

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

TX 2014-000606

03/28/2018

HONORABLE CHRISTOPHER WHITTEN

CLERK OF THE COURT

T. Cooley

Deputy

BILL STAPLES

ROBERTA S LIVESAY

v.

T K G EL CON CENTER L L C, et al.

JODI A BAIN

MINUTE ENTRY

The Court has considered Defendant's "Motion for Judgment on the Pleadings and to Dismiss Certain Defendants," filed January 5, 2018, Plaintiff's response, filed January 24, 2018, and Defendant's reply, filed February 5, 2018.

It is well-established law that property tax is assessed against the subject property, not its owner. *Peabody Coal Co. v. Navajo County*, 117 Ariz. 335, 338 (1977), *disapproved on other grounds, U.S. West Communications, Inc. v. Arizona Dept. of Revenue*, 199 Ariz. 101 (2000). It is enforced by a lien on the property which, although inchoate until the levy date, is deemed to have attached on the valuation date. *Suzico, Inc. v. Maricopa County*, 187 Ariz. 269, 271-72 (App. 1996). That being said, it is obvious that the lien can be enforced only against the property owner of record at the time payment is being pursued (which is why new owners are typically substituted in). The 1350 defendants may conceivably be liable to indemnify their successor in interest with respect to the bulk of the mall, and for that reason if no other they might wish to participate. But if they choose not to, that part of the case may proceed without them. They are, however, still owners of the parcel, and so subject to the tax lien.

Plaintiff was not required to appeal the valuation of the parcel separately. It was his argument that the parcel was, and had to be valued as, part of the shopping center. It was therefore included in the shopping center appeal.

Accordingly, Defendant's Motion for Judgment on the Pleadings and to Dismiss Certain Defendants is denied.