

Application No. 17-06

Tax Year: 2017

PETITION FOR TAX REFUND

STATE OF WYOMING )  
COUNTY OF LARAMIE )SS  
)

TO THE HONORABLE BOARD OF COUNTY COMMISSIONERS, LARAMIE COUNTY, WYOMING

Petitioner: Granite Canyon Quarry  
Attn: Kathleen Dimond

Address: 1627 Cole Blvd, Suite 200  
Lakewood, CO 80401

Pursuant to W.S. 39-13-109(c), hereby declares he/she is the owner (or agent of the owner) of the following described property:

Legal:

Property No. 3 2000 0000 0001.0

District No. 0110

Valuation: 2,927,174

Amount: \$196,618.28

Mill Levy: 67.17

which is erroneously or illegally assessed for tax year 2017 for the following reason(s):

A. State Assessed Property: Wy Dept of Revenue Notice of Valuation order #2020-0168

B. Local Assessed Property:

(1) Property exempt from taxation pursuant to:

(2) Other (explain):

Kenneth Guille  
Laramie County Assessor

WHEREFORE, Petitioner respectfully requests this Board refund/credit the erroneous or illegal tax in the sum of \$196,618.28

Dated this 20 day of April

  
Petitioner

FOR OFFICIAL USE ONLY

☐ TAXES NOT PAID

☐ TAXES PAID

ORDER FOR CORRECTION OF ASSESSMENT

The board of County Commissioners, Laramie County, Wyoming, in regular session having considered the within petition and statements of Petitioners in support thereof;

IT IS THEREFORE HEREBY ORDERED the sum of \$\_\_\_\_\_ be deducted from the taxes levied against said Petitioner for the tax year \_\_\_\_\_; and

IT IS FURTHER ORDERED the County Assessor and County treasurer make proper and appropriate notations of this correction on the books or their respective offices.

The Board of County Commissioners of Laramie County, Wyoming,

by \_\_\_\_\_  
Chairman

Attest: \_\_\_\_\_  
County Clerk

ORDER FOR REFUND

The Board of County Commissioners, Laramie County, Wyoming, in regular session having considered the within petition and statements of the Petitioners in support thereof;

IT IS THEREFORE HEREBY ORDERED the Laramie County Treasurer is authorized and directed to:

(A) pay to Petitioner/Taxpayer the sum of \$\_\_\_\_\_, and charge the same upon the records of Laramie County as a tax refund, or

(B) allow Petitioner/Taxpayer a credit in the sum of \$\_\_\_\_\_, in equal annual amounts in the following tax years \_\_\_\_\_ (not more than 5 years).

IT IS FURTHER HEREBY ORDERED the proportions of said refund shall be computed and prorated to the various funds by the County Assessor, the County Treasurer to make the proper corrections and notations on the books and records relating to said funds.

The Board of County Commissioners of Laramie County, Wyoming,

by \_\_\_\_\_  
Chairman

Attest: \_\_\_\_\_  
County Clerk

Application No. 18-02

Tax Year: 2018

**PETITION FOR TAX REFUND**

STATE OF WYOMING )  
 )SS  
COUNTY OF LARAMIE )

TO THE HONORABLE BOARD OF COUNTY COMMISSIONERS, LARAMIE COUNTY, WYOMING

Petitioner: **Granite Canyon Quarry**  
**Attn: Kathleen Dimond**

Address: **1627 Cole Blvd, Suite 200**  
**Lakewood, CO 80401**

Pursuant to W.S. 39-13-109(c), hereby declares he/she is the owner (or agent of the owner) of the following described property:

Legal:

Property No. **3 2000 0000 0001.0**

District No. **0110**

Valuation: **3,856,260**

Amount: **\$256,518.42**

Mill Levy: **66.52**

which is erroneously or illegally assessed for tax year **2018** for the following reason(s):

**A. State Assessed Property: Wy Dept of Revenue Notice of Valuation order #2020-0168**

**B. Local Assessed Property:**

(1) Property exempt from taxation pursuant to:

(2) Other (explain):

Kenneth Guille  
Laramie County Assessor

WHEREFORE, Petitioner respectfully requests this Board refund/credit the erroneous or illegal tax in the sum of **\$256,518.42**

Dated this 20 day of April

Petitioner

*Kathleen Dimond*

**FOR OFFICIAL USE ONLY**

☐ TAXES NOT PAID

☐ TAXES PAID

**ORDER FOR CORRECTION OF ASSESSMENT**

The board of County Commissioners, Laramie County, Wyoming, in regular session having considered the within petition and statements of Petitioners in support thereof;

IT IS THEREFORE HEREBY ORDERED the sum of \$\_\_\_\_\_ be deducted from the taxes levied against said Petitioner for the tax year \_\_\_\_\_; and

IT IS FURTHER ORDERED the County Assessor and County treasurer make proper and appropriate notations of this correction on the books or their respective offices.

