

1 **BRADLEY D. BEAUCHAMP, Gila County Attorney**
2 **Bryan B. Chambers, Deputy County Attorney**
3 **AZ State Bar # 014371**
4 **1400 E. Ash Street**
5 **Globe, AZ 85501**
6 **PH: (928) 425-3231 ext. 8630**
7 **FX: (928) 425-3720**
8 bchambers@co.gila.az.us

9 Attorneys for Defendant Gila County

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

12 **RIM COUNTRY EXPRESS INN LLC,**
13 **an Arizona limited liability company,**

No. TX 2011-000854

Plaintiff,

v.

STIPULATED JUDGMENT

14 **GILA COUNTY, a political**
15 **subdivision of the State of Arizona,**

Defendant.

16 The parties having stipulated to the entry of Judgment and good cause appearing:

17 **IT IS ORDERED, ADJUDGED AND DECREED,**

18
19
20
21 1. That the full cash values of Gila County tax parcel number 30403020A shall
22 be changed to \$975,000 for the 2012 tax year.

23
24 2. That the limited property value of the said parcel for the 2012 year shall be
25 derived in accordance with the provisions of A.R.S. §42-13301 to 42-13304, as
26 applicable.

1 3. Plaintiff shall pay property taxes levied and assessed against the Subject
2 Property for the 2012 tax year in accordance with A.R.S. §42-16210. Plaintiff is
3 responsible for timely payment of taxes for the 2012 tax years regardless of whether a
4 property tax statement is issued which is consistent with this judgment.
5

6 4. In the event that Plaintiff pays all of the property taxes that were levied and
7 assessed on the Subject Property for the 2012 tax year, the Treasurer's Office will
8 determine the amount of such taxes due on the Subject Property based upon the full cash
9 and limited property values as set forth herein, and shall calculate the excess taxes that
10 have been paid for the 2012 tax year plus interest at the legal rate payable from the date of
11 overpayment until the Judgment is paid in full as provided in A.R.S. § 42-16214. Under
12 A.R.S. § 44-1201(B) and (F), the applicable rate of interest is 4.255%. Defendant shall
13 refund such excess taxes to the trust account of Frazer Ryan Goldberg and Arnold, LLP,
14 with interest thereon to be calculated in accordance with A.R.S. §42-16214.
15

16
17 5. In the event Plaintiff pays only the first half of the 2012 taxes due on the
18 subject property for the 2012 tax year, as provided by A.R.S. §42-16210, any refund due
19 Plaintiff shall first be applied to the second-half of taxes due for the 2012 tax year, and
20 shall then be applied to any prior year's taxes, interest and penalties that are unpaid and
21 delinquent on the property.

22 Any remaining balance due Plaintiff after deduction of second-half taxes and
23 delinquent prior tax year's taxes, interest and penalties shall be refunded to the trust
24 account of Frazer Ryan Goldberg and Arnold, LLP, with interest thereon to be calculated
25 in accordance with A.R.S. § 42-16214.
26

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

6. That the above amounts shall be calculated by the Gila County Treasurer and shall be paid by Gila County.

7. That the parties shall bear their own costs and attorney's fees.

8. This judgment is the result of a settlement between the parties and shall not be used by either party for any other purpose except as a determination of values for the tax year indicated herein.

DONE IN OPEN COURT this ____ day of _____, 2014.

Judge Dean M. Fink
Judge of the Arizona Tax Court

APPROVED AS TO FORM AND SUBSTANCE

BRADLEY D. BEAUCHAMP
GILA COUNTY ATTORNEY

Bryan B. Chambers
Attorneys for Defendant Gila County

Douglas S. John
Giselle C. Alexander
Attorneys for RIM COUNTRY EXPRESS INN LLC

ORIGINAL, TWO COPIES of the foregoing and envelopes LODGED this ____ day of June, 2014 with:
Honorable Dean M. Fink
Judge of the Arizona Tax Court

1 125 W. Washington
2 Courtroom 202
3 Phoenix, AZ 85003

4 —

5 COPIES mailed by the Tax Court to:

6 Bryan B. Chambers
7 Deputy County Attorney
8 1400 E. Ash Street
9 Globe, AZ 85501

10 Douglas S. John
11 Giselle C. Alexander
12 FRAZER, RYAN, GOLDBERG & ARNOLD, L.L.P.
13 3101 North Central Avenue, Suite 1600
14 Phoenix, AZ 85012-2615

15 Deborah Hughes, Gila County Assessor
16 1400 E., Ash Street
17 Globe, AZ 85501

18

19

20

21

22

23

24

25

26

27

28

29

30

31

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26