CBOE # 74

2015 REAL PROPERTY NOTICE OF DETERMINATION

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

County Administration 7/15/15

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R071296	2015	602	4049-000-00-160

AGENT	LEGAL DESCRIPTION
BRATTON, L RICHARD 232 W TOMICHI AVE STE 202 GUNNISON, CO 81230-2721 OWNER: VIRDEN ADELE	507.2 AC TR IN LOTS 11 & 14 (E2SE4) SEC 31. LOTS 1 & 2 (W2NW4). PT LOTS 3-5, LOT 6 (SW4SE4). W2NE4. E2NW4. NE4SW4. NW4SE4. SEC 32. 47N4W #623535

PROPERTY CLASSIFICATION		PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
			ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant			860,350	860,350
	TOTALS		$860,350	$860,350

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:

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

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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.)

$_____

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.)

This Petition is for a change to Agricultural classification as is discussed in the attached Petition

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.

L Richard Bratton — Signature
970-641-4531 — Telephone Number
7/15/2015 — Date

*Attach letter of authorization signed by property owner.

rbratton@hfak.com

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PETITION TO COUNTY BOARD OF EQUALIZATION

Gunnison County Board of Equalization
200 East Virginia Ave
Gunnison, CO 81230

EXHIBIT A
Page 1 of 3

Re: Protest of Real Property Determination
Owner: Adele Virden
Account Number: R071296

Dear Sirs,

The reason for requesting a review of the Gunnison County Assessor's 2015 Real Property Notice of Determination and to make a decision that the property be classified as agricultural is as follows:

From 1998 until the present time the subject 507.2 acre parcel (the property) has been an integral part of the owner's overall ranch operations and has actually been used for livestock grazing purposes continuously each year during that time. The owner has pursued the overall ranch operation during this time for the primary purpose of making a profit from such operations. In order to obtain an overall perspective of the owner's use of the property in making a decision in this matter the following breakdown of use of the property by years should be helpful:

From 1998 until 2004: The owner and her former husband, now deceased, leased the property from the former owner for use in grazing their own livestock on the property.

From 2004 to 2007: The owner and her husband purchased the property from the former owner in 2004 and used it thereafter for grazing their own livestock until his death in 2007.

From 2007 until 2015: After her husband's death in 2007 until the present time, except in 2013 and 2015 which is described below, the owner utilized the property in her overall ranch operations for grazing her own livestock.

In 2013 and 2015: The owner leased the property to third parties who used it for grazing their own cattle.

Use for horses 1998 to 2015: Every year since 1998 the property has been used by the owner, in addition to grazing cattle, to graze her and her husband's horses which were used in their overall ranch operations. The number of horses on the property has

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EXHIBIT A
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varied from as many as 14 horses and never fewer than 6 horses. The horses have been kept on the subject land and were either ridden on the property or trucked to other portions of the ranch for use in either working their own cattle or overseeing a Lessee's cattle on their ranch property.

In 2014 (the subject year): The owner used the property to graze six of her own horses in the summer and fall. The horses were used to oversee the grazing of approximately 200 cows and calves (pairs) on other land which is also part of the owner's overall agricultural operations.

Issue: It appears, but it cannot be determined by any documents provided to the owner, that the County Assessor made a determination that the owner did not satisfy the agricultural use of the property which requires that actual grazing take place in the tax year in question and in the prior two years. CRS 39-1-102(1.6)(l). In the case of DOUGLAS COUNTY BOARD OF EQUALIZATION, Petitioner, v. Edith CLARKE, 921 P.2d 717 (1996), "the evidence was undisputed that the property was not used for grazing livestock in 1991, in part because of unavailability of water." The court stated:

