

**Section I: Petitioner, please complete Section I only.**

**RECEIVED**

Date: July 22, 2022  
Month Day Year

July 26, 2022

**Appeals Coordinator**

Petitioner's Name: Western Sugar LLC

Petitioner's Mailing Address: c/o Sterling Property Tax Specialists, Inc.

950 S. Cherry Street, Suite 320      Denver      CO      80246  
City or Town      State      Zip Code

**SCHEDULE OR PARCEL NUMBER(S)**  
R0148848

**PROPERTY ADDRESS OR LEGAL DESCRIPTION OF PROPERTY**  
Vacant Land (0 N. 119th Street)

Petitioner states that the taxes assessed against the above property for the property tax year 2020 are incorrect for the following reasons: (Briefly describe the circumstances surrounding the incorrect value or tax. Attach additional sheets if necessary.)

Please see attached.

**Petitioner's estimate of value:**      \$ 500.00      ( 2020 )  
Value      Year

Petitioner requests an abatement or refund of the appropriate taxes.

I declare, under penalty of perjury in the second degree, that this petition, together with any accompanying exhibits or statements, has been prepared or examined by me, and to the best of my knowledge, information and belief, is true, correct, and complete.

\_\_\_\_\_  
Petitioner's Signature      Daytime Phone Number ( \_\_\_\_\_ )

By /s/ Brenda L. Fearn      Daytime Phone Number ( 303 ) 757-8865  
Agent's Signature\*

By Brenda L. Fearn for Sterling Property Tax Specialists, Inc.      Email Address: nina@sterlingpts.com

\*Letter of agency must be attached when petition is submitted by an agent.

**If the board of county commissioners, pursuant to section 39-10-114(1), or the property tax administrator, pursuant to section 39-2-116, denies the petition for refund or abatement of taxes in whole or in part, the petitioner may appeal to the board of assessment appeals pursuant to the provisions of section 39-2-125 within thirty days of the entry of any such decision, § 39-10-114.5(1), C.R.S.**

**Section II: Assessor's Recommendation**  
(For Assessor's Use Only)

|              | Tax Year <u>2020</u> |                 |                 |
|--------------|----------------------|-----------------|-----------------|
|              | <u>Actual</u>        | <u>Assessed</u> | <u>Tax</u>      |
| Original     | <u>101000</u>        | <u>29290</u>    | <u>2,928.00</u> |
| Corrected    | <u>10100</u>         | <u>2929</u>     | <u>292.80</u>   |
| Abate/Refund | <u>90900</u>         | <u>26361</u>    | <u>2,635.20</u> |

Assessor recommends approval as outlined above.

No protest was filed for the year: \_\_\_\_\_ (If a protest was filed, please attach a copy of the NOD.)

Assessor recommends denial for the following reason(s):

**FOR ASSESSORS AND COUNTY COMMISSIONERS USE ONLY**  
(Section III or Section IV must be completed)

Every petition for abatement or refund filed pursuant to § 39-10-114, C.R.S. shall be acted upon pursuant to the provisions of this section by the Board of County Commissioners or the Assessor, as appropriate, within six months of the date of filing such petition, § 39-1-113(1.7), C.R.S.

**Section III: Written Mutual Agreement of Assessor and Petitioner**  
(Only for abatements up to \$10,000)

The Commissioners of \_\_\_\_\_ County authorize the Assessor by Resolution No. \_\_\_\_\_ to review petitions for abatement or refund and to settle by written mutual agreement any such petition for abatement or refund in an amount of \$10,000 or less per tract, parcel, or lot of land or per schedule of personal property, in accordance with § 39-1-113(1.5), C.R.S.

