes or No* # of feet _____
   b. Decreed shares? *Yes or No* # of shares _____
   c. Source of irrigation water _____
   d. Source of stock water _____
   e. What is the approximate cost per acre for water/irrigation maintenance? _____

7. Is the property fenced? *Fully or Partially or None*
   a. What type of fencing? _____
   b. Approximate annual cost to maintain:_____

8. If your property is being used by another party in an agricultural endeavor, by what arrangements or conditions is the land being used? Yes
   _____

9. Do you sell your hay? *Yes or No*
   a. What price per ton do you sell your alfalfa hay_____?
   b. What price per ton do you sell your grass hay_____?

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c. Do you use your hay and crops for your own operations? *Yes or No*

d. If you do not sell your hay, what value per ton would you put on it_____?

Additional comments: The Rudibaugh lease is seperate from the cattle pool w/ Bayleville Pool

Contact Name: Anthony L Smith (TAECO) Phone Number: 970 2754852

Questions? Don't hesitate to call us: (970) 641-1085

Please return Questionnaire & Documentation (Leases, IRS Forms, Invoices, Statements, Certificates, etc) **to**:
Gunnison County Assessor – 221 N. Wisconsin St., Suite A – Gunnison, CO 81230

Gunnison County
COLORADO

Gunnison County Administration
Phone: (970) 641–0248 • Fax: (970) 641–3061
www.GunnisonCounty.org

July 20, 2015

CBOE #77
Taeco LLC
Tony Smith
777 Ute Ln
Gunnison, CO 81230
rdforesst@hotmail.com

Schedule Number:	R009054
Parcel Number:	3525-000-00-172
Property Description:	MORNING GLORY NO 2, NO 4 BOTH #20036, MORNING NO 5, NO 7 BOTH #20279, MINERVA #20035 QUARTZ CREEK MD SEC 14 51N4E B757 P965 #512606 536065 #536415

Dear Property Owner,

The Gunnison County Board of Equalization will hear your petition of protest on the valuation for assessment of your property on Tuesday July 28, 2015 at 11:15 am. The hearing will be held in the Board of County Commissioners meeting room, located in the Courthouse at 200 E. Virginia Ave. Gunnison, CO 81230. Please read the following information carefully.

You may appear before the Board in person, via telephone conference call, appear with your representative, or have your representative appear on your behalf. **If you plan to be represented by someone other than yourself at your hearing, please submit a letter of agency signed by you** to Bre Shelton by email at bshelton@gunnisoncounty.org, or by fax at 970-641-3061. **Please contact Bre prior to the hearing date to make a special request for a phone conference, if needed.**

1. You may submit your case in written form and waive a personal appearance before the Board. If your information is submitted in this manner, the Board will make a determination after reviewing the petition, any written evidence that has been provided, and after allowing the Assessor to give testimony and submit exhibits.

2. Upon your written request to the Assessor's Office at 221 N Wisconsin Street, Gunnison Colorado 81230, phone number 970-641-1085, the Assessor is required to make available to you, three (3) working days after receiving the request, all data supporting the valuation. Your request must be accompanied by your information supporting your valuation. This disclosure does not prohibit the introduction of additional data at the hearing discovered as a result of the exchange of the information.

3. Please provide one copy of the documentation that you plan to submit at the hearing, AND any documentation that has been provided to the Assessor's Office, by 8:00 am, two (2) business days prior to the hearing date of Tuesday July 28, 2015 to permit the exhibits to be presented to the Board. Please bring, or have delivered, such documentation to the County Administration Office located at 200 E. Virginia Avenue, Gunnison, Colorado. This documentation may also be faxed to 970-641-3061, or email to bshelton@gunnisoncounty.org. **If you must bring additional documentation to the hearing, please bring five (5) copies of each document.**

4. Because of the volume of cases before the Board of Equalization, all hearings scheduled are final and cannot be rescheduled. Hearings will go before the board in your absence. The Board will carefully consider all data submitted. If you cannot attend the hearing scheduled for you above, please contact Bre Shelton at 970-641-7600.

Sincerely,

Bre Shelton
Clerk to the Board of Equalization

75-78

Gunnison County
COLORADO

200 East Virginia Avenue
Gunnison, CO 81230

U.S. POSTAGE PITNEY BOWES
ZIP 81230 $ 000.48[5]
02 1W
0001368390 JUL 21 2015

Dalco Inc
ATTN: Tony Smith
777 Ute Ln
Gunnison, CO 81230