> "In both the Clarke and Mission Viejo cases, the taxpayers argue for a broad interpretation of sections 39-1-102(1.6)(a)(I) and (13.5). The taxpayers claim that a narrow construction of these sections, requiring actual grazing on each parcel of land annually, would be too limiting. Douglas County argues that actual agricultural use of a parcel of land means that actual grazing must take place on every parcel every year.
>
> The BAA (Board of Adjustment and Appeals) ruled in both cases that a taxpayer does not have to have actual grazing on every parcel of property every year. In the Clarke case, the BAA found that the lack of actual grazing during one year was not dispositive, in that "(t)here are times in a farming and ranching operation that some portion of a farm or ranch will not be used for grazing in a particular year." In the Mission Viejo case, the BAA found that the "parcels were used or could have been used in the normal operation of the ranch" and were therefore eligible for agricultural classification. **The court of appeals affirmed the BAA's determination in both cases."** (Emphasis added)

The owner in this case did more than was done in the Douglas County case in that she actually used the land to graze horses as had been done for the prior 16 years in the overall agriculture operations. Although it is not known why the County Assessor would not consider the grazing by six of the owner's horses as satisfying the agricultural use of the property, the Douglas County case renders that unnecessary.

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EXHIBIT A
Page 3 of 3

As is quoted above, in the Douglas County case the Court stated that "the property was not used for grazing livestock in 1991, in part because of unavailability of water." In this case, in addition to the actual use for grazing horses used in the overall ranching operation which should be all that is necessary, the owner was not able to fully utilize the property because of her medical problems. As stated in the owner's affidavit filed with the County Assessor:

> "In 2014 Affiant had several rare bone surgeries in Arizona on both feet and both hips plus an appendectomy. The first surgery was on April 15, 2014 and Affiant was bedridden from said surgeries for eight weeks commencing from the time of the first surgery and was physically limited after that. Because of the effect of the surgeries and the fact Affiant was in Arizona a substantial time she was physically unable to get the property rented for cattle grazing purposes as she had planned."

If the County Assessor's Determination stands, the impact on the owner will be that the taxes which she will be required to pay on this land which has been used exclusively for grazing/agricultural purposes for 17 years, including actual grazing in 2014, will be increased from $123.69 which was paid in 2014 to over $16,000 this year. It should be noted that the agricultural lease of the property in 2013 and 2015 is only $3,270, which is approximately $13,000 less than the 2014 tax statement of $16,000.

The owner respectfully requests that the County Board of Equalization determine that the property be classified as agricultural for the reasons outlined above.

AFFIDAVIT, Revised

STATE OF COLORADO)
) SS.
COUNTY OF MONTROSE)

Affiant, Adele Virden, being first duly sworn upon oath deposes and says:

1. Affiant states that she is the owner of 507.2 acres of land located in Gunnison County, Colorado which is referred to under Account Number R071296 in the 2015 Real Property Notice of Valuation issued by the Gunnison County Assessor.

2. Affiant states that she and her husband leased the subject lands from the former owner for livestock purposes from 1998 until they purchased it from the former owner in 2004. They used it thereafter until 2007 when her husband passed away. Their use of the land was part of an overall cattle operation which included the use of other lands they owned in Gunnison and Montrose Counties, Colorado.

3. That following John Filener's death in 2007 Affiant continued to manage said overall cattle operation in Gunnison and Montrose Counties including the use of the subject lands. All of such lands, including the subject lands, were used solely for livestock operations and for no other purposes from 1998 until the present time. To that end between 2008 and 2015 the Affiant has done the following on the subject lands:

   a. Affiant has maintained the fences on the subject land including payment of $1,730 for repairs and other maintenance for the period 2010-2014. Of that amount $500 was paid for fence repairs in 2014.
   b. Affiant has maintained the barn located on adjoining property including payment of $900 for maintenance.
   c. Affiant maintained the stock water pond on the land including payment of $596.98 to improve the pond and performed the labor to seed the land around the stock water pond including payment of $147.95 for grass seed.
   d. Affiant pastured cow horses owned by her on the subject land for the period 2010-2014. The horses are used to check on cattle on the subject lands and other agricultural lands owned by Affiant including times when the lands were leased to third parties.
   e. In 2012 another parcel in the area which was owned by Affiant was sold to SOGA, LLC which is owned by Kent Wollert. As part of the consideration for that agreement to sell Affiant agreed that Wollert could graze his cattle on the subject land in 2012. Wollert leased the land the subsequent year, 2013, for cattle grazing purposes. A copy of that lease is attached.

