



Bill Ritter, Jr.
Governor

Colorado Department of Local Affairs
Susan E. Kirkpatrick
Executive Director

DIVISION OF PROPERTY TAXATION
JoAnn Groff
Property Tax Administrator

BULLETIN NO. 37

TO: County Assessors
FROM: JoAnn Groff
Property Tax Administrator
DATE: September 30, 2009

THE BULLETIN IS AVAILABLE ON OUR WEBSITE

Website address: <http://dola.colorado.gov/dpt>

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
9/29/09	2007 BAA Stipulation (TX612) Lightyear Networks, LLC	The person who handles state assessed properties
9/30/09	Administration 933-Basic Title Conveyance	Review with interested Personnel. Return registration Form to Division. File in Education File.
9/30/09	Administration 930-Advanced Title Conveyance	Review with interested Personnel. Return registration Form to Division. File in Education File.
9/30/09	Administration 701-Assessor's Role in Listing Property	Review with interested Personnel. Return registration Form to Division. File in Education File.
9/30/09	Appraisal 607: Nation USPAP Update Course Broomfield Class (October 21, 2009) Cancelled due to lack of registration	Review with interested Personnel. Return registration Form to Division. File in Education File.





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DIVISION OF PROPERTY TAXATION
JoAnn Groff
Property Tax Administrator

TO: County Assessors

FROM: Deborah L. Myer

SUBJECT: 2007 BAA Stipulation (TX612)
Lightyear Networks, LLC

DATE: September 29, 2009

DISTRIBUTION: The person who handles state assessed properties

MEMORANDUM

Lightyear Networks, LLC (Lightyear) filed for abatement at the Board of Assessment Appeals for the 2007 tax year. Our review indicated a clerical error occurred and the actual value was input as the assessed value. On September 15, 2009, the Board of Assessment Appeals approved the stipulation to the values listed on the attached Stipulation and Joint Motion for Order.

The stipulated value assigned is now the value based on the company's filing. Originally, the entire value was assigned to Denver County. With the correction, we have apportioned the value to each county based on customer count provided by Lightyear.

Denver County's value decreased from \$250,000 assessed value - \$862,100 actual value to \$10,500 assessed value - \$36,500 actual value. All other counties went from zero to the amount outlined on the attached sheets.

Please contact me if at (303) 866-2682 or deb.myer@state.co.us if you have any questions concerning this stipulation.

Attachment(s) – Stipulation and Joint Motion for Order



2009 SEP 16 AM 10:14
Docket Number: 51448

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

Petitioner:

LIGHTYEAR NETWORK SOLUTIONS, LLC,

v.

Respondent:

PTA PROPERTY TAX ADMINISTRATOR.

ORDER ON STIPULATION

THE PARTIES TO THIS ACTION entered into a Stipulation, which has been approved by the Board of Assessment Appeals. A copy of the Stipulation is attached and incorporated as a part of this decision.

FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is described as follows:

County Schedule No.: FILE NO. TX612

Category: Abatement Property Type: State Assessed

2. Petitioner is protesting the 2007 actual value of the subject property.
3. The parties agreed that the 2007 actual value of the subject property should be reduced to:

Total Value: \$234,600

(Reference Attached Stipulation)

4. The Board concurs with the Stipulation.

ORDER:

Respondent is ordered to reduce the 2007 actual value of the subject property, as set forth above.

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


DATED AND MAILED this 16th day of September 2009.

