

Pima County Clerk of the Board

Julie Castañeda

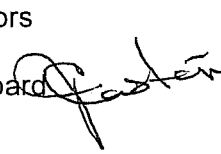
Melissa Manriquez
Deputy Clerk

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

MEMORANDUM

TO: Honorable Chair and Board Members
Pima County Board of Supervisors

FROM: Julie Castañeda, Clerk of the Board 

DATE: September 5, 2017

RE: Petition for Refund – Christ Lutheran Vail Church

Christ Lutheran Vail Church owns Parcel Nos. 305-90-4370 and 305-90-4380, located at 14600 E. Colossal Cave Road. It filed a petition with the Clerk of the Board on July 25, 2017, for refund of the taxes paid for tax year 2014. The taxes were paid as follows:

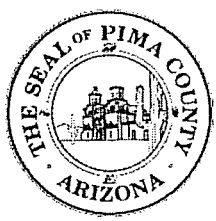
Year	Parcel ID	Tax	Interest	Fee	Total
2014	305-90-4370	\$3,294.78	\$0.00	\$0.00	\$3,294.78
2014	305-90-4380	\$3,288.34	\$0.00	\$0.00	\$3,288.34
Total		\$6,583.12	\$0.00	\$0.00	\$6,583.12

Property that is used or held primarily for religious worship is exempt from property taxes by A.R.S. § 42-11109. The statute allows a non-profit organization that holds title to property used primarily for religious worship, which fails to file the affidavit required by A.R.S. § 42-11152 in a timely manner but otherwise qualifies for exemption, to petition the Board of Supervisors to direct the county treasurer to refund any property taxes paid by the organization. The organization is required to submit a claim for refund to the county treasurer within one year after the date the taxes were paid. The Treasurer's record reflect that the first installments of the property taxes for 2014 on both parcels were paid on September 26, 2014. The second installments were paid on February 27, 2015.

Separate from Christ Lutheran Vail Church's refund petition, in December of 2014, it filed a complaint and notice of property tax appeal in tax court pertaining to the two parcels. The defendants in the case are Pima County, Bill Staples (intervenor), and the Arizona Department of Revenue. The complaint alleges that the Assessor improperly denied exemptions for the two parcels for 2014, and it requests a refund of the property taxes. The lawsuit remains pending.

Attachments

- Notice of Hearing
- Treasurer's Reports
- Assessor's Review Forms
- Petitioner's Submission



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August 25, 2017

Jodi A. Bain
Christ Lutheran Vail Church
6061 E. Grant Road, Suite 121-B
Tucson, Arizona 85712

RE: Petition for Exemption – Parcel Nos. 305-90-4370 and 305-90-7380

Dear Ms. Bain:

Please be advised that your petition for exemption has been scheduled before the Pima County Board of Supervisors on Tuesday, September 5, 2017, at 9:00 a.m. or thereafter, at the following location:

Pima County Administration Building
Board of Supervisors Hearing Room
130 West Congress, 1st Floor
Tucson, AZ 85701

If you have any questions regarding this hearing, please contact this office at 724-8449.

Sincerely,

A handwritten signature in black ink, appearing to read "Castañeda", written over a horizontal line.

Julie Castañeda
Clerk of the Board



PIMA COUNTY TREASURER'S OFFICE

Beth Ford, CPA
Pima County Treasurer

240 North Stone Avenue
Tucson AZ, 85701-1199
(520) 724-8341

PIMA COUNTY TAX RECEIPT

CHRIST LUTHERAN VAIL CHURCH
PO BOX 809
VAIL AZ 85641-0809

PAID BY: Lockbox
PROPERTY LOCATION: No Location Data Available
TOTAL TAX: \$ 3,294.78

PROPERTY TYPE: Real Estate

PAYMENT DETAIL

Receipt No.	State Code	Tax Year	Install No.	Payment Description	Payment Date	Payment
2961872	305904370	2014	1	Tax Payment	09/26/2014	1,647.39
Total Payment						\$ 1,647.39
Remaining Amount						\$ 0.00

Remaining amount does NOT include interest, penalties or other charges on delinquent taxes.
Please call the Treasurer's Office at 520-724-8341 for payoff amount.

THIS IS NOT A BILL

Thank you for your payment!



PIMA COUNTY TREASURER'S OFFICE

Beth Ford, CPA
Pima County Treasurer

240 North Stone Avenue
Tucson AZ, 85701-1199
(520) 724-8341

PIMA COUNTY TAX RECEIPT

CHRIST LUTHERAN VAIL CHURCH
14600 E COLOSSAL CAVE RD
VAIL AZ 85641-6173

PAID BY: Lockbox
PROPERTY LOCATION: No Location Data Available
TOTAL TAX: \$ 3,294.78

PROPERTY TYPE: Real Estate

PAYMENT DETAIL

Receipt No.	State Code	Tax Year	Install No.	Payment Description	Payment Date	Payment
3388487	305904370	2014	2	Tax Payment	02/27/2015	1,647.39
Total Payment						\$ 1,647.39
Remaining Amount						\$ 0.00

Remaining amount does NOT include interest, penalties or other charges on delinquent taxes.
Please call the Treasurer's Office at 520-724-8341 for payoff amount.

THIS IS NOT A BILL

Thank you for your payment!



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Pima County Treasurer

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(520) 724-8341

PIMA COUNTY TAX RECEIPT

CHRIST LUTHERAN VAIL CHURCH
PO BOX 809
VAIL AZ 85641-0809

PAID BY: Lockbox
PROPERTY LOCATION: 14600 E COLOSSAL CAVE RD
TOTAL TAX: \$ 3,288.34

PROPERTY TYPE: Real Estate

PAYMENT DETAIL

Receipt No.	State Code	Tax Year	Install No.	Payment Description	Payment Date	Payment
2961873	305904380	2014	1	Tax Payment	09/26/2014	1,644.17
Total Payment						\$ 1,644.17
Remaining Amount						\$ 0.00

Remaining amount does NOT include interest, penalties or other charges on delinquent taxes.
Please call the Treasurer's Office at 520-724-8341 for payoff amount.

THIS IS NOT A BILL

Thank you for your payment!



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Beth Ford, CPA
Pima County Treasurer

240 North Stone Avenue
Tucson AZ, 85701-1199
(520) 724-8341

PIMA COUNTY TAX RECEIPT

CHRIST LUTHERAN VAIL CHURCH
14600 E COLOSSAL CAVE RD
VAIL AZ 85641-6173

PAID BY: Lockbox
PROPERTY LOCATION: 14600 E COLOSSAL CAVE RD
TOTAL TAX: \$ 3,288.34

PROPERTY TYPE: Real Estate

PAYMENT DETAIL

Receipt No.	State Code	Tax Year	Install No.	Payment Description	Payment Date	Payment
3388488	305904380	2014	2	Tax Payment	02/27/2015	1,644.17
Total Payment						\$ 1,644.17
Remaining Amount						\$ 0.00

Remaining amount does NOT include interest, penalties or other charges on delinquent taxes.
Please call the Treasurer's Office at 520-724-8341 for payoff amount.

THIS IS NOT A BILL

Thank you for your payment!



PIMA COUNTY TREASURER'S OFFICE

*Beth Ford, CPA
Pima County Treasurer*

240 North Stone Avenue
Tucson AZ, 85701-1199
(520) 724-8341

PIMA COUNTY TAX RECEIPT

**CHRIST LUTHERAN VAIL CHURCH
14600 E COLOSSAL CAVE RD
VAIL AZ 85641-6173**

PAID BY: Lockbox
PROPERTY LOCATION: 14600 E COLOSSAL CAVE RD
TOTAL TAX: \$ 1,488.54

PROPERTY TYPE: Real Estate

PAYMENT DETAIL

Receipt No.	State Code	Tax Year	Install No.	Payment Description	Payment Date	Payment
3936637	305904380	2015	1	Tax Payment	10/31/2015	744.27
Total Payment						\$ 744.27
Remaining Amount						\$ 0.00

Remaining amount does NOT include interest, penalties or other charges on delinquent taxes.
Please call the Treasurer's Office at 520-724-8341 for payoff amount.

THIS IS NOT A BILL

Thank you for your payment!



PIMA COUNTY TREASURER'S OFFICE

*Beth Ford, CPA
Pima County Treasurer*

240 North Stone Avenue
Tucson AZ, 85701-1199
(520) 724-8341

PIMA COUNTY TAX RECEIPT

**CHRIST LUTHERAN VAIL CHURCH
14600 E COLOSSAL CAVE RD
VAIL AZ 85641-6173**

PAID BY: Lockbox
PROPERTY LOCATION: 14600 E COLOSSAL CAVE RD
TOTAL TAX: \$ 1,488.54

PROPERTY TYPE: Real Estate

PAYMENT DETAIL

Receipt No.	State Code	Tax Year	Install No.	Payment Description	Payment Date	Payment
4162543	305904380	2015	2	Tax Payment	02/29/2016	744.27
Total Payment						\$ 744.27
Remaining Amount						\$ 0.00

Remaining amount does NOT include interest, penalties or other charges on delinquent taxes.
Please call the Treasurer's Office at 520-724-8341 for payoff amount.

