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

CBOE #107

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R043803	2015	501	3177-261-36-014

PROPERTY OWNER	LEGAL DESCRIPTION
MORALES EDUARDO MARTINEZ ETAL 5173 NORTHWOOD DR COLUMBUS, IN 47201-9744	UNIT A302 WESTWALL LODGE AT MT CRESTED BUTTE #606567

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PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Residential		777,050	706,410
TOTALS		$777,050	$706,410

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.)

$590,000 2 $600,000

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.)

Please review attached purchase contract as reference of true market value and included letter. thanks.

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.

Signature	Telephone Number	Date
[signature]	(812) 341 6153	7/15/2015

*Attach letter of authorization signed by property owner.

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Property Valuation 2015 – Second Protest and Appeal
Unit A302 West Wall Lodge at Mt Crested Butte,
14 Hunter Hill rd.
Account # R043803
Eduardo Martinez Morales

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County Board of Equalization
To whom it may concern

The present letter is to protest our adjusted valuation issued on June 30, 2015by the county assessor. Here are the reasons why:

- My unit has been in the market for 2 years and 4 months or so, with initial listed price of $695,000 subsequently lowered to $675,000, $650,000, $615,000. As you may arrive to the same conclusion there is no reasonability with a $706,410 valuation. That is $106,000 more than the condo is actually worth
- In a recent development my condo went into contract with a sales price of $600,000 (exhibit 1), and although it is not within the considered time window for the assessor analysis, one would reasonably conclude that as of July 2014 my condo unit was worth less than the sale contract value of July 2015(not more).

I look forward to an adjusted valuation that matches better the reality of my condo unit. I would not agree to pay taxes over such an unreasonable valuation of $706,410. A valuation at $600,000 plus or minus is far more reasonable

West Wall is the premier condominium building in the Mountain, however the suggested valuations way overshot the actual real estate values.

Respectfully,
Eduardo Martinez Morales
5173 Northwood dr
Columbus, IN, 47201
(812) 341-6153

Crested Butte Resort Real Estate
Meg Brethauer
Ph: 970-349-4999 Fax: 970-349-4265

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The printed portions of this form, except differentiated additions, have been approved by the Colorado Real Estate Commission. (CBS1-8-13) (Mandatory 1-14)

THIS FORM HAS IMPORTANT LEGAL CONSEQUENCES AND THE PARTIES SHOULD CONSULT LEGAL AND TAX OR OTHER COUNSEL BEFORE SIGNING.

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CONTRACT TO BUY AND SELL REAL ESTATE
(RESIDENTIAL)

Date: *7/10/2015*

AGREEMENT

1. **AGREEMENT.** Buyer, identified in § 2.1, agrees to buy, and Seller, identified in § 2.3, agrees to sell, the Property described below on the terms and conditions set forth in this contract (Contract).

2. **PARTIES AND PROPERTY.**

2.1. Buyer. Buyer, ***Les Vernon and Bruce Basden***, will take title to the Property described below as
☐ **Joint Tenants** ☐ **Tenants In Common** ☒ **Other**
TBD.

2.2. Assignability and Inurement. This Contract ☒ **Is** ☐ **Is Not** assignable by Buyer without Seller's prior written consent. Except as so restricted, this Contract inures to the benefit of and is binding upon the heirs, personal representatives, successors and assigns of the parties.

2.3. Seller. Seller, ***Eduardo Martinez Morales and Kimberly H. Martinez***, is the current owner of the Property described below.

2.4. Property. The Property is the following legally described real estate in the County of ***Gunnison***, Colorado:
UNIT A302, WESTWALL LODGE AT MT CRESTED BUTTE, #606567
known as No. ***14 Hunter Hill Road, Unit A302 Mt. Crested Butte, CO 81225***,
together with the interests, easements, rights, benefits, improvements and attached fixtures appurtenant thereto, and all interest of Seller in vacated streets and alleys adjacent thereto, except as herein excluded (Property).

2.5. Inclusions. The Purchase Price includes the following items (Inclusions):

2.5.1. Fixtures. If attached to the Property on the date of this Contract, the following items are included unless excluded under **Exclusions** (§ 2.6): lighting, heating, plumbing, ventilating and air conditioning fixtures, TV antennas, inside telephone, network and coaxial (cable) wiring and connecting blocks/jacks, plants, mirrors, floor coverings, intercom systems, built—in kitchen appliances, sprinkler systems and controls, built—in vacuum systems (including accessories), garage door openers including *0* remote controls.
Other Fixtures: *n/a*
If any fixtures are attached to the Property after the date of this Contract, such additional fixtures are also included in the Purchase Price.

