

Pima County Clerk of the Board

Julie Castañeda

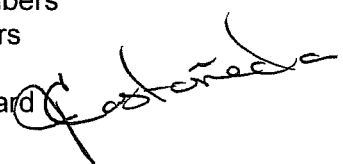
Melissa Manriquez
Deputy Clerk

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: June 12, 2018

RE: Petition for Redemption of Property Tax Exemption Waiver
Pasadera Behavioral Health Network – Claimant: Valley Heights Lincoln, L.L.C

Valley Heights Lincoln LLC, represented by Snell & Wilmer L.L.P., and on behalf of Pasadera Behavioral Health Network, has petitioned the Board of Supervisors, under A.R.S. §42-11153(B), for a Redemption of Property Tax Exemption Waiver for tax year 2017. The petition was filed on February 28, 2018. The second half of tax year 2017 was payable on March 1, 2018. Therefore, according to Board of Supervisors Policy C 4.3, any approval of this item should be accompanied by a notation that the first half of taxes for 2017 may not be refunded or abated. The request is for the following parcels:

Year (2 nd half Only)	Parcel No.	Description
2017	119-02-0510	Non-Profit
2017	119-02-0520	Non-Profit
2017	119-02-0530	Non-Profit
2017	119-02-0540	Non-Profit
2017	119-02-0550	Non-Profit
2017	119-02-0560	Non-Profit
2017	119-02-0570	Non-Profit
2017	119-02-0580	Non-Profit
2017	119-02-0590	Non-Profit
2017	119-02-0600	Non-Profit
2017	119-02-0610	Non-Profit
2017	119-02-0620	Non-Profit
2017	119-02-0630	Non-Profit
2017	119-02-0640	Non-Profit
2017	119-02-0650	Non-Profit
2017	119-02-0660	Non-Profit
2017	119-02-0670	Non-Profit
2017	119-02-0680	Non-Profit
2017	119-02-2670	Non-Profit
2017	119-02-129A	Non-Profit

Attachments

- Notice of Hearing
- Petitioner's Submission
- Assessor's Emails



Pima County Clerk of the Board

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May 21, 2018

Pasadera Behavioral Health Network
c/o Julie H. Quigley
Snell & Wilmer, L.L.P.
400 E Van Buren Street, Suite 1900
Phoenix, Arizona 85004-2202

RE: Waiver of Real Property Taxes—Parcel Nos. 119-02-0510, 119-02-0520,
119-02-0530, 119-02-0540, 119-02-0550, 119-02-0560, 119-02-0570,
119-02-0580, 119-02-0590, 119-02-0600, 119-02-0610, 119-02-0620,
119-02-0630, 119-02-0640, 119-02-0650, 119-02-0660, 119-02-0670,
119-02-0680, 119-02-2670, and 119-02-129A

Dear Ms. Quigley:

Please be advised that your Petition of Waiver of Real Property Taxes for the 2nd half of 2017 has been scheduled before the Pima County Board of Supervisors on Tuesday, June 12, 2018, 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 cursive script that reads "Julie Castañeda".

Julie Castañeda
Clerk of the Board

Snell & Wilmer

L.L.P.
LAW OFFICES

One Arizona Center
400 East Van Buren Street
Suite 1900
Phoenix, Arizona 85004-2202
602.382.6000
www.swlaw.com

Julie H. Quigley
(602) 382-6154
jqwigley@swlaw.com

February 28, 2018

DENVER
LAS VEGAS
LOS ANGELES
LOS CABOS
ORANGE COUNTY
PHOENIX
RENO
SALT LAKE CITY
TUCSON

BY HAND DELIVERY

Pima County Assessor's Office
Exemption Section
240 N Stone Ave.
Tucson, Arizona 85701

Office of the Clerk of the Board
Pima County Board of Supervisors
130 W. Congress St.
Tucson, Arizona 85701

Re: Exemption Request for Redemption of Waiver - 2017

Dear Sir or Madam :

The application for the 2017 tax exemption of the below referenced parcels was filed past the March 1, 2017 deadline. I hereby request that the waiver of tax exemption be redeemed by the Pima County Board of Supervisors per ARS § 42-11153(B) for that portion of taxes due and payable by March 1, 2018 (ARS § 42-18052(A) provides that one-half of the amount of taxes is due and payable on October 1, and the remaining one-half of the taxes is due and payable on the following March 1).