THIS IS NOT A BILL

Thank you for your payment!

Bank of America
ACH R/T 122101706

1989

91-170/1221 AZ
31437

CHRIST LUTHERAN VAIL CHURCH
PO BOX 809
VAIL, AZ 85641

9/24/2014

PAY TO THE
ORDER OF

Pima County Treasurer

\$ **1,647.39

One Thousand Six Hundred Forty-Seven and 39/100*****

DOLLARS

Beth Ford, Pima County Treasurer
Pima County Treasurer
P. O. Box 29011
Phoenix, AZ 85038-9011

MEMO

305 90 4370 3 - (south side) 2014 Tax



Stacy LWC
AUTHORIZED SIGNATURE

MP

Details on Back
Security Features Included

first 1/2 2014

Bank of America
ACH R/T 122101706

2083

91-170/1221 AZ
31437

CHRIST LUTHERAN VAIL CHURCH
PO BOX 809
VAIL, AZ 85641

2/26/2015

PAY TO THE ORDER OF Pima County Treasurer

\$ **1,647.39

One Thousand Six Hundred Forty-Seven and 39/100*****

DOLLARS

Beth Ford, Pima County Treasurer
Pima County Treasurer
P. O. Box 29011
Phoenix, AZ 85038-9011

MEMO

305 904770

Shay Love
AUTHORIZED SIGNATURE

Details on Back. Security Features Included

second 1/2 2014

Bank of America
ACH R/T 122101706

1990

91-170/1221 AZ
31437

CHRIST LUTHERAN VAIL CHURCH
PO BOX 809
VAIL, AZ 85641

9/24/2014

PAY TO THE
ORDER OF

Pima County Treasurer

\$ **1,644.17

One Thousand Six Hundred Forty-Four and 17/100*****

DOLLARS

Beth Ford, Pima County Treasurer
Pima County Treasurer
P. O. Box 29011
Phoenix, AZ 85038-9011

MEMO 305 90 4380 4 North side



AUTHORIZED SIGNATURE



Details on Back. Security Features Included

first 1/2 2014

Bank of America
ACH R/T 122101706

2082

91-170/1221 AZ
31437

CHRIST LUTHERAN VAIL CHURCH
PO BOX 809
VAIL, AZ 85641

2/26/2015

PAY TO THE ORDER OF Pima County Treasurer

\$ **1,644.17

One Thousand Six Hundred Forty-Four and 17/100 ***** DOLLARS

Beth Ford, Pima County Treasurer
Pima County Treasurer
P. O. Box 29011
Phoenix, AZ 85038-9011

MEMO

305 904380



Stacy Lowe
AUTHORIZED SIGNATURE

Details on Back. Security Features Included

second 1/2 2014

Bank of America
ACH R/T 122101706

2204

91-170/1221 AZ
31437

CHRIST LUTHERAN VAIL CHURCH
PO BOX 809
VAIL, AZ 85641

10/30/2015

PAY TO THE
ORDER OF

Pima County Treasurer

\$ **744.27

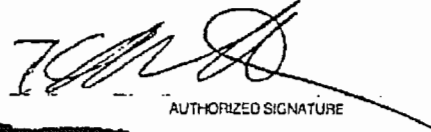
Seven Hundred Forty-Four and 27/100*****

DOLLARS

Beth Ford, Pima County Treasurer
Pima County Treasurer
P. O. Box 29011
Phoenix, AZ 85038-9011

MEMO

State Code # 305 90 4380 4


AUTHORIZED SIGNATURE



Details on Back
Security Features Included

first 1/2 2015

Bank of America
ACH R/T 122101706

2292

91-170/1221 AZ
31437

CHRIST LUTHERAN VAIL CHURCH
PO BOX 809
VAIL, AZ 85641

2/12/2016

PAY TO THE
ORDER OF

Pima County Treasurer

\$ **744.27

Seven Hundred Forty-Four and 27/100*****

DOLLARS

Beth Ford, Pima County Treasurer
Pima County Treasurer
P. O. Box 29011
Phoenix, AZ 85038-9011

MEMO

State Code # 305 90 4380 4

Beth Ford
AUTHORIZED SIGNATURE

Details on Back
Security Features Included

second 1/2 2015



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

Petition to the Board of Supervisors - Review Form

Pursuant to A R.S. §42-11104(G) (educational/library property) or
 A.R.S. §42-11109(E) (religious property)

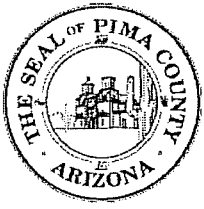
Taxpayer _____

For tax year(s) _____

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?
 Yes No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?
 Yes No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?
 Yes No
- 4) If the answer to Number 3 is "No", why was the exemption denied?
 The required ownership of the property was not in effect during the time period required by statute.
 The property was not being used for the exempt purpose during the time period required by statute.
 The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)
 Other:

Completed by: _____ Date: _____

c: Honorable Bill Staples, Pima County Assessor



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

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Tucson, Arizona 85714
Phone: (520) 351-8454 • Fax: (520) 791-6666

Petition to the Board of Supervisors - Review Form

Pursuant to A.R.S. §42-11104(G) (educational/library property) or
xxx A.R.S. §42-11109(E) (religious property)

Taxpayer Christ Lutheran Vail Church

For tax year(s) 2014 Parcel # 305-90-4380

- 1) Did the organization file an affidavit as required by A.R.S. §42-11153?
 Yes No
- 2) Was the affidavit filed on or before March 1 of the tax year as required by A.R.S. §42-11153?
 Yes No
- 3) If the affidavit had been filed timely, would the Assessor have granted the exemption?
 Yes No
- 4) If the answer to Number 3 is "No", why was the exemption denied?
 The required ownership of the property was not in effect during the time period required by statute.
 The property was not being used for the exempt purpose during the time period required by statute.
 The requesting church, educational or library property did not furnish the required documents requested by the Assessor at the time of application per A.R.S. §42-11152(3)&(B)
 Other:
Christ Lutheran Vail Church was granted exemption on the portion of the parcel used for religious worship in 2014
excess land remained taxable.

Completed by: Ryan Call Date: July 28, 2017

c: Honorable Bill Staples, Pima County Assessor



July 25, 2017

Hand Delivered

Julie Castañeda
Pima County Clerk of the Board
130 W. Congress St., 5th Floor
Tucson, Arizona 85701

Re: Christ Lutheran Vail Church Exemption Request for BOS Agenda

Dear Julie Castañeda,

Enclosed please find the requested paperwork package for placing Christ Vail Lutheran Church on the BOS Agenda in August 2017 for 2014 tax year Property Tax Exemption. The property is owned by the church and actively used by the church for religious worship and church purposes. To assist, the Property Tax Exemption Questionnaire, IRS Ruling for Federal Tax Exemption, along with the tax matter lawsuit TX2014-000614 Plaintiff's Initial Disclosure with photos, etc, are enclosed.

If you have any questions, please contact me.

Very Truly Yours,

J. A. Bain

JUL 25 17 PM 04:13 PC CLK OF BO

Julie Castaneda

From: admin@blfaz.com
Sent: Thursday, July 27, 2017 9:27 AM
To: Julie Castaneda
Subject: Christ Vail Lutheran Church

Good morning Julie,

The two parcel numbers for Ms. Bain's Clerk of the Board submission yesterday [Christ Vail Lutheran Church] are 305-90-4370 and 305-90-4380.

If you have any questions, please feel free to contact me.