2.5.2. Personal Property. If on the Property, whether attached or not, on the date of this Contract, the following items are included unless excluded under **Exclusions** (§ 2.6): storm windows, storm doors, window and porch shades, awnings, blinds, screens, window coverings, curtain rods, drapery rods, fireplace inserts, fireplace screens, fireplace grates, heating stoves, storage sheds, and all keys. If checked, the following are included: ☐ **Water Softeners** ☒ **Smoke/Fire Detectors** ☒ **Carbon Monoxide Alarms** ☐ **Security Systems** ☐ **Satellite Systems** (including satellite dishes).
Other Personal Property:
All furnishings, decorator items, electronics , kitchen items/appliances, and washer/ dryer as installed and currently in place excluding seller`s personal possessions. Seller shall provide an inventory list to the Buyer before Due Diligence Documents Delivery Deadline.

The Personal Property to be conveyed at Closing must be conveyed by Seller free and clear of all taxes (except personal property taxes for the year of Closing), liens and encumbrances, except *n/a*. Conveyance will be by bill of sale or other applicable legal instrument.

2.5.3. Parking and Storage Facilities. ☒ **Use Only** ☐ **Ownership** of the following parking
those assigned to Unit

Buyer(s) Initials_____ Seller(s) Initials _____

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A302, West Wall Lodge per
facilities: condo plat ; and ☐ **Use Only** ☐ **Ownership** of the following storage facilities:
those assigned to unit A302, West Wall Lodge per condo plat.

2.6. Exclusions. The following items are excluded (Exclusions):
n/a

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2.7. Water Rights, Well Rights, Water and Sewer Taps.

☐ **2.7.1. Deeded Water Rights.** The following legally described water rights:
n/a

Any deeded water rights will be conveyed by a good and sufficient n/a deed at Closing.

☐ **2.7.2. Other Rights Relating to Water.** The following rights relating to water not included in §§ 2.7.1, 2.7.3, 2.7.4 and 2.7.5, will be transferred to Buyer at Closing:
n/a

☐ **2.7.3. Well Rights.** Seller agrees to supply required information to Buyer about the well. Buyer understands that if the well to be transferred is a "Small Capacity Well" or a "Domestic Exempt Water Well" used for ordinary household purposes, Buyer must, prior to or at Closing, complete a Change in Ownership form for the well. If an existing well has not been registered with the Colorado Division of Water Resources in the Department of Natural Resources (Division), Buyer must complete a registration of existing well form for the well and pay the cost of registration. If no person will be providing a closing service in connection with the transaction, Buyer must file the form with the Division within sixty days after Closing. The Well Permit # is n/a.

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☐ **2.7.4. Water Stock Certificates:** The water stock certificates to be transferred at Closing are as follows:
n/a

2.7.5. Water and Sewer Taps. Note: Buyer is advised to obtain, from the provider, written confirmation of the amount remaining to be paid, if any, time and other restrictions for transfer and use of the taps.

2.7.6. Conveyance. If Buyer is to receive any rights to water pursuant to § 2.7.2 (Other Rights Relating to Water), § 2.7.3 (Well Rights), or § 2.7.4 (Water Stock Certificates), Seller agrees to convey such rights to Buyer by executing the applicable legal instrument at Closing.

3. DATES AND DEADLINES.

Item No.	Reference	Event	Date or Deadline	
1	§ 4.3	Alternative Earnest Money Deadline	48 Hours from MEC	
		Title		
2	§ 8.1	Record Title Deadline	7/17/2015	Friday
3	§ 8.2	Record Title Objection Deadline	7/20/2015	Monday
4	§ 8.3	Off-Record Title Deadline	7/17/2015	Friday
5	§ 8.3	Off-Record Title Objection Deadline	7/20/2015	Monday
6	§ 8.4	Title Resolution Deadline	7/22/2015	Wednesday
7	§ 8.6	Right of First Refusal Deadline	n/a	
		Owners' Association		
8	§ 7.3	Association Documents Deadline	7/17/2015	Friday
9	§ 7.4	Association Documents Objection Deadline	7/20/2015	Monday
		Seller's Property Disclosure		
10	§ 10.1	Seller's Property Disclosure Deadline	7/17/2015	Friday
		Loan and Credit		
11	§ 5.1	Loan Application Deadline	n/a	
12	§ 5.2	Loan Objection Deadline	n/a	
13	§ 5.3	Buyer's Credit Information Deadline	n/a	
14	§ 5.3	Disapproval of Buyer's Credit Information Deadline	n/a	
15	§ 5.4	Existing Loan Documents Deadline	n/a	
16	§ 5.4	Existing Loan Documents Objection Deadline	n/a	
17	§ 5.4	Loan Transfer Approval Deadline	n/a	
18	§ 4.7	Seller or Private Financing Deadline	n/a	
		Appraisal		
19	§ 6.2	Appraisal Deadline	n/a	

