

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

TX 2013-000606

04/11/2016

HONORABLE CHRISTOPHER WHITTEN

CLERK OF THE COURT  
H. Bell  
Deputy

LOMA MARIPOSA LIMITED PARTNERSHIP

DOUGLAS S JOHN

v.

SANTA CRUZ COUNTY, et al.

ROBERTA S LIVESAY

MINUTE ENTRY

Courtroom 201-OCH

11:34 a.m. This is the time set for Oral Argument re: Defendant's Motion for Summary Judgment and Plaintiff's Cross-Motion for Summary Judgment. Plaintiff, Loma Mariposa Limited Partnership, is represented by counsel, Douglas S. John. Defendant, Santa Cruz County, is represented by counsel, Roberta Livesay.

A record of the proceedings is made by audio and/or videotape 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.

11:57 a.m. Matter concludes.

LATER:

The Court has considered Defendant's Motion for Summary Judgment, filed October 14, 2015, Plaintiff's response, filed December 4, 2015, Plaintiff's Cross-Motion for Summary Judgment, filed December 4, 2015, Defendant's reply in support of its motion, filed January 15, 2016, Defendant's response to Plaintiff's Cross-Motion for Summary Judgment, filed January

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15, 2016, and Plaintiff's reply in support of the Cross-Motion for Summary Judgment, filed February 4, 2016. The Court benefited from oral argument on both motions on April 11, 2016.

A.R.S. § 42-16001 provides a method by which a taxpayer can require the assessor to direct notices to an agent. Plaintiff did not avail itself of that option. A.R.S. § 42-16254(C) requires the assessor to notify the taxpayer if an alleged error is disputed. It does not mandate that the notice be mailed to the address in box 4B, or to any specified address. Box 4B commits the taxpayer to accepting notices mailed to that address. It would therefore be prudent for the assessor to send notices there; but it is not obligatory. If the taxpayer can be reached at some other address, notice sent to that address is effective.

Thus, the issue is whether the address the County used was one where Plaintiff could be reached. Box 4A asks for the address of the owner as shown on the tax roll for the year being contested. There is no legal requirement, and apparently no attempt is made, to update addresses shown on past tax rolls, so a change in address would not be reflected in a correctly filled-out box 4A. Here, the County had a more current address for Plaintiff attached to the same property in the 2013 database. There is no excuse for not using that address. It is not necessary to decide whether notice directed to First American should be deemed notice to its client.

Defendant's Motion for Summary Judgment, filed October 14, 2015, is denied and Plaintiff's Cross-Motion for Summary Judgment, filed December 4, 2015 is granted.