f. During 2015 Affiant leased the subject land to Luke Kimble for cattle grazing purposes. A copy of that lease is attached.

g. In 2014 Affiant grazed her cow horses on the subject land. In addition, the horses were used at times by Affiant on other portions of her overall ranch operation in 2014. In 2014 Affiant had several rare bone surgeries in Arizona on both feet and both hips plus an appendectomy. The first surgery was on April 15, 2014 and Affiant was bedridden from said surgeries for eight weeks commencing from the time of the first surgery and was physically limited after that. Because of the effect of the surgeries and the fact Affiant was in Arizona a substantial time she was physically unable to get the property rented for cattle grazing purposes as she had planned.

4. That all of the lands in the area which adjoin the subject lands are utilized solely for agricultural purposes.

Dated this 1st day of June, 2015

Adele Virden

Adele Virden

Subscribed and sworn to before me this 1st day of June, 2015 by Adele Virden

My commission expires: 1-22-17

Teresa L. Smith

Notary Public

TERESA L. SMITH
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20054000080
MY COMMISSION EXPIRES JANUARY 22, 2017

HOSKIN
FARINA
& KAMPF
PROFESSIONAL CORPORATION

Gregory K. Hoskin
Terrance L. Farina
Gregg K. Kampf
David A. Younger
David M. Scanga
Michael J. Russell
John T. Howe
Laurie A. Cahill
David M. Dodero
Andrew H. Teske
David A. Price
Anthony F. Prinster
Tammy M. Eret
* L. Richard (Dick) Bratton
** William A. Hillhouse II
** Eliza F. Hillhouse
Michael H. Luedtke
Daniel F. Fitzgerald
Nicholas H. Gower
John P. Justus

William H. Nelson
(1926-1992)

June 1, 2015

VIA HAND DELIVERY
Ms. Kristy McFarland
Gunnison County Assessor
211 N. Wisconsin Street., Suite A
Gunnison, Colorado 81230

Re: John and Adele Virden
Account # R071295, Parcel # 4049-000-00-161

Dear Kristy:

I represent John and Adele Viden in the above matter. I filed the landowner's Agent Authorization with Bob Blackett when I met with him last week. In addition to the material I left with Bob Blackett last week I have included with this letter a revised Affidavit executed by Adele Virden, one of the owners, and the Questionnaire which Bob asked be filled out and filed with you.

In addition to what was discussed with Mr. Blackett last week I would point out that the controlling issue in most cases which have addressed the applicable statute is "actual use" and "actual grazing". Farney v. Board of Equalization 985 P2d 106 (1999), Johnson v. Park County 979 P2d 578 (1999) and Douglas County Board of Equalization v. Clarke 921 P 2d 717 (19996). As you can see from Ms. Virden's Affidavit the owners actually grazed the horses used in their overall cattle operation on the subject land.

In addition, the use need not be continuous only that it be used at some time during the year. Aberdeen Investors v. Adams County Board of County Commissioners 240 P3rd 398 (2009). Ms. Virden's affidavit states that they used the property June-September. In my meeting with Mr. Blackett he stated that he was on the land one day in the summer of 2014, he did not leave the road and that he did not see any evidence of use. The parcel contains 507 acres and has substantial tree coverage as is evidenced by the aerial photo shown to me by Mr. Blackett. In addition, Ms. Virden's Affidavit states that the horses were also used on other lands used in their overall ranch operation. Under these circumstances the fact that Mr.

* Gunnison
234 North Main Street, Suite 3A
Gunnison, Colorado 81230
telephone 970.641.4531
fax 970.641.4532

200 Grand Avenue, Suite 400
Post Office Box 40
Grand Junction, Colorado 81502
telephone 970.986.3400
fax 970.986.3401
✦ *www.hfak.com* ✦

** Denver
Post Office Box 27419
Denver, Colorado 80227
telephone 720.663.1940
fax 720.663.1941

Blackett did not see any evidence of grazing use at the one day and one spot he was on the property should not be used as evidence that the land was not grazed at some time during the year.