Buyer(s) Initials _____ Seller(s) Initials _____

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Exhibit 1
Signed purchase / sale contract
Signed

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20	§ 6.2	Appraisal Objection Deadline	*n/a*	
		Survey		
21	§ 9.1	Current Survey Deadline	*7/17/2015*	Friday
22	§ 9.2	Current Survey Objection Deadline	*7/20/2015*	Monday
23	§ 9.3	Current Survey Resolution Deadline	*7/22/2015*	Wednesday
		Inspection and Due Diligence		
24	§ 10.2	Inspection Objection Deadline	*7/18/2015*	Saturday
25	§ 10.3	Inspection Resolution Deadline	*7/20/2015*	Monday
26	§ 10.5	Property Insurance Objection Deadline	*7/21/2015*	Tuesday
27	§ 10.6	Due Diligence Documents Delivery Deadline	*7/17/2015*	Friday
28	§ 10.6	Due Diligence Documents Objection Deadline	*7/20/2015*	Monday
29	§ 10.6	Due Diligence Documents Resolution Deadline	*7/22/2015*	Wednesday
30	§ 10.7	Conditional Sale Deadline		
		Closing and Possession		
31	§ 12.3	**Closing Date**	*7/24/2015*	Friday
32	§ 17	Possession Date	*7/24/2015*	Friday
33	§ 17	Possession Time	*5:00 PM MST*	
34	§ 28	**Acceptance Deadline Date**	*7/11/2015*	Saturday
35	§ 28	**Acceptance Deadline Time**	*12:00 PM MST*	
36	*n/a*	*n/a*	*n/a*	
37	*n/a*	*n/a*	*n/a*	

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Note: If **FHA** or **VA** loan boxes are checked in § 4.5.3 (Loan Limitations), the **Appraisal Deadline** (§ 3) does **Not** apply to **FHA** insured or **VA** guaranteed loans.

3.1. Applicability of Terms. Any box checked in this Contract means the corresponding provision applies. Any box, blank or line in this Contract left blank or completed with the abbreviation "N/A", or the word "Deleted" means such provision, including any deadline, is not applicable and the corresponding provision of this Contract to which reference is made is deleted.

The abbreviation "MEC" (mutual execution of this Contract) means the date upon which both parties have signed this Contract.

4. PURCHASE PRICE AND TERMS.

4.1. Price and Terms. The Purchase Price set forth below is payable in U.S. Dollars by Buyer as follows:

Item No.	Reference	Item	Amount	Amount
1	§ 4.1	Purchase Price	*$600,000.00*	
2	§ 4.3	Earnest Money		*$25,000.00*
3	§ 4.5	New Loan		
4	§ 4.6	Assumption Balance		
5	§ 4.7	Private Financing		
6	§ 4.7	Seller Financing		
7	*n/a*	*n/a*		
8	*n/a*	*n/a*		
9	§ 4.4	Cash at Closing		*$575,000.00*
10		**TOTAL**	*$600,000.00*	*$600,000.00*

4.2. Seller Concession. Seller, at Closing, will credit, as ~~directed by Buyer, an amount of $~~ *n/a* to assist with any or all of the following: Buyer's closing costs, loan discount points, loan origination fees, prepaid items (including any amounts that Seller agrees to pay because Buyer is not allowed to pay due to FHA, CHFA, VA, etc.), and any other fee, cost, charge, expense or expenditure related to Buyer's New Loan or other allowable Seller concession (collectively, Seller Concession). Seller Concession is in addition to any sum Seller has agreed to pay or credit Buyer elsewhere in this Contract. Seller Concession will be reduced to the extent it exceeds the aggregate of what is allowed by Buyer's lender as set forth in the Closing Statement, Closing Disclosure or HUD-1, at Closing.

4.3. Earnest Money. The Earnest Money set forth in this section, in the form of *check or wire funds*, will be payable to and held by *Seller's title company*

Buyer(s) Initials _____ Seller(s) Initials _____

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30. ADDITIONAL PROVISIONS. (The following additional provisions have not been approved by the Colorado Real Estate Commission.)

10.6.1.1 DUE DILIGENCE DOCUMENTS. Seller shall provide any leases in place at the time of MEC by Due Diligence Document Deadline. Buyer shall have the right to review leases and approve or object prior to Due Diligence Objection Deadline. Any subsequent rental bookings prior to closing shall be presented to Buyer for approval.