Jodi

**Christ Vail Lutheran Church
Property Tax Exemption request**

- Exhibit 1 Questionnaire for Property Tax Exemption
- Exhibit 2 IRS Ruling- Federal Tax Exemption
- Exhibit 3 Articles of Incorporation of a Tax Exempt Arizona Non-Profit Corporation
- Exhibit 4 State of Arizona Annual Report & Certificate of Disclosure Corporation Commission Corporation
- Exhibit 5 Previously submitted paperwork

Exhibit 1

Questionnaire for Property Tax Exemption

QUESTIONNAIRE FOR PROPERTY TAX EXEMPTION APPLICATION

1. Name & Address of Non-Profit or Religious organization:
Christ Vail Lutheran Church
14600 E. Colosal Cave Road
Tucson, Arizona 85641

2. From which subsection of **Title 42, Chapter 11, Article 3-Exemptions** do you base your claim for exemption? A.R.S. 42-11001 et al., A.R.S. 42-11109
(Arizona Revised Statutes can be found at: www.azleg.gov)

3. Are there any type of business activities such as snack bars, cafés or restaurants operating on the premises? Yes _____ No X

4. Is the organization exempt from Federal and/or State income taxes?
Yes X No _____

5. Give day, month, and year deed/title was acquired by applicant.
Day _____ Month 11 Year 2012

6. Claimant is: Owner/Operator X Owner only _____ Operator only _____

7. Exemption is claimed on:
All land X Buildings & Improvements X Personal Property X

8. Is any portion of the property used as a place of residence? Yes _____ No X
If yes, state number of individuals occupying the premises and the duration of the occupancy. _____

9. Does applicant receive any income? (other than free will offerings in connection with this property) Yes _____ No X

10. Is any portion of the property being leased or rented to a non-profit and/or a for-profit organization(s)? Yes _____ No X. If yes, please list the name(s) of the organization(s) _____

11. List date of occupancy: Day _____ Month 11 Year 2012

Exhibit 2

IRS Ruling- Federal Tax Exemption

8.400: IRS RULINGS

8.405: Federal Tax Exemption

Internal Revenue Service

Department of the Treasury

District
Director

230 South Dearborn Street
Chicago, IL 60604

The Lutheran Church-Missouri Synod
Attn: George Horensky
1333 South Kirkwood Road
St. Louis, Missouri 63122

Date: JUN 03 1992

⑤

Re: 43-068188

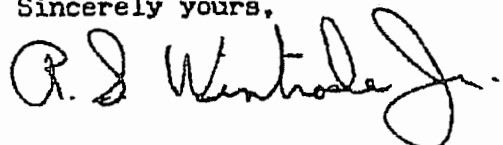
Gentlemen:

By means of a letter dated July 23, 1941, issued to you under your name at the time (Evangelical Lutheran Synod of Missouri, Ohio and Other States), you were determined to be organized and operated so as to be entitled to be exempt from federal income tax, and to be entitled to receive gifts for which the donors could claim deductions for federal income, gift and estate tax purposes. By means of a letter dated January 8, 1965, certain "subordinate" units were included in a group ruling, excluding, however, your commissions, committees, councils and your radio station, KFUD, all of which were observed to be merely activities of yours and not separate entities.

The purposes of this letter is to assure you that the Synod, including its boards, commissions, committees and councils, and any radio and television broadcast licenses owned by it and not structured as a corporation separate from the Synod, is exempt from federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, is not required to file federal income tax returns, and contributions to which are deductible by donors as provided in Section 170, 2055, 2106, and 2522 of the Code.

Finally, you may refer to this letter by its date in referring to our determination that you are an exempt organization.

Sincerely yours,



R. S. Wintrobe, Jr.
District Director

8.410:

Group Tax-Exempt Ruling

Internal Revenue Service

Department of the Treasury

District
Director

230 South Dearborn Street
Chicago, IL 60604

Lutheran Church-Missouri Synod
Attn: George Horensky
1333 South Kirkwood Road
St. Louis, Missouri 63122

Date: JUN 03 1992

⑤

Re: 43-0668188

Gentlemen:

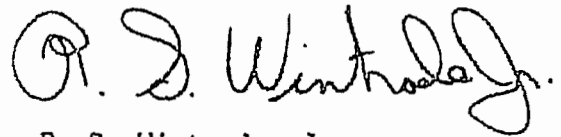
In a letter dated January 6, 1965 your organization was issued a group ruling under Code Section 501(c)(3) of the Internal Revenue Code to cover your subordinate units. Based on the information recently submitted it is held that the subordinate units referenced below by category are those to be covered by the group ruling:

1. Your fund-raising and fund-administering entities, presently consisting of The Lutheran Church-Missouri Synod Foundation.
2. Your archives, presently consisting of Concordia Historical Institute.
3. The districts of the Synod existing within the United States, including the circuits within those districts.
4. The incorporated church extension, funds of the Synod and its districts, presently consisting of (i) Lutheran Church Extension Fund-Missouri Synod, (ii) Ohio District Lutheran Church Extension Fund, Inc., (iii) The Church Extension Board of the Michigan District of the Lutheran Church-Missouri Synod, and (iv) The Southeastern District-Lutheran Church Missouri Synod Church Extension Fund, Inc.
5. The institutions of higher education of the Synod.
6. The member congregations of the Synod, including those in the formative stages of membership.
7. The elementary schools, middle schools and junior high schools, and high schools (a) that are operated by member congregations of the Synod and are not separately incorporated, (b) as well as those that are either separately incorporated or are otherwise identified as entities separate from congregations and which have consented in writing to be included in this group ruling.

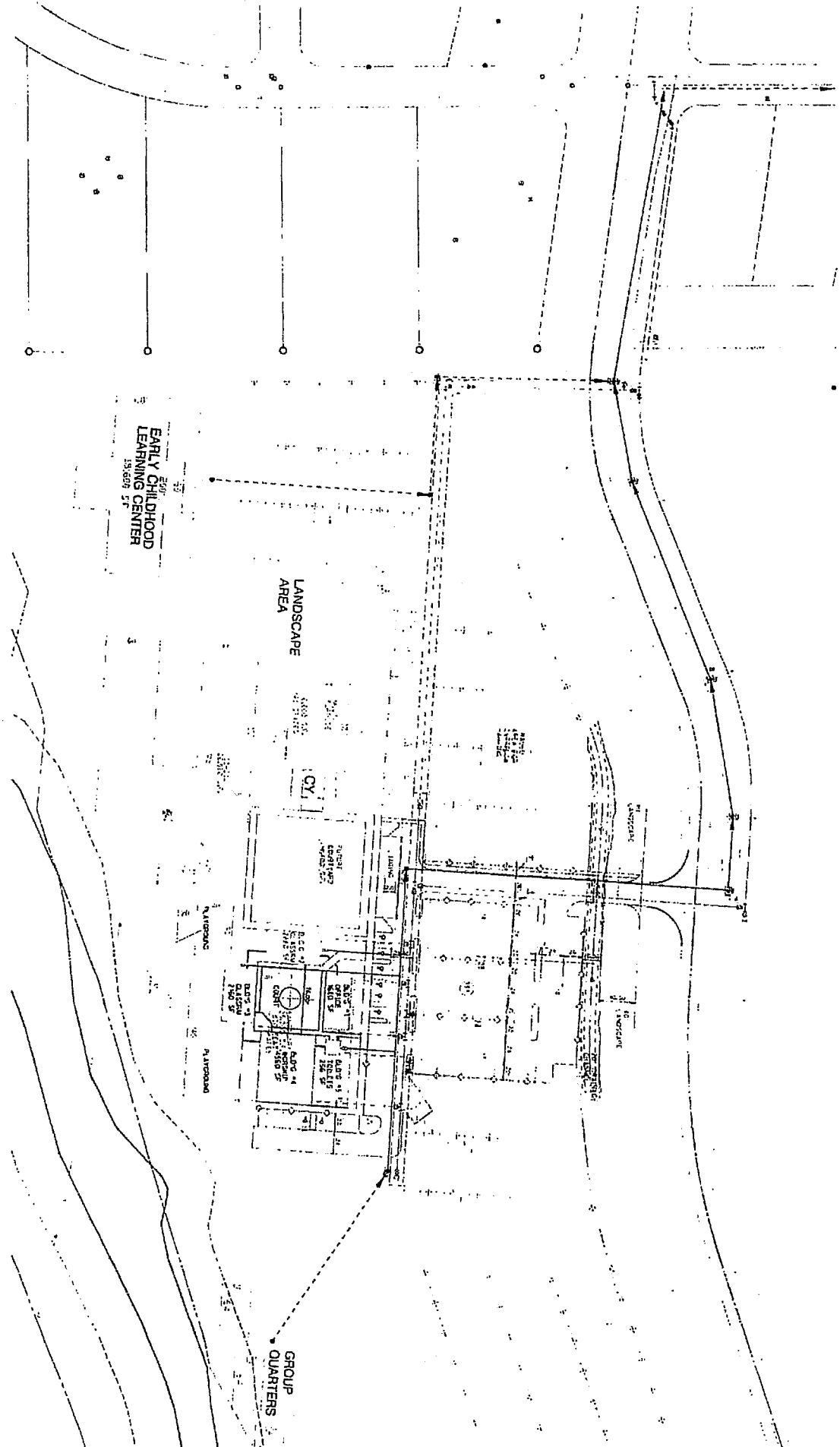
Donors may deduct contributions to these organization as provided in Section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code Sections 2055, 2106, and 2522.

Because this letter could help resolve any questions about subordinates which are covered by this ruling, you should keep it in your permanent records.

Sincerely yours,

A handwritten signature in cursive script that reads "R. S. Wintrobe, Jr." The signature is written in dark ink and is positioned to the right of the typed name.

R. S. Wintrobe, Jr.
District Director



EARLY CHILDHOOD
LEARNING CENTER
15,500 SQ. FT.

