AGENDA ITEM or FINAL CONTRACT REVIEW SUBMITTAL FORM

Agenda Item: Petition for Abatement or Refund of Taxes; Propert

Action Requested: Other Hearing on petitions for abatement of taxes

Parties to the Agreement:

Term Begins: **Term Ends:** **Grant Contract #:**

Summary:

Petitioners are requesting lower value and change of classification to residential for two vacant lots in Arrowhead subdivision for tax year 2015. Assessor is recommending denial of both petitions. Petitions were not timely filed as regards tax year 2014.

Fiscal Impact: None

Submitted by: William Spicer **Submitter's Email Address:** wspicer@gunnisoncounty.org

Finance Review: ○ Required ◉ Not Required

Comments:

Reviewed by: Discharge Date:

County Attorney Review: ◉ Required ○ Not Required

Comments:
ok - gs to place on agenda

Reveiwed by: GUNCOUNTY1\gstuhr Discharge Date: 5/9/2017 Certificate of Insurance Required

Yes ○ No ◉

County Manager Review:

Comments:

Reveiwed by: GUNCOUNTY1\mbirnie Discharge Date: 5/17/2017

○ Consent Agenda ◉ Regular Agenda ○ Worksession Time Allotted: 15

Agenda Date: 6/6/2017

Revised April 2015

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Gunnison

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

RECEIVED
MAR 09 2017
BY MAIL

Section I: Petitioner, please complete Section I only.

Date: 11/21/2016
Month Day Year

Petitioner's Name: Kathleen and Richard Krohn

Petitioner's Mailing Address: c/o Barbara R. Butler, 744 Horizon Court, Ste. 300

Grand Junction | CO | 81506
City or Town | State | Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R012071	610 Snowshoe Lane, Arrowhead

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2014 and 2015 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

This lot is over-valued and improperly assessed. Petitioners purchased this lot during the relevant time-frame, in arms' length transactions. It also should be assessed at the residential assessment rate, as the lot is used in conjunction with the owners' residence at 652 Showshoe Lane. The lot at 610 Snowshoe was purchased for $12,000 on August 20, 2013. The Assessor has it valued at $16,990. In addition, it should be assessed at the residential assessment rate and not the vacant land rate for property tax years 2014 and 2015.

Petitioner's estimate of value: $12,000 (2014) and $12,000 (2015)
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____ Daytime Phone Number (_____)
Petitioner's Signature

By _____ Daytime Phone Number (970) 248-5847
Agent's Signature*

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

Section II: **Assessor's Recommendation**
(For Assessor's Use Only)

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original						
Corrected						
Abate/Refund						

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: _____ **Protest?** ☐ **No** ☐ **Yes (If a protest was filed, please attach a copy of the NOD.)**

Tax year: _____ **Protest?** ☐ **No** ☐ **Yes (If a protest was filed, please attach a copy of the NOD.)**

☑ **Assessor recommends denial for the following reason(s):**

COMPARABLE SALES SUPPORT THE EXISTING 2015 VALUE. PROPERTIES ARE NOT CONTIGUOUS.

NOT TIMELY FILED FOR 2014

Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/11

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

Section III: **Written Mutual Agreement of Assessor and Petitioner**

(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original						
Corrected						
Abate/Refund						

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____

Petitioner's Signature **Date**

_____ _____

Assessor's or Deputy Assessor's Signature **Date**

Section IV: **Decision of the County Commissioners**

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ (***being present--not present***), and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor and the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund

_____

Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County

this _____ day of _____, _____.
Month Year

_____

County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: **Action of the Property Tax Administrator**

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____

Secretary's Signature Property Tax Administrator's Signature Date

RECEIVED
MAR 09 2017
MAIL

Real Property Letter of Agent Assignment

Agent:

Agent's Name: Barbara R. Butler
Agent's Address: c/o Dufford Waldeck Milburn & Krohn, LLP
Address: 744 Horizon Court, Suite 300, Grand Junction, Colorado
Telephone Number: 970-248-5857 Fax: 970-243-7738 E-Mail: butler@dwmk.com

I authorize the above named agent to act on my behalf regarding the real property tax valuation of the property, Gunnison County Schedule Numbers R011735 and R012071 beginning in property tax year 2014 and terminating property tax year 2017. This authorization is shared with owner of real property.

Agent shall have authority to:
_X_ File, sign and otherwise manage filing of Real Property Appeals.
_X_ Receive communications, including Notices of Valuation, Notices of Determination, or other communication on my/our behalf.
_X_ Access/review all records held by the Gunnison County Assessor's office, including, but not limited to, computer records, past filings, and property record cards.
_X_ File/Manage protests/appeals/abatement petitions on my behalf.
_X_ Negotiate protests/appeals on my behalf.
_X_ Represent my/our property in formal hearings relating to protests/appeals.

This letter of agent assignment shall remain in effect until revoked by me in writing and/or upon the termination date listed above.

Owner Name: Kathleen Krohn
Address: 214 Fallen Rock Road, Grand Junction, CO 81507
Telephone: 970-248-5857
Fax Number: 970-243-7738
E-Mail Address: butler@dwmk.com

Owner's Signature: Kathleen Krohn Date: 2-28-17
Kathleen Krohn

STATE OF COLORADO)
) ss.
County of MESA)

The foregoing instrument was acknowledged before me this 28th day of February, 2017, by Kathleen Krohn.

Witness my hand and official seal.
My commission expires: 4/15/2020

Pamela R. Johnson
Notary Public

PAMELA R. JOHNSON
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID #20004010228
My Commission Expires April 15, 2020

PETITION FOR ABATEMENT OR REFUND OF TAXES

County: Gunnison

Date Received _____
(Use Assessor's or Commissioners' Date Stamp)

RECEIVED
MAR 09 2017

Section I: Petitioner, please complete Section I only.

Date: 11/21/2016
Month Day Year

Petitioner's Name: Kathleen Krohn MAH

Petitioner's Mailing Address: c/o Barbara R. Butler, 744 Horizon Court, Ste. 300

Grand Junction | CO | 81506
City or Town | State | Zip Code

SCHEDULE OR PARCEL NUMBER(S)	PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY
R011735	700 Hazel Lake Drive, Arrowhead

Petitioner requests an abatement or refund of the appropriate taxes and states that the taxes assessed against the above property for property tax year(s) 2014 and 2015 are incorrect for the following reasons: (Briefly describe why the taxes have been levied erroneously or illegally, whether due to erroneous valuation, irregularity in levying, clerical error or overvaluation. Attach additional sheets if necessary.)

This lot is improperly assessed. Petitioner purchased this lots during the relevant time-frame, and have used the property in conjunction with the owner's residence at 652 Showshoe Lane. The lot at 700 Hazel Lake Drive was purchased on June 11, 2014, for $21,000. The Assessor has it valued at $21,500, but does not recognize its residential use. It should be assessed at the residential assessment rate and not the vacant land rate for property tax years 2014 and 2015.

Petitioner's estimate of value: $21,500 (2014) and $21,500 (2015)
Value Year Value Year

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

_____ Daytime Phone Number (_____)
Petitioner's Signature

By _____ Daytime Phone Number (970) 245-5857
Agent's Signature*

***Letter of agency must be attached when petition is submitted by an agent.**

If the Board of County Commissioners, pursuant to § 39-10-114(1), C.R.S., or the Property Tax Administrator, pursuant to § 39-2-116, C.R.S., denies the petition for refund or abatement of taxes in whole or in part, the Petitioner may appeal to the Board of Assessment Appeals pursuant to the provisions of § 39-2-125, C.R.S., within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.

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Assessor's Recommendation
(For Assessor's Use Only)

	Tax Year _____			Tax Year _____		
	Actual	Assessed	Tax	Actual	Assessed	Tax
Original						
Corrected						
Abate/Refund						

☐ **Assessor recommends approval as outlined above.**

If the request for abatement is based upon the grounds of overvaluation, no abatement or refund of taxes shall be made if an objection or protest to such valuation has been filed and a Notice of Determination has been mailed to the taxpayer, § 39-10-114(1)(a)(I)(D), C.R.S.

