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 #112

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R033076	2015	701	3187-000-00-008

Received
County Adminstration
PM 7/15/15

PROPERTY OWNER	LEGAL DESCRIPTION
PARK JAYLENE PO BOX 32 PAONIA, CO 81428-0032	LOT 8 (29.96A). SEC 25 13S91W #626344

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Vacant		46,330	46,330
TOTALS		$46,330	$46,330

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

CBOE #112

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.)

$ 30,000.00 ($1,000 per Ac.)

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.)

I am requesting a review due to the County's change from Agricultural classification. Please see the attached information requested by Mr. Blackett.

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
Jaylene Paul	(970) 527-2300	7-14-15

*Attach letter of authorization signed by property owner.

CBOE #112

July 14, 2015

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County Adminstration
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Gunnison County Board of Equalization
200 E. Virginia Ave.
Gunnison, CO 81230

EXHIBIT A
Page 1 of 1

To whom it may concern,

The property in question, was inherited/gifted to me from Richard and Faye Mott in 2009. The property has been historically classified as agriculture since the assessor began the classification process many years ago in Gunnison County. In 2012, the classification was changed and in 2013 we appealed the change from its agriculture classification. We were informed by the Assessor's office at that time we needed to prove that the property was leased for cattle grazing to keep the property classified as Ag. I recently furnished to the assessor copies of the lease for the past two years to Red Mountain Investments and the lease for 2015 to the neighboring Lazy H Ranch.

My husband spoke with Mr. Bob Blackett yesterday with the assessor's office questioning why our request for the property to be returned to an Ag classification and refund of overpayment the last two years, was still under determination. Mr. Blackett indicated that the assessor's office had no proof that Red Mountain Investments was in the cattle business or that the Lazy H ranch was running cattle on their ranch in 2015. Mr. Blackett was under the assumption that the Lazy H ranch didn't own any cattle and that their ranch was leased to another individual. Mr. Blackett suggested that I provide proof that first, Lazy H Ranch does in fact currently graze cattle on their ranch. I have called Mr. Harris and am awaiting to hear back from him. I am asking him to provide proof that he owns and is grazing cattle in 2015. Secondly, Mr. Blackett asked that I provide proof that Red Mountain Investments is engaged in cattle as well. He suggested a copy of our schedule F from our personal tax return that shows we are engaged in agriculture. He also suggested that a copy of the Brand registration for Red Mountain Investments would be helpful for your board to see as well. Please find enclosed both of the requested items for your review.

This property is very remote and has no use other than for grazing. It is not suitable for a home site with no water and very difficult limited seasonal access. This property with its close proximity to the Lazy H, fits much better into their operation. It's my understanding they are negotiating to purchase the 210 acres that adjoins this property to the west in Delta county which by the way, is classified as Ag in Delta county. We have plenty of grass for our cows on our home place and they are much easier to care for at home than up on this property. Therefore we have terminated the lease with Red Mountain and currently have the property leased to Lazy H ranch.

In closing, again, this property historically has always been classified as agriculture and all adjacent property is classified as Ag or is BLM. If you have any questions please feel free to contact me directly. My home telephone number is 527-2300.

Thank you for your consideration!
Jaylene Park
Jaylene Park

CBOE # 112

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EXHIBIT B Page 1 of 2

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: STAN E PARK

Social security number (SSN): 509-74-6729

A Principal crop or activity: PEACHES AND APRICOTS

B Enter code from Part IV: ▶ 1 1 1 3 0 0

C Accounting method: ☒ Cash ☐ Accrual

D Employer ID number (EIN), (see instr)

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

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

G If "Yes," did you or will you file required Forms 1099? ☐ 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	11,438.
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	
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 (see instructions) ▶				9	11,438.

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		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	4,958.	b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14	26,542.	25	Repairs and maintenance	25	4,468.
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	1,120.
16	Feed	16	668.	27	Storage and warehousing	27	
17	Fertilizers and lime	17	1,897.	28	Supplies	28	4,180.
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19	2,244.	30	Utilities	30	
20	Insurance (other than health)	20	547.	31	Veterinary, breeding, and medicine	31	1,495.
21	Interest:			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a	IRRIGATION	32a	605.
b	Other	21b		b	LEGAL AND PROFESSIONAL	32b	325.
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	49,049.
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	-37,611.