LANDSCAPE
AREA
3,000 SQ. FT.
PLANTING

CY

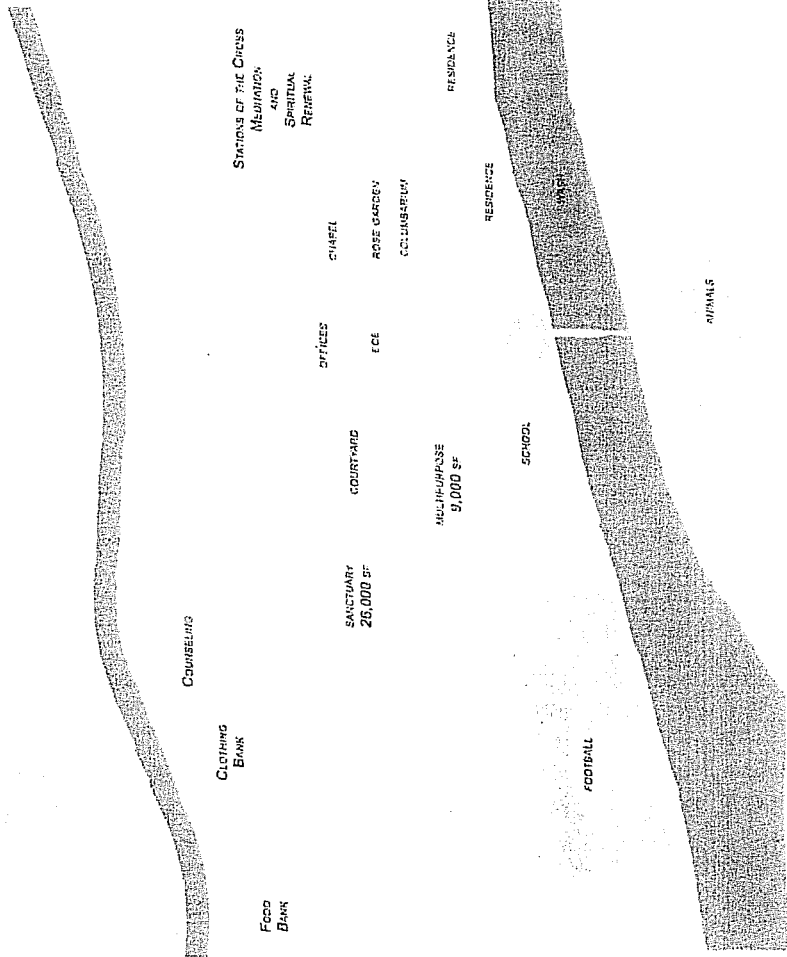
PARKING

GROUP
QUARTERS

COMMUNITY CENTER
GYMNASIUM

WATER
FEATURE

SOCCER



CHRIST LUTHERAN VAIL CHURCH
CONCEPT B CHURCH ON SOUTH SIDE

10/15/2010

Exhibit 3

Articles of Incorporation of a Tax Exempt Arizona Non-Profit Corporation

AZ CORPORATION COMMISSION
FILED

OCT 10 2008

FILE NO. 1318264-7

AZ Corp. Commission



01746407

**ARTICLES OF INCORPORATION
OF A TAX-EXEMPT
(Arizona Non-Profit Corporation)**

1. Name: The Name of the Corporation is: Christ Lutheran Vail Church
2. Purpose: The purpose for which the corporation is organized is: To strengthen families through the gospels of Jesus Christ
3. Character of Affairs: The character of affairs of the corporation will be: Operate the Church and its Ministries
4. No part of the net earning of the corporation shall inure to the benefit of, or be distributable to its members, directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article 2. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements,) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these Articles, the corporation shall not carry on any other activities not permitted to be carried on: (a) by a corporation exempt from Federal Income Tax under Section 501C3 of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Law) or; (b) by a corporation, contributions to which are deductible under Section 501C3 of the Internal Revenue Code 501C3 (or the corresponding provisions of any future United States Internal Revenue Laws).
5. Upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the corporation, dispose of all its assets exclusively for the purposes of the corporation in such a manner, or to such organizations organized and operated exclusively for charitable, educational, religions or scientific purpose as shall at the time qualify as an exempt organization or organizations under Section 501C3 of the Internal Revenue Code (or the corresponding provision of any future United States Internal Revenue Laws) as the Board of Directors shall determine. Any such assets not disposed of shall be disposed of by the Superior Court of the county in which the principle office of the corporation is then located, exclusively for such purpose or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purpose.
6. The power of indemnification under the Arizona Revised Statutes shall not be denied or limited by the bylaws.
7. Board of Directors: The initial board of directors shall consist of 4 director(s). The name(s) and address(es) of the person(s) who is(are) to serve as the director(s) until the first annual meeting of the members, if a member corporation, or Board of Directors, if the corporation has no members, or until his(her)(their) successon(s) is(are) elected and qualifies is(are):

<u>Name</u>	<u>Address</u>
<u>David Hook</u>	<u>PO Box 809, Vail, AZ, 85641</u>
<u>Richard Phillips</u>	<u>13846 E. Placita Perlina, Vail, AZ 85641</u>
<u>Larry Unger</u>	<u>8628 E. Eschmont Dr., Tucson, AZ 85747</u>
<u>Paul Schaefer</u>	<u>449 S. Sunny Rock, Vail, AZ 85641</u>

The number of persons to serve on the board of directors thereafter shall be fixed by the Bylaws.

-1318264-7

8. **Known Place of Business.** (In Arizona): The street address of the known place of business of the Corporation is: 12775 E. Mary Ann Cleveland Way, Vail, AZ 85641

9. **Mailing Address of Corporation:** The mailing address of the Corporation is: P. O. Box 809; Vail, AZ 85641

10. **Statutory Agent.** (In Arizona): The name and address of the statutory agent of the Corporation is: Richard Phillips, 13846 E. Placita Pezama, Vail, AZ 85641

11. **Incorporators:** The name(s) and address(es) of the incorporator(s) is (are): Michael Banner, PO Box 13092, Tucson, AZ 85732
All powers, duties and responsibilities of the incorporators shall cease at the time of delivery of these Articles of Incorporation to the Arizona Corporation Commission.

12. (Check this box, if this provision will apply to your corporation.):
DISCRIMINATION: The corporation will not practice or permit discrimination on the basis of sex, age, race, national origin, religion, or physical handicap or disability.

13. **MEMBERS (Check One):**
The corporation will will not have members.

EXECUTED this _____ day of _____, 2006 by all of the incorporators.

Signed: _____
Michael Banner _____
[Print Name Here] [Print Name Here]

PHONE 520-881-3989 FAX 734-468-6219

Acceptance of Appointment By Statutory Agent
The undersigned hereby acknowledges and accepts the appointment as statutory agent of the above-named corporation effective this 13 day of October, 2006.

Signed: Richard Phillips
Richard Phillips _____
[Print Name Here]

[Signature]
[If signing on behalf of a company serving as statutory agent, print company name here]

ARIZONA CORPORATION COMMISSION
CORPORATIONS DIVISION

Phoenix Address: 1300 West Washington
Phoenix, Arizona 85007-2929

Tucson Address: 400 West Congress
Tucson, Arizona 85701-1347

-1318264-7

PROFIT
CERTIFICATE OF DISCLOSURE
A.R.S. §10-202.D

Christ Lutheran Vail Church

EXACT CORPORATE NAME

A. Has any person serving either by election or appointment as officer, director, trustee, incorporator and persons controlling or holding over 10% of the issued and outstanding common shares or 10% of any other proprietary, beneficial or membership interest in the corporation:

1. Been convicted of a felony involving a transaction in securities, consumer fraud or antitrust in any state or federal jurisdiction within the seven-year period immediately preceding the execution of this Certificate?
2. Been convicted of a felony, the essential elements of which consisted of fraud, misrepresentation, theft by false pretenses, or restraint of trade or monopoly in any state or federal jurisdiction within the seven-year period immediately preceding the execution of this Certificate?
3. Been or are subject to an injunction, judgment, decree or permanent order of any state or federal court entered within the seven-year period immediately preceding the execution of this Certificate wherein such injunction, judgment, decree or permanent order:
 - (a) Involved the violation of fraud or registration provisions of the securities laws of that jurisdiction?; or
 - (b) Involved the violation of the consumer fraud laws of that jurisdiction?; or
 - (c) Involved the violation of the antitrust or restraint of trade laws of that jurisdiction?

Yes _____ No

B. IF YES, the following information MUST be attached:

1. Full name, prior name(s) and aliases, if used.
2. Full birth name.
3. Present home address.
4. Prior addresses (for immediate preceding 7-year period).
5. Date and location of birth.
6. Social Security number.
7. The nature and description of each conviction or judicial action, date and location, the court and public agency involved and file or cause number of case.

C. Has any person serving as an officer, director, trustee or incorporator of the corporation served in any such capacity or held or controlled over 20% of the issued and outstanding common shares, or 20% of any other proprietary, beneficial or membership interest in any other corporation which has been placed in bankruptcy, receivership or had its charter revoked, or administratively or judicially dissolved by any state or jurisdiction?