The Board of County Commissioners of Laramie County, Wyoming,

by \_\_\_\_\_  
Chairman

Attest: \_\_\_\_\_  
County Clerk

**ORDER FOR REFUND**

The Board of County Commissioners, Laramie County, Wyoming, in regular session having considered the within petition and statements of the Petitioners in support thereof;

IT IS THEREFORE HEREBY ORDERED the Laramie County Treasurer is authorized and directed to:

(A) pay to Petitioner/Taxpayer the sum of \$\_\_\_\_\_, and charge the same upon the records of Laramie County as a tax refund, or

(B) allow Petitioner/Taxpayer a credit in the sum of \$\_\_\_\_\_, in equal annual amounts in the following tax years \_\_\_\_\_ (not more than 5 years).

IT IS FURTHER HEREBY ORDERED the proportions of said refund shall be computed and prorated to the various funds by the County Assessor, the County Treasurer to make the proper corrections and notations on the books and records relating to said funds.

The Board of County Commissioners of Laramie County, Wyoming,

by \_\_\_\_\_  
Chairman

Attest: \_\_\_\_\_  
County Clerk



Application No. 19-03

Tax Year: 2019

### PETITION FOR TAX REFUND

STATE OF WYOMING )  
 )SS  
COUNTY OF LARAMIE )

TO THE HONORABLE BOARD OF COUNTY COMMISSIONERS, LARAMIE COUNTY, WYOMING

Petitioner: **Granite Canyon Quarry**  
**Attn: Kathleen Dimond**

Address: **1627 Cole Blvd, Suite 200**  
**Lakewood, CO 80401**

Pursuant to W.S. 39-13-109(c), hereby declares he/she is the owner (or agent of the owner) of the following described property:

Legal:

Property No. **3 2000 0000 0001.0**

District No. **0110**

Valuation: **5,296,216**

Amount: **\$355,905.72**

Mill Levy: **67.20**

which is erroneously or illegally assessed for tax year **2019** for the following reason(s):

**A. State Assessed Property: Wy Dept of Revenue Notice of Valuation order #2020-0168**

**B. Local Assessed Property:**

(1) Property exempt from taxation pursuant to:

(2) Other (explain):

Kenneth Guille  
Laramie County Assessor

WHEREFORE, Petitioner respectfully requests this Board refund/credit the erroneous or illegal tax in the sum of **\$355,905.72**

Dated this 20 day of April

Kathleen Dimond  
Petitioner

#### FOR OFFICIAL USE ONLY

☐ TAXES NOT PAID

☐ TAXES PAID

##### ORDER FOR CORRECTION OF ASSESSMENT

The board of County Commissioners, Laramie County, Wyoming, in regular session having considered the within petition and statements of Petitioners in support thereof;

IT IS THEREFORE HEREBY ORDERED the sum of \$\_\_\_\_\_ be deducted from the taxes levied against said Petitioner for the tax year\_\_\_\_\_; and

IT IS FURTHER ORDERED the County Assessor and County treasurer make proper and appropriate notations of this correction on the books or their respective offices.

The Board of County Commissioners of Laramie County, Wyoming,

by \_\_\_\_\_  
Chairman

Attest: \_\_\_\_\_  
County Clerk

##### ORDER FOR REFUND

The Board of County Commissioners, Laramie County, Wyoming, in regular session having considered the within petition and statements of the Petitioners in support thereof;

IT IS THEREFORE HEREBY ORDERED the Laramie County Treasurer is authorized and directed to:

(A) pay to Petitioner/Taxpayer the sum of \$\_\_\_\_\_, and charge the same upon the records of Laramie County as a tax refund, or

(B) allow Petitioner/Taxpayer a credit in the sum of \$\_\_\_\_\_, in equal annual amounts in the following tax years \_\_\_\_\_ (not more than 5 years).

IT IS FURTHER HEREBY ORDERED the proportions of said refund shall be computed and prorated to the various funds by the County Assessor, the County Treasurer to make the proper corrections and notations on the books and records relating to said funds.

The Board of County Commissioners of Laramie County, Wyoming,

by \_\_\_\_\_  
Chairman

Attest: \_\_\_\_\_  
County Clerk



# LARAMIE COUNTY ASSESSOR

---

## KENNETH GUILLE

March 23, 2020

Granite Canyon Quarry  
Attn: Kathleen Dimond  
1627 Cole Blvd, Suite 200  
Lakewood, CO 80401

Re: Petition for Tax Refund

The enclosed Laramie County Petitions for Tax Refunds are being provided to you for completion and filing with the Board of County Commissioners.