Tax year: _____ **Protest?** ☐ **No** ☐ **Yes (If a protest was filed, please attach a copy of the NOD.)**

Tax year: _____ **Protest?** ☐ **No** ☐ **Yes (If a protest was filed, please attach a copy of the NOD.)**

☑ **Assessor recommends denial for the following reason(s):**

COMPARABLE SALES SUPPORT THE EXISTING 2015 VALUE. PROPERTIES ARE NOT CONTIGUOUS. NOT TIMELY FILED FOR 2014

Kristy McFarland
Assessor's or Deputy Assessor's Signature

15-DPT-AR No. 920-66/11

FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY

(Section III or Section IV must be completed)

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(Only for abatements up to $10,000)

The Commissioners of _____ County authorize the Assessor by Resolution No. _____ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of $10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

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Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

_____ _____

Petitioner's Signature **Date**

_____ _____

Assessor's or Deputy Assessor's Signature **Date**

Section IV: **Decision of the County Commissioners**

(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of _____ County, State of Colorado, at a duly and lawfully called regular meeting held on _____/_____/_____, at which meeting there were present the following members:
Month Day Year

_____

_____

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor _____ ***(being present--not present)*** and
Name

Petitioner _____ (***being present--not present***), and WHEREAS, the said
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board ***(agrees--does not agree)*** with the recommendation of the Assessor and the petition be ***(approved--approved in part--denied)*** with an abatement/refund as follows:

Year	Assessed Value	Taxes Abate/Refund	Year	Assessed Value	Taxes Abate/Refund

_____

Chairperson of the Board of County Commissioners' Signature

I, _____ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County

this _____ day of _____, _____.
Month Year

_____

County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than $10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

Section V: **Action of the Property Tax Administrator**

(For all abatements greater than $10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby

☐ Approved ☐ Approved in part $_____ ☐ Denied for the following reason(s):

_____ _____ _____

Secretary's Signature Property Tax Administrator's Signature Date

RECEIVED
MAR 09 2017

Real Property Letter of Agent Assignment

Agent:

Agent's Name: Barbara R. Butler
Agent's Address: c/o Dufford Waldeck Milburn & Krohn, LLP
Address: 744 Horizon Court, Suite 300, Grand Junction, Colorado
Telephone Number: 970-248-5857 Fax: 970-243-7738 E-Mail: butler@dwmk.com

I authorize the above named agent to act on my behalf regarding the real property tax valuation of the property, Gunnison County Schedule Numbers R011735 and R012071 beginning in property tax year 2014 and terminating property tax year 2017. This authorization is shared with owner of real property.

Agent shall have authority to:
_X_ File, sign and otherwise manage filing of Real Property Appeals.
_X_ Receive communications, including Notices of Valuation, Notices of Determination, or other communication on my/our behalf.
_X_ Access/review all records held by the Gunnison County Assessor's office, including, but not limited to, computer records, past filings, and property record cards.
_X_ File/Manage protests/appeals/abatement petitions on my behalf.
_X_ Negotiate protests/appeals on my behalf.
_X_ Represent my/our property in formal hearings relating to protests/appeals.

This letter of agent assignment shall remain in effect until revoked by me in writing and/or upon the termination date listed above.

Owner Name: Kathleen Krohn
Address: 214 Fallen Rock Road, Grand Junction, CO 81507
Telephone: 970-248-5857
Fax Number: 970-243-7738
E-Mail Address: butler@dwmk.com

Owner's Signature: Kathleen Krohn Date: 2-28-17
Kathleen Krohn

STATE OF COLORADO)
) ss.
County of MESA)

The foregoing instrument was acknowledged before me this 28th day of February, 2017, by Kathleen Krohn.

Witness my hand and official seal.
My commission expires: 4/15/2020

Pamela R. Johnson
Notary Public

PAMELA R. JOHNSON
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID #20004010228
My Commission Expires April 15, 2020

DUFFORD WALDECK
MILBURN & KROHN LLP
Attorneys at Law

RECEIVED
MAR 09 2017
BY MAIL

Barbara R. Butler
Direct Dial Phone: (970) 248-5857
Email Address: butler@dwmk.com

Barbara R. Butler
William S. DeFord
William H.T. Frey
Nathan A. Keever
Richard H. Krohn
Michael A. Kuzminski*
Christopher G. McAnany*
Annie D. Murphy*~
John R. Pierce+
Sam D. Starritt✧

Laird T. Milburn
Of Counsel

Jill T. Norris†
Of Counsel

Joseph H. Skinner
Of Counsel

Nicholas S. Bjorklund
Associate

Jon T. Burtard
Associate

Lauren F. Johnson
Associate

D. J. Dufford
(1919-1998)

William G. Waldeck
(1923-2009)

+ Also admitted in Oregon
† Also admitted in Texas
* Also admitted in Utah
~ Also admitted in Wisconsin
✧ Also admitted in Wyoming

March 7, 2017

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

RE: Abatement Petitions

Dear Ms. McFarland:

Enclosed please find the resubmitted abatement petitions for my clients, Richard and Kathleen Krohn, regarding their lots in Arrowhead Subdivision. These petitions are dated November 21, 2016, and were marked "Received" by your office on November 28, 2016. On February 7, 2017, we received a letter from William Spicer indicating that the "petition was filed by an agent, and the tax year(s) or property for which you are petitioning are not within the scope of the letter of agency."

After twice telephoning Mr. Spicer, we received another letter, dated February 16, 2017, indicating that the schedule numbers on the Letter of Agent Assignment were not correct. Enclosed is the revised Agent Assignment, and the resubmission of the petitions for abatement.

Given the delay in your office's handling of the petitions, we anticipate your recognition of the petitions as timely filed for the 2014 and 2015 property tax years. Please process these petitions as soon as practicable and let me know if you need any additional information.

Sincerely yours,
DUFFORD, WALDECK, MILBURN & KROHN, LLP

Barbara R. Butler

Enclosures
cc: Kathleen and Richard Krohn

GRAND JUNCTION, COLORADO
744 Horizon Court
Suite 300
Grand Junction
Colorado, 81506
Tel. 970.241.5500
Fax 970.243.7738

www.dwmk.com

Assessor Quick Links

Gunnison Assessor Home

Find Property Records

Gunnison County COLORADO

Assessor Property Record Search

Property Record Card (PRC)

Owner and Parcel Information

Owner Name & Mailing Address	
KROHN RICHARD H KROHN KATHLEEN B 214 E FALLEN ROCK RD GRAND JUNCTION, CO 81507-1131	
Business Name:	NA

Today's Date:	June 16, 2017
Appraisal Year:	2017

Account Number:	R012071
Parcel Number:	4049-060-01-001
Account Type:	Vacant
Economic Area:	Econ Area 8
Tax District:	622
Mill Levy:	55.262

Property Location:	610 SNOWSHOE LN, ARROWHEAD AREA
Neighborhood:	80505
LEA:	ARROWHEAD (80505)
Subdivision:	ARROWHEAD FILING 2
Condo:	
Legal Description:	LOT 17 BLK 15 ARROWHEAD FILING 2 #622227 #641131
Parcel Notes	TOTAL PARCEL = 1

Parcel Map	Show Parcel Map
Building Photos	Building Images
Building Sketches	NA
Generate Neighboring Owner List by Distance	
Search Sales By Subdivision	

2017 Assessment Information

Land Actual Value	Land Assessed Value	Building Actual Value	Building Assessed Value	Total Actual Value	Total Assessed Value
$15,510	$4,500			$15,510	$4,500

Prior Year Assessment Information

Year	Actual Value	Assessed Value	Mill Levy	Ad Valorem Taxes
2016	$16,990	$4,930	55.262	$272.44
2015	$16,990	$4,930	55.077	$271.54
2014	$24,800	$7,190	56.101	$403.37
2013	$24,800	$7,190	49.659	$357.06
2012	$38,400	$11,140	44.034	$490.55
2011	$38,400	$11,140	44.240	$492.83
2010	$54,500	$15,810	40.963	$647.63
2009	$54,500	$15,810	39.818	$629.52
2008	$26,300	$7,630	41.424	$316.08
2007	$26,300	$7,630	36.247	$276.56
2006	$13,900	$4,030	43.703	$176.12

Contact the Treasurer's Office for current property tax amount due. Do not use the figures above to pay outstanding property taxes.