Yes _____ No

IF YOUR ANSWER TO THE ABOVE QUESTION IS "YES", YOU MUST ATTACH THE FOLLOWING INFORMATION FOR EACH CORPORATION:

1. Name and address of the corporation.
2. Full name (including aliases) and address of each person involved.
3. State(s) in which the corporation:
 - (a) Was incorporated. (b) Has transacted business.
4. Dates of corporate operation.
5. Date and case number of Bankruptcy or date of revocation/administrative dissolution.

D. The fiscal year end adopted by the corporation is Dec 31st.

Under penalties of law, the undersigned incorporator(s)/officer(s) declare(s) that I(we) have examined this Certificate, including any attachments, and to the best of my(our) knowledge and belief it is true, correct and complete, and hereby declare as indicated above. THE SIGNATURE(S) MUST BE DATED WITHIN THIRTY (30) DAYS OF THE DELIVERY DATE.

BY [Signature] BY _____

PRINT NAME Michael Banner PRINT NAME _____

TITLE Incorporator DATE 10/13/2006 TITLE _____ DATE _____

DOMESTIC CORPORATIONS: ALL INCORPORATORS MUST SIGN THE INITIAL CERTIFICATE OF DISCLOSURE. If within sixty days, any person becomes an officer, director, trustee or person controlling or holding over 10% of the issued and outstanding shares or 10% of any other proprietary, beneficial, or membership interest in the corporation and the person was not included in this disclosure, the corporation must file an AMENDED certificate signed by at least one duly authorized officer of the corporation.

FOREIGN CORPORATIONS: MUST BE SIGNED BY AT LEAST ONE DULY AUTHORIZED OFFICER OF THE CORPORATION.

CF: 0022 - Business Corporations

Rev: 04/04

Exhibit 4

State of Arizona Annual Report & Certificate of Disclosure Corporation Commission Corporation



E-FILED

STATE OF ARIZONA
CORPORATION COMMISSION
CORPORATION ANNUAL REPORT
& CERTIFICATE OF DISCLOSURE

04702194



DUE ON OR BEFORE 06/16/2014

FILING FEE \$10.00

PLEASE READ ALL INSTRUCTIONS. The following information is required by A.R.S. §§10-1622 & 10-11622 for all corporations organized pursuant to Arizona Revised Statutes, Title 10. The Commission's authority to prescribe this form is A.R.S. §§10-121(A) & 10-3121(A). YOUR REPORT MUST BE SUBMITTED ON THIS ORIGINAL FORM. Make changes or corrections where necessary. Information for the report should reflect the current status of the corporation.

-1318264-7

- CHRIST LUTHERAN VAIL CHURCH
14600 E COLOSSAL CAVE ROAD
14600 E COLOSSAL CAVE RD
VAIL, AZ 85641

Business Phone: _____
State of Domicile: ARIZONA

(Business phone is optional.)

Type of Corporation: NON-PROFIT

- Statutory Agent: RICHARD WILLIAMS
Mailing Address: 13846 E PLACITA VERONA
City, State, Zip: VAIL, AZ 85641

Statutory Agent's Street or Physical Address:
Physical Address:
City, State, Zip: AZ

ACC USE ONLY	
Fee	\$ 10.00
Penalty	\$ 0.00
Reinstatement	\$ 0.00
Expedite	\$
Resubmit	\$

<p><i>If appointing a new statutory agent, the new agent MUST consent to that appointment by signing below. Note that the agent address must be in Arizona.</i></p> <p><i>I, (individual) or We, (corporation or limited liability company) having been designated the new Statutory Agent, do hereby consent to this appointment until my removal or resignation pursuant to law.</i></p> <p>_____</p> <p>Signature of new Statutory Agent</p> <p>_____</p> <p>Printed Name of new Statutory Agent</p>

3. Secondary Address:

(Foreign Corporations are **REQUIRED** to complete this section).

4. CHARACTER OF BUSINESS

RELIGIOUS

Received: 06/03/2014 10:32

6+3

5. CAPITALIZATION: (For-profit Corporations and Business Trusts are **REQUIRED** to complete this section.)

Business trusts must indicate the number of transferable certificates held by trustees evidencing their beneficial interest in the trust estate.

5a. Please examine the corporation's original Articles of Incorporation for the amount of **shares authorized**.
Number of Shares/Certificates Authorized Class Series Within Class (if any)

5b. Review all corporation amendments to determine if the original number of shares has changed. Examine the corporation's minutes for the number of **shares issued**.
Number of Shares/Certificates Issued Class Series Within Class (if any)

6. SHAREHOLDERS: (For-profit Corporations and Business Trusts are **REQUIRED** to complete this section.)

List shareholders holding more than 20% of any class of shares issued by the corporation, or having more than a 20% beneficial interest in the corporation.

NONE

7. OFFICERS

Name: CHUCK BERSEBACH
Title: PRESIDENT
Address: 8163 S CAMINO SERPE
 TUCSON, AZ 85747
Date Taking Office: 01/01/2013

Name: DIANE SWARTZ
Title: SECRETARY
Address: 7671 S FRESHWATER PEARL DR
 TUCSON, AZ 85747
Date Taking Office: 01/01/2012

Name: JEANNE LUMIA
Title: SECRETARY
Address: 13455 E. HAMPDEN GREEN WAY
 VAIL, AZ 85641
Date Taking Office: 01/01/2014

Name:
Title:
Address:
Date Taking Office:

8. DIRECTORS

Name: RICHARD W PHILLIPS
Address: 13846 E. PLACITA PEZONA
 VAIL, AZ 856411400
Date Taking Office: 01/01/2011

Name:
Address:
Date Taking Office:

Name:
Address:
Date Taking Office:

Name:
Address:
Date Taking Office:

9. **FINANCIAL DISCLOSURE (A.R.S. §10-11622(A)(9))**

Nonprofits - If your annual report is due on or before September 25, 2008, you must attach a financial statement (e.g. income/expense statement, balance sheet including assets, liabilities). If your nonprofit annual report is due after September 25, 2008, a financial statement is not required. Cooperative marketing associations must in all cases submit a financial statement. All other forms of corporations are exempt from filing a financial statement no matter what date the annual report was due.

ONLY NONPROFIT CORPORATIONS MUST ANSWER THIS QUESTION:

9A. **MEMBERS (A.R.S. §10-11622(A)(8))** This corporation **DOES** **DOES NOT** have members.

10. **CERTIFICATE OF DISCLOSURE (A.R.S. §§ 10-202(D), 10-3202(D), 10-1622(A)(8) & 10-11622(A)(7))**

A. Has any person who is currently an officer, director, trustee, incorporator, or who, in a For-profit corporation, controls or holds more than 10% of the issued and outstanding common shares or 10% of any other proprietary, beneficial or membership interest in the corporation been:

1. Convicted of a felony involving a transaction in securities, consumer fraud or antitrust in any state or federal jurisdiction within the seven year period immediately preceding the execution of this certificate?
2. Convicted of a felony, the essential elements of which consisted of fraud, misrepresentation, theft by false pretenses or restraint of trade or monopoly in any state or federal jurisdiction within the seven year period immediately preceding execution of this certificate?
3. Subject to an Injunction, Judgment, decree or permanent order of any state or federal court entered within the seven year period immediately preceding execution of this certificate where such injunction, judgment, decree or permanent order involved the violation of:
 - (a) fraud or registration provisions of the securities laws of that jurisdiction, or
 - (b) the consumer fraud laws of that jurisdiction, or
 - (c) the antitrust or restraint of trade laws of that jurisdiction?

One box must be marked: YES NO

If "YES" to A, the following information must be submitted as an attachment to this report for each person subject to one or more of the actions stated in items 1 through 3 above.

- | | |
|---|---|
| 1. Full birth name. | 5. Date and location of birth. |
| 2. Full present name and prior names used. | 6. The nature and description of each conviction or judicial action; the date and location; the court and public agency involved; and the file or cause number of the case. |
| 3. Present home address. | |
| 4. All prior addresses for immediately preceding 7 year period. | |

B. Has any person who is currently an officer, director, trustee, incorporator, or who, in a For-profit corporation, controls or holds over 20% of the issued and outstanding common shares, or 20% of any other proprietary, beneficial or membership interest in the corporation, served in any such capacity or held a 20% interest in any other corporation on the bankruptcy or receivership of that other corporation?

One box must be marked: YES NO

If "YES" to B, the following information must be submitted as an attachment to this report for each corporation subject to the statement above.

- (a) Name and address of each corporation and the persons involved.
- (b) State(s) in which it (i) was incorporated and (ii) transacted business.
- (c) Dates of corporate operation.