Name & Address of Applicant:

Valley Heights Lincoln LLC
1235 N Street
Lincoln, NE 68508-2008

Exemption Type: Non-Profit Organization ARS 42-11105

15828154036PC0K0EP

Pima County Assessor's Office
Office of the Clerk of the Board
February 28, 2018
Page 2

Parcels:

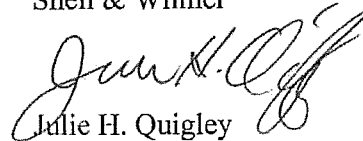
119-02-0510 1	119-02-0580 8	119-02-0650 6
119-02-0520 2	119-02-0590 9	119-02-0660 7
119-02-0530 3	119-02-0600 1	119-02-0670 8
119-02-0540 4	119-02-0610 2	119-02-0680 9
119-02-0550 5	119-02-0620 3	119-02-2670 0
119-02-0560 6	119-02-0630 4	119-02-129A 4
119-02-0570 7	119-02-0640 5	

Please find enclosed the 2017 Exemption Renewal Affidavit for the above listed parcels, an Affidavit signed by Pasadera Behavioral Health Network attesting to the activities of the non-profit organization as of January 1, 2017, and an executed Agency Authorization form.

We appreciate your time and consideration in this matter. If you have any questions, please don't hesitate to contact me.

Very truly yours,

Snell & Wilmer



Julie H. Quigley

JHQ:ms

Enclosures

2017
2018

EXEMPTION TYPE: ARS 42-11105 Non-Profit Organization

AFFIDAVIT FOR ORGANIZATIONAL TAX EXEMPTION
Pursuant to A.R.S. §§ 42-11101 through 42-11155

ORGANIZATION NAME: Pasadera Behavioral Health Network

Claimant: Valley Heights Lincoln LLC

Mailing Address:
Valley Heights Lincoln LLC
1235 N Street
Lincoln, NE 68508-2008

CONTACT INFORMATION (Address if different than Applicant)		
NAME: Julie Quigley, Snell & Wilmer LLP		
ADDRESS: 400 E Van Buren St., Suite 1900		
CITY: Phoenix	STATE: AZ	ZIP CODE: 85004
TELEPHONE # FOR APPLICANT: 602-382-6154		
Contact Email: jquigley@swlaw.com		
NOTES: Affidavit is for 20 parcels owned & used by Pasadera Behavioral Health Network in its mission to provide health care for people suffering mental health issues and substance		

EXEMPTION TYPE:

RELIGIOUS ORGANIZATION	NON-PROFIT ORGANIZATION	<input checked="" type="checkbox"/>
CHARITABLE ORGANIZATION	EDUCATIONAL PROPERTY	<input type="checkbox"/>
VETERANS ORGANIZATION	CEMETERY	<input type="checkbox"/>
OTHER (SPECIFY TYPE)		<input type="checkbox"/>

NOTE: SIGNATURE MUST BE NOTARIZED OR SIGNED IN THE PRESENCE OF ASSESSOR'S OFFICE PERSONNEL.

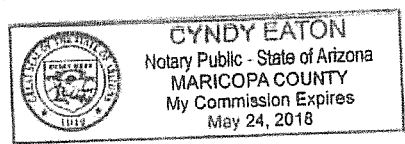
(A) PROPERTY LIST	(B) LIST USAGE
Parcel ID 119-02-129A: Office Building, Parking Lot, Commercial Yard Improvements	All property was purchased and used by
Parcel ID 119-02-0510: Building	Pasadera Behavioral Health Network to
Parcel ID 119-02-0520: Buildings & Yard Improvements	further its mission to provide
Parcel ID 119-02-0530: Parking Lot	health care for people suffering from
Parcel ID 119-02-0540: Parking Lot	mental illness and substance abuse.
Parcel ID 119-02-0550: Parking Lot	
Parcel ID 119-02-0560: Parking Lot	
Parcel ID 119-02-0570: Parking Lot	
Parcel ID 119-02-0580: Parking Lot	
Parcel ID 119-02-0590: Yard Improvements	
Parcel ID 119-02-0600: Building	
Parcel ID 119-02-0610: Yard Improvements	
Parcel ID 119-02-0620: Yard Improvements	
Parcel ID 119-02-0630: Building	
Parcel ID 119-02-0640: Parking Lot	
Parcel ID 119-02-0650: Yard Improvements	
Parcel ID 119-02-0660: Yard Improvements	
Parcel ID 119-02-0670: Yard Improvements	