**The Assessor and Petitioner mutually agree to the values and tax abatement/refund of:**

|              | Tax Year _____ |                 |            | Tax Year _____ |                 |            |
|--------------|----------------|-----------------|------------|----------------|-----------------|------------|
|              | <u>Actual</u>  | <u>Assessed</u> | <u>Tax</u> | <u>Actual</u>  | <u>Assessed</u> | <u>Tax</u> |
| Original     | _____          | _____           | _____      | _____          | _____           | _____      |
| Corrected    | _____          | _____           | _____      | _____          | _____           | _____      |
| Abate/Refund | _____          | _____           | _____      | _____          | _____           | _____      |

Note: The total tax amount does not include accrued interest, penalties, and fees associated with late and/or delinquent tax payments, if applicable. Please contact the County Treasurer for full payment information.

\_\_\_\_\_  
Petitioner's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Assessor's or Deputy Assessor's Signature

\_\_\_\_\_  
Date

**Section IV: Decision of the County Commissioners**  
(Must be completed if Section III does not apply)

WHEREAS, the County Commissioners of Boulder County, State of Colorado, at a duly and lawfully called regular meeting held on \_\_\_\_/\_\_\_\_/\_\_\_\_, at which meeting there were present the following members:  
Month Day Year

\_\_\_\_\_  
\_\_\_\_\_

with notice of such meeting and an opportunity to be present having been given to the Petitioner and the Assessor of said County and Assessor Cynthia Braddock (~~being present~~ **not present**) and  
Name  
Petitioner \_\_\_\_\_ (~~being present~~ **not present**), and WHEREAS, the said  
Name

County Commissioners have carefully considered the within petition, and are fully advised in relation thereto, NOW BE IT RESOLVED, that the Board (~~agrees~~ **does not agree**) with the recommendation of the Assessor and the petition be (~~approved~~ **approved in part** ~~denied~~) with an abatement/refund as follows:

| Year  | Assessed Value | Taxes Abate/Refund | Year  | Assessed Value | Taxes Abate/Refund |
|-------|----------------|--------------------|-------|----------------|--------------------|
| _____ | _____          | _____              | _____ | _____          | _____              |

\_\_\_\_\_  
Chairperson of the Board of County Commissioners' Signature

I, \_\_\_\_\_ County Clerk and Ex-officio Clerk of the Board of County Commissioners in and for the aforementioned county, do hereby certify that the above and foregoing order is truly copied from the record of the proceedings of the Board of County Commissioners.

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the seal of said County  
this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.  
Month Year

\_\_\_\_\_  
County Clerk's or Deputy County Clerk's Signature

Note: Abatements greater than \$10,000 per schedule, per year, must be submitted in duplicate to the Property Tax Administrator for review.

**Section V: Action of the Property Tax Administrator**  
(For all abatements greater than \$10,000)

The action of the Board of County Commissioners, relative to this abatement petition, is hereby  
 Approved  Approved in part \$ \_\_\_\_\_  Denied for the following reason(s):  
\_\_\_\_\_

\_\_\_\_\_  
Secretary's Signature

\_\_\_\_\_  
Property Tax Administrator's Signature

\_\_\_\_\_  
Date



**BOULDER COUNTY  
PROPERTY ABATEMENT**  
P.O. BOX 471 • BOULDER, CO 80306 (303) 441-4590 •  
boe@bouldercounty.org

**SETTLEMENT SHEET**

Date: December 12, 2022 Hearing Date: December 12, 2022

Property Owner: Western Sugar LLC

Account number to be Settled: R0148848

Settlement Accepted by Owner/Agent (print): Nina Langston

Signature of Owner/Agent: *Brenda R. Fears* *Brenda R. Fears*

This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

Address: \_\_\_\_\_

Telephone Day: \_\_\_\_\_ Evening: \_\_\_\_\_

Settlement Offered by (print): Brian Floyd

Settlement Offered by (signature): *Brian Floyd*

Position: Commercial Appraisal Supervisor Date: 12/06/2022

RECOMMENDED ASSESSED VALUATIONS FOR ACCOUNT: \_\_\_\_\_ FOR YEAR: 2020  
(Do not combine values of multiple Accounts. Attach separate spreadsheet.)