11. **STATEMENT OF BANKRUPTCY OR RECEIVERSHIP (A.R.S. §§ 10-1623 & 10-1623)**

A. Has the corporation filed a petition for bankruptcy or appointed a receiver? **One box must be marked: YES NO**

If "Yes" to A, the following information must be submitted as an attachment to this report:

1. All officers, directors, trustees and major stockholders of the corporation within one year of filing the petition for bankruptcy or the appointment of a receiver. If a major stockholder is a corporation, the statement shall list the current president, chairman of the board of directors and major stockholders of such corporate stockholder. "Major stockholder" means a shareholder possessing or controlling twenty per cent of the issued and outstanding shares or twenty per cent of any proprietary, beneficial or membership interest in the corporation.
2. Whether any such person has been an officer, director, trustee or major stockholder of any other corporation within one year of the bankruptcy or receivership of the other corporation. If so, for each such corporation give:
 - (a) Name and address of each corporation;
 - (b) States in which it (i) was incorporated and (ii) transacted business.
 - (c) Dates of operation.

12. **SIGNATURES:** Annual Reports must be signed and dated by at least one duly authorized officer or they will be rejected.

I declare, under penalty of perjury, that all corporate income tax returns required by Title 43 of the Arizona Revised Statutes have been filed with the Arizona Department of Revenue. I further declare under penalty of perjury that I (we) have examined this report and the certificate, including any attachments, and to the best of my (our) knowledge and belief they are true, correct and complete.

Name CHUCK HERBACH Date 06/03/2014

Signature CHUCK HERBACH

Title PRESIDENT

(Signator(s) must be duly authorized corporate officer(s) listed in section 7 of this report.)

Exhibit 5

Previously Submitted Paperwork

1 Jodi A. Bain
2 BAIN LAW FIRM, P.L.L.C.
3 P.O. Box 64217
4 Tucson, Arizona 85728
5 Telephone: (520) 203-3044
6 State Bar No. 029270
7 jbbain@blfaz.com
8 Attorney for Plaintiff

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

11 Christ Lutheran Vail Church, an Arizona Tax
12 Exempt Religious Non-Profit Corporation,

13 Plaintiff,

14 vs.

15 Pima County, a body politic and subdivision of
16 the State of Arizona; and Arizona Department of
17 Revenue, an Agency of the State of Arizona,

18 Defendants.

Case No.: TX2014-000614

**PLAINTIFF'S INITIAL DISCLOSURE
STATEMENT**

Title 42
Property Tax

(Hon. Christopher Whitten)

19 Plaintiff, by and through counsel undersigned, pursuant to Rule 26.1 (b)(1), Arizona
20 Rules of Civil Procedure, discloses the following information:

21 **Preliminary Statement**

22 This initial disclosure statement and its content represent the product of initial phases of
23 discovery, and further investigation and discovery may bring to light additional information that
24 may have a bearing on Plaintiff's factual disclosure, legal theories and defenses, witnesses and
25 exhibits, and any required supplementation of, and revisions to, this initial disclosure statement.

26 This initial disclosure statement is submitted subsequent to preceding informal disclosure over
the past months. Accordingly, this initial disclosure statement is not now intended to represent
Plaintiff's complete theory of the case entire defense, etc. Rather, it is merely a preliminary

1 statement until further information is obtained. Plaintiff reserves the right to supplement this
2 information as it becomes available to or brought to the attention of Plaintiff. Nothing in this
3 initial disclosure statement should be construed as an admission as to the admissibility into
4 evidence of any testimony or documents.

5 Plaintiff objects to the disclosure of information that is protected by the attorney-client
6 privilege, the work product doctrine or any other applicable privileges. If Plaintiff inadvertently
7 discloses information that may be protected from discovery under the attorney-client privilege,
8 the work product doctrine or any other applicable privileges, then such inadvertent disclosure
9 does not constitute a waiver of any such privileges/doctrine.
10

11 **A. Factual Basis:**

12 Plaintiff, Christ Vail Lutheran Church, an Arizona tax exempt religious non-profit
13 Corporation (“Plaintiff” or “Church”), owns real property in Pima County, identified by Pima
14 County Assessor parcel numbers 305-90-4370 and 305-90-4380 (collectively the “Subject
15 Property”). The Church acquired the Subject Property in November of 2012 with the intent and
16 for the purpose to utilize it for religious purposes.
17

18 Parcel 305-90-4380 consists of approximately 25 acres of land with a parking lot, a
19 modular building and an early childhood center. Parcel 4380 received a partial exemption for the
20 2014 tax year. Parcel 305-90-4370 consists of approximately 10 acres of land with Stations of
21 the Cross, a prayer path, which is also used for weekly spiritual community get-togethers.
22

23 Plaintiff properly submitted an Affidavit for Organizational Tax Exemption for tax year
24 2014 for the Subject Property on February 12, 2014, pursuant to A.R.S. § 42-11152. Included
25 with this submission was the draft site plan for the two parcels that comprise the Subject
26 Property, meeting minutes dated December 23, 2012 with discussion that the Subject Property

Jodi A. Bain
BAIN LAW FIRM, P.L.L.C.
P.O. Box 64217
Tucson, AZ 85728
(520)203-3044

1 was to be used primarily for religious worship and purposes, and two letters from the Internal
2 Revenue Service describing the Church synod and federal tax exemption.

3 **B. Legal Theories:**

4 This Court has jurisdiction and venue is proper pursuant to A.R.S. 42-11005,
5 A.R.S. 12-163 and A.R.S. 12-165. Defendant failed to properly consider, approve and apply
6 A.R.S. § 42-11101, et al, including (but not limited to), in particular, an exemption for religious
7 property pursuant to A.R.S. § 42-11109 to the Subject Property. For parcel 305-90-4370, the
8 denial was erroneously grounded upon it “not meeting the requirements of any subsection in
9 Arizona Revised Statute Title 42 Chapter 11 Article 3. Exemptions.” Meanwhile, parcel 305-
10 90-4380 inaccurately received merely a partial exemption.

12 Additionally, pursuant to A.R.S. 42-11054(B), the Assessor must consider
13 current use in applying the prescribed standard methods and techniques to determine the full
14 cash value of property for tax purposes.

16 A.R.S. 42-16055 requires the county assessors to consider the valuation of similar
17 properties that are similarly situated, when valuing property for tax purposes.

18 A.R.S. 42-16107(B) and A.R.S. 42-16162(C) require that the county boards of
19 equalization, and the state board of equalization consider the valuation of similar properties that
20 are similarly situated in their decisions.

22 Article Nine, Section One of the Arizona Constitution requires uniformity of taxes
23 and Article Two, Sections Four and Thirteen provide for due process and equal protection in
24 the assessment of taxes.

25 Plaintiff believes that the Defendant did not comply with the above statutes, laws, and
26 procedures in valuing the Subject Property.

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C. Witnesses Expected to Testify at Trial:

1. Grace Gutierrez, Specialized Office Support Supervisor, Exemption Services, Pima County Assessor's Office.
 2. Bill Staples, Pima County Assessor.
 3. Pastor David Hook*, Christ Vail Lutheran Church. c/o The Bain Law Firm.
 4. Various persons mentioned in Plaintiff's responses to disclosures A through I and the County Assessor personnel that are as yet unidentified.
 5. Any and all witnesses listed by Defendants in discovery responses and/or disclosure statements, including any and all documents attached thereto.
 6. Custodian of records as necessary.
- Plaintiff will supplement as necessary and/or required.*

*These witnesses may be contacted through Jodi A. Bain, counsel for Plaintiff.

D. Other Person(s) with Relevant Information or Knowledge: Names and addresses of all persons whom the Plaintiff believes may have knowledge relevant to the events, transactions, or occurrences that give rise to the action, and the nature of the knowledge or information each individual is believed to possess:

1. Grace Gutierrez, Specialized Office Support Supervisor, Exemption Services, Pima County Assessor's Office.
2. Bill Staples, Pima County Assessor.
3. Pastor David Hook*, Christ Vail Lutheran Church. c/o The Bain Law Firm.
4. All the persons mentioned in Plaintiff's responses to disclosures A through I and the County Assessor personnel that are as yet unidentified.

1 *Plaintiff will supplement as necessary and/or required.*

2 *These witnesses may be contacted through Jodi A. Bain, counsel for Plaintiff.

3 **E. Persons who have Given Statements:**

4 See C and D above. All the persons mentioned in Plaintiff's responses to disclosures A
5 through I and the County Assessor personnel that are as yet unidentified. Plaintiff will
6 supplement as necessary and/or required.

7 **F. Expert Witnesses:**

8 Plaintiff has not yet determined all expert witness(es) in this case at this time. Plaintiff
9 will supplement as necessary and/or required.

10 **G. Damages: A computation and the measure of damages alleged by the Plaintiff and**
11 **the documents or testimony on which computation and measure are based, and the**
12 **names, addresses and telephone numbers of all damages witnesses:**

13 For the 2014 tax year, Plaintiff believes that the Pima County Assessor failed to properly
14 consider, approve and apply the appropriate exemption for the Subject Property, pursuant to
15 A.R.S. § 42-11001, et al, including but not limited to, in particular, an exemption for religious
16 property pursuant to A.R.S. § 42-11109. Damages to the plaintiff include the illegally levied and
17 assessed tax on the Subject Property. The exact tax refund and applicable interest are to be
18 computed by the County Treasurer pursuant to Arizona statutes.