BOARD OF ASSESSMENT APPEALS

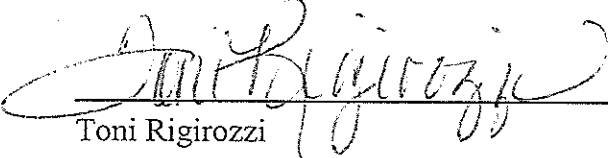


Karen E. Hart

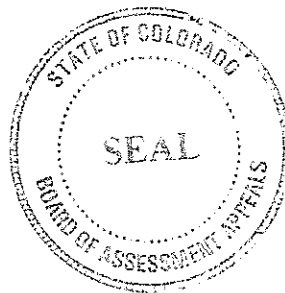
I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



Debra A. Baumbach



Toni Rigirozzi



BOARD OF ASSESSMENT APPEALS
STATE OF COLORADO
Docket Number 51448
Division of Property Taxation Schedule Number TX612

STIPULATION AND JOINT MOTION FOR ORDER

LIGHTYEAR NETWORK SOLUTIONS, LLC

Petitioner(s),

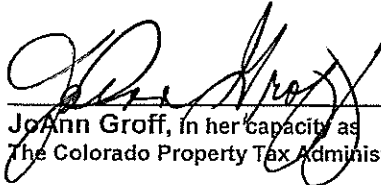
vs.

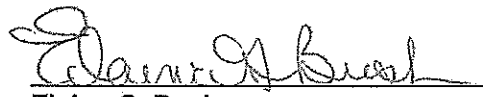
PROPERTY TAX ADMINISTRATOR

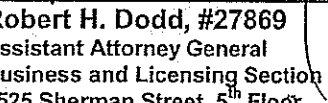
Respondent.

1. Petitioner, Lightyear Network Solutions, LLC, and Respondent, Property Tax Administrator, hereby stipulate that the Colorado actual value assigned to the property that is the subject of this appeal for tax year 2007 is \$234,600 with an assessed value of \$68,200.
2. The parties agree that this valuation applies to tax year 2007 only, and that the 2007 stipulated valuation shall not affect the valuation of the subject property in the future. The parties request that the Board enter an Order approving the stipulation to reduce the actual value and assessed value assigned to this property for tax year 2007 to the values shown above.
3. The parties agree to ask the Board to dismiss this case based on this stipulation. Each party will bear its own costs in connection with this appeal.

Respectfully submitted this 19 day of September, 2009.


JoAnn Groff, in her capacity as
The Colorado Property Tax Administrator


Elaine G. Bush
Vice President of Finance
LIGHTYEAR NETWORK SOLUTIONS, LLC
1901 Eastpoint Parkway
Louisville, KY 40223
Phone: 502-244-6666


Robert H. Dodd, #27869
Assistant Attorney General
Business and Licensing Section
1525 Sherman Street, 5th Floor
Denver, Colorado 80203
Phone: 303-866-4589
ATTORNEY FOR RESPONDENT
PROPERTY TAX ADMINISTRATOR

STATE OF COLORADO
DIVISION OF ASSESSMENT APPEALS
2009 SEP 15 AM 11:53

STATE OF COLORADO
 DIVISION OF PROPERTY TAXATION
 FINAL NOTICE OF VALUATION AND
 COUNTY APPORTIONMENT OF ASSESSED VALUE
 AUGUST 1, 2007

