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\*Also admitted in Pennsylvania

June 6, 2018

Board of Equalization  
Cochise County  
1415 Melody Lane  
Building G  
Bisbee AZ 85603

Board of Equalization  
c/o Cochise County Clerk  
100 Quality Hill Road  
Bisbee, AZ 85603

Re: NP Arizona Real Estate 1

Dear Board of Equalization:

Enclosed is the Petition for Review of Taxpayer Notice of Claim submitted on behalf of NP Arizona Real Estate 1, L.L.C. A copy of the original Notice of Claim (Assessor No. 20180116001) submitted to the Cochise County Assessor is attached as Exhibit A. The Assessor's Disputed Decision, dated April 12, 2018, is attached as Exhibit B.

Very truly yours,

STUBBS & SCHUBART, P. C.

*Marilyn Rubin*

Marilyn Rubin, Secretary to  
G. Lawrence Schubart

FOE/mr

cc: Assessor, Cochise County at  
1415 Melody Lane, Bldg, B, Bisbee, AZ 85603

RECEIVED  
COCHISE COUNTY  
BOARD OF SUPERVISORS

2018 JUN -5 PM 12:46

# PETITION FOR REVIEW OF TAXPAYER NOTICE OF CLAIM

Pursuant to A.R.S. § 42-16254

**FOR PETITIONS FILED IN MARICOPA OR PIMA COUNTY, SUBMIT TO THE STATE BOARD OF EQUALIZATION (SBOE).  
IF FILED IN ANY OTHER COUNTY, SUBMIT TO THE COUNTY BOARD OF EQUALIZATION.**

- File this petition within **90 DAYS** of the date of the meeting with the Tax Officer. Include a copy of the Notice of Claim and the Tax Officer's decision.
- **Keep a copy for your records** and mail or hand deliver one copy to either the County or State Board of Equalization.
- Deliver one copy to the Tax Officer. If mailed, send **certified mail**.
- Include an Agency Authorization form with this petition if the agent did not represent the taxpayer when filing the Notice of Claim.
- Complete Items 1 through 7 where applicable.

1. COUNTY Cochise PARCEL ID: See attached
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE  AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION Portion, Section 26, T13S, G&SRB&M

4A. TYPE OR PRINT OWNER'S NAME AND ADDRESS AS LISTED ON TAX ROLL: <u>NP Arizona Real Estate 1, L.L.C.</u>  <u>5757 Main Street, #205</u>  <u>Frisco, TX 75034</u>	4B. MAIL DECISION TO: <u>G. Lawrence Schubart</u>  <u>340 N. Main Ave.</u>  <u>Tucson, AZ 85701</u>
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5. COMPLETED BY: (Owner, Agent, or Attorney) G. Lawrence Schubart, Stubbs & Schubart, P.C., 340 N. Main Ave., Tucson, AZ 85701, attorney for NP Arizona Real Estate 1, L.L.C.

AGENTS ONLY: State Board of Appraisal # \_\_\_\_\_ SBOE # \_\_\_\_\_ (Pima and Maricopa Counties Only)

6. **BASIS FOR THIS PETITION:** Additional documents submitted must contain the parcel ID number or tax roll number and be attached to the petition. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation, changing the classification, or no change.
- THIS PETITION IS BASED ON THE FOLLOWING METHOD(S) OF VALUATION: MARKET  COST  INCOME  OTHER
- See Exhibit A, attached; agricultural real property taxed as non-agricultural based on error as provided for and defined in A.R.S. Sec. 42-16251 and Sec. 42-16254, and related provisions.

TAX YEAR	FROM (Currently)	LAND	TO (Proposed correction):	LAND
Current Year	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
One Year Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
Two Years Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
Three Years Prior	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	LEGAL CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____

7. I hereby request that the petition above be reviewed by the County or State Board of Equalization and that the Board consider the provided information in making its determination. I hereby affirm that the information included or attached is true and correct.