Land Information

Land Description	Land Type	Acres	Site Access	Electricity	Sewer	Water	Other Attributes
VACANT RES LOTS	Vacant	1.000	SEASONAL PRIVATELY MAINTAINED	NOT INSTAL	ISDS ALLOWED NOT INSTALLED	DOMESTIC AVAILABLE NEAR SITE	ARROWHEAD - TREE LOT TREE TYPE - EVERGREEN TREE TYPE - PINON JUNIPER TREE TYPE - ASPEN UNIQUE CHARACTERISTICS - MODERATE SLOPE LESS THAN 45 DEG VIEWS - TYPICAL OR AVERAGE ARROWHEAD - NO DRIVE WAY OFF MAIN ROAD

Sales and Conveyance Information

Sale Date	Sale Amount	Adjusted Sales Price	Grantor	Grantee	Vacant or Improved (at time of sale)	Recep

EXHIBIT

1

08/09/2016	$6,600	$6,600	TRECHE RONALD ETAL	KROHN RICHARD H ETAL	Vacant	641131	SPEC WARR DEED - FEE
08/20/2013	$12,000	$12,000	DANNAHOWER WILLIAM D ETAL	KROHN RICHARD H ETAL	Vacant	622227	WARRANTY DEED - FEE

The Gunnison County Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. All assessment information is subject to change before the next certified tax roll. Website Updated: June 13, 2017

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Ex. 1, p. 2

Assessor Quick Links

Gunnison Assessor Home

Find Property Records

Gunnison County COLORADO

Assessor Property Record Search

Property Record Card (PRC)

Owner and Parcel Information

Owner Name & Mailing Address	
KROHN KATHLEEN B 214 E FALLEN ROCK RD GRAND JUNCTION, CO 81507-1131	
Business Name:	NA

Today's Date:	June 16, 2017
Appraisal Year:	2017

Account Number:	R011735
Parcel Number:	4049-060-01-003
Account Type:	Vacant
Economic Area:	Econ Area 8
Tax District:	622
Mill Levy:	55.262

Property Location:	700 HAZEL LAKE DR, ARROWHEAD AREA
Neighborhood:	80505
LEA:	ARROWHEAD (80505)
Subdivision:	ARROWHEAD FILING 2
Condo:	
Legal Description:	LOT 21 BLK 15 ARROWHEAD FILING 2 #627222
Parcel Notes	TOTAL PARCEL = 1 AC

Parcel Map	Show Parcel Map
Building Photos	Building Images
Building Sketches	NA
Generate Neighboring Owner List by Distance	
Search Sales By Subdivision	

2017 Assessment Information

Land Actual Value	Land Assessed Value	Building Actual Value	Building Assessed Value	Total Actual Value	Total Assessed Value
$20,510	$5,950			$20,510	$5,950

Prior Year Assessment Information

Year	Actual Value	Assessed Value	Mill Levy	Ad Valorem Taxes
2016	$21,500	$6,240	55.262	$344.83
2015	$21,500	$6,240	55.077	$343.68
2014	$24,800	$7,190	56.101	$403.37
2013	$24,800	$7,190	49.659	$357.06
2012	$38,400	$11,140	44.034	$490.55
2011	$38,400	$11,140	44.240	$492.83
2010	$54,500	$15,810	40.963	$647.63
2009	$54,500	$15,810	39.818	$629.52
2008	$35,650	$10,340	41.424	$428.32
2007	$35,650	$10,340	36.247	$374.80
2006	$18,000	$5,220	43.703	$228.12

Contact the Treasurer's Office for current property tax amount due. Do not use the figures above to pay outstanding property taxes.

Land Information

Land Description	Land Type	Acres	Site Access	Electricity	Sewer	Water	Other Attributes
VACANT RES LOTS	Vacant	1.000					ARROWHEAD - TREE LOT ARROWHEAD - NO DRIVE WAY OFF MAIN ROAD ARROWHEAD - LIMITED VIEW LOT

Sales and Conveyance Information

Sale Date	Sale Amount	Adjusted Sales Price	Grantor	Grantee	Vacant or Improved (at time of sale)	Reception #	Deed Type
06/11/2014	$21,000	$21,000	BROYLES KYLE ETAL	KROHN KATHLEEN B	Vacant	627222	WARRANTY DEED - FEE
10/25/2006	$35,000	$35,000	MAGALLANES EMIL J ETAL	BROYLES KYLE ETAL	Vacant	570363	GEN WARR DEED - FEE
10/06/1997		$0	PRATT CHRISTOPHER D ETAL	MAGALLANES EMIL J ETAL	Vacant	569964	

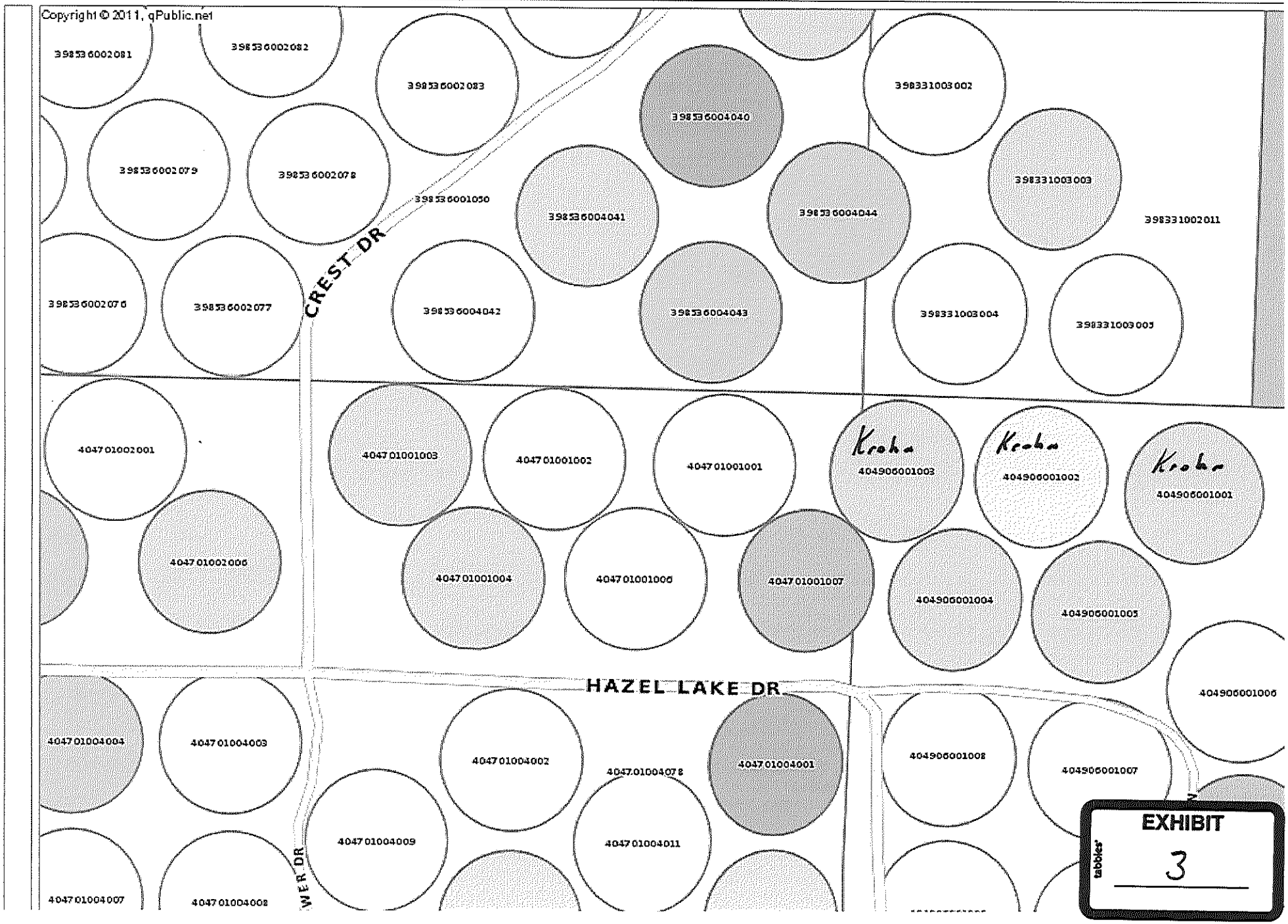
The Gunnison County Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the
All assessment information is subject to change before the next certified tax roll. Website Updated: June 13, 2017

EXHIBIT

tabbies

2

Zoom County | Zoom to Box | Zoom In | Zoom Out | Pan by Hand | Get Info | Zoom To Parcel | Center On Parcel | Measure | Area Tool | Print Page | Search Sales | Additional Options



year, and the value is prorated according to § 39-5-117, C.R.S. For further information on prorating the value of destroyed structures, refer to ***Prorating Values***, **Chapter 4, Assessment Math.**

PARTIALLY DESTROYED STRUCTURES:

Structures that were partially destroyed prior to January 1 of the current year are classified for the current year according to their previous use. If no effort is made to repair the partially-destroyed structure within a year, reclassify the property as vacant land, unless the partially destroyed structure is a residential improvement destroyed by natural causes as outlined below. The assessor, after physically inspecting the property and reviewing the facts, may make the determination to allow the improved classification to continue.

