



Pima County Clerk of the Board

Robin Brigode

Mary Jo Furphy
Deputy Clerk

Administration Division
130 W. Congress, 5th Floor
Tucson, AZ 85701
Phone: (520) 724-8449 • Fax: (520) 222-0448

Document and Micrographics Mgt. Division
1640 East Benson Highway
Tucson, Arizona 85714
Phone: (520) 351-8454 • Fax: (520) 791-6666

October 17, 2014

The Honorable Paul Diaz
Mayor, City of South Tucson
1601 South Sixth Ave.
South Tucson, AZ 85713

Dear Mayor Diaz:

Pursuant to A.R.S. §42-16254(A)3, notification is being provided that the attached *Taxpayer Notice of Claim* was filed with the Pima County Board of Supervisors on October 14, 2014, by Paul Moore, Mooney, Wright & Moore, LLC.

Please file your response to the *Taxpayer Notice of Claim* no later than Tuesday, December 2, 2014, at 5:00 p.m., with the following:

Pima County Clerk of the Board
130 W. Congress, 5th Floor
Tucson, AZ 85701

In order to meet statutory deadlines, this matter will be scheduled before the Board of Supervisors at their meeting on December 9, 2014.

Sincerely,

A handwritten signature in black ink that reads "Robin Brigode".

Robin Brigode
Clerk of the Board

c: Pima County Board of Supervisors
Luis Gonzales, Manager, City of South Tucson
Chuck Huckelberry, County Administrator

Mooney, Wright & Moore, PLLC
1201 South Alma School Road
Suite 16000
Mesa, AZ 85210
(480) 615-7500

Paul Moore
Direct Phone: (480) 615-7503
Fax: (480) 615-7504
pmoore@azstatetaxlaw.com

www.azstatetaxlaw.com

10/14/14 10:37 AM CLK/OFB
10/14/14 10:37 AM CLK/OFB

October 10, 2014

CERTIFIED MAIL

Pima County Board of Supervisors
130 W. Congress Street, 11th Floor
Tucson, AZ 85701

Re: Taxpayer Notice of Claim

Dear Sir/Madam:

Enclosed is an original and three copies of a Taxpayer Notice of Claim and attachments. Please file, and return a conformed stamped copy in the postage paid envelope enclosed.

If you have any questions about this filing, please call this office at the number above. Thank you.

Sincerely,

MOONEY, WRIGHT & MOORE


Paul Moore

PM/ks
Enclosures

TAXPAYER NOTICE OF CLAIM - REAL PROPERTY

Pursuant to A.R.S. § 42-16254

Filed with the following Tax Officer:

- COUNTY ASSESSOR based on valuation or classification.
 DEPARTMENT OF REVENUE based on valuation or classification.
 COUNTY BOARD OF SUPERVISORS based on an error of tax rate.

DATE FILED: 10/10/14 NOTE: IF MAILED, SEND CERTIFIED

FOR OFFICIAL USE ONLY

DATE RECEIVED 10/14/14
 NUMBER _____

1. COUNTY: <u>Pima</u>	BOOK / MAP / PARCEL / SPLIT: <u>118 - 22 - 1760</u>
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE <input checked="" type="checkbox"/> AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).	
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: <u>All real property in the taxing jurisdiction of the City of South Tucson.</u>	
4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL: <u>Manuel & Gloria Valenzuela AND SEE ATTACHED</u> <u>1607 South 10th Avenue</u> <u>Tucson, AZ 85713</u>	4B. MAIL DECISION TO: <u>Paul Moore</u> <u>1201 S. Alma School Road, Suite 16000</u> <u>Mesa, AZ 85210</u>