Although I could not find any cases directly on point, I feel that the fact that Adele Virden had actually either run her own cattle or leased to a third party continuously since 1998 and had major medical problems which interfered with her ability to fully utilize the land in 2014 would be considered by the court to satisfy the statutory requirements if the matter were to be litigated.

Please feel free to contact me if you have any further questions.

Sincerely,

HOSKIN FARINA & KAMPF
Professional Corporation

L. Richard Bratton

L. Richard Bratton

cc: Bob Blackett

LRB:ajr
Enclosures

AFFIDAVIT, Revised

STATE OF COLORADO)
) SS.
COUNTY OF MONTROSE)

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3. That following John Filener's death in 2007 Affiant continued to manage said overall cattle operation in Gunnison and Montrose Counties including the use of the subject lands. All of such lands, including the subject lands, were used solely for livestock operations and for no other purposes from 1998 until the present time. To that end between 2008 and 2015 the Affiant has done the following on the subject lands:

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Dated this 1st day of June, 2015

Adele Virden

Adele Virden

Subscribed and sworn to before me this 1st day of June, 2015 by Adele Virden

My commission expires: 1-22-17

Teresa L. Smith

Notary Public

TERESA L. SMITH
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20054000080
MY COMMISSION EXPIRES JANUARY 22, 2017

CONTRACT FOR PASTURE RENTAL

This lease is executed this 1st day of June, 2013 and shall expire October 1, 2013.

RESPONSIBILITIES OF SHINN PARK RANCH, LLC:

Shinn Park Ranch, LLC is not responsible for death of any livestock or any loss due to missing cattle.

Shinn Park Ranch, LLC will not be responsible for any injury or loss of life from any person authorized by Kent Wollert to access the property at Alpine.

REPONSIBILITIES OF KENT WOLLERT:

The lease payment of $3,270.00 shall be due and payable by September 1, 2013. This lease shall not exceed 75 AUMs.

Checking and doctoring

Putting out Salt

Maintaining Fencing

Cattle will run from approximately July 1, through September 1.

Accepted:

Kent R Wollert
Kent Wollert

Dated: 06-01-13

Adele Virden
Adele Virden, Owner
Shinn Park Ranch, LLC

Dated: June 1, 2013

CONTRACT FOR PASTURE RENTAL

This lease is executed this 1st day of June, 2015 and shall expire October 1, 2015.

RESPONSIBILITIES OF JOHN & ADELE VIRDEN:

John & Adele Virden are not responsible for death of any livestock or any loss due to missing cattle.

John & Adele Virden will not be responsible for any injury or loss of life from any person authorized by Luke Kimble to access the property at Alpine.

REPONSIBILITIES OF LUKE KIMBLE:

The lease payment of $3,270.00 shall be due and payable by September 1, 2015. This lease shall not exceed 75 AUMs.

Checking and doctoring

Putting out Salt

Maintaining Fencing

Cattle will run from approximately July 1, through September 1.

Accepted:

Luke Kimble

Luke Kimble

Dated: 5/12/15

Adele Virden

Adele Virden, Owner

Dated: 5-12-15

GUNNISON COUNTY AGRICULTURAL USE QUESTIONNAIRE

Owner: Virden

Account #: R071296	Parcel #: 4049-000-00-160
Legal Description: 507.2 AC TR IN LOTS 11 & 14 (E2SE4) SEC 31, LOTS 1 & 2 (W2NW4), PT LOTS 3-5, LOT 6 (SW4SE4), W2NE4, E2NW4, NE4SW4, NW4SE4, SEC 32, 47N4W #623535	

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. ***Thank you -***

For the year 2014:

1. What percent of the property was used as a:
   Ranch 100 % Other _____ *(please explain)*_____

2. If your property was being used as a ranch:
   a. What type of livestock is grazed on your property: HORSES
   b. How many head: 6
   c. Use of livestock: _____
   d. Do you own the livestock? *Yes or No*
   e. If not, who does? _____
   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? JUNE - SEPT

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 38 CENTS IN 2013

6. Does this property have irrigation water rights? *Yes or No*
   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? BARBED WIRE
   b. Approximate annual cost to maintain: 2014 - $500.00 AVERAGE 5 years $346.