G. Lawrence Schubart  
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE

6/6/2018  
DATE

IN PIMA AND MARICOPA COUNTIES ONLY:  
If you want this appeal to be heard on the record check here   
and submit any additional written or typed information with this form  
This means that neither you nor the Tax Officer will appear in person before the State Board of Equalization to offer oral testimony.

<b>BOARD OF EQUALIZATION DECISION</b>	FULL CASH VALUE \$ _____	LIMITED PROPERTY VALUE \$ _____	LEGAL CLASS _____	ASMT RATIO _____
BASIS FOR DECISION: _____				
DATE RECEIVED _____	DATE DECISION MAILED _____	CHAIRMAN OR CLERK OF THE BOARD _____		

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

2018 JUN - 8 PM 1:03

RECEIVED  
COCHISE COUNTY  
BOARD OF SUPERVISORS

# TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY
NUMBER _____

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. Keep a copy of this form for your records.

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-20-003

2017 TAX YEAR Current Year	FROM (Currently) PROPERTY CLASS <u>2.R</u>	LAND <u>321,944</u>	TO (Proposed correction): PROPERTY CLASS <u>2.R</u>	LAND <u>17,653</u>
	FCV ASSMT RATIO <u>15</u>	IMPS <u>0</u>	FCV ASSMT RATIO <u>15</u>	IMPS _____
	LPV ASSMT RATIO <u>15</u>	FCV <u>321,944</u>	LPV ASSMT RATIO <u>15</u>	FCV <u>17,653</u>
		LPV <u>310,937</u>		LPV <u>17,653</u>
TAX YEAR One Year Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Two Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Three Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____

PARCEL ID: 302-26-005A

2017 TAX YEAR Current Year	FROM (Currently) PROPERTY CLASS <u>M</u>	LAND <u>872,842</u>	TO (Proposed correction): PROPERTY CLASS <u>M</u>	LAND <u>317,878</u>
	FCV ASSMT RATIO <u>14.4</u>	IMPS <u>128,849</u>	FCV ASSMT RATIO <u>13.2</u>	IMPS <u>109,522</u>
	LPV ASSMT RATIO <u>14.5</u>	FCV <u>1,001,691</u>	LPV ASSMT RATIO <u>13.2</u>	FCV <u>427,400</u>
		LPV <u>964,128</u>		LPV <u>427,400</u>
TAX YEAR One Year Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Two Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Three Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____

*G. Lawrence Schubert*  
SIGNATURE OF OWNER OR REPRESENTATIVE

Jan 11, 2018  
DATE

DOR FORM 621798B (09/2017)

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY
NUMBER _____

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, Improvement full cash value, total full cash value (sum of land and Improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. Keep a copy of this form for your records.

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-23-045

2017 TAX YEAR Current Year	FROM (Currently)	LAND <u>440,240</u>	TO (Proposed correction):	LAND <u>29,102</u>
	PROPERTY CLASS <u>2.R</u>	IMPS <u>0</u>	PROPERTY CLASS <u>2.R</u>	IMPS <u>0</u>
	FCV ASSMT RATIO <u>15</u>	FCV <u>440,240</u>	FCV ASSMT RATIO <u>15</u>	FCV <u>29,102</u>
	LPV ASSMT RATIO <u>15</u>	LPV <u>425,189</u>	LPV ASSMT RATIO <u>15</u>	LPV <u>29,102</u>
TAX YEAR One Year Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Two Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Three Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____

PARCEL ID: 302-44-013

2017 TAX YEAR Current Year	FROM (Currently)	LAND <u>64,000</u>	TO (Proposed correction):	LAND <u>43,400</u>
	PROPERTY CLASS <u>2.R</u>	IMPS <u>0</u>	PROPERTY CLASS <u>2.R</u>	IMPS <u>0</u>
	FCV ASSMT RATIO <u>15</u>	FCV <u>64,000</u>	FCV ASSMT RATIO <u>15</u>	FCV <u>43,400</u>
	LPV ASSMT RATIO <u>15</u>	LPV <u>61,812</u>	LPV ASSMT RATIO <u>15</u>	LPV <u>43,400</u>
TAX YEAR One Year Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Two Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Three Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____