5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

Improper and erroneous collection of secondary property taxes for the 2011, 2012, and 2013 tax years. SEE ATTACHED

n/a TAX YEAR Current Year	FROM (Currently): LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____	TO (Proposed Correction): LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____
2013 TAX YEAR One Year Prior	FROM (Currently): LEGAL CLASS <u>SEE</u> FCV ASSMT RATIO <u>ATTACHED</u> LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____	TO (Proposed Correction): LEGAL CLASS <u>SEE</u> FCV ASSMT RATIO <u>ATTACHED</u> LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____
2012 TAX YEAR Two Years Prior	FROM (Currently): LEGAL CLASS <u>SEE</u> FCV ASSMT RATIO <u>ATTACHED</u> LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____	TO (Proposed Correction): LEGAL CLASS <u>SEE</u> FCV ASSMT RATIO <u>ATTACHED</u> LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____
2011 TAX YEAR Three Years Prior	FROM (Currently): LEGAL CLASS <u>SEE</u> FCV ASSMT RATIO <u>ATTACHED</u> LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____	TO (Proposed Correction): LEGAL CLASS <u>SEE</u> FCV ASSMT RATIO <u>ATTACHED</u> LPV ASSMT RATIO _____	LAND _____ IMPS _____ TOTAL FCV _____ TOTAL LPV _____

6. COMPLETED BY: (Owner, Agent, or Attorney)

Paul Moore, 1201 S. Alma School Road, Suite 16000, Mesa, AZ 85210

(480) 615-7500

NAME / ADDRESS

TELEPHONE NUMBER

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER _____ SBOE NUMBER _____
 Include a current Agency Authorization Form (82130AA) with this notice. (PIMA AND MARICOPA COUNTIES ONLY)

7. Notice is hereby given to the Tax Officer that an error has occurred in the assessment of the property identified by parcel number in this claim. A description of the error and evidence to support the claim is provided above, or is attached.

(480) 615-7500

SIGNATURE OF OWNER OR REPRESENTATIVE

TELEPHONE

DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICER'S USE ONLY

- TAX OFFICER CONSENTS TO CLAIM OF ERROR.
 TAX OFFICER DISPUTES CLAIM OF ERROR BASED ON THE FOLLOWING:

- NOTICE OF MEETING: A meeting to discuss your claim has been scheduled as follows. If you do not plan to attend the meeting, please notify the tax officer. (See instructions)

Date _____ Time _____ Location _____

Name and title of Tax Officer's Representative (Please Print or Type)

Signature of Tax Officer's Representative _____ Date _____ Telephone Number _____

MULTIPLE PARCEL APPEAL FORM

Owners Name	Address	Parcel No.	Notice of Value			Owner's Opinion of Value			Assessor's Decision			BOE's Decision		
			FCV	LPV	AR	FCV	LPV	AR	FCV	LPV	AR	FCV	LPV	AR
Manuel & Gloria Valenzuela	1607 S 10th Ave	118-22-1760-0												
Manuel & Gloria Valenzuela	1607 S 10th Ave	118-22-1770-1												
Librada Nunez De Higuera	303 W 38th St	119-03-0880-2												
Ernestina Pedroza	300 W 38th St	119-03-0380-7												
Julieta Uribe	344 E 30th St	118-25-0480-1												
Joy Warth	332 E 30th St	118-25-0500-4												
Jorge & Manuela Monreal	301 W 38th St	119-03-0870-1												
<i>All other real property in the taxing jurisdiction of the City of South Tucson.</i>														

See attached

Signed: Paul Moore.

Paul Moore

Date: 10/10/14

TAXPAYERS' NOTICE OF CLAIM – PIMA, 2011, 2012, AND 2013 TAX YEARS

I. COMMON FACTS AND LAW APPLICABLE TO THE 2011, 2012, AND 2013 TAX YEARS.

Pursuant to A.R.S. §§42-16251(3)(a) and 42-16254(A)(3), MANUEL B. AND GLORIA M. VALENZUELA, LIBRADA NUNEZ DE HIGUERA, ERNESTINA PEDROZA, JULIETA URIBE, JOY E. WARTH, and JORGE A. AND MANUELA MONREAL, (hereinafter “Class Representatives”), file this Notice of Claim for the 2011, 2012, and 2013 tax years on behalf of themselves and all similarly-situated real property owners and taxpayers (“Class Members”) in the taxing jurisdiction of the City of South Tucson, Arizona, to recover secondary property taxes that were improperly and erroneously imposed and collected by Pima County on behalf of the City of South Tucson, for the 2011, 2012, and 2013 tax years. Class Representatives and Class Members seek refunds of all such taxes collected by Pima County, plus interest at the legal rate and their attorneys’ fees.