|                   | Valuations Prior to Settlement | Adjusted Actual Valuations |
|-------------------|--------------------------------|----------------------------|
| Real Property     | <u>\$101,000</u>               | <u>\$10,100</u>            |
| Personal Property | <u>\$0</u>                     | <u>\$0</u>                 |
| TOTAL:            | <u>\$101,000</u>               | <u>\$10,100</u>            |

REASONS: (Include Assessor's and Petitioner's positions, applicable statutes and findings):

**ABATEMENT STIPULATION  
TAX YEAR 2020  
ACTUAL VALUE**

Account Number: R0148848

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**ABATEMENT STIPULATION**

Page 1 of 2

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WESTERN SUGAR LLC,

Petitioner,

vs.

BOULDER COUNTY BOARD OF COUNTY COMMISIONERS,

Respondent.

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Petitioner and Respondent hereby enter into the following Stipulation regarding the tax year 2020 valuation of the subject property:

1. The property subject to this Stipulation is described as:  
0 N 119TH ST LONGMONT, CO
2. The subject property is classified as VACANT LAND.
3. After a timely appeal and further review and negotiations, the parties stipulate and agree that the actual value of the subject property should be changed as follows for the above-described tax years.

**ORIGINAL VALUE \$101,000**

**NEW VALUE \$10,100**

Account Number: R0148848

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**ABATEMENT STIPULATION**

Page 2 of 2

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4. Petitioner agrees, as result of this Stipulation, to waive the right to file a protest or otherwise appeal the valuation of account # R0148848 for the tax year(s) covered by this petition.
  
5. Brief narrative as to why the reduction was made:  
  
This property has a high water table and has been approved and annexed as a sewer for neighboring Sugarmill Paired Homes subdivision.
  
6. Both parties agree that all future hearings scheduled or not, for this reassessment cycle, shall be vacated.
  
7. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which shall constitute one and the same agreement.

By: Brenda L. Green December 6, 2022

CYNTHIA BRADDOCK  
Boulder County Assessor

STERLING PROPERTY TAX SPECIALISTS  
INC  
ATTN – KENDRA L GOLDSTEIN  
950 S CHERRY ST STE 320  
DENVER, CO 80246  
Telephone (303)757-8865

By: Brian Floyd December 6, 2022

Brian Floyd  
Commercial Appraisal Supervisor  
P.O. Box 471  
Boulder, CO 80306-0471  
Telephone (303) 441-3530



950 S. Cherry Street  
Suite 320  
Denver, CO 80246  
**303.757.8865**  
fax 303.757.7691  
www.sterlingpts.com

July 22, 2022

Boulder County Board of County Commissioners  
c/o Ms. Cynthia Braddock  
Boulder County Assessor  
P.O. Box 471  
Boulder, CO 80306

RE: Vacant Land (Schedule Number R0148848) (the "Property")

Dear Commissioners:

The undersigned, Sterling Property Tax Specialists, Inc., represents the owner of the Property for the purpose of filing an abatement of the 2020 Valuation. A copy of the Letter of Authorization is attached hereto and made an integral part hereof.

The Property is a parcel of vacant land parcel consisting of 17.44 ac m/l. The Property provides historical drainage for the area.

The Property was acquired for the purpose of supporting a development plan for an adjacent buildable parcel. Recently, the adjacent buildable parcel was sold to a developer and residential dwellings are being constructed. Due to deed restrictions and various easements, no habitable improvement can be constructed upon the Property and limits use of the Property to preservation the drainage and wetlands.

For tax year 2020, the Assessor has valued the property at \$101,000. Petitioner contends the Property has no market value and should be valued by the Assessor at not more than \$500.

