

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

TX 2008-000785

03/11/2016

HONORABLE CHRISTOPHER WHITTEN

CLERK OF THE COURT

H. Bell

Deputy

GENERAL MOTORS CORPORATION, et al.

KERRY M GRIGGS

v.

MARICOPA COUNTY

ROBERTA S LIVESAY

JEFFREY B SMITH

MINUTE ENTRY

Courtroom 201-OCH

10:29 a.m. This is the time set for Oral Argument re: Plaintiffs' Motion for Summary Judgment. Plaintiff, General Motors Corporation, is represented by counsel, Kerry M. Griggs. Defendant, Maricopa County, is represented by counsel, Roberta S. Livesay. Lisa Bowey, representative of Maricopa County Assessor's Office, is present.

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.

10:57 a.m. Matter concludes.

SUPERIOR COURT OF ARIZONA
MARICOPA COUNTY

TX 2008-000785

03/11/2016

LATER:

The Court has considered Plaintiff's Motion for Summary Judgment, filed October 30, 2015, Defendant's Opposition to Plaintiff's Motion for Summary Judgment, filed December 4, 2015, and Plaintiff's Reply to Defendant's Opposition to Plaintiff's Motion for Summary Judgment, filed December 18, 2015. The Court benefited from oral argument on the motion on March 11, 2016.

Previously, this Court found after a jury trial that the full cash value for tax year 2007 was \$89,000,961. The County valued the property for tax year 2008 at \$187,824,386. General Motors appealed that valuation as well. This Court then ruled, again affirmed by the Court of Appeals, that A.R.S. § 42-16002(B) required that the tax year 2007 value be rolled over to tax year 2008.

A.R.S. § 42-16002(B) states, if an appeal "results in a reduction of the valuation ... of property, in the next year the valuation ... of property shall be the valuation ... of property that was determined by" the appeal, unless one of two conditions applies, which was not the case here. This language does not limit the term "reduction" to a reduction based on the application of standard appraisal methods and techniques; it can also apply to a reduction determined on the basis of statutory valuation provisions, such as rollover under Section 16002(B). Naturally, rollover cannot go on forever just because a taxpayer files an appeal every year, tacking each successive year onto the last. The County is correct that a decision on the merits in the base year is required for rollover into the next year; the change in valuation or classification must result from the appeal, not from rolling over the preceding year's change.

But the decision for tax year 2008 went to the merits, specifically, the valuation method employed (Section 16002(B) versus standard appraisal methods and techniques). Thus, tax year 2008 was itself a base year, making 2009 its rollover year.

Based upon the foregoing, the Plaintiff's Motion for Summary Judgment filed October 30, 2015 is GRANTED.