Received
County Administration
9/15/17

Gunnison County
COLORADO

2017 REAL PROPERTY NOTICE OF DETERMINATION

Kristy McFarland
Gunnison County Assessor
221 N Wisconsin St, Suite A
Gunnison, CO 81230

Date of Notice: August 31, 2017
Phone: (970) 641-1085
Fax: (970) 641-7920
Email: assessor@gunnisoncounty.org
Website: http://www.gunnisoncounty.org/assessor.html

CBOE # 31

ACCOUNT NUMBER	TAX YEAR	TAX AREA	PARCEL NUMBER
R041022	2017	602	4049-000-00-120

PROPERTY OWNER	LEGAL DESCRIPTION
HERNANDEZ FAMILY TRUST 60918 GUNNISON RD MONTROSE, CO 81401-7209	36.87 AC TRACT IN SEC 14 (AKA R-1D) 47N4W #606846

PROPERTY CLASSIFICATION	PROPERTY OWNER'S ESTIMATE OF VALUE	ASSESSOR'S VALUATION	
		ACTUAL VALUE PRIOR TO REVIEW	ACTUAL VALUE AFTER REVIEW
Agricultural Land		2,040	2,040
Residential		31,520	31,520
TOTALS		$33,560	$33,560

The Assessor has carefully studied all the available information, giving particular attention to the specifics included on your protest. The Assessor's determination of value after review is based on the following:

The actual value of the property is determined by appropriate consideration of the approaches to appraisal set forth in § 39-1-103(5)(a), C.R.S.

Will return Monday - Sept. 11

If you disagree with the Assessor's decision, you have the right to appeal to the County Board of Equalization for further consideration, § 39-8-106(1)(a), C.R.S.

The deadline for filing real property and personal property appeals is September 15.

The Assessor establishes property values. The local taxing authorities (county, school district, city, fire protection, and other special districts) set mill levies. The mill levy requested by each taxing authority is based on a projected budget and the property tax revenue required to adequately fund the services it provides to its taxpayers. The local taxing authorities hold budget hearings in the fall. If you are concerned about mill levies, we recommend that you attend these budget hearings. Please refer to last year's tax bill or ask your Assessor for a listing of the local taxing authorities.

Please refer to the reverse side of this notice for additional information.

Josh Ost - 970-641-1600

APPEAL PROCEDURES

County Board of Equalization Hearings will be held from September 1 through November 1 at Gunnison County Courthouse or Blackstock Government Center.

To appeal the Assessor's decision, complete the Petition to the County Board of Equalization shown below, and mail or deliver a copy of both sides of this form to: admin

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Gunnison County Board of Equalization
200 E Virginia Ave
Gunnison, CO 81230
(970) 641-0248

To preserve your appeal rights, your Petition to the County Board of Equalization must be postmarked or delivered on or before **September 15 for real property and personal property** – after such date, your right to appeal is lost. You may be required to prove that you filed a timely appeal; therefore, we recommend that all correspondence be mailed with proof of mailing.

You will be notified of the date and time scheduled for your hearing. The County Board of Equalization must mail a written decision to you within five business days following the date of the decision. The County Board of Equalization must conclude hearings and render decisions by November 1, § 39-8-107(2), C.R.S. If you do not receive a decision from the County Board of Equalization and you wish to continue your appeal, you must file an appeal with the Board of Assessment Appeals by December 8, § 39-2-125(1)(e), C.R.S.

If you are dissatisfied with the County Board of Equalization's decision and you wish to continue your appeal, you must appeal within 30 days of the date of the County Board's written decision to ONE of the following:

Board of Assessment Appeals
1313 Sherman Street, Room 315
Denver, CO 80203
(303) 866-5880
www.dola.colorado.gov/baa

District Court
Contact the District Court in the county where the property is located. See your local phone book for the address and telephone number.

Binding Arbitration
For information about binding arbitration, contact the County Board of Equalization at the address above.

If the date for filing any report, schedule, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday, or legal holiday, it shall be deemed to have been timely filed if filed on the next business day, § 39-1-120(3), C.R.S.

PETITION TO COUNTY BOARD OF EQUALIZATION

What is your estimate of the property's value as of June 30, 2016? (Your opinion of value in terms of a specific dollar amount is required for real property pursuant to § 39-8-106(1.5), C.R.S.)

$?

What is the basis for your estimate of value or your reason for requesting a review? (Please attach additional sheets as necessary and any supporting documentation, i.e., comparable sales, rent roll, original installed cost, appraisal, etc.)

See enclosed letter

ATTESTATION

I, the undersigned owner or agent* of the property identified above, affirm that the statements contained herein and on any attachments hereto are true and complete.

Signature: [illegible] Telephone Number: 970-323-6401 Date: 9/13/17

*Attach letter of authorization signed by property owner.

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EXHIBIT A
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September 13, 2017

Gunnison County Administration Board of Equalization
200 E Virginia Ave
Gunnison, CO 81230

Petition to County Board of Equalization

Josh Ost,
Please see the enclosed information that was sent by email to your office in May 2017 protesting the fact that it was determined that our storage shed on our property is being considered a cabin. This is not the case! We have a 5th wheel camp trailer on the property that we use to stay in.

We built a storage shed to store equipment and our 4 wheelers to be able to lock them up for security. The shed was built with the specifications that is allowed on the property. I have included a copy of the pictures that were sent back in May as well. We would like to continue to have the property classified as fully agriculture as it has been in the past years since we purchased it.