Historic deeds include a variety of easements and restrictions. Specifically, the Special Warranty Deed dated February 16, 2001, reception number 2119827, dictates obligations and burdens imposed by the Great Western Sugar Company and outlines the easements and restrictions that limit marketability of the Property. One significant restriction is a permanent and perpetual non-exclusive easement for historical water drainage over and across the Property for the benefit of Clean Energy LLC. The deed requires Grantee protect and preserve the drainage and wetlands. Grantee may not construct habitable improvements. The Special Warranty Deed dated February 16, 2001 is shown as Exhibit A, attached hereto and made an integral part hereof.

Vacant Land, Sch. No. R0148848

Page 2

Based upon the foregoing, Petitioner hereby requests the Board adjust the value of the Property for calendar year 2020 to \$500.

All information contained herein should be considered confidential and not available to any third parties.

Sincerely,

STERLING PROPERTY TAX SPECIALISTS, INC.

A handwritten signature in blue ink that reads "Brenda L. Fearn". The signature is written in a cursive style with a large initial 'B' and 'F'.

Brenda L. Fearn, Property Tax Consultant

## LETTER OF AUTHORIZATION

May 17, 2022

Sterling Property Tax Specialists, Inc.  
950 South Cherry Street, Suite 320  
Denver, Colorado 80246

RE: 2020, 2021 and 2022 Property Tax Assessment Matters

Gentlemen:

The undersigned, as owner(s) of property located in Boulder County, Colorado, at SEE ATTACHED, and more particularly described on Assessor's Notice of Valuation, Schedule No(s). SEE ATTACHED hereby authorizes Sterling Property Tax Specialists, Inc. and Goldstein Law Firm, LLC, to act as agent on my behalf regarding all 2020, 2021 and 2022 property tax assessment matters and obtain any and all documents relating thereto and file any protests necessary. This Authorization shall be effective as of the date set forth above.

WESTERN SUGAR LLC

By: Joanne Klein  
Printed Name: Joanne Klein  
Title: Registered Agent  
Telephone: 303-929-5213



**WESTERN SUGAR LLC**  
**Boulder County**  
**2020, 2021, 2022**

0 N. 119<sup>th</sup> Street      R0148848



Petitioner's Exhibit A

**SPECIAL WARRANTY DEED**

CLEAN ENERGY, LLC, a Colorado limited liability company, Grantor, whose address is 5081 S. Florence Drive, Englewood, Colorado, 80111-3613, for the consideration of ONE HUNDRED AND FIFTY THOUSAND AND NO/100THS (\$150,000.00) DOLLARS, in hand paid, hereby sells and conveys to MV-II, LLC, a Colorado limited liability company, whose address is 655 Fourth Avenue, Longmont, Colorado, 80501, the following described real property (the "Property") in the County of Boulder, State of Colorado, to wit:

SEE ATTACHED SCHEDULE A,

together with all minerals owned by Grantor in and under the Property, together with a right of ingress and egress to the Property over and across Grantor's contiguous parcel along existing roads historically used to access the Property, together with a non-exclusive access and maintenance easement ("Grantee's Maintenance Easement") twenty-five feet (25') in width from the centerline of the retention berm which shall be the west boundary line of the Property and shall be the east line of the Grantee's Maintenance Easement. The west line of the Grantee's Maintenance Easement shall be twenty-five feet (25') west of and parallel with said east line. The north and south boundaries of the Property shall be the north and south terminus of the Grantee's Maintenance Easement,

with all appurtenances, free and clear of all taxes except the general taxes for 2001 and future years, and free and clear of all liens, including any governmental liens for special improvements, and warrants title to the same against every person or persons claiming the whole or any part thereof, by, through or under Grantor, subject to a) those specific exceptions described on attached Schedule B, b) distribution utility easements; c) those specifically described rights of third parties not shown by the public records of which Grantee has actual knowledge; d) inclusion of the Property within any special taxing district e) reservations, grants and conditions shown on Schedule C attached hereto and incorporated herein by this reference.

Signed this 16<sup>th</sup> day of February, 2001.