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31. ATTACHMENTS.

31.1. The following attachments **are a part** of this Contract:

n/a

31.2. The following disclosure forms **are attached** but are **not** a part of this Contract:

n/a

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SIGNATURES

[redacted]

Date: *7/10/2015*

Buyer: *Les Vernon*

[redacted]

Date: *7/10/2015*

Buyer: *Bruce Basden*

[NOTE: If this offer is being countered or rejected, do not sign this document. Refer to § 32]

[redacted]

Date: *7/10/2015*

Seller: *Eduardo Martinez Morales*

[redacted]

Date: *7/10/2015*

Seller: *Kimberly H. Martinez*

32. COUNTER; REJECTION. This offer is ☐ **Countered** ☐ **Rejected.**

Initials only of party (Buyer or Seller) who countered or rejected offer

_____ _____ _____ _____

END OF CONTRACT TO BUY AND SELL REAL ESTATE

33. BROKER'S ACKNOWLEDGMENTS AND COMPENSATION DISCLOSURE.

(To be completed by Broker working with Buyer)

Buyer(s) Initials_____ Seller(s) Initials _____

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Broker ☐ **Does** ☒ **Does Not** acknowledge receipt of Earnest Money deposit and, while not a party to the Contract, agrees to cooperate upon request with any mediation concluded under § 23. Broker agrees that if Brokerage Firm is the Earnest Money Holder and, except as provided in § 24, if the Earnest Money has not already been returned following receipt of a Notice to Terminate or other written notice of termination, Earnest Money Holder will release the Earnest Money as directed by the written mutual instructions. Such release of Earnest Money will be made within five days of Earnest Money Holder's receipt of the executed written mutual instructions, provided the Earnest Money check has cleared.

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Broker is working with Buyer as a ☐ **Buyer's Agent** ☐ **Seller's Agent** ☒ **Transaction-Broker** in this transaction. ☐ This is a **Change of Status.**

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Brokerage Firm's compensation or commission is to be paid by ☐ **Listing Brokerage Firm** ☐ **Buyer** ☒ **Other** ***Seller.***

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Brokerage Firm's Name: ***Crested Butte Resort Real Estate***

Meg Brethauer

Date: ***7/10/2015***

Broker's Name: ***Meg Brethauer***
Address: ***P.O. Box 5700 Mount Crested Butte, CO 81225***
Ph: ***970-349-4999*** Fax: ***970-349-4265*** Email: ***megbrethauer@yahoo.com***

34. BROKER'S ACKNOWLEDGMENTS AND COMPENSATION DISCLOSURE.
(To be completed by Broker working with Seller)

Broker ☐ **Does** ☒ **Does Not** acknowledge receipt of Earnest Money deposit and, while not a party to the Contract, agrees to cooperate upon request with any mediation concluded under § 23. Broker agrees that if Brokerage Firm is the Earnest Money Holder and, except as provided in § 24, if the Earnest Money has not already been returned following receipt of a Notice to Terminate or other written notice of termination, Earnest Money Holder will release the Earnest Money as directed by the written mutual instructions. Such release of Earnest Money will be made within five days of Earnest Money Holder's receipt of the executed written mutual instructions, provided the Earnest Money check has cleared.

Broker is working with the Seller as a ☒ **Seller's Agent** ☐ **Buyer's Agent** ☐ **Transaction-Broker** in this transaction. ☐ This is a **Change of Status.**

Brokerage Firm's compensation or commission is to be paid by ☒ **Seller** ☐ **Buyer** ☐ **Other** ***n/a.***
Brokerage Firm's Name: ***Benson Sotheby`s International Realty***

Corey Dwan

Date: ***7/10/2015***

Broker's Name: ***Corey Dwan***
Address: ***P.O. Box 210, 401 Elk Avenue, Crested Butte, CO 81224***
Ph: 970-349-6653 Fax: 970-349-6654 Email: corey.dwan@sothebysrealty.com

CBS1-8-13. CONTRACT TO BUY AND SELL REAL ESTATE (RESIDENTIAL)
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Buyer(s) Initials_____ Seller(s) Initials _____

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

July 20, 2015

CBOE #107
Eduardo Morales
5173 Northwood Dr
Columbus, IN 47201

Schedule Number: R043803
Parcel Number: 3177-261-36-014
Property Description: UNIT A302 WESTWALL LODGE AT MT CRESTED BUTTE #606567

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 3:45 pm. 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

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Gunnison County
COLORADO

200 East Virginia Avenue
Gunnison, CO 81230

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Eduardo Morales
5173 Northwood Dr.
Columbus, IN 47201