CBOE # 7

2019 PERSONAL PROPERTY NOTICE OF DETERMINATION

Gunnison County
COLORADO

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

Date of Notice: August 15, 2019
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
P027525	2019	100	3701-360-01-001

AGENT	LEGAL DESCRIPTION
ROBERT HILL LAW LTD 1161 WAYZATA BLVD E APT 399 WAYZATA, MN 553911935 OWNER: WALMART PROPERTY TAX DEPARTMENT	PP: LOT 1 MEADOWS SUBDIVISION

PROPERTY CLASSIFICATION		PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
			ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Personal Property			838,310	838,310
	TOTALS		$838,310	$838,310

Received
County Administration
8/28/19 (VIA EMAIL)

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 and personal property appeals is September 15.

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.

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APPEAL PROCEDURES

County Board of Equalization Hearings will be held from September 1 through November 1 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

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **September 15 for real property and 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 November 1, § 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 December 8, § 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 information about binding arbitration, contact the County Board of Equalization at the address above.

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, 2018? (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.)

$ 444,656

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.)

See attached statement

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
Kari Olsfad	9524267373	8/28/2019

*Attach letter of authorization signed by property owner.

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EXHIBIT A
Page 1 of 1

ROBERT HILL LAW, LTD.

ATTORNEYS AT LAW

1161 WAYZATA BOULEVARD EAST, #399
WAYZATA, MINNESOTA 55391
E-MAIL bob@roberthilllaw.com

GENERAL TELEPHONE 952-426-7373

ROBERT A. HILL*
*Also Admitted in Virginia
Also Admitted in District of Columbia

June 20, 2019

County Assessor

Re: Personal Property Protest

Dear Assessor:

The basis for this personal property protest is as follows:

> Over valuation of the personal property. Value does not take into account external and additional physical obsolescence typical to big box retailers in today's economy.

ROBERT HILL LAW, LTD.

As Authorized Agent for WAL-MART STORES, INC., et al

Kari Alstad

Kari Alstad

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EXHIBIT B
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LETTER OF AUTHORIZATION

June 20, 2019

This letter authorizes the following to act on behalf of Wal-Mart Stores, Inc. as agent in all matters pertaining to the assessment on personal property located in all counties throughout the State of Colorado, and to review any and all documents relating to the assessment and taxation of the property.

This letter of authorization grants the authority of the agent named below to access all information and material that would be available to principal and allows agent to sign Personal Property Statements.

This letter of authorization grants that agent has full authority to act in connection with the filing of protests, file principal's application of equalization, including withdrawal of such application, the ability to enter into a stipulated agreement as to value, and settlement of all related legal issues for the parcels and tax years indicated on the application. This authorization will end at the time the assessment appeals application is withdrawn or reached its conclusion through the assessment appeals process.

Authorized Agents:

1) Robert Hill, Robert Hill Law, Ltd., 1161 Wayzata Blvd E, #399, Wayzata, MN 55391
   (952) 426-7373, bob@roberthilllaw.com
2) Kari, Alstad, Robert Hill Law, Ltd., 1161 Wayzata Blvd E, #399, Wayzata, MN 55391
   (952) 426-7373, kari@roberthilllaw.com
3) Mike Wedl, USAPTA, Inc., 5201 Eden Ave, #300, Edina, MN 55436
   (763) 259-3613, mike@usapta.com

ACCEPTED:

WAL-MART STORES, INC. (Wal-Mart Real Estate Business Trust, Sam's West, Inc., Wal-Mart Stores East, LP)

Signature: [signature]

Print Name: Stanley Johnson

Title: Walmart Sr. Manager II, Property Tax

Date: 6/20/19

State of Arkansas

County of Benton

The foregoing instrument was acknowledged before me this 20th day of June, 2019.

Samatha Tedder

Notary Public

My commission expires: August 23 2022

SAMATHA TEDDER
BENTON COUNTY
NOTARY PUBLIC - ARKANSAS
My Commission Expires August 23, 2022
Commission No. 12389050

Elizabeth Mense

From: Kari Alstad <kari@roberthilllaw.com>
Sent: Friday, October 11, 2019 8:21 AM
To: Elizabeth Mense
Subject: RE: Walmart - CBOE Appeal (personal property appeal)

Thank you!

From: Elizabeth Mense <EMense@gunnisoncounty.org>
Sent: Friday, October 11, 2019 9:00 AM
To: Kari Alstad <kari@roberthilllaw.com>
Subject: RE: Walmart - CBOE Appeal (personal property appeal)

I've let the Assessor's Office know.

From: Kari Alstad <kari@roberthilllaw.com>
Sent: Friday, October 11, 2019 6:38 AM
To: Elizabeth Mense <EMense@gunnisoncounty.org>
Subject: RE: Walmart - CBOE Appeal (personal property appeal)

Is it possible to receive an administrative denial?

Thank you! Kari

Kari Alstad, Paralegal
Robert Hill Law, Ltd.
1161 Wayzata Boulevard East, #399
Wayzata, MN 55391
(952) 426-7373
kari@roberthilllaw.com

From: Elizabeth Mense [mailto:EMense@gunnisoncounty.org]
Sent: Thursday, October 10, 2019 6:03 PM
To: Kari Alstad <kari@roberthilllaw.com>
Subject: RE: Walmart - CBOE Appeal (personal property appeal)

Hi Kari,
The hearing letter is attached. Please let me know if you'd like me to set up a telephone hearing. Thank you!

Regards,

Liz Mense
Administrative Assistant III
County Manager's Office
200 E. Virginia Avenue
Gunnison, CO 81230
P: (970)641-7600
F: (970)641-3061