8. If your property is being used by another party in an agricultural endeavor, by what arrangements or conditions is the land being used? 2013 & 2015 GRAZING LEASE 2014 OWNER USE

9. Do you sell your hay? *Yes or No* NA
   a. What price per ton do you sell your alfalfa hay_____?
   b. What price per ton do you sell your grass hay_____?
   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: Land has been used continuosly for agriculture since 1998. In 2014 the land was used to pasture owner's horses which are used to check on cattle as part of owner's overall livestock operations

Contact Name: Adele Virden
L. Richard Bratton

Phone Number: 596-2442, or 641-4531

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

stratagem
CERTIFIED PUBLIC ACCOUNTANTS
listen. learn. advise.

July 22, 2015

To Whom It May Concern:

Shinn Park Ranch, LLC has been an operating entity since 1999. I am the CPA for Shinn Park and Adele Virden and have been providing tax services since 2007. The ranch is made up of several parcels and operated cattle until 2009. From 2009 forward, the ranch continued to generate income from various cattle leases. In 2013, the ranch sold a major parcel. This sale created liquidity which allowed for the entity to buy out the minority owners and liquidate the remaining parcels directly under Adele Virden's ownership.

In 2014, there were two remaining parcels which continued to generate grazing income and were reported on Adele Virden's individual tax return. I have attached the 2012 and 2013 Schedule F from the Shinn Park Ranch, LLC tax filings illustrating the revenue associated with cattle grazing and have included the 2014 Schedule E from Adele Virden's individual tax return which illustrates the grazing rents received. The properties have been for sale creating some disruption in operating income; however, the parcels continue to be used for agricultural purposes.

Please feel free to contact me should you have any questions.

Sincerely,

STRATAGEM PC

Timothy K. Bradley, CPA

SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074
2012
Attachment Sequence No. 14

Name of proprietor: Shinn Park Ranch LLC

Social security number (SSN):

A Principal crop or activity: Cattle & Grass

B Enter code from Part IV ▶ 112111

C Accounting method: [X] Cash [ ] Accrual

D Employer ID number (EIN): 84-1542102

E Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on passive losses. [X] Yes [ ] No

F Did you make any payments in 2012 that would require you to file Form(s) 1099 (see instructions) [X] Yes [ ] No

G If "Yes," did you or will you file required Forms 1099? [X] Yes [ ] No

Part I Farm Income - Cash Method.
Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of livestock and other resale items (see instructions)	1a			
b	Cost or other basis of livestock or other items reported on line 1a	1b			
c	Subtract line 1b from line 1a			1c	
2	Sales of livestock, produce, grains, and other products you raised			2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a	Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a	Commodity Credit Corporation (CCC) loans reported under election				5a
b	CCC loans forfeited	5b		5c Taxable amount	5c
6	Crop insurance proceeds and federal crop disaster payments (see instructions)				
a	Amount received in 2012	6a		6b Taxable amount	6b
c	If election to defer to 2013 is attached, check here ▶ [ ]			6d Amount deferred from 2011	6d
7	Custom hire (machine work) income				7
8	Other income (see instructions)				8 57,060.
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 ▶				9 57,060.

Part II Farm Expenses - Cash and Accrual Method.
Do not include personal or living expenses (see instructions).

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	6,066.	23	Pension and profit-sharing plans	23	
11	Chemicals	11	175.	24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	51,964.	25	Repairs and maintenance	25	25,822.
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17	19,185.	28	Supplies	28	24,963.
18	Freight and trucking	18		29	Taxes	29	5,825.
19	Gasoline, fuel, and oil	19	8,854.	30	Utilities	30	4,766.
20	Insurance (other than health)	20	13,073.	31	Veterinary, breeding, and medicine	31	
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a	See Statement 8	32a	15,430.
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22	8,413.	c		32c	
				d		32d	
				e		32e	
				f		32f	

33 **Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶ 33 184,536.

34 **Net farm profit or (loss).** Subtract line 33 from line 9 34 -127,476.

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2012? (see instructions) [ ] Yes [X] No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a [X] All investment is at risk. b [ ] Some investment is not at risk.

