

THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN THE ARIZONA TAX COURT

TX 2014-000487

11/14/2016

HONORABLE CHRISTOPHER WHITTEN

CLERK OF THE COURT

T. Cooley

Deputy

RANCHO CIELO BUCKEYE L L C

DONALD P ROELKE

v.

MARICOPA COUNTY

STEVEN B PALMER

MINUTE ENTRY

Courtroom 201-OCH

10:57 a.m. This is the time set for Oral Argument re: Motion for Summary Judgment and Cross-Motion. Plaintiffs are represented by counsel, Donald P. Roelke. Defendant is represented by counsel, Steven B. Palmer and Peter Muthig.

A record of the proceedings is made digitally in lieu of a court reporter.

Oral argument is presented.

Based upon matters presented to the Court,

IT IS ORDERED taking this matter under advisement.

11:16 a.m. Matter concludes.

LATER:

The Court has considered Defendant's Motion for Summary Judgment, filed May 13, 2016, Plaintiff's Response Opposing Defendant's Motion for Summary Judgment and Plaintiff's

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Cross-Motion for Summary Judgment, filed July 5, 2016, Defendant's Reply in Support of Motion for Summary Judgment and Response to Plaintiff's Cross-Motion for Summary Judgment, filed August 12, 2016, and Plaintiff's Reply to Response to Plaintiff's Cross-Motion for Summary Judgment, filed September 13, 2016. The Court benefited from oral argument on the motions on November 14, 2016.

This case turns on an SBOE decision of October 10, 2013. It is not an appeal of that decision; the complaint was filed on its one-year anniversary, long past the sixty-day deadline to file an appeal set by A.R.S. § 42-16203(C).

The subject property the SBOE considered consisted of six parcels, 502-51-017D, E, F, G, H, and J. For tax year 2014, the County had denied Plaintiff's request for agricultural classification (save for some twenty acres, which are of no independent significance); on appeal, the SBOE found that the subject property, without exclusion, was entitled to agricultural status. The County did not appeal this result to the Tax Court, and duly levied 2014 property tax based on the agricultural classification.

A.R.S. § 42-16002(B) provides that, "[i]f a review or administrative appeal ... results in a reduction of the valuation or a change in the classification of property, in the next year the valuation or classification of property shall be the valuation or classification that was determined by the review or appeal unless either:

1. There is new construction, a structural change or a change of use on the property.
2. Chapters 11 through 19 of this title³ require a specific annual formula for the valuation.

It is the Defendant that bears the burden of proving that one of the two exceptions in A.R.S. § 42-16002(B) applies. If it fails to do so, the rollover provision applies. It has not met that burden.

Defendant's Motion for Summary Judgment, filed May 13, 2016, is denied.

Plaintiff's Cross-Motion for Summary Judgment, filed July 5, 2016 is granted.