Company Name: Lightyear Network Solutions, LLC
File Number: TX612_Proposed 2007

Stipulation

County Name	Total Assessed Value	Total Actual Value	5.5% Limit Assessed Value	Tabor Growth Actual Value	County Name
ADAMS	\$ 2,400	\$ 8,300	\$ -	\$ -	ADAMS
ALAMOSA	\$ -	\$ -	\$ -	\$ -	ALAMOSA
ARAPAHOE	\$ 10,700	\$ 36,900	\$ -	\$ -	ARAPAHOE
ARCHULETA	\$ 300	\$ 1,000	\$ -	\$ -	ARCHULETA
BACA	\$ -	\$ -	\$ -	\$ -	BACA
BENT	\$ 100	\$ 300	\$ -	\$ -	BENT
BOULDER	\$ 4,200	\$ 14,500	\$ -	\$ -	BOULDER
BROOMFIELD	\$ 400	\$ 1,400	\$ -	\$ -	BROOMFIELD
CHAFFEE	\$ 100	\$ 300	\$ -	\$ -	CHAFFEE
CHEYENNE	\$ -	\$ -	\$ -	\$ -	CHEYENNE
CLEAR CREEK	\$ 500	\$ 1,700	\$ -	\$ -	CLEAR CREEK
CONEJOS	\$ -	\$ -	\$ -	\$ -	CONEJOS
COSTILLA	\$ -	\$ -	\$ -	\$ -	COSTILLA
CROWLEY	\$ -	\$ -	\$ -	\$ -	CROWLEY
CUSTER	\$ 100	\$ 300	\$ -	\$ -	CUSTER
DELTA	\$ 500	\$ 1,700	\$ -	\$ -	DELTA
DENVER	\$ 10,500	\$ 36,200	\$ -	\$ -	DENVER
DOLORES	\$ -	\$ -	\$ -	\$ -	DOLORES
DOUGLAS	\$ 4,400	\$ 15,200	\$ -	\$ -	DOUGLAS
EAGLE	\$ 200	\$ 700	\$ -	\$ -	EAGLE
EL PASO	\$ 7,200	\$ 24,800	\$ -	\$ -	EL PASO
ELBERT	\$ 300	\$ 1,000	\$ -	\$ -	ELBERT
FREMONT	\$ 200	\$ 700	\$ -	\$ -	FREMONT
GARFIELD	\$ 600	\$ 2,100	\$ -	\$ -	GARFIELD
GILPIN	\$ 100	\$ 300	\$ -	\$ -	GILPIN
GRAND	\$ 100	\$ 300	\$ -	\$ -	GRAND
GUNNISON	\$ 200	\$ 700	\$ -	\$ -	GUNNISON
HINSDALE	\$ -	\$ -	\$ -	\$ -	HINSDALE
HUERFANO	\$ -	\$ -	\$ -	\$ -	HUERFANO
JACKSON	\$ -	\$ -	\$ -	\$ -	JACKSON
JEFFERSON	\$ 11,000	\$ 37,900	\$ -	\$ -	JEFFERSON
KIOWA	\$ -	\$ -	\$ -	\$ -	KIOWA

STATE OF COLORADO
 DIVISION OF PROPERTY TAXATION
 FINAL NOTICE OF VALUATION AND
 COUNTY APPORTIONMENT OF ASSESSED VALUE
 AUGUST 1, 2007

Company Name: Lightyear Network Solutions, LLC

File Number: TX612_Proposed 2007

Stipulation

County Name	Total Assessed Value	Total Actual Value	5.5% Limit Assessed Value	Tabor Growth Actual Value	County Name
KIT CARSON	\$ -	\$ -	\$ -	-	KIT CARSON
LA PLATA	\$ 400	\$ 1,400	\$ -	-	LA PLATA
LAKE	\$ 100	\$ 300	\$ -	-	LAKE
LARIMER	\$ 4,200	\$ 14,500	\$ -	-	LARIMER
LAS ANIMAS	\$ 100	\$ 300	\$ -	-	LAS ANIMAS
LINCOLN	\$ -	\$ -	\$ -	-	LINCOLN
LOGAN	\$ 200	\$ 700	\$ -	-	LOGAN
MESA	\$ 1,700	\$ 5,900	\$ -	-	MESA
MINERAL	\$ -	\$ -	\$ -	-	MINERAL
MOFFAT	\$ 200	\$ 700	\$ -	-	MOFFAT
MONTEZUMA	\$ 300	\$ 1,000	\$ -	-	MONTEZUMA
MONTROSE	\$ 200	\$ 700	\$ -	-	MONTROSE
MORGAN	\$ 400	\$ 1,400	\$ -	-	MORGAN
OTERO	\$ -	\$ -	\$ -	-	OTERO
OURAY	\$ 100	\$ 300	\$ -	-	OURAY
PARK	\$ 200	\$ 700	\$ -	-	PARK
PHILLIPS	\$ -	\$ -	\$ -	-	PHILLIPS
PITKIN	\$ 400	\$ 1,400	\$ -	-	PITKIN
PROWERS	\$ 100	\$ 300	\$ -	-	PROWERS
PUEBLO	\$ 1,000	\$ 3,400	\$ -	-	PUEBLO
RIO BLANCO	\$ -	\$ -	\$ -	-	RIO BLANCO
RIO GRANDE	\$ 100	\$ 300	\$ -	-	RIO GRANDE
ROUTT	\$ 300	\$ 1,000	\$ -	-	ROUTT
SAGUACHE	\$ 100	\$ 300	\$ -	-	SAGUACHE
SAN JUAN	\$ -	\$ -	\$ -	-	SAN JUAN
SAN MIGUEL	\$ 100	\$ 300	\$ -	-	SAN MIGUEL
SEDGWICK	\$ -	\$ -	\$ -	-	SEDGWICK
SUMMIT	\$ 200	\$ 700	\$ -	-	SUMMIT
TELLER	\$ 500	\$ 1,700	\$ -	-	TELLER
WASHINGTON	\$ -	\$ -	\$ -	-	WASHINGTON
WELD	\$ 3,200	\$ 11,000	\$ -	-	WELD
YUMA	\$ -	\$ -	\$ -	-	YUMA
TOTALS	\$ 68,200	\$ 234,600	\$ -	-	TOTALS
	Assessed Value	Actual Value	Assessed Value	Actual Value	
	Total	Total	5.5% Limit	TABOR Growth	



