Received
County Adminstration
7/18/2013

CBOE #28-29

EXHIBIT A
Page 1 of 1

TO: Bobbie Lucero

FROM: Randy Renbarger - Managing Member, Renbarger Family, LLC

DATE: July 18, 2013

RE: 320.16 Acres in SEC 1 50N2W #617887 and 300.49 Acres in SEC 6 50N1W

Please consider this to constitute a formal request for my representative, Fourth Scoufos, to participate in the hearing before the Board of Equalization on Monday, July 22, 2013, via telephone. Mr. Scoufos may be reached at (918) 775-5546.

Randy Renbarger Mgr.

CBOE #28&29 EXHIBIT B Page 1 of 1

TO: Gunnison County Board of Equalization

FROM: Randy Renbarger - Managing Member, Renbarger Family, LLC

DATE: July 18, 2013

RE: 320.16 Acres in SEC 1 50N2W #617887 and 300.49 Acres in SEC 6 50N1W

The subject property was acquired by my family in 1998 from Joe Yoman and has been classified as agricultural property continuously since prior to that time.

A primary consideration for purchasing the subject property was its agricultural classification and its ideal grazing conditions.

I am a life-long cattle rancher, as are my father and brother. As such, we raise in excess of 450 head of cattle annually on ranches spanning across five counties in Oklahoma and Colorado.

Although we do not graze cattle on the subject property year-round or even every year, we do graze cattle on the property as grazing conditions require and/or permit. For example, the subject property was most recently used for cattle grazing during the summers of 2011 and 2012 when drought conditions in Oklahoma severely damaged the grasslands on our property there. All cattle were removed from the subject property by the fall of 2012 and have not been replaced; although, we anticipate utilizing the property for cattle grazing again as conditions require and/or permit.

The photograph of the salt lick area on the south side of the property taken by the Assessor's appraiser is evidence that the property has been used for cattle production, as that is exactly the purpose of having supplemental mineral stations on the property.

The subject property is a parcel of land which is used for grazing livestock for the primary purpose of obtaining a monetary profit, as defined by Colorado statutes and the Colorado Division of Property Taxation.

I have previously provided the County Assessor with a sales receipt from Southern Oklahoma Livestock Auction reflecting the sale of twenty-six (26) cattle on October 24, 2012. Those cattle were among those which were removed from the subject property last year. See attached.

I have also furnished the Schedule F from my 2012 federal income tax return, which is further evidence of my involvement in cattle production. See attached.

CBOE #28&29

EXHIBIT C
Page 1 of 1

SOLA
SOUTHERN OKLAHOMA LIVESTOCK AUCTION

SOUTHERN OKLAHOMA LIVESTOCK AUCTION

No. 179719

P.O. Box 2652 Ada, Oklahoma 74821 Phone: (580) 436-5033
Auction Wednesday 9:00 A.M. • Cows & Bulls Thursday 10:00 A.M.

A Subsidiary of National Livestock Commission Assoc.

Seller 249 RANDY RENBARGER 10/24/12 PF 6374

HEAD	TAG	DESC		COMMENT			BUYER		WGT	PRICE	AMOUNT
1	6718	B/BLK	COW		0	0	CAV	5	920	68.00	625.60
1	6719	B/BLK	COW	P/H	2	1	HH	8	815	840.00	840.00
1	6720	B/BLK	COW		3	BM	CAV	5	1240	73.50	911.40
1	6721	B/BLK	COW		0	5	GIB		990	76.00	752.40
1	6722	BWF	COW		0	4	JOEY	22	925	77.50	716.88
1	6723	B/BLK	COW		0	5	JACK	8	925	86.00	795.50
1	6724	RWF	COW		0	6	JOEY	3	705	53.50	377.18
1	6725	B/BLK	COW		0	1	HH	8	770	117.50	904.75
1	6726	RED	COW		1	BM	D	3	1050	77.50	813.75
1	6727	B/BLK	COW		1	BM	GIB		1315	75.00	986.25
1	6728	B/BLK	COW		0	0	ROL	0	1090	64.00	697.60
1	6729	B/BLK	COW		0	2	HH	8	800	97.00	776.00
1	6730	RED	COW		5	5	GIBX		725	63.50	460.38
1	6773	B/BLK	COW	P/H	1	2	JACK	8X	860	900.00	900.00
1	6774	B/BLK	COW		0	3	HH	8	680	98.00	666.40
1	6775	B/BLK	COW		3	0	M	4	1105	72.00	795.60
1	6776	B/BLK	COW	P/H	2	5	JOEY	2	935	850.00	850.00
1	6777	B/BLK	COW		0	8	D	1	1110	82.50	915.75
1	6778	B/BLK	COW		0	6	D	3	1215	75.00	911.25
1	6779	B/BLK	COW		0	SS	CAV	5	1060	79.50	842.70
1	6780	B/BLK	COW		4	0	D	1	1135	76.00	862.60
1	6781	BLMF	COW		3	SS	CAV	1	1250	81.50	1,018.75
1	6782	B/BLK	COW		1	0	D	3	815	63.00	513.45
1	6783	B/BLK	COW	P/H	2	3	HH	10	695	500.00	500.00
1	6784	RMF	COW	P/H	3	5	CUBBY		665	600.00	600.00
1	6785	B/BLK	COW		0	6	D	0	805	40.00	322.00
26	Totals								24600		19,356.19