PROPERTY DESTROYED BY NATURAL CAUSES:

When residential improvements are destroyed due to a natural cause (e.g., fire, flood, tornado, etc.), the residential land classification shall remain in place for the year of destruction and the two subsequent property tax years. If the assessor determines there is evidence the owner intends to rebuild or locate a residential improvement on the land, the residential land classification may remain in place for additional subsequent tax years, not to exceed a total of five subsequent property tax years, unless the property owner provides documentation to the assessor that a good-faith effort was made to construct a new residential improvement and that additional time is necessary, § 39-1-102(14.4)(b).

Similarly, when the productivity of a parcel of agricultural land is destroyed due to a natural cause, the agricultural classification shall remain in place for the year of destruction and up to four subsequent property tax years so long as the assessor receives evidence that the owner is in the process of rehabilitating the land for agricultural use, § 39-1-103(5)(e)(1). Refer to ARL Volume 3, **REAL PROPERTY VALUATION MANUAL, Chapter 5, Valuation of Agricultural Land,** for a complete discussion of agricultural classification.

Definitions.
(8.4) "Natural Cause" means fire, explosion, flood, tornado, action of the elements, act of war or terror, or similar cause beyond the control of and not caused by the party holding title to the property destroyed.

§ 39-1-102, C.R.S.

EQUITIES IN STATE LAND

The equity in land purchased under contract from the state is classified in the same manner as though owned by the purchaser. Any improvements on the land are classified according to their use. For further information, refer to **Chapter 3, Specific Administrative Processes, and** ARL Volume 3, **REAL PROPERTY VALUATION MANUAL, Chapter 7, Special Issues in Land Valuation.**

CONTIGUOUS PARCELS OF LAND WITH RESIDENTIAL USE

Parcels of land, under common ownership, that are contiguous and used as an integral part of a residence, are classified as residential property. The primary residential parcel must conform to the definition of residential real property as defined in § 39-1-102(14.5), C.R.S., Sullivan v. Denver County Board of Equalization, 971 P.2d 675

EXHIBIT
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(Colo. App. 1998) and Fifield v. Pitkin County Board of Commissioners, 292 P.3d 1207 (Colo.App.2012).

The assessor's judgment is crucial in determining if contiguous parcels can be defined as residential property. A physical inspection will provide information critical to this decision. Suggested judgment criteria to be considered are not limited to the following:

- Are the contiguous parcels under common ownership?
- Are the parcels considered an integral part of the residence and actually used as a common unit with the residence?
- Would the parcel(s) in question likely be conveyed with the residence as a unit?
- Is the primary purpose of the parcel and associated structures to be for the support, enjoyment, or other non-commercial activity of the occupant of the residence?

If answers to all of these criteria are yes, then it is likely that the parcel would fall under the residential classification. Please refer to ARL Volume 3, **REAL PROPERTY VALUATION MANUAL, Chapter 1, Statutory and Case Law References** for more information.

GROWTH VALUATION FOR ASSESSMENT

Qualifying counties severely impacted by residential growth may opt to assess new construction that occurs between January 1 and July 1, § 39-5-132, C.R.S.

If the county commissioners make a finding of severe growth impact as provided in § 39-5-132, C.R.S., the assessor values new construction on both January 1 and July 1. The prorated value of the construction completed between January 1 and July 1 is added to the assessment roll.

The classification of the land is based on its status on the January 1 assessment date, unless the newly constructed building is a residential unit. If the newly constructed building is a residential unit and if the land was classified as vacant, the land is reclassified as residential and the assessment rate applied to the land is based on the residential classification, § 39-5-132(2)(c), C.R.S. ARL Volume 3, **REAL PROPERTY VALUATION MANUAL, Chapter 4, Valuation of Vacant Land Present Worth,** provides procedures for present worth valuation. In the procedures, it directs that the present worth value is applied only to vacant land. Once a building is on the land, present worth valuation does not apply; thus, the Division suggests the present worth valuation be removed when the land classification is changed to residential due to the installation of a residential improvement.

MANUFACTURED HOME WITH A NON-RESIDENTIAL USE

Manufactured homes with a non-residential use are classified according to their use and assessed at 29% of actual value. An example of this is a manufactured home used as a sales office.

CAMPER TRAILERS, MULTIPURPOSE TRAILERS, AND TRAILER COACHES

Camper trailers, multipurpose trailers, and trailer coaches are categorized as Class D vehicles and are issued license plates by the clerk and recorder of the county in which the owner

PARCEL

As established by the Division, a parcel is a defined area of real estate. See **Chapter 13, Land Identification and Real Property Descriptions**.

RESIDENTIAL REAL PROPERTY

Definitions.
(14.5) "Residential real property" means residential land and residential improvements but does not include hotels and motels as defined in subsection (5.5) of this section.

§ 39-1-102, C.R.S.

Uniform taxation – exemptions.
(1)(b) Residential real property, which shall include all residential dwelling units and the land, as defined by law, on which such units are located, and mobile home parks, but shall not include hotels and motels . . . .

§ 3, art. X, COLO. CONST.

RESIDENTIAL LAND

Definitions.
(14.4)(a) "Residential land" means a parcel or contiguous parcels of land under common ownership upon which residential improvements are located and that is used as a unit in conjunction with the residential improvements located thereon. The term includes parcels of land in a residential subdivision, the exclusive use of which land is established by the ownership of such residential improvements. The term includes land upon which residential improvements were destroyed by natural cause after the date of the last assessment as established in section 39-1-104(10.2). The term also includes two acres or less of land on which a residential improvement is located where the improvement is not integral to an agricultural operation conducted on such land. The term does not include any portion of the land that is used for any purpose that would cause the land to be otherwise classified, except as provided for in section 39-1-103(10.5).

(b)(I) Notwithstanding section 39-1-103 (5)(c) and except as provided in subparagraph (II) of this paragraph (b), when residential improvements are destroyed, demolished, or relocated as a result of a natural cause on or after January 1, 2010, that, were it not for their destruction, demolition, or relocation due to such natural cause, would have qualified the land upon which the improvements were located as residential land for the following property tax year, the residential land classification shall remain in place for the year of destruction, demolition, or relocation and the two subsequent property tax years. The residential land classification may remain in place for additional subsequent property tax years, not to exceed a total of five subsequent property tax years, if the assessor determines there is evidence the

Assessor Quick Links

Gunnison Assessor Home

Find Property Records

Gunnison County COLORADO

Assessor Property Record Search

Property Record Card (PRC)

Owner and Parcel Information

Owner Name & Mailing Address	
ARROWHEAD HOMEOWNERS IMPROVEMENT ASSOC PO BOX 1606 MONTROSE, CO 81402-1606	
Business Name:	NA

Today's Date:	June 15, 2017
Appraisal Year:	2017

Account Number:	R072089
Parcel Number:	4047-010-04-078
Account Type:	Vacant
Economic Area:	Econ Area 8
Tax District:	623
Mill Levy:	

Property Location:	COUNTY ROAD 867 , ARROWHEAD AREA
Neighborhood:	99905
LEA:	COMMON GROUND (99905)
Subdivision:	ARROWHEAD FILING 2
Condo:	
Legal Description:	COMMON GROUND & ROADS IN SEC 1,12 47N5W ARROWHEAD FILING 2
Parcel Notes	

Parcel Map	Show Parcel Map
Building Photos	NA
Building Sketches	NA

Generate Neighboring Owner List by Distance

Search Sales By Subdivision

2017 Assessment Information

Land Actual Value	Land Assessed Value	Building Actual Value	Building Assessed Value	Total Actual Value	Total Assessed Value
$0	$0			$0	$0

Prior Year Assessment Information

Year	Actual Value	Assessed Value	Mill Levy	Ad Valorem Taxes
No Prior Year Assessment History associated with this parcel				

Land Information

Land Description	Land Type	Acres	Site Access	Electricity	Sewer	Water	Other Attributes
NO VAL VACANT LAND	Vacant	168.340					

Sales and Conveyance Information

Sale Date	Sale Amount	Adjusted Sales Price	Grantor	Grantee	Vacant or Improved (at time of sale)	Reception #	Deed Type
No sales associated with this parcel.							