We are unaware as to what the value is to be considered for the property but feel that it has not changed from the previous years.

Please take this information into consideration and change the status of the shed from a cabin to a storage shed.

We appreciate your time,

Cy Hernandez

Cy Hernandez

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EXHIBIT 13
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CenturyLink Webmail hernandezfour@q.com

± Font Size -

RE: 2017 Real Property Protest

From : Kristy Mcfarland <KMcfarland@gunnisoncounty.org> Wed, May 17, 2017 12:02 PM
Subject : RE: 2017 Real Property Protest
To : Lori Hernandez <hernandezfour@q.com>

Dear Lori,

We have received your inquiry regarding your property, account R041022, and have initiated an appeal for your 2017 property value. Our appraisers will review your property's records together with the information you provided and a notice of determination (NOD) will be sent to you no later than August 31, 2017. Thank you for providing the photos, that is very helpful.

For property tax purposes, Colorado assessor's offices reappraise every odd-numbered year. 2017 is a reappraisal year and establishes the 2017 and 2018 values. The appraisal date for 2017 and 2018 values is **June 30, 2016**. The Assessor's Office uses a technique called mass appraisal to establish property values. In mass appraisal, a large set of property sales (for example, all sales of vacant land in rural Gunnison County) are analyzed together to determine how characteristics such as location, size, access and utilities influence sales price. Out of this analysis, a mathematical model (or formula) is developed, which is then used to calculate a market value for all properties of the same type in the same geographic area.

Information about Gunnison County's assessment and appeals process can be found on our website:
http://www.gunnisoncounty.org/665/Assessment-Process

Please don't hesitate to contact us if you have any questions, or would like help navigating the website.

Kind regards,
Kristy
Kristy McFarland
Gunnison County Assessor
221 N. Wisconsin St., Suite A
Gunnison, CO 81230
phone - 970.641.1085
http://www.gunnisoncounty.org/132/Assessors-Office

From: Lori Hernandez [mailto:hernandezfour@q.com]
Sent: Tuesday, May 16, 2017 6:34 PM
To: Assessor
Subject: 2017 Real Property Protest

Kristy McFarland
Gunnison County Assessor,

We are protesting the property valuation for our property in the name of The Hernandez Family Trust, Account Number R041022, Parcel Number 4049-000-00-120 and have attached a copy of the notice of valuation. It states that we now have a cabin on the property which is not correct. We built a shed a few

years ago to hold and lock up our ATV 4-wheelers when we were not there. We were told we could build a 120 sq. ft. shed without problems and the shed measures 10x12'. I am attaching pictures of the shed inside and out. We have a 5th wheel trailer on the property that we stay in while we are there. We feel that the value of the property should stay consistent with the value it has been for the last few years. Please let me know if there is anything else you need to make this adjustment.

Sincerely,
Lori Hernandez

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EXHIBIT C
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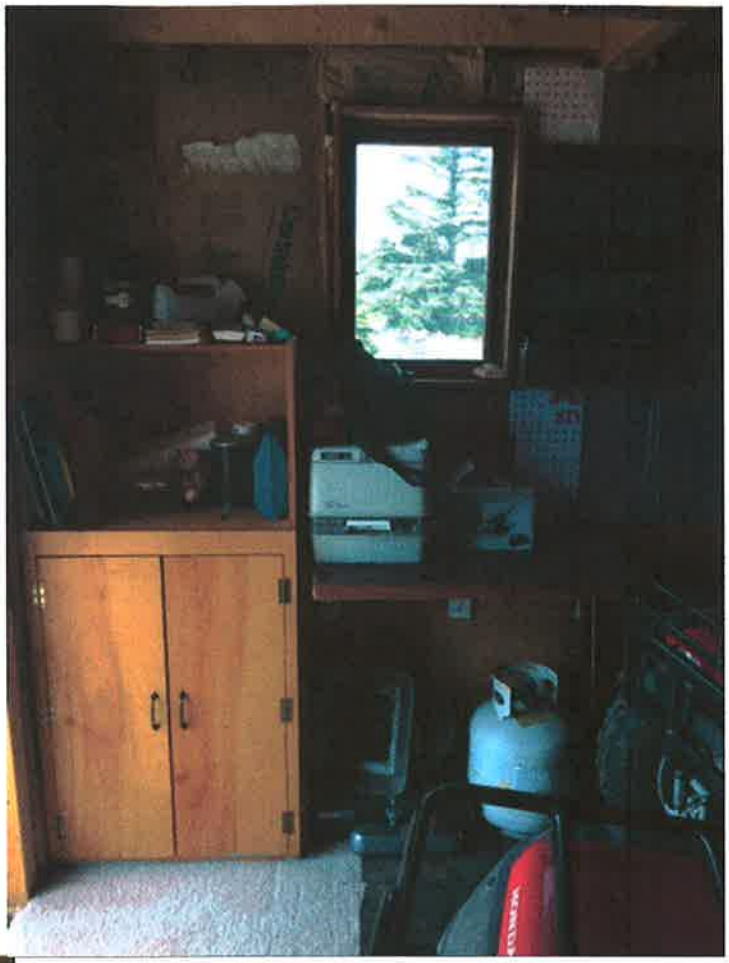

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