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 ☒ No

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

a ☒ All investment is at risk. b ☐ Some investment is not at risk.

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EXHIBIT B
Page 2 of 2

[redacted]

STAN E PARK — 509-74-6729

A Principal crop or activity	B Enter code from Part IV	C Accounting method:	D Employer ID number (EIN), (see instr)
PEACHES AND APRICOTS	► 111300	[X] Cash [ ] Accrual	

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 all 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.)

1 a 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	5,636.
3 a Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	3b
4 a Agricultural program payments (see instructions)	4a		4b Taxable amount	4b
5 a 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	16,770.	6b Taxable amount	6b 16,770.
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
9 **Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8) If your use the accrual method, enter the amount from Part III, line 50 (see instructions) ►				9 22,406.

Part II **Farm Expenses — Cash and Accrual Method.** Do not include personal or living expenses (see instrs).

10 Car and truck expenses (see instructions). Also attach **Form 4562**	10		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	8,936.	b Other (land, animals, etc)	24b	1,906.
14 Depreciation and section 179 expense (see instructions)	14	18,945.	25 Repairs and maintenance	25	4,959.
15 Employee benefit programs other than on line 23	15		26 Seeds and plants	26	
16 Feed	16	749.	27 Storage and warehousing	27	
17 Fertilizers and lime	17	3,029.	28 Supplies	28	4,230.
18 Freight and trucking	18		29 Taxes	29	451.
19 Gasoline, fuel, and oil	19	1,653.	30 Utilities	30	
20 Insurance (other than health)	20	215.	31 Veterinary, breeding, and medicine	31	2,669.
21 Interest:			32 Other expenses (specify):		
a Mortgage (paid to banks, etc)	21a		a DUES AND SUBSCRIPTIONS	32a	257.
b Other	21b	782.	b IRRIGATION	32b	605.
22 Labor hired (less employment credits)	22		c LEGAL AND PROFESSIONAL	32c	300.
			d	32d	
			e	32e	
			f	32f	

33 **Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ►	33	49,686.
34 **Net farm profit or (loss).** Subtract line 33 from line 9	34	-27,280.

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

COLORADO BRAND CARD

CBOE #112

ASSESSMENT FEE FOR THIS BRAND IS PAID UNTIL JANUARY 1, 2017

Received
County Administration
7/15

COLORADO LIVESTOCK BRAND
ASSESSMENT FEE PAID UNTIL JANUARY 1, 2017

Chris Nikkhah

GUN, PIT

Brand number
470900

Red Mountain Investments LLC
PO Box 32
Paonia, CO 81428

Bovine Equine Brand

Validation #
29832

970-527-4141

EXHIBIT C
Page 1 of 1

Cut along lines for wallet card

Please notify this office of any address changes.

COLORADO LIVESTOCK BRAND
ASSESSMENT FEE PAID UNTIL JANUARY 1, 2017

Chris Nikkhah

GUN, PIT

Brand number
470900

Red Mountain Investments LLC
PO Box 32
Paonia, CO 81428

Bovine Equine Brand

Validation #
29832

970-527-4141

Cut along lines for wallet card

COLORADO LIVESTOCK BRAND
ASSESSMENT FEE PAID UNTIL JANUARY 1, 2017

Chris Nikkhah

GUN, PIT

Brand number
470900

Red Mountain Investments LLC
PO Box 32
Paonia, CO 81428

Bovine/Equine Brand

Validation #
29832

970-527-4141

Cut along lines for wallet card

OPERATION GAME THIEF AND OPERATION LIVESTOCK THEFT

TO REPORT SUSPECTED LIVESTOCK THIEVES OR WILDLIFE POACHERS, CALL:

1-800-332-4155

Help protect your livestock and property by participating in these programs!

REWARDS!

BRAND INSPECTION DIVISION, COLORADO DEPARTMENT OF AGRICULTURE
305 Interlocken Parkway, Broomfield CO 80021
PHONE 303-869-9160 - FAX 303-466-1429
www.colorado.gov/agbrands

Gunnison County
COLORADO

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

July 20, 2015

CBOE #112
Jaylene Park
PO Box 32
Paonia, CO 81428

Schedule Number:	R033076
Parcel Number:	3187-000-00-008
Property Description:	LOT 8 (29.96A), SEC 25 13S91W #626344

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 5:00 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

112

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

Jaylene Park
PO Box 32
Paonia, CO 81428