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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Administration 933-Basic Title Conveyance

DATE: September 30, 2009

DISTRIBUTION: Review with interested personnel.
Return registration form to Division.
File in Education File.

Basic Title Conveyance (Admin 933)

One-day course
Education Credit: 7 Hours (**continuing education only**)
Tested: No
Recommended Prerequisite: Introduction to Assessment (Admin 100)
Cost per student: \$10.00

- ⇒ Basic title transfer issues
- ⇒ Elements of a deed
- ⇒ The bundle of rights
- ⇒ Types of ownership
- ⇒ Types of conveyance documents
- ⇒ Decedents estates
- ⇒ Assessor's role in keeping ownership records
- ⇒ Assessor's transfer process

Class times are 8:30am to 4:30pm

2009					
10/6/09	Longmont	Southwest Weld Cty Svcs Complex	720-652-4200	4209 Weld Cty Road 24-1/2	Renee & Janeen





COLORADO ASSESSORS' ASSOCIATION
 DPT EDUCATION REGISTRATION FORM
 1313 Sherman Street, Room 419
 Denver, Colorado 80203
 (303) 866-2371 Telephone
 (303) 866-4000 Fax

County Name

- Assessor's Staff
- Commissioner's Staff
- Treasurer's Staff
- Clerk & Recorder's Staff
- Other

Please submit one registration form for each course title.

Course Title	
Location	
Course Date	

County Contact Person		
Work Phone Number (Include Area Code & Extension)		E-mail:

NAME	E-MAIL	SOCIAL SECURITY NO. (LAST 4 DIGITS ONLY) (First-time Students ONLY)	COLORADO APPRAISAL LICENSE NUMBER

For administrative and appraisal classes e-mail evelyn.hernandez@state.co.us



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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Administration 930 Advanced Title Conveyance

DATE: September 30, 2009

DISTRIBUTION: Review with interested personnel.
Return registration form to Division.
File in Education File.

Advanced Title Conveyance (Admin 930)

One-day Workshop

Education Credit: 7 hours **(continuing education only)**

Tested: No

Recommended Prerequisites: Basic Title Conveyance (Admin 933)

Cost per student: \$25.00 *(Please make checks payable to: Colorado Assessors Association)*

- ⇒ Concepts Concerning Real Property
- ⇒ Conveyance through Bankruptcy Proceedings
- ⇒ Partnerships, Limited Liability Companies, and Corporations
- ⇒ Transfer of Title by Government Action and Judicial Proceedings
- ⇒ Estates and Trusts

Class times are 8:30am to 4:30pm

2009					
10/07/09	Longmont	Southwest Weld Cty Svcs Complex	720-652-4200	4209 Weld Cty Road 24-1/2	Bo Edwards





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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: All County Assessors

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Administration 701-Assessor's Role in Listing Property

DATE: September 30, 2009

DISTRIBUTION: Review with interested personnel.
Return registration form to Division.
File in Education File.