The Gunnison County Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. All assessment information is subject to change before the next certified tax roll. Website Updated: June 13, 2017

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EXHIBIT

5

BOOK 0777 PAGE 0030

Filed for record this 2nd day of May, A.D. 19 90, at 10:00 o'clock A.M.
Gunnison, CO
Reception No. 419911
Joanne M. Reitinger Recorder
By Jane Lilano Deputy

ARROWHEAD

IN GUNNISON COUNTRY SUBDIVISION

DECLARATION OF PROTECTIVE COVENANTS AND RESTRICTIONS

James F. Squirrell, developer, and the Arrowhead Improvements Association, Incorporated, representing its members, being the owners of all of the real property situated in the County of Gunnison, State of Colorado, known as Arrowhead in Gunnison Country Subdivision, Filings No. 1 recorded by plat on February 5, 1974, under Reception No. 298784; No. 2 recorded by plat on January 26, 1979, under Reception No. 335299; and No. 3 recorded by plat on May 20, 1980, under Reception No. 350190, and any subsequent filings so recorded in the records of the Gunnison County Clerk and Recorder, make, declare and establish the following limitations, conditions, restrictions and uses upon all of the above described real property as restrictive and protective covenants running with the land and binding upon the Declarants and upon all persons or entities claiming by, through, or under them and upon all future owners of all or any part of the real property within Arrowhead in Gunnison Country Subdivision. This Declaration is in effect and binding upon recordation and any prior Declaration and amendments thereto will then be null and void.

ARTICLE I: Purpose

It is the intention of the Declarants, expressed by their execution of this instrument, that the real property above described be developed and maintained as a highly desirable, rural residential and recreational area. It is the purpose of these covenants that the present natural beauty, natural growth and native setting and surroundings of Arrowhead in Gunnison Country Subdivision, and the property values and amenities thereon shall always be protected insofar as is possible in connection with the uses and structures permitted by this instrument and that high standards of architectural quality be maintained.

ARTICLE II: Definitions

1. ABANDONED VEHICLE: Any non-operational motorized v including but not limited to cars, trucks, recreational vel

EXHIBIT 6

motor homes, campers, snowmobiles, which remain in a non-operational status for a period of 60 consecutive calendar days. This shall not include operational vehicles parked in the area designated for winter parking by the Association, stored within an approved enclosure, or kept on sites upon which a residence has been constructed.

2. ASSOCIATION: The Arrowhead Improvements Association, Inc., a Colorado corporation organized to take title to the common areas and roads, to regulate the use of sites and common areas in conformity with this Declaration, to adopt and enforce design guidelines for implementation of these covenants and to assess members therefor.

3. BOARD OF DIRECTORS: The Board of Directors of the Association elected in accordance with this Declaration and the Articles and Bylaws of the Association.

4. COMMON AREAS: The land designated by the Developer on the recorded plats for Arrowhead in Gunnison Country Subdivision as reserved for the mutual use and benefit of site owners. The title to the common areas will be held by the Association and the use of same, regulated thereby in conformance with this Declaration. All such areas shall remain in their natural condition or may be developed by the Association for the benefit of the site owners. In no event may the Association encumber by debt or sell the common areas.

5. DESIGN REVIEW COMMITTEE: A committee appointed by the Board of Directors to exercise all the duties and responsibilities regarding design review set forth in this instrument and the Design Guidelines authorized herein.

6. DEVELOPER: The term used to designate James F. Squirrell, his heirs, executors, administrators and assigns, and the Squirrell Trust.

7. HOME OCCUPATION: A use conducted totally within the confines of a single family residence which is incidental to and secondary to use of the residence for residential purposes and which does not change the residential character thereof nor the

residential character of the neighborhood, and in which any noise or activity related to such incidental and secondary use does not interfere with the quiet and dignity of the neighborhood. No person other than the occupants may be employed for such home occupation use.

8. OWNER: The record owner, whether one or more persons or entities, of a fee simple title to any site which is a part of Arrowhead in Gunnison Country Subdivision excluding those having an interest merely as security.

9. PLANS: Documentation sufficient as determined by the Design Review Committee or set forth herein to enable the Committee to review proposed construction or improvements for the purpose of approval or denial thereof. The Design Review Committee may set reasonable standards with approval of the Board of Directors for plans submitted in keeping with this Declaration.

10. SINGLE FAMILY RESIDENCE: A building used and designed exclusively for occupancy by one family and its guests except as set forth in Paragraph 7 hereof.

11. SITE: A lot within the subdivision reserved for sale to individual owners for use as a single family residence or single family camp site. Ownership of a site carries with it compulsory membership in the Association.

ARTICLE III: Design Review

1. The Design Review Committee shall be appointed from members of the Association or the Developer by the Board of Directors, who shall set the number of members thereof. The members shall perform services pursuant to this Declaration as directed by the Board of Directors. A majority vote of the members of the Committee shall be sufficient for all decisions. The members of the Committee shall be entitled to reimbursement for out-of-pocket expenses incurred in the performance of their duties and may use the services of a consultant and charge a reasonable, nonrefundable sum not exceeding $100 for each set of plans submitted in order to defray such expenses. Any consultant used shall not have the power to vote upon any plan.

The Committee shall act upon any plans submitted to it within 60 days of receipt thereof unless it notifies the owner who submitted such plans that the information provided is insufficient for it to take action. Failure by the Committee to act on plans submitted to it within 60 days shall be deemed to be approval thereof, unless additional information was requested from the owner within 60 days of receipt of the plans. The Committee shall keep a written record of all actions taken and shall retain one copy of all plans submitted.

The Committee may meet in person, by telephone or by mail and may make such rules and regulations and adopt such procedures as are appropriate to govern its proceedings.

The Committee and the Board of Directors shall not be liable for any damages to any person or entity submitting plans for approval or to any owner of land within Arrowhead in Gunnison Country Subdivision by any action, failure to act, approval, disapproval, or failure to approve or disapprove with regard to any plan.

Any person or entity acquiring title to any property in Arrowhead in Gunnison Country, or any person submitting plans to the Committee for approval, by so doing does agree and covenant that he or it will not bring any action or suit to recover damages against the Committee, its members as individuals, the Board of Directors, its members as individuals or its advisors, employees or agents.

2. Plan Submittal

No building or remodeling of any building, fence, wall or other structure nor leveling and/or removal of dirt and rocks nor the cutting of living trees and other plant life shall be commenced, erected, or maintained until the plans and specifications therefor have been submitted to the Design Review Committee. Such submittal shall include but may not be limited to:

a. A plot plan showing the location of any improvement whatsoever including but not limited to any building

or structure, driveway, utilities, storage areas, dog runs, interior fences, etc.

b. Plans and specifications of sufficient specificity for Committee review for any structure or improvement prepared by the site owner, a contractor, an architect or a professional engineer.

c. Samples of the principal exterior walls and roof materials and color schemes for same.

The Committee shall review and act upon any plans before a building permit is sought from Gunnison County and a copy of the Design Review Permit shall be provided by the Committee to Gunnison County and the owner.

In acting upon plans submitted to it, the Committee shall require compliance with this Declaration and the Design Guidelines. The Committee will consider the suitability of the proposed plan and/or structure and the harmony thereof with the environment and character of the neighborhood, the effect of such structure on the utilization and view of the site upon which it will be built and any obvious interferences, impairment or restrictions of view of adjacent property as well as placement of structures with respect to topography, ground elevations and existing natural and terrain features.

The Association, acting through its Board of Directors, has adopted and, from time to time, may amend Design Guidelines consistent with the express provisions or implied purposes of this Declaration of Protective Covenants. Said Design Guidelines govern, but are not necessarily limited to, the following: use of sites within Arrowhead in Gunnison Country Subdivision; animal and pet control; noxious, offensive or dangerous activities; nuisances; maintenance; financial matters; procedures for enforcement of these Covenants and the Guidelines themselves; interpretation and clarification of the Covenants and Guidelines; building and vegetation control; and design and construction matters.

3. Driveways

Driveway design and layout is subject to review by the Design Review Committee or its appointee to minimize costs for installation of driveways or connection to utilities located along them, to minimize the number of trees that need to be removed, to permit a width that will allow passage of fire equipment, to allow for shared driveways where feasible and appropriate, and to assure that the driveway is in character with the area. A reasonable fee for performance of this service shall be assessed.