STATE OF ARIZONA / PIMA COUNTY

I HEREBY CERTIFY THAT I HAVE READ OVER THE FOREGOING FACTS BEFORE SUBSCRIBING MY NAME HERETO AND THAT ALL MATTERS HEREIN STATED ARE TRUE TO THE BEST OF MY KNOWLEDGE.

x Julie Quigley 2/28/18
PROPERTY OWNER / AGENT DATE

x Cyndy Eaton 2-28-18
DEPUTY ASSESSOR / NOTARY COMMISSION EXPIRES



FOR VALUATION YEAR _____

AGENCY AUTHORIZATION FORM

Pursuant to A.R.S. § 42-16001

STATE BOARD OF APPRAISAL REGISTRATION NUMBER _____

STATE BOARD OF EQUALIZATION NUMBER _____

- Persons who own, control, or possess property valued by the County Assessor may each year designate an agent to act on their behalf on any matter relating to the review of the valuation and classification of the property before the Assessor or the County or State Board of Equalization.
- This designation of an agent expires at the end of the calendar / valuation year.
- This form or a copy must accompany any petition, Taxpayer Notice of Claim, or response to a Notice of Proposed Correction filed with the Assessor or either Board of Equalization. The original form shall be provided for inspection by the agent on request of the County Assessor, either Board of Equalization, or the Department of Revenue.
- Notices issued by the Assessor or either Board of Equalization relating to the review of the valuation of that property shall be sent to the agent of record.
- A petition for Review of Real Property or Personal Property, a Notice of Proposed Correction, or a Taxpayer Notice of Claim will not be accepted unless the Agency Authorization form accompanying the petition is signed by the person who owns, controls, or possesses the property.

DESIGNATION OF AGENT: (Type or Print)

Snell & Wilmer, L.L.P.

AGENT / FIRM NAME

Julie Quigley

602-382-6154

CONTACT PERSON

400 E. Van Buren, Suite 1900

TELEPHONE

MAILING ADDRESS

Phoenix, AZ 85004-2202

jquigley@swlaw.com

CITY, STATE, ZIP

EMAIL ADDRESS

DESIGNATION MADE BY: (Type or Print)

Valley Heights Lincoln LLC

COMPANY NAME

Sarah Spiker

Manager

NAME OF PERSON OWNING, CONTROLLING OR POSSESSING PROPERTY OR CONTACT PERSON

TITLE

1235 N Street

ADDRESS

Lincoln, NE 68508-2008

402-473-6141

CITY, STATE, ZIP

TELEPHONE

EMAIL ADDRESS

I, the undersigned, hereby designate the above name agent to act on my behalf in all matters pertaining to the review and appeal of real or personal property valuation and classification with the Assessor or the Boards of Equalization. This authorization is limited to the properties listed below and on the attached continuation form(s).

Sarah Spiker

SIGNATURE OF PERSON CONTROLLING OR POSSESSING PROPERTY

12-13-17

DATE

PRINT NAME (IF DIFFERENT THAN DESIGNATED ABOVE)

PRINT TITLE

COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	COUNTY	BOOK-MAP-PARCEL	PERSONAL PROPERTY ASSESSMENT ACCOUNT
10	119-02-0510	10	119-02-0600	10	119-02-2670	
10	119-02-0520	10	119-02-0610	10	119-02-129A	
10	119-02-0530	10	119-02-0620			
10	119-02-0540	10	119-02-0630			
10	119-02-0550	10	119-02-0640			
10	119-02-0560	10	119-02-0650			
10	119-02-0570	10	119-02-0660			
10	119-02-0580	10	119-02-0670			
10	119-02-0590	10	119-02-0680			

County Name and Number: (1) Apache (2) Cochise (3) Coconino (4) Gila (5) Graham (6) Greenlee (7) Maricopa (8) Mohave (9) Navajo (10) Pima (11) Pinal (12) Santa Cruz (13) Yavapai (14) Yuma (15) La Paz

NOTE: USE CONTINUATION FORM DOR 82130AAA TO LIST ADDITIONAL PARCELS

DOR 82130AAA (10/2012)

5. WHILE PASADERA DISCONTINUED OPERATIONS IN 2016, AS OF JANUARY 1, 2017, AND AT LEAST UNTIL MAY 2017 (WHEN THE PIMA COUNTY SUPERIOR COURT ENTERED AN ORDER APPOINTING A RECEIVER TO TAKE POSSESSION OF THE PROPERTY), PASADERA CONTINUED TO USE THE PARCELS AS AN OFFICE DURING THEIR WIND DOWN EFFORTS TO LIQUIDATE ASSETS AND COLLECT DEBTS AND CONTINUED TO SERVE THE SAME CHARITABLE FUNCTION IN FURTHERANCE OF PASADERA'S EXEMPT PURPOSE.