Sex	Head	Weight	Avg Wgt	Avg Prc	Avg Pr/Hd
COW	21	20630	982.38	75.94	746.01

Continued On Next Page...

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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/form 1040.

OMB No. 1545-0074

2012

Attachment Sequence No. 14

Name of proprietor: RANDY W RENBARGER

Social security number (SSN): 447-68-6655

A Principal crop or activity: SWINE AND CATTLE

B Enter code from Part IV ▶ 112210

C Accounting method: [X] Cash [ ] Accrual

D Employer ID number (EIN), (see inst): 73-1516727

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) [ ] Yes [X] 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	SEE ATTACHMENT		2	669,749.
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a	4b Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election			5a	
b	CCC loans forfeited	5b	5c Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)				
a	Amount received in 2012	6a 30,876.	6b Taxable amount	6b	30,876.
c	If election to defer to 2013 is attached, check here ▶ [ ]		6d Amount deferred from 2011	6d	
7	Custom hire (machine work) income			7	40,000.
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 you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶			9	740,625.

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

10	Car and truck expenses (see inst.). Also attach Form 4562	10		23	Pension and profit-sharing plans	23	
				24	Rent or lease (see instructions):		
11	Chemicals	11	14,062.	a	Vehicles, machinery, equipment	24a	2,000.
12	Conservation expenses (see inst)	12		b	Other (land, animals, etc.)	24b	22,850.
13	Custom hire (machine work)	13		25	Repairs and maintenance	25	35,641.
14	Depreciation and section 179 expense (see instructions)	14	186,424.	26	Seeds and plants	26	18,850.
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15		28	Supplies	28	8,410.
				29	Taxes SEE ATTACHED	29	910.
16	Feed	16	203,134.	30	Utilities	30	19,784.
17	Fertilizers and lime	17	6,082.	31	Veterinary, breeding, and medicine	31	38,141.
18	Freight and trucking	18	7,520.	32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19		a	SEE ATTACHMENT	32a	97,702.
20	Insurance (other than health)	20	14,457.	b		32b	
21	Interest:			c		32c	
a	Mortgage (paid to banks, etc.)	21a	10,296.	d		32d	
b	Other	21b	6,721.	e		32e	
22	Labor hired (less employment credits)	22	54,792.	f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	747,776.
34	**Net farm profit or (loss).** Subtract line 33 from line 9. If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.	34	(7,151.)

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.

KBA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule F (Form 1040) 2012

COPY ONLY DO NOT FILE

CBOE # 28829

EXHIBIT E
Page 1 of 1

AFFIDAVIT OF JOEL DAVID STUMP

STATE OF COLORADO }
}
COUNTY OF GUNNISON }

I, Joel David Stump, of lawful age and sound mind and having been duly sworn, do hereby state:

1. That I am an adult resident of Sequoyah County, Oklahoma, and I reside at 904 Kentucky Derby Drive, Sallisaw, Oklahoma;

2. That I have been a guest at the Renbarger ranch northeast of Gunnison, Colorado at least once a year every year for the last decade, and I can verify that the property has been used for cattle grazing from time to time throughout that period;

3. That I stayed on the Renbarger property for nearly a week during Gunnison's Cattlemen's Days rodeo in the summer of 2012, and the property was actively being used for cattle grazing during that time.

Affiant further sayeth naught.

Joel David Stump
JOEL DAVID STUMP

Subscribed and sworn before me this 18 day of July, 2013.

Joanna Dautrich
NOTARY PUBLIC

My Commission Expires: 04/20/2017

JOANNA DAUTRICH
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID #20054015871
My Commission Expires April 20, 2017