4. Variances

The Board of Directors shall have the authority to grant a variance from the design requirements of this Declaration or the Design Guidelines so long as such variance is in compliance with the purposes of these Protective Covenants. The Board of Directors may delegate this responsibility to the Design Review Committee.

ARTICLE IV: Use of Sites

1. Residential Use Only. All sites within the subdivision shall be used exclusively for single family residential purposes; provided, however, that home occupations as defined herein shall be permitted so long as the same are conducted in keeping with the requirements hereof and no commercial advertising is conducted upon the site.

2. Accessory Buildings. Any accessory building or garage must comply with the same design review as does a single family structure and no accessory building or garage may be occupied as a dwelling.

3. Number of Residences. Only one single family residence designed for the occupancy of one family and its guests shall be permitted on each site.

4. Temporary Structures. No trailer, modular home, manufactured or prefabricated home, mobile home or other structure of a temporary nature may be placed on a site for use as a dwelling.

5. Used Structures. No existing structures may be moved onto a site from another location. All construction must be new.

6. Setback. No structure shall be placed within 10 feet of the property line of the site. Upon construction of a residence or other structure where the center survey stake of the site is removed or covered by the structure, the owner must place four survey stakes equal distance apart on the perimeter of the site.

7. Camping or Recreational Vehicle Use. Camping in tents, camper trucks, recreational vehicles or camping trailers by owners shall be permitted. However, all camping equipment, including but not limited to, tents, motor homes, camp trailers, truck campers, self-contained RV's and related supporting equipment must be removed from the sites and the boundaries of Arrowhead in Gunnison Country Subdivision prior to the date designated each year by the Board of Directors, notice of which shall be provided to all owners at least 30 calendar days prior to such effective date. Any vehicle or equipment left within the Subdivision after said date shall be considered abandoned as set forth herein.

8. Minimum Size. Each single family residence shall have a minimum fully enclosed ground floor area devoted to living purposes, exclusive of porches, decks and garages, of 800 square feet, outside measurement.

9. Screening. Clothes lines, equipment, garbage cans, service yards, storage areas, etc., shall be adequately screened to conceal the same from view of neighboring sites and roads.

10. Maximum Height. The maximum height of a building as measured vertically from the average finished grade line to the highest point of the roof of the structure shall not exceed 32 feet. The Design Review Committee may alter this maximum height in certain circumstances in exercising its authority under Article III of this Declaration.

11. Antennae and Satellite Dishes. Radio, short wave, television or communication antennae (including satellite dishes) may be erected of a height necessary to achieve communication reception and transmission. Appropriate FCC regulations, safety guidelines, and manufacturer's instructions shall be complied with regarding installation, grounding and reinforcing guy wiring of all

antennae. The location of all satellite dishes and any communication installations whatsoever over 25 feet above the highest point of the roof must be approved by the Design Review Committee prior to installation.

12. Permit Required. Prior to construction of any structure, installation of any driveway or utility service, or removal of any living trees, the site owner shall obtain a design review permit. This permit is required to obtain a Gunnison County Building Permit.

13. Compliance with Codes. Any building to be erected upon a site must conform to the Gunnison County building, plumbing and electrical codes in effect and all other applicable Gunnison County regulations.

14. Nuisances. No obnoxious, offensive or other activity which would constitute a public or private nuisance to other residents shall be permitted.

15. Animals. Dangerous or wild animals may not be captured, trapped or maintained on any site except when necessary to control vermin. Livestock, including but not limited to cattle, sheep, horses and pigs, riding horses, 4-H animals or poultry shall not be permitted to be maintained on any site. Domesticated household pets such as dogs and cats shall be permitted; provided, that when off the owner's site, they must be restrained by a leash or other appropriate tether, or accompanied by the owner and under the owner's control at all times. Under no conditions shall household pets be permitted to run at large off the owner's site. Pets running at large off an owner's site constitute a danger to wildlife and other residents.

16. Hazardous Activities.

a. Chemicals. The use of poisons or pesticides outside of a residence to control pests or vermin is prohibited.

b. Firearms. No firearms, fireworks, explosives, air rifles, BB guns, crossbows or similar devices shall be discharged within the boundaries of Arrowhead in

Gunnison Country Subdivision. Archery practice using other than live targets and where done with safety to neighbors may be permitted with prior approval of the Association.

c. Fires. No fires are permitted outside the family residence except for cooking or campfires, and then only if properly and safely contained in an appropriate fire pit or barbecue grill. When weather conditions and fire danger dictate, the Board of Directors may impose fire bans, which shall be complied with by all owners. Questions regarding fire safety, construction of fire pits and barbecue grills and safety compliance may be directed to Arrowhead security personnel or the Arrowhead Fire Chief. Trash shall not be burned on any site or within the boundaries of Arrowhead in Gunnison Country Subdivision.

d. Hunting. No hunting or trapping shall be permitted on the sites or within the boundaries of Arrowhead in Gunnison Country Subdivision.

17. Signs. No signs or advertising structures or devices of any nature shall be erected, constructed or maintained on any site, except an individual identification sign in character with the area to identify the site owner, property name, or address.

18. Trash. Household trash or garbage must be kept in properly covered containers with secure lids. No junk or trash shall be permitted to accumulate and the same must be regularly removed to a County-approved landfill. Trash shall not be burned on any site or within the Boundaries of Arrowhead in Gunnison Country Subdivision.

19. Lawns. No lawn watering is permitted as it will seriously impede fire fighting capability and alter the rural, natural character of the area.

20. Resubdivision. No site may be further subdivided.

21. Repairs. All buildings and structures shall at all times be kept in good and proper repair and in a safe and attractive condition by the owner thereof.

22. Abandoned Vehicles. No abandoned vehicle shall be permitted on any site, specifically excluding operational vehicles kept on sites upon which a residence has been constructed. The Association shall send a letter by certified mail, return receipt requested, to the site owner requiring removal of any abandoned vehicle within 10 days from the receipt of the letter and, if the owner does not comply within that period of time, the Association shall have the vehicle towed away by a bonded, commercial towing operator and stored at the owner's expense, which expense shall be billed to the site owner as an assessment pursuant to Article IV.

23. Trees. No living trees shall be cut down on any site without the prior approval of the Association Board of Directors, which may grant such approval through the Design Review Committee. However, nothing herein shall preclude site owners from cleaning up dead and down material on their sites for use as firewood or removal of same to an Association-approved collection point for such material or to a County approved landfill.

24. Water. No wells may be drilled on any site. Arrowhead in Gunnison Country Subdivision is served by a central water system. Individual site owners are responsible for providing and maintaining underground extension of water lines to their sites or structures in compliance with the water lines to their sites or structures in compliance with the water provider's requirements.

25. Utilities. ALl utility lines must be placed underground. Individual site owners are responsible for connecting to such services in accordance with the provider's requirements.

26. Perimeter Fences. In order to preserve the natural, rural character of the area, no perimeter or boundary fences are permitted around sites. Other types of interior fences or those used for dog runs or pens are subject to prior approval by the Design Review Committee.

27. Septic Systems. Septic systems serving each site shall be installed after owner has obtained a permit issued by the Gunnison County Sanitarian. Such systems shall be maintained in

good operating order by the owner and operated in accordance with all applicable rules and regulations of Gunnison County and the Colorado Department of Health.

28. Elevated Fuel Tanks. Any elevated fuel tank cannot exceed 12 feet in height and must be at least ten feet from any road, ten feet inside the property line, and five feet from any building, or to comply with the Fire Code in effect in Gunnison County.

29. Festivals, Corporate Gatherings, Etc. Festivals, meetings, picnics and campouts involving groups other than site owners and their guests; religious gatherings; corporate uses and similar activities require the advance approval of the Association's Board of Directors.

30. Site Maintenance Control. The Association, upon the failure of the owner of any site to maintain his site and improvements, including the payment of any taxes assessed thereon, in a reasonably satisfactory manner as determined by the Association, or upon use by the owner in a manner inconsistent with these covenants or the Design Guidelines, after notice to the owner, may enter upon the site and repair, maintain, rehabilitate and restore the premises and/or improvements or abate the improper use or pay the taxes thereon and any costs including reasonable attorneys fees shall be charged against the owner of said site and collected in the manner set forth in Paragraph 3, Article VI hereof.

