

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

TX 2014-000487

01/30/2017

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

The Court has Defendant's Motion for Reconsideration of Ruling on Cross Motions for Summary Judgment, filed December 16, 2016.

To the extent that clarification may be useful, only the classification of the subject property rolls over. Valuation pursuant to A.R.S. § 42-13101 follows automatically from the agricultural classification.

The County's motion for reconsideration raises issues that were not addressed in the briefing on the motions for summary judgment. The only reference to the inapplicability of A.R.S. § 42-16002 in the summary judgment briefing addressed subsection (B)(1), the change of use exception. Nowhere is subsection (B)(2), which excludes property for which valuation is done using a specific annual formula, mentioned. It is not entirely clear whether that exclusion applies to both classification and valuation or to valuation only. The legislature is capable of requiring annual documentation to qualify for a classification valued according to an annual formula, and has done so on several occasions; *see* A.R.S. § 42-13152(D)(6) (golf courses), § 42-13453(A) (timeshares), § 42-14052(A) (mines), § 42-14103(A) (oil and gas properties), § 42-14152(A) (utilities), § 42-14202(A) (pipelines), § 42-14253(A) (airlines), § 42-14303 (private car companies), § 42-14352(A) (railroads), § 42-14402(A) (telecommunications). No such requirement exists for agricultural property, for whatever that may mean. Because the issue was not raised at trial, the Court declines to grant reconsideration on it.