Laurence Duback  
SIGNATURE OF OWNER OR REPRESENTATIVE

Jan 11, 2018  
DATE

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY
NUMBER _____

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For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-19-004A

2017 TAX YEAR Current Year	FROM (Currently)	LAND	1,311,770	TO (Proposed correction):	LAND	92,845
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	1,311,700	FCV ASSMT RATIO <u>15</u>	FCV	92,845
	LPV ASSMT RATIO <u>15</u>	LPV	1,266,922	LPV ASSMT RATIO <u>15</u>	LPV	92,845
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 302-19-004D

2017 TAX YEAR Current Year	FROM (Currently)	LAND	273,970	TO (Proposed correction):	LAND	21,630
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	264,603	FCV ASSMT RATIO <u>15</u>	FCV	21,630
	LPV ASSMT RATIO <u>15</u>	LPV	264,603	LPV ASSMT RATIO <u>15</u>	LPV	21,630
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

*Lawrence Dubaut*  
SIGNATURE OF OWNER OR REPRESENTATIVE

Jan 11, 2018  
DATE

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-16254

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TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-53-003

2017 TAX YEAR Current Year	FROM (Currently)	LAND <u>41,708</u>	TO (Proposed correction):	LAND <u>22,400</u>
	PROPERTY CLASS <u>2.R</u>	IMPS <u>0</u>	PROPERTY CLASS <u>2.R</u>	IMPS <u>0</u>
	FCV ASSMT RATIO <u>15</u>	FCV <u>41,708</u>	FCV ASSMT RATIO <u>15</u>	FCV <u>22,400</u>
	LPV ASSMT RATIO <u>15</u>	LPV <u>40,282</u>	LPV ASSMT RATIO <u>15</u>	LPV <u>22,400</u>
TAX YEAR One Year Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Two Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Three Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____

PARCEL ID: 302-44-023A

2017 TAX YEAR Current Year	FROM (Currently)	LAND <u>1,600,000</u>	TO (Proposed correction):	LAND <u>123,506</u>
	PROPERTY CLASS <u>2.R</u>	IMPS <u>0</u>	PROPERTY CLASS <u>2.R</u>	IMPS <u>0</u>
	FCV ASSMT RATIO <u>15</u>	FCV <u>1,600,000</u>	FCV ASSMT RATIO <u>15</u>	FCV <u>123,506</u>
	LPV ASSMT RATIO <u>15</u>	LPV <u>1,545,298</u>	LPV ASSMT RATIO <u>15</u>	LPV <u>123,506</u>
TAX YEAR One Year Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Two Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Three Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____

*Lawrence Schubert*  
SIGNATURE OF OWNER OR REPRESENTATIVE

Jan 11, 2018  
DATE

DOR FORM 021798B (05/2017)

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY  
NUMBER \_\_\_\_\_

Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.

For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-44-023E

2017 TAX YEAR Current Year	FROM (Currently)	LAND	2,393,498	TO (Proposed correction):	LAND	106,397
	PROPERTY CLASS <u>2.R</u>	IMPS	<u>0</u>	PROPERTY CLASS <u>2.R</u>	IMPS	<u>0</u>
	FCV ASSMT RATIO <u>15</u>	FCV	2,393,498	FCV ASSMT RATIO <u>15</u>	FCV	106,397
	LPV ASSMT RATIO <u>15</u>	LPV	2,311,665	LPV ASSMT RATIO <u>15</u>	LPV	106,397
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 304-21-001

2017 TAX YEAR Current Year	FROM (Currently)	LAND	64,000	TO (Proposed correction):	LAND	22,400
	PROPERTY CLASS <u>2.R</u>	IMPS	<u>0</u>	PROPERTY CLASS <u>2.R</u>	IMPS	<u>0</u>
	FCV ASSMT RATIO <u>15</u>	FCV	64,000	FCV ASSMT RATIO <u>15</u>	FCV	22,400
	LPV ASSMT RATIO <u>15</u>	LPV	63,545	LPV ASSMT RATIO <u>15</u>	LPV	22,400
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

