

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**
1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 44649

Petitioner:

INTERMOUNTAIN TIMBER PRODUCTS, LLC,

v.

Respondent:

MESA COUNTY BOARD OF COMMISSIONERS.

ORDER

The Mesa County Board of Commissioners has determined that the subject property has no value as a possessory interest for tax years 2002 and 2003. (Reference attached letter dated August 23, 2006).

ORDER:

The Mesa County Board of Commissioners is ordered to cause an abatement/refund to Petitioner for tax years 2002 and 2003.

The Mesa County Assessor is directed to change his/her records accordingly.

DATED and MAILED this 29th day of August, 2006.

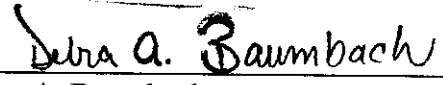
This decision was put on the record

AUG 28 2006

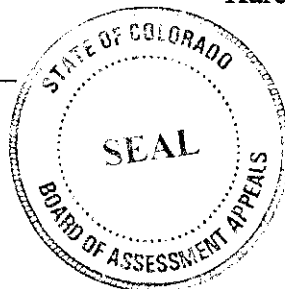
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

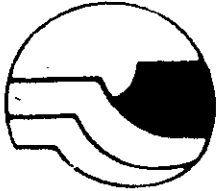

Keela K. Steele

BOARD OF ASSESSMENT APPEALS


Debra A. Baumbach


Karen E. Hart





Mesa County, Colorado
BOARD OF COUNTY COMMISSIONERS

District 1 - Craig J. Meis (970) 244-1605
District 2 - Tilman "Tillie" Bishop (970) 244-1604
District 3 - Janet Rowland (970) 244-1606

P.O. Box 20,000 • 544 Rood Avenue • Grand Junction, Colorado 81502-5010 • FAX (970) 244-1639

August 23, 2006

Intermountain Timber Products
PO Box 670
Montrose, CO 81402

RE: Values imposed and taxes paid for: 2002 and 2003
Parcel Number: 4459-301-00-018

To Whom It May Concern:

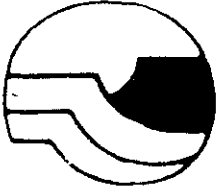
This letter is to inform you that in May of 2005, the Court of Appeals determined that the timber contracts are not subject to a possessory interest tax and do not create a taxable property interest. This decision overturned the Division of Property Taxation's direction to impose a value on these contracts. Unfortunately, since Mesa County was not a party to the Court of Appeals case, we were informed of this decision some time after the decision was made.

As a result, the Mesa County Board of County Commissioners has determined that the amounts assessed for years set out above related to possessory interest valuations shall be stricken from the records of Mesa County. Any pending action shall no longer be necessary.

Thank you for your participation and your patience as we work through the issues.

Sincerely,

Tilman M. Bishop, Chairman
Mesa County Board of County Commissioners



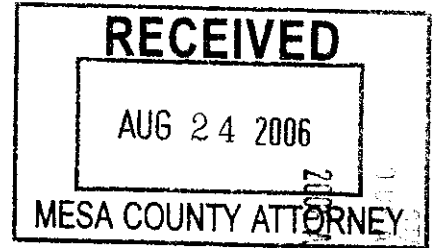
Mesa County, Colorado
BOARD OF COUNTY COMMISSIONERS

District 1 - Craig J. Meis (970) 244-1605
District 2 - Tilman "Tillie" Bishop (970) 244-1604
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P.O. Box 20,000 • 544 Rood Avenue • Grand Junction, Colorado 81502-5010 • FAX (970) 244-1639

August 23, 2006

Intermountain Timber
PO Box 670
Montrose, CO 81402



RE: Values imposed and taxes paid for: 2002 and 2003
Parcel Number: 4929-051-00-032

To Whom It May Concern:

This letter is to inform you that in May of 2005, the Court of Appeals determined that the timber contracts are not subject to a possessory interest tax and do not create a taxable property interest. This decision overturned the Division of Property Taxation's direction to impose a value on these contracts. Unfortunately, since Mesa County was not a party to the Court of Appeals case, we were informed of this decision some time after the decision was made.

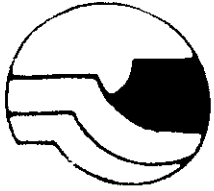
As a result, the Mesa County Board of County Commissioners has determined that the amounts assessed for years set out above related to possessory interest valuations shall be stricken from the records of Mesa County. Any pending action shall no longer be necessary.

Thank you for your participation and your patience as we work through the issues.

Sincerely,

Tilman M. Bishop, Chairman
Mesa County Board of County Commissioners

JAN



Mesa County Attorney's Office

P.O. Box 20,000

Grand Junction, Colorado 81502-5004

(970) 244-1612 • FAX (970) 255-7196

August 24, 2006

Board of Assessment Appeals,
State of Colorado
1313 Sherman Street, Room 315
Denver, CO 80203

RE: Abatement Hearing set for September 28th and 29th in Grand Junction

To Whom It May Concern:

The following Docket Numbers are currently scheduled for hearing on September 28th and 29th:

<u>Docket #</u>	<u>Petitioner</u>
44649	Intermountain Timber Products, LLC
44648	Intermountain Forest Products, LLC
44647	Intermountain Resources LLC
44650	Delta Timber Company

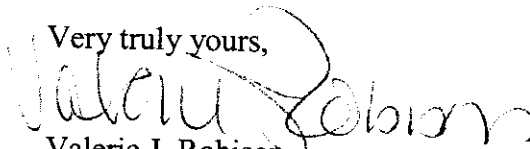
Mesa County has reviewed the legal authority for the possessory interest regarding these cases and determined, based upon the Court of Appeals case *Louisiana-Pacific Corporation v. Grand County Board of County Commissioners* issued in May of 2005, that the abatements should be granted. Toward that end, the Mesa County Board of County Commissioners has sent out the attached letter to each of the Petitioners. It is believed that with this letter and the resulting paper work that will be filed, the hearings will no longer be necessary.

2006 AUG 29 PM 13:24
STATE OF COLORADO
COUNTY OF MESA

Board of Assessment Appeals,
State of Colorado
August 23, 2006
Page 2 of 2

Please let us know if there is anything further you require.

Very truly yours,

A handwritten signature in black ink, appearing to read "Valerie J. Robison". The signature is written in a cursive style with a large, sweeping initial "V".

Valerie J. Robison
Assistant County Attorney

Enclosure

Cc: Intermountain Timber Products, LLC
c/o Christopher C Meyers
Intermountain Forest Products, LLC
c/o Christopher C Meyers
Intermountain Resources, LLC
Eric B. Sorenson