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9 Attorneys for Plaintiffs

Date 7-25-13
Time of Service 1:05 pm
Name of Process Server Lois Jacott
Process Server's License Number PS26000001
Your Name Edward J. Peppard

7-25-13 scanned & emailed to:
D. Hughes P. McDaniel
K. Hoffer B. Chambers

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

12 STRAWBERRY RIDGE ESTATES, LLC, an
13 Arizona limited liability company; CCC&S
14 Family Limited Partnership, a New Mexico
15 Limited Partnership;

16 Plaintiffs,

17 v.

18 GILA COUNTY, a body politic;

19 Defendant.

20 NO. TX2013-000471

21 SUMMONS

22 IF YOU WANT THE ADVICE OF A LAWYER, YOU MAY
23 WISH TO CONTACT THE LAWYER REFERRAL SERVICE AT
24 602-257-4434 OR ONLINE AT WWW.LAWYERSFINDERS.ORG.
LRS IS SPONSORED BY THE MARICOPA COUNTY
BAR ASSOCIATION.

25 THE STATE OF ARIZONA TO:

26 GILA COUNTY

27 YOU ARE HEREBY SUMMONED and required to appear and defend,
28 within the time applicable, in this action in this Court. If served within Arizona, you
shall appear and defend within 20 days after the service of the Summons and Complaint
upon you, exclusive of the day of service. If served out of the State of Arizona--whether
by direct service, registered or certified mail, or by publication--you shall appear and
defend within 30 days after the Service of the Summons and Complaint upon you is
complete, exclusive of the day of service. Service by registered or certified mail without
the State of Arizona is complete 30 days after the date of filing of the receipt and
affidavit of service with the Court. Service by publication is complete 30 days after the
date of first publication. Direct service is complete when made. ARCP 4, A.R.S. §§25-
311 to 25-381.22.

YOU ARE HEREBY NOTIFIED that in case of your failure to appear and
defend within the time applicable, judgment by default may be rendered against you.

YOU ARE CAUTIONED that in order to appear and defend, you must file
a proper response in writing with the Clerk of this Court, accompanied by the necessary
filing fee, within the time required. You are required to serve a copy of any response
upon the Plaintiff. ARCP 10(d), A.R.S. §12-311, ARCP 5.

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REQUESTS FOR REASONABLE ACCOMMODATION for persons with disabilities must be made to the Division assigned to the case by parties at least three judicial days in advance of a scheduled Court proceeding.

The name, address and telephone number of Plaintiffs' attorney is:

Michael J. Harper
WALKER & HARPER, P.C.
3514 N. Power Road
Bld. 1, Suite 103
Mesa, Arizona 85205
Telephone: (480) 500-5700

SIGNED AND SEALED THIS DATE: _____

Clerk

By: _____
Deputy Clerk

COPY



JUL 19 2013
MICHAEL K. JEANES, CLERK
A. NORTHROP
DEPUTY CLERK

WH

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8 mjh@walkerharper.com

9 Attorneys for Plaintiffs

COPY

JUL 19 2013



MICHAEL R. JAMES, CLERK
KIM NORTHROP
DEPUTY CLERK

10 THE SUPERIOR COURT OF THE STATE OF ARIZONA

11 IN THE ARIZONA TAX COURT

12 STRAWBERRY RIDGE ESTATES, LLC, an
13 Arizona limited liability company; CCC&S
14 Family Limited Partnership, a New Mexico
15 Limited Partnership;

16 Plaintiffs,

17 v.

18 GILA COUNTY, a body politic;

19 Defendant.

NO. TX2013-000471

COMPLAINT

20 Pursuant to A.R.S. § 42-18351 et al., Plaintiffs Strawberry Ridge Estates, LLC
21 and CCC&S Family Limited Partnership, through undersigned counsel, hereby submit
22 their Complaint against Defendant Gila County as follows:

23 1. Plaintiff Strawberry Ridge Estates, LLC is a limited liability company
24 formed under the laws of the State of Arizona.

25 2. Plaintiff CCC&S Family Limited Partnership is a New Mexico Limited
26 Partnership holding real property interests in the State of Arizona.

27 3. Defendant Gila County is a body politic.

28 4. This Court has jurisdiction to hear this matter.

5. At all relevant times Plaintiff Strawberry Ridge Estates, LLC ("Strawberry
Ridge") held legal and equitable title to the following parcels in the Strawberry Ridge
Estates Subdivision located in Gila County, Arizona: 301-59-057; 301-59-073; 301-59-074;

1 301-59-075; 301-59-077; 301-59-078; 301-59-079; 301-59-080; 301-59-081; 301-59-082; 301-
2 59-083; 301-59-084; 301-59-088; 301-59-089; 301-59-090; 301-59-091; 301-59-092; 301-59-093;
3 301-59-094; 301-59-095 and 301-59-096. (Hereinafter, the "Subject Property".)

4 6. Plaintiff CCC&S Family Limited Partnership holds certificates of purchase
5 on the following parcels: 301-59-077; 301-59-078; 301-59-080; 301-59-081; 301-59-082; 301-
6 59-083; 301-59-084; 301-59-090; 301-59-091; 301-59-092; 301-59-093; 301-59-094; 301-59-095
7 and 301-59-096. Third parties hold Certificates of Purchase on parcels 301-59-057; 301-
8 59-073; 301-59-074; 301-59-075; 301-59-079, 301-59-088 and 301-59-089.

9 7. Pursuant to A.R.S. § 42-18352, Plaintiffs submitted a timely request to the
10 Gila County Treasurer requesting an abatement of property tax liabilities and lien
11 certificates relating to the Subject Properties for the tax periods 2008 through 2011.
12 Plaintiffs did not appeal as to tax year 2012 because the Defendant recognized its prior
13 errors during that tax year.

14 8. The Gila County Treasurer denied Plaintiffs' request in a letter dated July
15 1, 2013.

16 9. The decision of the Gila County Treasurer to deny the request was
17 contrary to law because the taxes imposed upon each of the Subject Properties resulted
18 from an "error or omission resulting in an improperly imposition of a property tax"
19 pursuant to A.R.S. § 42-18351(1).

20 10. These errors and omissions included, but are not limited to, erroneous
21 assessment of the Subject Properties based upon the incorrect assumption that the
22 subdivision had received final approval from the Defendant. Defendant has admitted
23 that it had not issued its final approval for the subdivision during the relevant time
24 frame.

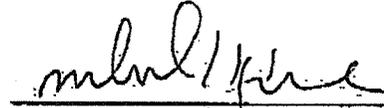
25 11. Plaintiffs have been aggrieved by the decision of the Gila County Treasurer
26 and therefore bring this action pursuant to A.R.S. § 42-18352(E).

27 WHEREFORE, Plaintiffs seek an order of this Court determining that an error
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2 or omission resulted in an improper imposition of a property tax for the tax years 2008
3 through 2011. Plaintiffs further seek an order determining the correct amount of
4 abatement for each of the tax years at issue. Plaintiffs further request an award of their
5 attorneys' fees and costs incurred in the pursuit of this matter.

6 DATED this 18th day of July, 2013.

7 WALKER & HARPER, PC

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Michael J. Harper
Attorney for Plaintiffs