*Laurence S. [Signature]*  
SIGNATURE OF OWNER OR REPRESENTATIVE

Jan 11, 2018  
DATE

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY  
NUMBER

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**


TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-03-007B

2017 TAX YEAR Current Year	FROM (Currently)	LAND	5,713,000	TO (Proposed correction):	LAND	161,260
	PROPERTY CLASS <u>2.R</u>	IMPS	45,239	PROPERTY CLASS <u>2.R</u>	IMPS	45,239
	FCV ASSMT RATIO <u>15</u>	FCV	5,758,239	FCV ASSMT RATIO <u>15</u>	FCV	206,499
	LPV ASSMT RATIO <u>15</u>	LPV	5,561,371	LPV ASSMT RATIO <u>15</u>	LPV	206,499
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 304-19-004

2017 TAX YEAR Current Year	FROM (Currently)	LAND	60,200	TO (Proposed correction):	LAND	20,314
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	60,200	FCV ASSMT RATIO <u>15</u>	FCV	20,134
	LPV ASSMT RATIO <u>15</u>	LPV	59,772	LPV ASSMT RATIO <u>15</u>	LPV	20,134
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

  
SIGNATURE OF OWNER OR REPRESENTATIVE  
DOR FORM 621798B (03/2017)

Jan 11, 2018  
DATE

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY  
NUMBER \_\_\_\_\_

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TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-44-008

2017 TAX YEAR Current Year	FROM (Currently)	LAND <u>750,000</u>	TO (Proposed correction):	LAND <u>213,259</u>
	PROPERTY CLASS <u>2.R</u>	IMPS <u>28,511</u>	PROPERTY CLASS <u>2.R</u>	IMPS <u>28,511</u>
	FCV ASSMT RATIO <u>15</u>	FCV <u>778,511</u>	FCV ASSMT RATIO <u>15</u>	FCV <u>241,770</u>
	LPV ASSMT RATIO <u>15</u>	LPV <u>751,894</u>	LPV ASSMT RATIO <u>15</u>	LPV <u>241,770</u>
TAX YEAR One Year Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Two Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Three Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____

PARCEL ID: 302-19-012

2017 TAX YEAR Current Year	FROM (Currently)	LAND <u>11,759</u>	TO (Proposed correction):	LAND <u>500</u>
	PROPERTY CLASS <u>4.2</u>	IMPS <u>0</u>	PROPERTY CLASS <u>2</u>	IMPS <u>0</u>
	FCV ASSMT RATIO <u>10.0</u>	FCV <u>11,759</u>	FCV ASSMT RATIO <u>16</u>	FCV <u>500</u>
	LPV ASSMT RATIO <u>10.0</u>	LPV <u>11,759</u>	LPV ASSMT RATIO <u>16</u>	LPV <u>500</u>
TAX YEAR One Year Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Two Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____
TAX YEAR Three Years Prior	FROM (Currently)	LAND _____	TO (Proposed correction):	LAND _____
	PROPERTY CLASS _____	IMPS _____	PROPERTY CLASS _____	IMPS _____
	FCV ASSMT RATIO _____	FCV _____	FCV ASSMT RATIO _____	FCV _____
	LPV ASSMT RATIO _____	LPV _____	LPV ASSMT RATIO _____	LPV _____

*Lawrence Schubert*  
SIGNATURE OF OWNER OR REPRESENTATIVE

11, 2018  
DATE

DOR FORM 621798B (05/2017)



## **EXHIBIT A**

*NP ARIZONA REAL ESTATE 1, L.L.C., NOTICE OF CLAIM  
(COCHISE COUNTY ASSESSOR #20180116001)*

**STUBBS & SCHUBART, P.C.**

ATTORNEYS AND COUNSELLORS AT LAW  
340 NORTH MAIN AVENUE  
TUCSON, AZ 85701  
(520) 623-5466  
FAX: (520) 882-3909

G. Lawrence Schubart\*  
Thomas M. Parsons  
Jeremy T. Shorbe  
Robert C. Stubbs  
(1927 - 2012)

lschubart@StubbsSchubart.com

(520) 623-5466  
Fax: (520) 882-3909  
[www.StubbsSchubart.com](http://www.StubbsSchubart.com)  
\*Also admitted in Pennsylvania