State Documentary Fee  
15.00

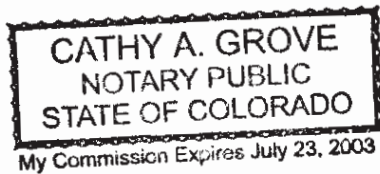
CLEAN ENERGY, LLC, a Colorado limited liability company

By: Richard F. Thomas  
Richard F. Thomas, Manager

STATE OF COLORADO )  
  ) ss.  
COUNTY OF BOULDER )

The foregoing instrument was acknowledged before me this 16<sup>th</sup> day of February, 2001, by Richard F. Thomas, as Manager of Clean Energy, LLC a Colorado limited liability company.

Witness my hand and official seal.  
My commission expires: 7-23-03



C Grove  
Notary Public



FSE 401  
EAV

**SCHEDULE A****2119827**

Page: 2 of 4

02/20/2001 11:29A

Boulder County Clerk, CO

WD

R 20.00

D 15.00

A parcel of land located in the Northeast quarter of Section 12, Township 2 North, Range 69 West of the 6th P.M., County of Boulder, State of Colorado, more particularly described as follows:

COMMENCING at the Southwest corner of said Northeast quarter; thence North  $00^{\circ}19'35''$  West a distance of 215.18 feet along the West line of said Northeast quarter to its intersection with the North right-of-way line of the Chicago, Burlington & Quincy Railroad and the POINT OF BEGINNING; thence North  $33^{\circ}36'09''$  East a distance of 75.61 feet; thence North  $07^{\circ}09'06''$  East a distance of 249.31 feet; thence North  $08^{\circ}12'13''$  West a distance of 60.73 feet; thence North  $43^{\circ}43'34''$  West a distance of 96.54 feet to a point on the West line of said Northeast quarter; thence North  $00^{\circ}19'35''$  West a distance of 66.20 feet along said West line of the Northeast quarter to the most Southwest corner of Mill Village Filing No. 3; thence along the Southerly boundary of said Mill Village Filing No. 3 the following fifteen (15) courses and distances:

South  $89^{\circ}54'29''$  East a distance of 47.72 feet;

North  $77^{\circ}37'24''$  East a distance of 115.71 feet;

North  $33^{\circ}38'48''$  East a distance of 71.82 feet;

North  $64^{\circ}48'35''$  East a distance of 28.80 feet;

North  $87^{\circ}27'00''$  East a distance of 254.74 feet;

South  $54^{\circ}17'03''$  East a distance of 134.64 feet;

South  $80^{\circ}45'23''$  East a distance of 112.92 feet;

North  $81^{\circ}57'20''$  East a distance of 108.72 feet;

North  $70^{\circ}05'12''$  East a distance of 82.27 feet;

North  $46^{\circ}03'39''$  East a distance of 129.88 feet;

North  $81^{\circ}23'24''$  East a distance of 253.75 feet;

South  $65^{\circ}59'34''$  East a distance of 30.30 feet;

South  $31^{\circ}46'35''$  East a distance of 32.44 feet;

South  $09^{\circ}24'13''$  East a distance of 26.21 feet;

South  $73^{\circ}56'02''$  East a distance of 45.87 feet to a point on the East line of the Southwest quarter of said Northeast quarter of Section 12; thence South  $00^{\circ}12'53''$  East a distance of 612.19 feet along said East line of the Southwest quarter of the Northeast quarter to its intersection with the North right-of-way line of said Chicago, Burlington & Quincy Railroad; thence North  $89^{\circ}56'04''$  West a distance of 1,323.80 feet along said North right-of-way line to the POINT OF BEGINNING.

Said parcel containing 759,696 square feet (17.44 acres) more or less.



**SCHEDULE B**

4-3

Rights of claims of parties in possession not shown by the public records.

Easements, or claims of easements, not shown by the public records.

Discrepancies, conflicts in boundary lines, shortage in area, encroachments, and any facts which a correct survey and inspection of the premises would disclose and which are not shown by the public records.

TAXES AND ASSESSMENTS FOR THE YEAR 2001 AND SUBSEQUENT YEARS.

