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July 1, 2013

Via fax & mail

Walker & Harper, PC
Attorneys at Law
111 W/ Cedar Lane, Suite C
Payson, AZ 85541

Re: Strawberry Ridge Estates

Dear Mr. Harper:

I have reviewed your letters of April 1, 2013, and June 4, 2013, on behalf of your clients Strawberry Ridge Estates, LLC and CCC&S Family Limited Partnership requesting that I determine the existence of any of the situations described in A.R.S. § 42-18351 with respect to certain parcels in Strawberry Ridge Estates that are specifically listed in your letters.

Because of your request, I have reviewed your letters of April 1, 2013, and June 4, 2013, as well as all of your exhibits pursuant to A.R.S. § 42-18352(C), and I have also reviewed my records to determine whether any of the situations described in A.R.S. § 42-18351 would apply to the parcels you have referenced.

A.R.S. § 42-18351 provides as follows:

This article applies in the following situations:

1. An error or omission resulting in an improper imposition of a property tax.
2. An event or circumstance that existed at the time of the levy and assessment, or that occurred afterwards, and that invalidates the lien of the property tax or the sale of the lien.
3. The property tax lien was not advertised for sale pursuant to section 42-18105 within five years after the delinquency, unless the failure to advertise

within five years after the delinquency was due to a restraining order or injunction issued by a court of competent jurisdiction.

4. The cost of pursuing the statutory lien sale and collection procedures or the sale of lands under article 7 of this chapter or the cost of the seizure and sale of personal property pursuant to section 42-18401 would equal or exceed the revenue that could be derived.

After review, I have found:

1. There is no "error or omission resulting in an improper imposition of a property tax." A.R.S. § 42-18351(1). For each parcel you have referenced, the property taxes imposed were based upon assessments made by the Gila County Assessor. In reviewing each of the parcels you have referenced, there was no mistake in imposing property taxes based upon the assessed valuations. I understand that you believe that the Assessor's assessments of those properties were in error, but I note that the tax statutes already provide appellate remedies for property owners that believe that their assessed valuations are in error. I note that you have already pursued one of those statutory remedies and have been denied by the Gila County Assessor and the Gila County Board of Supervisors acting as the Board of Equalization. I am aware of no legal authority, and you have cited no such authority in your letters, that would allow me to reverse the decisions of either the Assessor or the Board. Instead, the error correction statutes provide for an appeal to superior court pursuant to A.R.S. § 42-16252(g).

2. After reviewing my records, I do not find any "event or circumstance that existed at the time of the levy and assessment, or that occurred afterwards, and that invalidates the lien of the property tax or the sale of the lien." A.R.S. § 42-18351(2). I find that the property tax liens on the parcels are all valid and believe that the sale of those liens would be equally valid.

3. I do not find that the circumstances listed in A.R.S. § 42-18351(3) or (4) have any application to your request.

Consequently, because I have determined that none of the situations described in A.R.S. § 42-18351 would apply to the parcels you have referenced in your letter, I cannot grant the relief you have requested pursuant to A.R.S. § 42-18352(D).

Sincerely,

Debi Savage
Gila County Treasurer

Cc: Bryan Chambers