Assessor's Role in Listing Property (Admin 701)

Five-day Course

Education Credit: 23 hours **(continuing education only)**

Tested: Yes

Recommended Prerequisite: Introduction to Assessment

Cost per student: \$50.00 *(Please make checks payable to: Colorado Assessors Association)*

- ⇒ Mapping and Land Descriptions
- ⇒ Assessment Maps and Parcel Numbering
- ⇒ Assessment Math
- ⇒ Plotting Metes and Bounds Legal Descriptions
- ⇒ Sales Confirmation Program
- ⇒ Assessment Levels, Mills, Tax Rates, and Tax Bills
- ⇒ Proration of Valuation
- ⇒ Annexations, Disconnections, Inclusions, and Exclusions
- ⇒ Abatement Process
- ⇒ Severed Minerals and Title Conveyance

Class times are 8:30am to 4:30pm

2009					
11/2-6/09	Denver	Hotel VQ at Mile High	303-433-8331	1975 Mile High Stadium Circle	Renee & Janeen
11/16-20/09	Grand Jct	State Svcs Building	303-866-2376	222 S. 6 th Rm 101	Renee & Janeen





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Location	
Course Date	

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DIVISION OF PROPERTY TAXATION

JoAnn Groff
Property Tax Administrator

TO: All County Assessors and Staff

FROM: JoAnn Groff
Property Tax Administrator

SUBJECT: Appraisal 607: National USPAP Update Course
Broomfield Class (October 21, 2009) **Cancelled due to lack of
registrations**

You have two, one-day USPAP options prior to the end of this year:
November 18th in Denver or December 10th in Lone Tree. The
class may be cancelled if there are not sufficient registrations. We
guarantee that the December 10th class will be taught.

DATE: September 30, 2009

DISTRIBUTION: Review with interested personnel.
Return registration form and payment to Division.
File in Education File

MEMORANDUM

All license appraisers are required to successfully complete a 7-hour National Uniform Standards of Professional Appraisal Practice Update Course, or its equivalent, every two calendar years. The Division has two remaining 7-hour USPAP classes scheduled prior to year end. Please check to make sure that you are in compliance with this requirement. If you have any questions, please contact Sue Dickinson at (303) 866-3099.



National USPAP Update Course

(APR 607)

One-day Course

Education Credit: 7 Credit Hours (Continuing Education)

Tested: NO

Recommended Prerequisite(s): Licensed Appraisers

Cost per Student: \$82.00 *(Please make checks payable to: Colorado Assessors' Association.)*
Cost includes the cost of the current USPAP manual and 7-hour student manual. **All student registrations and fees for these classes must be received by the Division, by the deadlines shown, to meet the ordering and shipping deadlines for material.**

TOPICS:

- Focuses on changes to the 2008-2009 edition of USPAP.
- USPAP will be applied to everyday appraiser practice.
- Aids appraisers seeking competency in the Uniform Standards of Professional Appraisal Practice (USPAP).

Class time is from 8:30 a.m. to 5:00 p.m.

2009					
October 21 Cancelled	Broomfield	Broomfield County Bldg	One DesCombes Drive Zang Spur Conf Rm	303-464-5819	Sue
Nov. 18 Deadline Oct. 19	Denver	State of Colorado Centennial Building	1313 Sherman Street Room 419	303-866-2376	Sue
Dec. 10 Deadline Nov. 11	Lone Tree	Park Meadows Center	9350 Heritage Hills Circle	720-733-6900	Sue



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