EXISTING LEASES OR TENANCIES IF ANY.

RIGHT OF WAY FOR MILL DITCH AS RESERVED IN DEED RECORDED MAY 5, 1891 IN BOOK 155, PAGE 223, SAID RIGHT OF WAY NOT BEING SPECIFICALLY DEFINED.

RIGHT OF WAY FOR THE EMPSON DITCH AS LOCATED IN INSTRUMENT RECORDED IN BOOK 108 PAGES 91 AND 92.

EASEMENT AND RIGHT OF WAY FOR DITCH PURPOSES AS RESERVED IN DEED RECORDED NOVEMBER 27, 1905 IN BOOK 282 PAGE 560.

OIL AND GAS LEASE FROM THE GREAT WESTERN SUGAR COMPANY, A DELAWARE CORPORATION TO XO EXPLORATION INC., A COLORADO CORPORATION, RECORDED SEPTEMBER 11, 1978 ON FILM 1028 RECEPTION NO. 298588, AND ANY AND ALL ASSIGNMENTS THEREOF, OR INTERESTS THEREIN AND MODIFIED BY INSTRUMENT RECORDED JUNE 1, 1982 ON RECEPTION NO. 496520.

TERMS, CONDITIONS, STIPULATIONS AND OBLIGATIONS AS CONTAINED IN AND BURDENS IMPOSED BY AGREEMENT BETWEEN THE GREAT WESTERN SUGAR COMPANY, A DELAWARE CORPORATION AND RICHARD F. THOMAS, ROBERT C. IDE, THOMAS E. LACEY AND RICHARD L. IVERSON, AND ASSIGNMENTS THEREOF TO RICHARD F. THOMAS RECORDED SEPTEMBER 1, 1982 ON FILM 1219 RECEPTION NOS. 509630 AND 509643.

EASEMENT RIGHTS FOR THE USE OF PLATTE RIVER POWER AUTHORITY AS CONTAINED IN RULE AND ORDER RECORDED JUNE 16, 1987 AT RECEPTION NO. 856826.

EASEMENT AS DEEDED TO THE CITY OF LONGMONT IN INSTRUMENT RECORDED MARCH 5, 1990 AT RECEPTION NO. 1030908.



**SCHEDULE C**

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Grantor reserves unto himself, his heirs, his successors and assigns a permanent and perpetual non-exclusive easement for historical water drainage purposes over and across the Property together with an non-exclusive easement for ingress and egress to access Grantor's property for maintaining, operating, repairing and replacing ditches, pipelines, berms, and retention facilities on the Grantor's property and Grantee hereby agrees to protect and preserve such existing drainage, water courses and wetlands, provided, however, Grantee shall have the right to physically modify the Property but only for the purposes of water drainage, transmission and storage and not for construction of habitable improvements.

Grantor reserves a non-exclusive access and maintenance easement ("Grantor's Maintenance Easement") twenty-five feet (25') in width from the centerline of the retention berm which shall be the west boundary line of the Property and shall be the west line of the Grantor's Maintenance Easement. The east line of the Grantor's Maintenance Easement shall be twenty-five feet (25') east of and parallel with said west line. The north and south boundaries of the Property shall be the north and south terminus of the Grantor's Maintenance Easement.

Grantor reserves a non-exclusive thirty foot (30') drainage easement and an easement for an existing pipeline running along the north boundary of the Property as shown on survey by Rocky Mountain Consultants dated March 17, 1981.

Grantor and Grantee hereby agree to indemnify and hold harmless each other from all claims and liability for damage or injury to property or persons arising or caused directly or indirectly by each party's drainage or activities of construction, maintenance of, or failure to maintain any drainage or water storage facility on the Property and Grantor's adjacent parcel over which Grantee is granted Grantee's Maintenance Easement.

Acknowledged by Grantee  
MV-II, LLC, a Colorado limited liability company

By:   
Roger L. Pomainville, Manager