31. Construction Vehicles. A site owner shall not permit any construction vehicle including but not limited to front end loaders, dump trucks, backhoes, compressors, bulldozers, construction trailers, and related equipment to be parked on his site except during active on-site construction.

ARTICLE V: Ownership and Use of Common Areas

1. Legal Title. Legal title to the common areas shall be vested in the Association.

2. Restrictions on Use of Common Areas. The use of the common areas shall be determined and regulated by the Association

according to the articles and bylaws thereof and in conformity with these covenants. Use may be limited to such recreational and other activities as will preserve the character of the land within the subdivision. Restrictions may be made on use:

a. By those other than the immediate families of site owners;

b. By temporary limitation on use or access to portions thereof in order that improvements or repairs may be accomplished;

c. By horseback riding or access by household pets or motorized vehicles.

3. Riding Horse Facilities. The Association shall provide facilities for boarding riding horses owned by site owners and their guests on lands owned or controlled by the Association so long as adequate demand can be demonstrated. These facilities will include corrals or stalls, access to water, and adequate access and parking space for horse trailers. These facilities shall be for temporary use on a first come, first served basis. There will be no charge for use of such facilities by site owners and their guests. Horseback riding shall be permitted on subdivision roads and open meadows in the common areas as authorized from time to time by the Association. In no event shall horses be maintained on any owner's site. Care of animals and liability for animals kept at such facilities are the sole responsibility of the owner. The Association will make a reasonable attempt to locate the owner of any animal not cared for or abandoned and give warning to the owner to either remove or care for the animal within twenty-four (24) hours. If such warning is not acted upon, the animal may be removed by the Association and boarded, sold or destroyed, at the Association's option. The expense of same will be billed to the owner as an assessment pursuant to Article VI hereof.

4. Fishing. The Association, through its Board of Directors, shall maintain the lakes and regulate the stocking, fishing limits, improvement, access, posting, etc., of the lakes

made available for the use of the members of the Association and the Developer.

5. Removal of Trees from Common Areas. Only the Board of Directors or their designee may approve removal of any living tree in the common areas. However, dead and down trees and limbs may be removed by the Association or by any site owner for firewood in the interest of safety and aesthetics.

6. Utility Easements. A perpetual easement for ingress and egress and for the installation and maintenance of water installations and lines, sewer lines, and other utilities is reserved and dedicated over and through the roads and streets within Arrowhead in Gunnison Country Subdivision subject to ownership by Gunnison County, provided such roads and streets are dedicated thereto and accepted thereby at any time in the future. There shall be a further easement upon all of the common areas in that they shall likewise be available for use for drainage, driveway, electricity, gas lines, water lines or installations, telephone lines, sewer lines and other utilities to be furnished to the sites. The exact location of these must be approved by the Board of Directors, which may delegate this responsibility to the Design Review Committee. Both types of easements granted in this paragraph shall be utilized only in a reasonable and prudent manner and as approved by the Association and shall be reserved to the Developer, the Association, the site owners, the County of Gunnison and the person or persons owning or maintaining the utility or service in question.

7. Common Area Access. The common areas shall remain open and accessible to all site owners and their guests wherever and whenever reasonable and in conformity with these covenants.

8. Traffic. The Board of Directors shall set speed limits for subdivision roads within Arrowhead in Gunnison Country Subdivision. All motorized vehicles shall be operated in a reasonable manner for existing road conditions and pedestrian traffic. When snowmobiles are in use, the same shall be utilized in a safe manner at speeds reasonable and prudent for trail,

visibility, and weather conditions and in conformance with applicable laws and regulations in effect for the State of Colorado. Vehicle parking on subdivision roads is prohibited except with permission of security personnel.

9. Camper Dump Station. A camper dump station located adjacent to the upper pump station on Spruce Road is provided and maintained by the Association for the use of site owners. Discharge of raw sewage onto common areas, into lakes or streams, or onto sites or roads or anywhere within the boundaries of Arrowhead in Gunnison Country is prohibited.

10. Construction Vehicles. Construction vehicles including but not limited to front-end loaders, dump trucks, backhoes, compressors, bulldozers, construction trailers, related equipment, etc., shall not be parked or stored on roads or common areas except while work is in progress and only in a manner approved by security personnel. This shall not preclude parking of Association, Developer or water company owned equipment in an area approved by the Association.

ARTICLE VI: The Association

1. Powers and Duties. The Association shall have such powers and duties necessary to regulate and/or maintain the land in Arrowhead in Gunnison Country Subdivision in conformity with the Protective Covenants and Design Guidelines. It shall manage and maintain recreational and other facilities located on Association controlled land. It shall have such Board of Directors, officers, and committees as are required by Colorado law and as are necessary to carry out its functions. Its Articles of Incorporation make reference to this Declaration and set forth among its purposes the fulfillment, maintenance and regulations of the provisions set forth herein. The Association's powers and duties shall include but not be limited to:

a. all powers, duties and authority vested in or delegated to the Association and not reserved to the membership by its Articles of Incorporation, Bylaws, or this Declaration;

b. enforcing the Declaration of Protective Covenants and Design Guidelines by noncompliance assessment, injunction, legal action or other means;

c. approving or disapproving any and all types of construction within Arrowhead in Gunnison Country Subdivision (which authority may be delegated to the Design Review Committee);

d. fixing, levying, collecting and enforcing all assessments, as provided for herein, including the filing and collecting of liens, if appropriate;

e. entering upon any property without liability to any owner for trespass, damage or otherwise for maintaining or repairing the property as set forth herein or for inspections by security personnel;

f. preventing the maintenance of nuisance and impairment of the attractiveness and value of property within Arrowhead in Gunnison Country Subdivision;

g. interpreting any of the provisions of these Protective Covenants or the Design Guidelines;

h. adopting reasonable rules and regulations to insure compliance with these Covenants and the Design Guidelines;

i. governing the use of common areas and Association-owned and/or controlled lands;

j. establishing nomination, voting and election procedures in accordance with the Bylaws and Articles;

k. making capital improvements on the common areas upon approval of 75% of the eligible membership. Any expenditure above $80,000, which also involves construction of new facilities, shall be deemed a capital improvement.

2. Membership and Voting Rights. Each site owner, upon acceptance of his deed of ownership, assents to and thereby becomes

a member of the Association and likewise adopts and makes his own all covenants, rules and regulations herein appertaining to that site and the common areas. Owners shall be entitled to one vote for each site owned. When more than one person or entity holds an interest in any site, all such persons and entities shall be members. However, the owners of such a site shall designate in writing with the Association Secretary the individual who will exercise their vote. In no event shall more than one vote be cast with respect to any site. The Board of Directors shall suspend the voting rights of any owner who is thirty (30) calendar days or more delinquent in payment of assessments.

Sites held by the Developer, which have never been sold or which are held as a result of foreclosure or repossession, are not entitled to a vote.

3. Assessment of Members. The owner of each site shall contribute his pro rata share of the costs and expenses of the Association, as more fully set forth below, to the Association. The Association, through its Board of Directors, is charged with responsibility and authority for enacting, adopting and enforcing assessments including but not limited to the following purposes: operations of the Association, maintenance, taxes, insurance, legal, tax and other professional services, upkeep, other obligations of the Association, capital improvements, enforcement of or noncompliance with the Covenants, emergencies and a reasonable reserve for any of the above. The aggregate of these items may not exceed $25.00 per month per member unless 75% of the eligible members so approve. Invoices for assessments may be submitted at any interval fixed by the Association. Capital improvements shall likewise be funded by assessment where properly authorized, as provided elsewhere herein. The $25.00 limitation shall not apply to capital improvements.

Should any owner cause or allow to be caused any violation of the Declaration of Protective Covenants or any Design Guideline and allow such violation to continue in effect after written notice to such owner and the expiration of a reasonable time in which to

comply, as set forth in the written notice, a Non-Compliance Assessment may be levied by the Board against such owner. The amount of any such assessment may include: costs incurred by the Association in attempting to secure compliance, including reasonable attorneys' fees, and non-compliance penalties in such amounts as may from time to time be established by the Association's Board of Directors.