January 11, 2018

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Philip S. Leiendecker  
Cochise County Assessor  
PO Drawer 168  
Bisbee, AZ 85603

Re: Notice of Claim, Parcel No. 302-20-009 (Multiple)

Dear Mr. Leiendecker:

Please be advised this law firm represents NP Arizona Real Estate I, L.L.C that does business under the tradenames National Pecan Company and Diamond Food. On October 22, 2017, you concluded that for the tax year 2018, their 28 parcels of real property, were entitled to be viewed as agricultural lands, thus reducing the full cash value for the parcels. For your convenience I have enclosed a copy of that decision and various photographs which depict, what you already know to be true, the property is utilized exclusively as an orchard.

It is my understanding you felt you could not correct the 2017 values because after the change in ownership a new agricultural use application was not thereafter filed. Based upon our research of the salient statutes, that obligation appears necessary when land is first brought into an agricultural use, but not necessary when the historical use includes the mature pecan trees. There can be little doubt the agricultural use has been perpetuated which frankly is consistent with your decision of August 2017. As the Notice of Claim stresses (please review Exhibit A to the Notice of Claim, specifically pages 3 and 4) you do have authority to correct this error. An error by statute

STUBBS & SCHUBART, P. C.  
ATTORNEYS AND COUNSELLORS AT LAW

Philip S. Leiendecker  
Cochise County Assessor

Page 2 of 2

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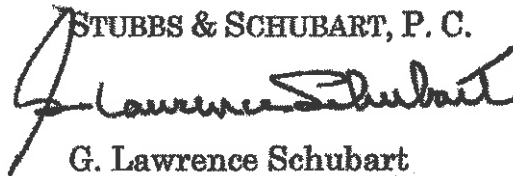
includes an incorrect designation or description in the use or occupancy of the property or its classification. See A.R.S. §42-16251(3)(d).

We feel it is inappropriate to penalize an owner that seeks only to further stimulate the Cochise County economy not only in the use of existing parcels, but in the future development of additional orchard areas. Thus, it is respectfully requested you evaluate the Notice of Claim and make the appropriate adjustment for the year 2017 also.

Thank you.

Very truly yours,

STUBBS & SCHUBART, P. C.



G. Lawrence Schubart

GLS/kp  
Enclosures  
Notice of Claim  
Assessor's Decision  
Photographs

# TAXPAYER NOTICE OF CLAIM - REAL PROPERTY

Pursuant to A.R.S. § 42-18254

FOR OFFICIAL USE ONLY

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 RECEIVED \_\_\_\_\_  
NUMBER \_\_\_\_\_

DATE FILED: \_\_\_\_\_ NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY: Cochise PARCEL ID: See attached ACCOUNT NUMBER \_\_\_\_\_
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE  AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: Portion, Section 26, T13S, G&SRB&M

4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:  
NP Arizona Real Estate I, L.L.C.  
5757 Main Street, #205  
Frisco, TX 76034

4B. MAIL DECISION TO:  
G. Lawrence Schubart  
340 North Main Avenue  
Tucson, AZ 85701

**5. BASIS FOR CLAIM AND REQUESTED CORRECTION:**

See Exhibit A, attached. Agricultural real property taxed as non-agricultural based on error (failure to report agricultural use pursuant to statutory duty).