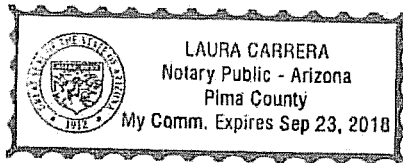
Christopher G. Linscott, in his capacity as Agent
OF Pasadena Behavioral Health Network

Christopher G. Linscott

SUBSCRIBED AND SWORN TO BEFORE

ME THIS 11th DAY OF December, 2017

Laura Carrera (NOTARY PUBLIC)



Julie Castaneda

From: Ryan Call
Sent: Thursday, May 3, 2018 8:19 AM
To: Bill Staples; Julie Castaneda
Cc: Lon Berg; Pamela Biggers; Joyce Hays
Subject: RE: Exemption Request for Redemption of Waiver

Good morning,

We did not process the attached request from Snell & Wilmer on behalf of their client and current property owner, Valley Heights Lincoln LLC for the following reasons:

1. The request was received after October 1st 2017. This fact was communicated to the property owners several months ago.
2. The owner seeking this waiver "Valley Heights Lincoln LLC" is not a non-profit property owner, and seems to be claiming the exemption on behalf of the prior owner, Pasadera Behavioral Health Network who was prior to 2017 qualified for exemption on these parcels. At the time of this request; Pasadera Behavioral Health Services was no longer the owner of the requested parcels.
3. The waiver process prior to this new version was for our office to determine if property owners seeking exemption would in fact qualify for exemption except for the fact that they missed the March 1st filing deadline. In this case the property owner seeking the waiver, Valley Heights Lincoln LLC is not a non-profit organization, nor were they providing relief as a health care provider. Both which are requirements found in A.R.S. 42-11105 and or 42-11107.

Unlike the Rialto Theatre situation who are a non-profit organization, Valley Heights Lincoln LLC (the owner of the properties in question) are not to our knowledge a non-profit organization, and as of this email, have not requested exemption for 2018 on these or any properties.

Please let me know if you have any additional questions.

Thank you,

Ryan Call
Property Appraisal Manager
Personal Property/Public Service/ Valuation Relief Programs
Property Ownership/Mapping/Audit
Pima County Assessor's Office
520-724-3111

Notice Of Confidentiality: The information contained in this email is confidential, which may include protected information and is intended only for the use of the individual or entity to which it is addressed. You are hereby notified that any dissemination, distribution or copying of this message is strictly prohibited.

From: Bill Staples
Sent: Wednesday, May 2, 2018 4:45 PM

To: Julie Castaneda <julie.castaneda@pima.gov>; Ryan Call <Ryan.Call@pima.gov>
Cc: Lon Berg <Lon.Berg@pima.gov>
Subject: RE: Exemption Request for Redemption of Waiver

Hi Julie,
I believe we denied them for 2017 due to no/late filing and also the sale of the properties (Ryan can correct me). They may want to request similar treatment with Rialto Theatre. We approved Rialto for the current year (2018) while the BOS exempted them for prior years (2017, 2016). Also, I believe the BOS waived the requirement to pay any taxes before delinquency prior to filing a claim.

Let me know if you have additional questions.

From: Julie Castaneda
Sent: Monday, April 30, 2018 2:02 PM
To: Bill Staples <Bill.Staples@pima.gov>; Ryan Call <Ryan.Call@pima.gov>
Subject: Exemption Request for Redemption of Waiver

Good Afternoon,

Could you please advise if the attached was processed by your office.

It was submitted prior to the 2017 2nd half due date deadline and before the waiver process official became the Clerk's responsibility.

Thanks,

Julie Castañeda
Pima County Clerk of the Board
130 W. Congress St., 5th Floor
Tucson, Arizona 85701
(520) 724-8007