LHA **For Paperwork Reduction Act Notice, see instructions.** **Schedule F (Form 1040) 2012**

222001
12-31-12

SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at www.irs.gov/schedulef.

OMB No. 1545-0074
2013
Attachment Sequence No. 14

Name of proprietor: SHINN PARK RANCH LLC

Social security number (SSN):

A Principal crop or activity: CATTLE & GRASS

B Enter code from Part IV ▶ 112111

C Accounting method: [X] Cash [ ] Accrual

D Employer ID number (EIN): 84-1542102

E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses. [X] Yes [ ] No

F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)? [X] Yes [ ] No

G If "Yes," did you or will you file required Forms 1099? [X] Yes [ ] No

Part I Farm Income - Cash Method.
Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of livestock and other resale items (see instructions)	1a			
b	Cost or other basis of livestock or other items reported on line 1a	1b			
c	Subtract line 1b from line 1a			1c	
2	Sales of livestock, produce, grains, and other products you raised			2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4a	Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5a	Commodity Credit Corporation (CCC) loans reported under election				5a
b	CCC loans forfeited	5b		5c Taxable amount	5c
6	Crop insurance proceeds and federal crop disaster payments (see instructions)				
a	Amount received in 2013	6a		6b Taxable amount	6b
c	If election to defer to 2014 is attached, check here ▶ [ ]			6d Amount deferred from 2012	6d
7	Custom hire (machine work) income				7
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				8 3,270.
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 ▶				9 3,270.

Part II Farm Expenses - Cash and Accrual Method.
Do not include personal or living expenses (see instructions).

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10	1,553.	23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13	1,975.	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	30,424.	25	Repairs and maintenance	25	22,792.
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17	7,994.	28	Supplies	28	2,065.
18	Freight and trucking	18		29	Taxes	29	5,730.
19	Gasoline, fuel, and oil	19		30	Utilities	30	4,891.
20	Insurance (other than health)	20	1,705.	31	Veterinary, breeding, and medicine	31	
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a	SEE STATEMENT 11	32a	158,332.
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22	8,603.	c		32c	
				d		32d	
				e		32e	
				f		32f	

33 **Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶ 33 246,064.

34 **Net farm profit or (loss).** Subtract line 33 from line 9 34 -242,794.

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2013? (see instructions) [ ] Yes [X] No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a [X] All investment is at risk. b [ ] Some investment is not at risk.

LHA **For Paperwork Reduction Act Notice, see the separate instructions.**

Schedule F (Form 1040) 2013

322001
10-29-13

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedule.

OMB No. 1545-0074

2014

Attachment Sequence No. 13

Name(s) shown on return: ADELE G. & JOHN D. D. VIRDEN

Your social security number: 521-70-0461

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A WATERDOG, MONTROSE, CO

B

C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A	5		A	365		☐
B			B			☐
C			C			☐

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental

2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties: A	B	C
3 Rents received	3	20,319.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	694.		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	694.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	19,625.		
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	( )	( )	( )

23a Total of all amounts reported on line 3 for all rental properties	23a	20,319.	
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c		
d Total of all amounts reported on line 18 for all properties	23d		
e Total of all amounts reported on line 20 for all properties	23e	694.	
24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses		24	19,625.
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here		25	( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2		26	19,625.

LHA **For Paperwork Reduction Act Notice, see the separate instructions.** **Schedule E (Form 1040) 2014**

421491
10-22-14

Gunnison County
COLORADO

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

July 20, 2015

CBOE #74
Richard L Bratton
232 W Tomichi Ave Suite 202
Gunnison, CO 81230
rbratton@hfak.com

Schedule Number:	R071296
Parcel Number:	4049-000-00-160
Property Description:	507.2 AC TR IN LOTS 11 & 14 (E2SE4) SEC 31. LOTS 1 & 2 (W2NW4). PT LOTS 3-5, LOT 6 (SW4SE4). W2NE4. E2NW4. NE4SW4. NW4SE4. SEC 32. 47N4W #623535

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 10:15 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

74

Gunnison County
COLORADO

200 East Virginia Avenue
Gunnison, CO 81230

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Richard Bratten
232 W. Tomichi Ave Ste. 202
Gunnison, CO 81230