Each owner of any site by acceptance of a deed therefor, whether or not it shall be so expressed in such deed, is deemed to covenant and agree to pay all assessments levied by the Association. The assessments, together with interest, costs, and expenses of collection, including but not limited to reasonable attorneys' fees, shall be a charge on the land and shall be a continuing lien upon the property against which each such assessment is made. Each such assessment, together with such interest, costs, collection expenses, and attorney's fees, shall also be the personal obligation of the person who was the owner of such property at the time the assessment fell due. The Board of Directors shall adopt a collection policy for overdue assessments and may amend the same from time to time. Suit to recover a money judgment for such personal obligation, together with costs and reasonable attorneys' fees, may be maintained by the Association without foreclosing or waiving the lien securing payment of same against the site. No owner may avoid or diminish such real property or personal obligation by waiver of the use and enjoyment of any of his real property or by abandonment of his real property.

The Association shall, upon demand, and for a reasonable charge, furnish a certificate signed by an officer of the Association setting forth whether the assessments on a specified site have been paid. A properly executed certificate of the Association as to the status of assessments on a site is binding upon the Association as of the date of its issuance.

Sites held by the Developer, which have never been sold or which are held as a result of foreclosure or repossession, are not subject to assessment by the Association.

4. Developer's Temporary Powers. Until such time as Developer has sold 80% of the sites in any recorded filing or until five (5) years have elapsed from the filing of such plat, whichever is sooner, Developer retains all power and authority herein conferred to the Association over that filing. Developer shall be assessed and pay for all capital improvements authorized for that filing during the time he retains control thereof.

ARTICLE VII. Enforcement.

1. Enforcement. If any person shall violate or threaten to violate any of the provisions of this instrument, it shall be lawful for any owner of a lot in the subdivision or the Association to institute proceedings at law or in equity to enforce the provisions of this instrument, and to recover damages, actual and punitive, together with reasonable attorney's fees, for such violation.

2. Exemption from Liability. Each and every site owner exempts and releases the Developer, the Association, the Board of Directors, the Design Review Committee or any member, members, officers, agents, servants or employees of any of the same from any and all liability, claims, demands or actions or causes of action whatsoever arising out of any damage, loss or injury to the site owner or his property, whether such loss, damage, or injury resulted from the negligence of the Developer, the Association, the Board of Directors, the Design Review Committee or any member, members, officers, agents, servants or employees or any of the same or from other causes.

3. Non-Waiver. The failure to enforce any provision of this Declaration of Protective Covenants or the Design Guidelines adopted pursuant hereto shall not operate as a waiver of any such provision or any other provision hereof.

ARTICLE VIII: General Provisions

1. Effect and Duration of Covenants. The conditions, restrictions, stipulations, agreements and covenants herein contained shall run with the land and shall be for the benefit of and binding upon each lot in the Subdivision and each owner

thereof, and his or her successors, assigns, and invitees, and shall continue in full force and effect unless otherwise amended in the manner hereafter provided.

2. Notice. All instruments of conveyance or any interest in all or any part of said Arrowhead in Gunnison Country Subdivision shall contain reference to this Declaration and shall be subject to the covenants, restrictions, reservations and conditions herein as though fully set forth in the terms and conditions thereof; provided, that the terms and conditions of this Declaration shall be binding upon all persons affected by its terms whether express reference is made or not.

3. Severability. Invalidation of any of these covenants, restrictions, reservations or conditions by judgment of court shall not affect the validity of any of the other provisions and the same shall remain in full force and effect.

4. Additional Jurisdiction. Additional property may be brought within the jurisdiction of this Declaration and of the Association by the adoption hereof by the owner of such property and the consent of the Association's Board of Directors.

5. Amendment. The conditions, restrictions, stipulations, agreements and covenants herein contained shall not be abandoned, terminated or amended except on the affirmative vote of the owners, eligible to vote under Art. VI, § 2, of 75 percent of the sites within the subdivision, which vote shall be evidenced by an instrument duly executed and acknowledged by an officer of the Board of Directors and recorded in Gunnison County, Colorado.

6. Variance Procedure for Existing Non-Conforming Uses. Within 120 calendar days after adoption of this instrument, the Association shall notify in writing, via certified mail, return receipt, all owners of sites which are not in conformance with this instrument or the design guidelines referred to herein. Owners so notified shall have six (6) months after the date of mailing such notice to apply for a variance from the Association. If owner does not apply for and obtain such a variance, owner shall be in

violation of these covenants and subject to all remedies available to the Association.

IN WITNESS WHEREOF, this Declaration of Protective Covenants is executed this 1st day of May, 1990.

James F. Squirrell
Developer

STATE OF COLORADO)
) ss.
COUNTY OF GUNNISON)

The foregoing Declaration of Protective Covenants and Restrictions for Arrowhead in Gunnison Country Subdivision has been acknowledged before me this 1st day of May, 1990, by James F. Squirrell, Developer.

Witness my hand and official seal.

My commission expires 11-30-90.

Notary Public
P. O. Box 1915
Address
Montrose, CO. 81402-1915

ARROWHEAD IMPROVEMENTS ASSOCIATION, INC., a Colorado corporation

By
President

STATE OF COLORADO)
) ss.
COUNTY OF GUNNISON)

The foregoing Declaration of Protective Covenants and Restrictions for Arrowhead in Gunnison Country Subdivision has been acknowledged before me this 1st day of May, 1990, by Ada Houck, President of the Arrowhead Improvements Association, Inc.

Witness my hand and official seal.

My commission expires 11-30-90.

Notary Public
P. O. Box 1915
Address
Montrose, CO. 81402-1915

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AMENDMENTS TO ARROWHEAD IN GUNNISON COUNTRY SUBDIVISION DECLARATION OF PROTECTIVE COVENANTS AND RESTRICTIONS

Pursuant to an Amended Petition for Amendment of Declaration of Protective Covenants filed in the Gunnison County District Court, and after due process and hearing on September 26, 2003, the following amendments are made to the Arrowhead In Gunnison Country Subdivision Declaration of Protective Covenants and Restrictions recorded May 2, 1990, reception number 419911, in the Gunnison County real estate records.

(**Bold type** indicates additions;[~~strike-through~~] indicates deletions)

1. Addition to Article II:

Quorum. A quorum shall exist if persons entitled to cast 60% of the votes which may be cast, return their ballots.

2. Amend Article VI, paragraph 3 as follows:

3. Assessment of Members. The owners of each site shall contribute **their** [~~his~~] pro rata share of the costs and expenses of the Association, as more fully set forth below, to the Association. The Association, through its Board of Directors, is charged with responsibility and authority for enacting, adopting and enforcing assessments including but not limited to the following purposes: operations of the Association, maintenance, taxes, insurance, legal, tax and other professional services, upkeep, other obligations of the Association, capital improvements, enforcement of or noncompliance with the Covenants, emergencies and a reasonable reserve for any of the above. [~~The aggregate of these items may not exceed $25.00 per month per member unless 75% of the eligible members so approve.~~] Invoices for assessments may be submitted at any interval fixed by the Association. Capital improvements shall likewise be funded by assessment where properly authorized, as provided elsewhere herein. [~~The $25.00 limitation shall not apply to capital improvements.~~]

a. **Annual Assessments. Annual assessments shall be recommended by the Board of Directors, and such recommendation shall be supported by accompanying financial data. Annual assessments may be increased by an affirmative vote of more than 50% of a quorum of owners.**

b. **Capital Expenditures for Improvements. Capital improvements in excess of $100,000 for any construction, reconstruction, purchase, repair, or replacement of capital equipment, structures, or an improvement owned by the Association shall require the affirmative vote of more than 50% of a quorum of owners.**

c. **Special Assessments. The Association through its Board of Directors may levy, in any year, a special assessment applicable to that year only, for the purpose of any construction, reconstruction, purchase, repair, or replacement of capital equipment, structures, or an improvement owned by the Association provided such assessment receives as affirmative vote of more than 50% of a quorum of owners.**

3. Addition to Article VIII, General Provisions:

Change in Voting Percentages. The voting percentages established in these Covenants shall be revised without a vote of the owners to conform to any amendment of the Colorado Revised Statutes.

4. Amendment to Article VIII, Paragraph 5:

5. Amendment. **This declaration of protective covenants may be amended, modified, or added to by the affirmative vote of more than 50% of the owners.** [~~The conditions, restrictions, stipulations, agreements and covenants herein contained shall not be abandoned, terminated or amended except on the affirmative vote of 75% of the sites within the subdivision which vote shall be evidenced by an instrument duly executed and acknowledged by an officer of the Board of Directors and recorded in Gunnison County, Colorado.~~]

DATED THIS 20th day of October, 2003.

BY THE COURT:

J. Steven Patrick
District Court Judge