It is the result of the Wyoming Department of Revenue Revised Notice of Value Change Certificate, 2020-0168, dated March 19<sup>th</sup>, 2020 .

The descriptive portions of the forms have been completed from records for your convenience. Please date and sign the petitioners portion and return for processing.

Send completed forms to: **Laramie County Commissioners**  
**Attn: Mr Mark Voss, County Attorney**  
**310 West 19th Street, Suite 320**  
**Cheyenne, WY 82001**

If you have any questions please contact this office.

Cordially:

Kenneth Guille  
Laramie County Assessor

Encls

c: Laramie County Treasurer  
Laramie County Attorney



**WYOMING DEPARTMENT OF REVENUE**

**IN THE MATTER OF THE  
ASSESSMENT OF  
GRANITE CANYON QUARRY**

**Operator ID: 09055**

**RECEIVED**

**MAR 19 2020**

**NOTICE OF VALUATION CHANGE  
2020-0168**

**ASSESSOR  
Laramie**

Page 1 of 2

**LARAMIE COUNTY ASSESSOR**

1. On March 19, 2020, the Department of Revenue processed amended returns for the attached property.
2. The Department of Revenue processed the amended returns to correct previously reported values on the above mentioned property.

In accordance with W.S. 39-14-708(b)(iii), the Department of Revenue is authorized to rely on final audit findings, taxpayer amended returns or department review, and to certify mine product valuation amendments to the county assessor of the county in which the property is located.

Pursuant to W.S. 39-14-708(b)(i), you are hereby notified, without prejudice to any and all rights, powers, and defenses of the government entities involved, of changes in valuation for each year by the amounts indicated in this notice. GRANITE CANYON QUARRY address is:

**GRANITE CANYON QUARRY  
KATHLEEN DIMOND  
1627 COLE BLVD SUITE 200  
LAKEWOOD, COLORADO 80401**

**THIS NOTICE OF VALUATION CHANGE IS A FINAL ADMINISTRATIVE DECISION BY THE  
DEPARTMENT OF REVENUE.**

Exceptions to this assessment and final administrative decision of the Department of Revenue may be instituted per W.S. 39-11-102(c) pursuant to Rules, Chapter 2, Section 5, Wyoming State Board of Equalization, by filing a written notice of appeal with the Board, in care of Executive Secretary/Legal Counsel, PO Box 448, Cheyenne, Wyoming 82003-0448 or by fax transmission to the State Board's fax number (307) 777-6363. The notice shall briefly state in ordinary and concise language the issues upon which the appeal is based, the contentions of the petitioner, the relief desired, and be accompanied by a copy of the decision at issue. The notice shall also contain the phone number, fax number if available, and mailing address of petitioner, representative or attorney.

**Unless otherwise required by law, the appeal notice must be postmarked or filed with the Board within thirty (30) days of the date of the final administrative decision at issue.**

Wyoming Department of Revenue, Mineral Tax Division, 122 West 25th Street, Suite E301, Herschler Building East  
Cheyenne, WY 82002-0110

Phone (307) 777-5237 – Internet: <http://revenue.wyo.gov> – E-mail: [directorofrevenue@wyo.gov](mailto:directorofrevenue@wyo.gov)

**WYOMING DEPARTMENT OF REVENUE**

**IN THE MATTER OF THE  
ASSESSMENT OF  
GRANITE CANYON QUARRY  
Operator ID: 09055**

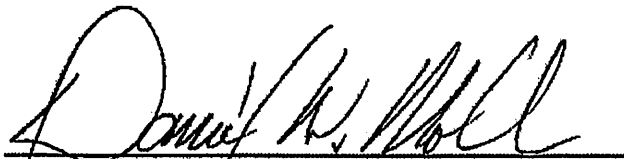
**NOTICE OF VALUATION CHANGE  
2020-0168**


**ASSESSOR  
Laramie**

Page 2 of 2

<u>Tax Year</u>	<u>Prod Year</u>	<u>Group Name</u>	<u>Group Number</u>	<u>County</u>	<u>Tax District</u>	<u>Mineral</u>	<u>Taxable Value Change</u>
2019	2018	GRANITE CANYON	090055	Laramie	0110	Granite Ballast	✓ (5,296,216)
2018	2017	GRANITE CANYON	090055	Laramie	0110	Granite Ballast	✓ (3,856,260)
2017	2016	GRANITE CANYON	090055	Laramie	0110	Granite Ballast	✓ (2,927,174)

MADE AND ENTERED at Cheyenne, Wyoming, this 19<sup>th</sup> day of March, 2020.

