

**BOARD OF ASSESSMENT APPEALS,
STATE OF COLORADO**

1313 Sherman Street, Room 315
Denver, Colorado 80203

Docket No.: 46486

Petitioner:

NATIONAL FUEL CORPORATION,

v.

Respondent:

PROPERTY TAX ADMINISTRATOR.

ORDER

On July 14, 2006, the Property Tax Administrator rescinded the March 8, 2006 denial of abatement petition for tax years 2003, 2004 and 2005 on the property identified by Garfield County Schedule Number 0901700. A copy of the Rescission of Abatement Denial is attached hereto and incorporated herein by this reference.

ORDER:

The Garfield County Board of Commissioners is ordered to cause an abatement/refund to Petitioner for tax years 2003, 2004 and 2005 pursuant to the terms of the Rescission of Abatement Denial.

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

DATED and MAILED this 21st day of July 2006.

This decision was put on the record

BOARD OF ASSESSMENT APPEALS

JUL 18 2006

Debra A. Baumbach
Debra A. Baumbach

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

Karen E. Hart
Karen E. Hart

Penny S. Lowenthal
Penny S. Lowenthal



DIVISION OF PROPERTY TAXATION, STATE OF COLORADO

DPT No. 23-06-005 and 23-06-006

RE: BAA Docket No. 46486

RECISION OF ABATEMENT DENIAL

2006 JUL 18 AM 9:36

STATE OF COLORADO
DEPT. OF ASSESSMENT

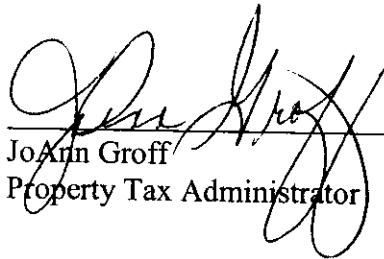
National Fuel Corporation,
Petitioner

vs.

JoAnn Groff,
Property Tax Administrator

The denial dated March 8, 2006, of abatement petitions for Garfield County, schedule number 0901700, involving property tax year 2003 in the amount of \$5,052.02, property tax year 2004 in the amount of \$5,476.70, and property tax year 2005 in the amount of \$4,131.05, is hereby rescinded. In reaching this decision, the Division of Property Taxation did not analyze all potential expenses claimed by the petitioner, but only verified actual expenses up to the original amount approved by the Garfield Board of County Commissioners, acting as the County Board of Equalization.

July 14, 2006
Date


JoAnn Groff
Property Tax Administrator

Board of Assessment Appeals
National Fuel Corporation
Garfield Board of County Commissioners
Garfield County Treasurer
Garfield County Assessor