At all relevant times to this claim, Class Representatives owned, and continue to own, legal and/or equitable title to real property located in the taxing jurisdiction of the City of South Tucson, Pima County, Arizona, identified by Pima County tax parcel identification numbers: 118-22-1760, 118-22-1770, 119-03-0880, 119-03-0380, 118-25-0480, 118-25-0500, 119-03-0870; and Class Members owned legal and/or equitable title to all other real property located in the taxing jurisdiction of the City of South Tucson, Pima County, Arizona, that was assessed secondary property taxes by Pima County on behalf of the City of South Tucson; collectively, all this property is referred to herein as “the Subject Property.”

Pima County is a political subdivision of the State of Arizona and is charged with the responsibility of correctly and legally valuing, classifying, levying and collecting property taxes on real property within Pima County, including the Subject Property. Pima County

assessed, levied and collected property tax on the Subject Property from the Class Representatives and Class Members for the 2011, 2012, and 2013 tax years, including a secondary property tax on behalf of the City of South Tucson that was erroneously and improperly assessed, levied and collected without legal authority. *See* A.R.S. §§ 11-401(B), 42-11001(15) and A.R.S. § 35-451, *et seq.*

This Notice of Claim should be treated as a class action pursuant to Arizona law because: (1) the class of all similarly-situated real property owners and taxpayers in the taxing jurisdiction of the City of South Tucson is so numerous that joinder of all members is impractical; (2) there are questions of law and fact common to the class that predominate over questions only affecting individual members; (3) the claims of the representative parties are typical of the class; (4) the representative parties will fairly and adequately protect the interests of the class; (5) the prosecution of separate actions by individual members of the class would create a risk of inconsistent or varying adjudications; (6) the adjudication of the claim with respect to individual members of the class will be dispositive of the interests of other members of the class; and (7) a class action is superior to other methods available for the fair and efficient adjudication of the controversy.

A. 2011 Tax Year

For tax year 2011, Pima County erroneously and improperly assessed, levied, and collected secondary property taxes on behalf of the City of South Tucson, from the Class Representatives and Class Members in the amount of approximately \$601,000. Among other things, when assessing the Subject Property, Pima County improperly collected secondary property taxes on behalf of the City of South Tucson without the approval of the electors in violation of A.R.S. § 35-451, *et seq.*, thereby erroneously causing the Class Representatives and Class Members to pay more property taxes for the 2011 tax year than they would have otherwise been required to pay.

B. 2012 Tax Year

For tax year 2012, Pima County erroneously and improperly assessed, levied, and collected secondary property taxes on behalf of the City of South Tucson, from the Class Representatives and Class Members in the amount of approximately \$601,000. Among other things, when assessing the Subject Property, Pima County improperly collected secondary property taxes on behalf of the City of South Tucson without the approval of the electors in violation of A.R.S. § 35-451, *et seq.*, thereby erroneously causing the Class Representatives and Class Members to pay more property taxes for the 2012 tax year than they would have otherwise been required to pay.

B. 2013 Tax Year

For tax year 2013, Pima County erroneously and improperly assessed, levied, and collected secondary property taxes on behalf of the City of South Tucson, Arizona, from the Class Representatives and Class Members in the amount of approximately \$603,000. Among other things, when assessing the Subject Property, Pima County improperly collected secondary property taxes on behalf of the City of South Tucson without the approval of the electors in violation of A.R.S. § 35-451, *et seq.*, thereby erroneously causing the Class Representatives and Class Members to pay more property taxes for the 2013 tax year than they would have otherwise been required to pay.

II. CONCLUSION.

These actions resulted in improper and erroneous collection of property taxes for 2011, 2012, and 2013 totaling approximately \$1,805,000, that the Class Representatives and Class Members are entitled to recover, plus interest at the legal rate, plus their attorneys' fees. Accordingly, the Pima County Board of Supervisors should order the refund of all such erroneously collected taxes, plus interest and attorneys' fees to the Class Representatives and Class Members.