19 **H. Trial Exhibits: The existence, location, custodian and general description of any**
20 **tangible evidence or relevant documents that the Plaintiff plans to use at trial and**
21 **relevant insurance agreements:**

22 A. Christ Lutheran Vail Church Site Plan. CHURCH 1.
23
24
25
26

1 B. Photos of Subject Property. CHURCH 2 - 9.

2 At this time, in addition to the Affidavit for Organizational Tax Exemption for tax year
3 2014 and its attachments by Plaintiff submitted to Defendants on or about February 12, 2014,
4 the tangible evidence and relevant documents the Defendant plans to use at trial are attached
5 hereto (if any) and incorporated herein. Plaintiff will supplement as necessary and/or
6 required.
7

8 **I. Other Relevant Documents:**

9 Plaintiff believes that at this time, the relevant documents have been listed and
10 produced pursuant to the preceding disclosures A through I, if any. Plaintiff will supplement as
11 necessary and/or required. All of the disclosures herein include information and data in the
12 possession, custody and control of the Plaintiff as well as that which can be ascertained, learned
13 or acquired by reasonable inquiry and investigation.
14
15
16
17

18 DATED this 31st day of December, 2015.

19 BAIN LAW FIRM, P.L.L.C.

20 By: /s/ Jodi A. Bain

21 Jodi A. Bain

22 Counsel for Plaintiff

23 ///

24 ///

25 ///

26

Jodi A. Bain
BAIN LAW FIRM, P.L.L.C.
P.O. Box 64217
Tucson, AZ 85728
(520)203-3044

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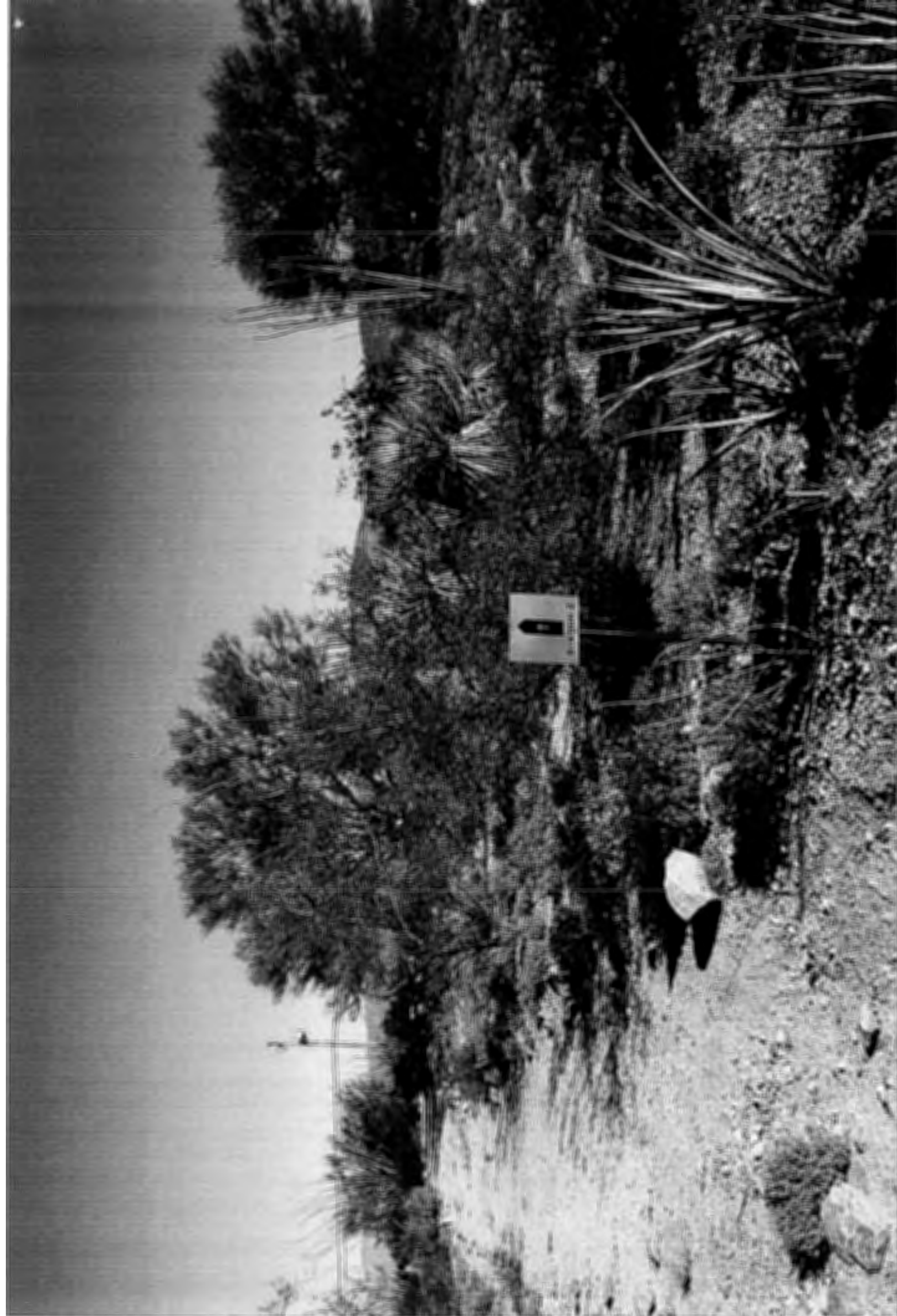
Electronic copies emailed
this 31st day of December, 2015, to:

Terri A. Roberts
Law Office of Terri A. Roberts
P.O. Box 85220
Tucson, Arizona 85754
(520) 850-5948
Terri.Roberts@azbar.org
Attorney for Bill Staples

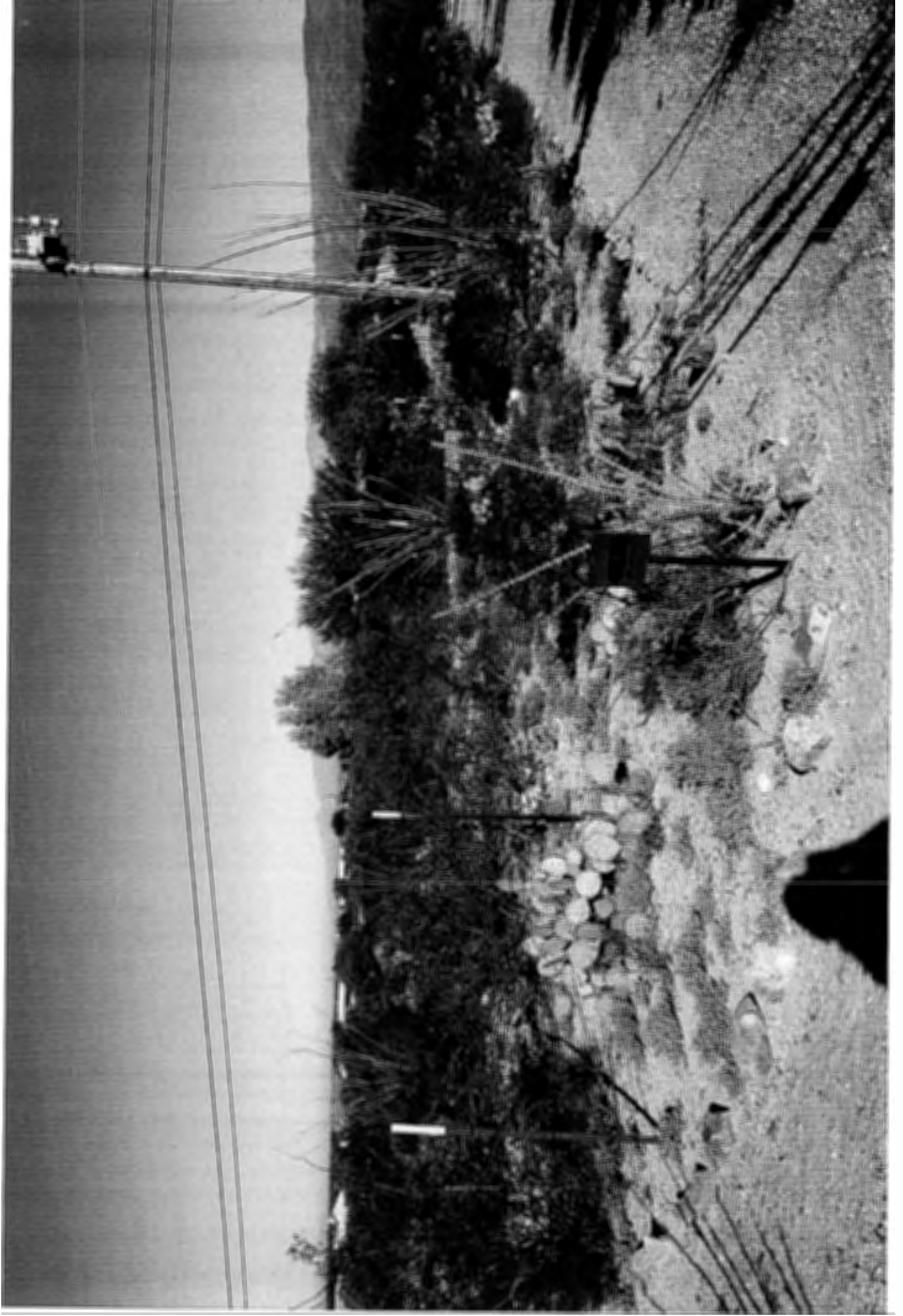
Brian Marchetti
Marchetti Law Firm, PLLC
290 N. Meyer Avenue
Tucson, Arizona 85701
(520) 334-2067
brian@yourtucsonlawfirm.com
Attorney for Bill Staples