TAX YEAR	FROM (Currently)	LAND	TO (Proposed correction):	LAND
Current Year	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
One Year Prior	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
Two Years Prior	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
Three Years Prior	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____

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

G. Lawrence Schubart, attorney (520) 623-5486  
NAME / ADDRESS TELEPHONE NUMBER

**AGENTS ONLY:** REAL ESTATE APPRAISAL DIVISION 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.

G. Lawrence Schubart (520) 623-5486  
SIGNATURE OF OWNER OR REPRESENTATIVE TELEPHONE

**DO NOT WRITE BELOW THIS LINE - FOR TAX OFFICERS'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.

Date \_\_\_\_\_ Time \_\_\_\_\_ Location \_\_\_\_\_

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

Signature of Tax Officer's Representative \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number \_\_\_\_\_

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-18254

FOR OFFICIAL USE ONLY  
NUMBER \_\_\_\_\_

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TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-20-003

2017 TAX YEAR Current Year	FROM (Currently)	LAND	321,944	TO (Proposed correction):	LAND	17,653
	PROPERTY CLASS <u>2.R</u>	IMPS	<u>0</u>	PROPERTY CLASS <u>2.R</u>	IMPS	
	FCV ASSMT RATIO <u>15</u>	FCV	<u>321,944</u>	FCV ASSMT RATIO <u>15</u>	FCV	<u>17,653</u>
	LPV ASSMT RATIO <u>15</u>	LPV	<u>310,937</u>	LPV ASSMT RATIO <u>15</u>	LPV	<u>17,653</u>
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 302-26-005A

2017 TAX YEAR Current Year	FROM (Currently)	LAND	872,842	TO (Proposed correction):	LAND	317,878
	PROPERTY CLASS <u>M</u>	IMPS	<u>128,849</u>	PROPERTY CLASS <u>M</u>	IMPS	<u>109,522</u>
	FCV ASSMT RATIO <u>14.4</u>	FCV	<u>1,001,691</u>	FCV ASSMT RATIO <u>13.2</u>	FCV	<u>427,400</u>
	LPV ASSMT RATIO <u>14.5</u>	LPV	<u>964,128</u>	LPV ASSMT RATIO <u>13.2</u>	LPV	<u>427,400</u>
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

*Laurenne Schubert*  
SIGNATURE OF OWNER OR REPRESENTATIVE  
DOR FORM 621798B (03/2017)

Jan 11, 2018  
DATE

# TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM

Pursuant to A.R.S. § 42-18284

FOR OFFICIAL USE ONLY
NUMBER _____

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TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-23-045

2017 TAX YEAR Current Year	FROM (Currently) PROPERTY CLASS <u>2.R</u>	LAND <u>440,240</u>	TO (Proposed correction): PROPERTY CLASS <u>2.R</u>	LAND <u>29,102</u>
	FCV ASSMT RATIO <u>15</u>	IMPS <u>0</u>	FCV ASSMT RATIO <u>15</u>	IMPS <u>0</u>
	LPV ASSMT RATIO <u>15</u>	FCV <u>440,240</u>	LPV ASSMT RATIO <u>15</u>	FCV <u>29,102</u>
		LPV <u>425,189</u>		LPV <u>29,102</u>
TAX YEAR One Year Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Two Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Three Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____

PARCEL ID: 302-44-013

2017 TAX YEAR Current Year	FROM (Currently) PROPERTY CLASS <u>2.R</u>	LAND <u>64,000</u>	TO (Proposed correction): PROPERTY CLASS <u>2.R</u>	LAND <u>43,400</u>
	FCV ASSMT RATIO <u>15</u>	IMPS <u>0</u>	FCV ASSMT RATIO <u>15</u>	IMPS <u>0</u>
	LPV ASSMT RATIO <u>15</u>	FCV <u>64,000</u>	LPV ASSMT RATIO <u>15</u>	FCV <u>43,400</u>
		LPV <u>61,812</u>		LPV <u>43,400</u>
TAX YEAR One Year Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Two Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Three Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____

Laurence S. Duback  
SIGNATURE OF OWNER OR REPRESENTATIVE

Jan 11, 2018  
DATE

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**

Pursuant to A.R.S. § 42-18254

FOR OFFICIAL USE ONLY
NUMBER _____

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TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-19-004A

