

SUPERIOR COURT OF ARIZONA
MARICOPA COUNTY

TX 2013-000604

09/16/2014

HONORABLE CHRISTOPHER WHITTEN

CLERK OF THE COURT

A. Quintana

Deputy

VILLA PARAISO L P

DOUGLAS S JOHN

v.

SANTA CRUZ COUNTY

ROBERTA S LIVESAY

UNDER ADVISEMENT RULING

Plaintiff's Motion for Summary Judgment filed February 26, 2014 and Defendant's cross Motion for Summary Judgment, filed April 18, 2014 are pending. The Court heard Oral Argument on both motions on September 9, 2014.

Plaintiff is correct that the written response must be mailed with proper and correct postage. *Salt River Project v Arizona Dept. of Econ. Sec.*, 156 Ariz. 155, 156-57 (App. 1988) Here, Defendant admits that they did not, within sixty (60) days, file "a written response to the taxpayer." As the assessor did not file a written response within sixty days, Plaintiff's notice of claim is deemed to have been consented to.

Plaintiff's motion for summary judgment is granted. Defendant's cross-motion for summary judgment is denied.

IT IS ORDERED that the Santa Cruz County Treasure's correct the tax roll to reflect the full cash values for the relevant parcels in the relevant years as described in Section 5 of Plaintiff's Notice of Claim Form.

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IT IS FURTHER ORDERED signing this minute entry as a formal order of this Court.

/s/ JUDGE CHRISTOPHER WHITTEN

JUDGE CHRISTOPHER WHITTEN
JUDICIAL OFFICER OF THE SUPERIOR COURT