  
Dan Noble  
Director, Department of Revenue

**WYOMING DEPARTMENT OF REVENUE**  
  
Craig Grenvik  
Administrator, Mineral Tax Division

Total  
(12,079,650)

C115

2017-10,871,760  
2018-9,688,826  
2019 11,344,654

Wyoming Department of Revenue, Mineral Tax Division, 122 West 25th Street, Suite E301, Herschler Building East  
Cheyenne, WY 82002-0110  
Phone (307) 777-5237 – Internet: <http://revenue.wyo.gov> – E-mail: [directorofrevenue@wyo.gov](mailto:directorofrevenue@wyo.gov)



**TO:** Mrs. Trudy Eisele  
Laramie County Treasurer

March 23, 2020

**FROM:** Mr. Kenneth Guille  
Laramie County Assessor

**Re: Refund**  
2017 Tax Roll

Please note this information for your records.

**Name:** Granite Canyon Quarry  
Attn: Kathleen Dimond  
1627 Cole Blvd, Ste 200  
Lakewood, CO 80401

**P#:** 3 2000 0000 0001.0  
**Acct #** C 115  
**District:** 0110  
**Mill Levy:** 67.17

**2017 Assessment:** 10,071,760.00

**Correct Assessment:** 7,144,586  
**Difference** (+ -) - 2,927,174

**Exemption Given:** 0

**Correct Exemption:**

**Net County Valuation:**

**Taxes Due:**  
**Refund:** \$196,618.28

**Additional Information:** State Assessment-DOR-NOVC 2020-0168.

ADMINNO: 292226

**TAXROLL CORRECTION**  
**Tax Year: 2018**

**To:** LARAMIE TREASURER

**From:** LARAMIE ASSESSOR

**Correction Type:** VALUE CHANGE ONLY

**Name:** GRANITE CANYON QUARRY

**Account #:** C0000115

C/O BADEN TAX MANAGEMENT

**Map #:** 32000000000010

**Address:** PO BOX 8040

**Parcel #:** 32000000000010

FORT WAYNE, IN 46898

**Account Type** State Assessed

**Sub\Lot\Block**

**Legal Desc:**

**PLEASE MAKE THE FOLLOWING CHANGES TO THE TAX ROLL**  
**FOR THE ABOVE MENTIONED YEAR**

Tax District: 0110	Actual Value	Assessed Value	Mill Levy	Total Tax	Penalty \$
Prior Values	\$9,688,826.00	\$9,688,826.00	66.52	\$644,500.71	\$0.00
Adjusted Values	\$5,832,566.00	\$5,832,566.00	66.52	\$387,982.29	\$0.00
Difference Decrease Tax Roll	-\$3,856,260.00	-\$3,856,260.00	0.00	-\$256,518.42	\$0.00

**Reason** DOR NOVC-2020-0168

\_\_\_\_\_  
**Appraiser**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Reviewed By**

\_\_\_\_\_  
**Date**

*Janet Knox* 3-20-2020  
\_\_\_\_\_  
**Signature** **Date**

03/20/2020



ADMINNO: 292227

**TAXROLL CORRECTION**  
**Tax Year: 2019**

**To:** LARAMIE TREASURER

**From:** LARAMIE ASSESSOR

**Correction Type:** VALUE CHANGE ONLY

**Name:** GRANITE CANYON QUARRY

**Account #:** C0000115

C/O BADEN TAX MANAGEMENT

**Map #:** 32000000000010

**Address:** PO BOX 8040

**Parcel #:** 32000000000010

FT WAYNE, IN 46898

**Account Type** State Assessed

**Sub\Lot\Block**

**Legal Desc:**

**PLEASE MAKE THE FOLLOWING CHANGES TO THE TAX ROLL**  
**FOR THE ABOVE MENTIONED YEAR**

Tax District: 0110	Actual Value	Assessed Value	Mill Levy	Total Tax	Penalty \$
Prior Values	\$11,344,654.00	\$11,344,654.00	67.20	\$762,360.75	\$0.00
Adjusted Values	\$6,048,438.00	\$6,048,438.00	67.20	\$406,455.03	\$0.00
Difference Decrease Tax Roll	-\$5,296,216.00	-\$5,296,216.00	0.00	-\$355,905.72	\$0.00


**Reason** NOVC DOR 2020-0168

\_\_\_\_\_  
**Appraiser**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Reviewed By**

\_\_\_\_\_  
**Date**

 3-20-2020  
Signature Date

03/20/2020