BARBARA LAWALL
PIMA COUNTY ATTORNEY
CIVIL DIVISION
David W. Krula
32 N. Stone Avenue, Suite 2100
Tucson, Arizona 85701
David.Krula@pcao.pima.gov
Attorney for Pima County

Macaen Mahoney
ARIZONA ATTORNEY GENERAL
1275 W. Washington Street
Phoenix, Arizona 85007
Macaen.Mahoney@azag.gov
Attorney for Arizona Department of Revenue







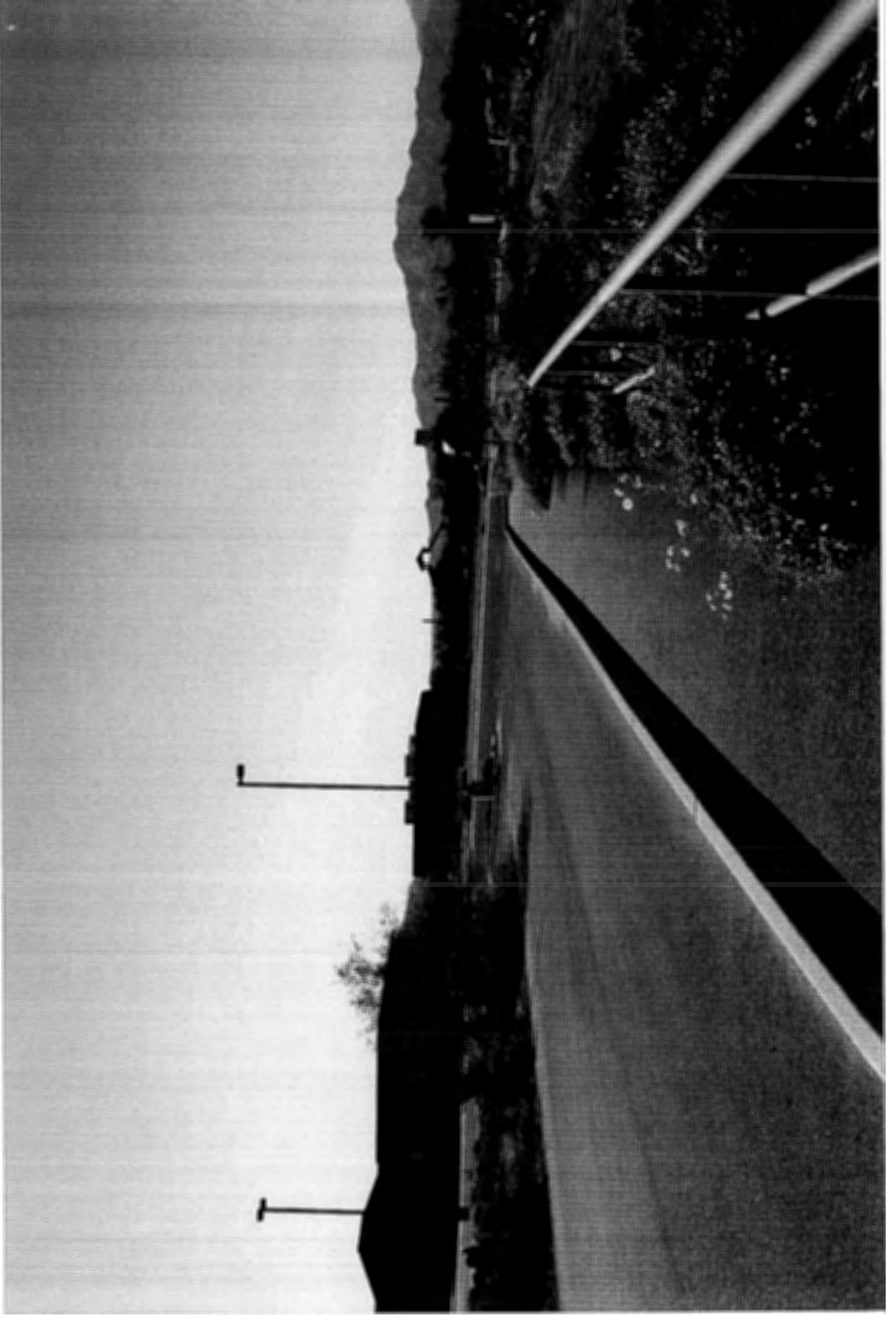


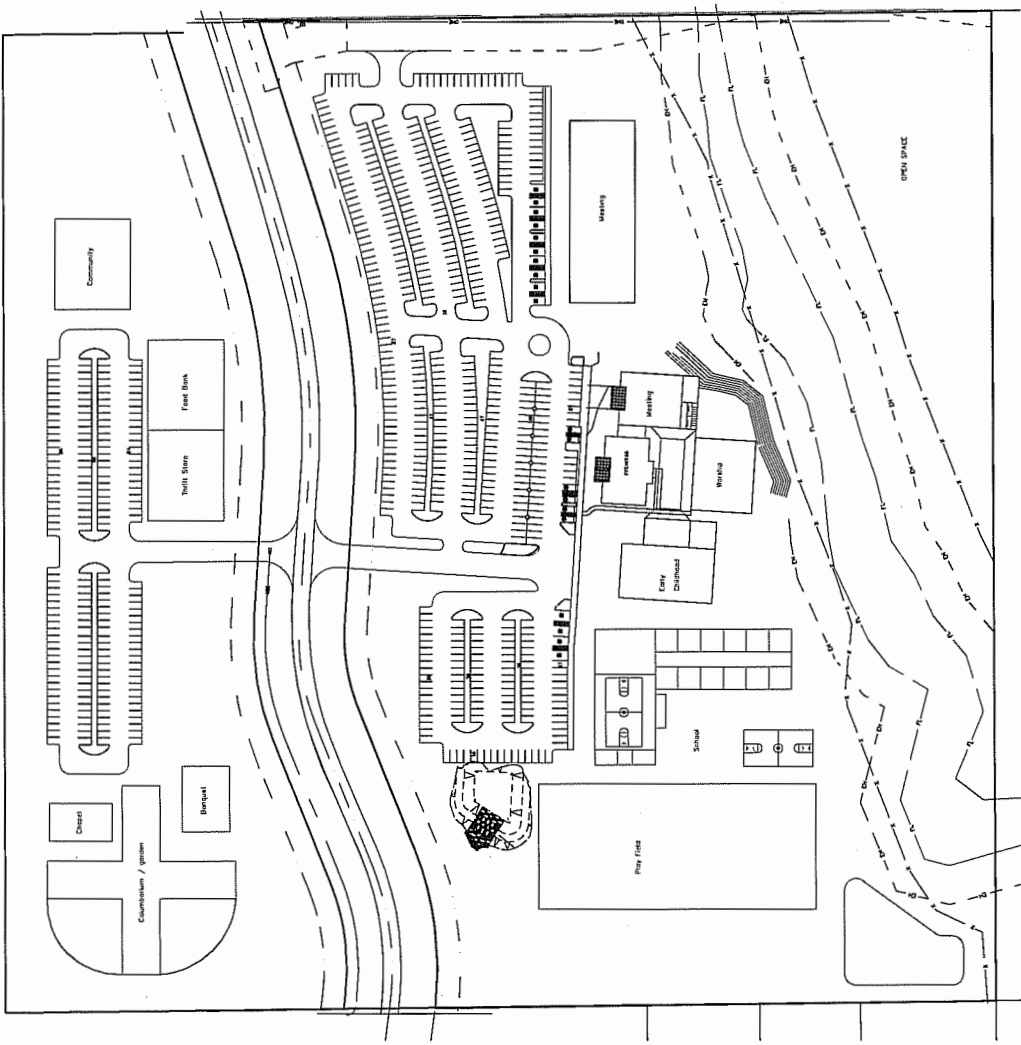




2011-2012 Season
CHRIST
UNIVERSITY
VAIL
Campus & Residence
1000







Designed by:	REV:	DATE:
Checked by:		
Drawn by:		
Horizontal Scale:		
Vertical Scale:		
Drawing Date:		
Drawing Name:		

CHRIST LUTHERAN VAIL CHURCH
Development Plan

Radix Engineering, Inc.