2017 TAX YEAR Current Year	FROM (Currently)	LAND	1,311,770	TO (Proposed correction):	LAND	92,845
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	1,311,700	FCV ASSMT RATIO <u>15</u>	FCV	92,845
	LPV ASSMT RATIO <u>15</u>	LPV	1,268,922	LPV ASSMT RATIO <u>15</u>	LPV	92,845
TAX YEAR One Year Prior	FROM (Currently)	LAND	_____	TO (Proposed correction):	LAND	_____
	PROPERTY CLASS _____	IMPS	_____	PROPERTY CLASS _____	IMPS	_____
	FCV ASSMT RATIO _____	FCV	_____	FCV ASSMT RATIO _____	FCV	_____
	LPV ASSMT RATIO _____	LPV	_____	LPV ASSMT RATIO _____	LPV	_____
TAX YEAR Two Years Prior	FROM (Currently)	LAND	_____	TO (Proposed correction):	LAND	_____
	PROPERTY CLASS _____	IMPS	_____	PROPERTY CLASS _____	IMPS	_____
	FCV ASSMT RATIO _____	FCV	_____	FCV ASSMT RATIO _____	FCV	_____
	LPV ASSMT RATIO _____	LPV	_____	LPV ASSMT RATIO _____	LPV	_____
TAX YEAR Three Years Prior	FROM (Currently)	LAND	_____	TO (Proposed correction):	LAND	_____
	PROPERTY CLASS _____	IMPS	_____	PROPERTY CLASS _____	IMPS	_____
	FCV ASSMT RATIO _____	FCV	_____	FCV ASSMT RATIO _____	FCV	_____
	LPV ASSMT RATIO _____	LPV	_____	LPV ASSMT RATIO _____	LPV	_____

PARCEL ID: 302-19-004D

2017 TAX YEAR Current Year	FROM (Currently)	LAND	273,970	TO (Proposed correction):	LAND	21,630
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	264,803	FCV ASSMT RATIO <u>15</u>	FCV	21,630
	LPV ASSMT RATIO <u>15</u>	LPV	264,803	LPV ASSMT RATIO <u>15</u>	LPV	21,630
TAX YEAR One Year Prior	FROM (Currently)	LAND	_____	TO (Proposed correction):	LAND	_____
	PROPERTY CLASS _____	IMPS	_____	PROPERTY CLASS _____	IMPS	_____
	FCV ASSMT RATIO _____	FCV	_____	FCV ASSMT RATIO _____	FCV	_____
	LPV ASSMT RATIO _____	LPV	_____	LPV ASSMT RATIO _____	LPV	_____
TAX YEAR Two Years Prior	FROM (Currently)	LAND	_____	TO (Proposed correction):	LAND	_____
	PROPERTY CLASS _____	IMPS	_____	PROPERTY CLASS _____	IMPS	_____
	FCV ASSMT RATIO _____	FCV	_____	FCV ASSMT RATIO _____	FCV	_____
	LPV ASSMT RATIO _____	LPV	_____	LPV ASSMT RATIO _____	LPV	_____
TAX YEAR Three Years Prior	FROM (Currently)	LAND	_____	TO (Proposed correction):	LAND	_____
	PROPERTY CLASS _____	IMPS	_____	PROPERTY CLASS _____	IMPS	_____
	FCV ASSMT RATIO _____	FCV	_____	FCV ASSMT RATIO _____	FCV	_____
	LPV ASSMT RATIO _____	LPV	_____	LPV ASSMT RATIO _____	LPV	_____

  
SIGNATURE OF OWNER OR REPRESENTATIVE

June 11, 2018  
DATE

## TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM

Pursuant to A.R.S. § 42-18254

FOR OFFICIAL USE ONLY
NUMBER _____

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-53-003

2017 TAX YEAR Current Year	FROM (Currently) PROPERTY CLASS <u>2.R</u>	LAND <u>41,708</u>	IMPS <u>0</u>	FCV <u>41,708</u>	LPV <u>40,282</u>	TO (Proposed correction): PROPERTY CLASS <u>2.R</u>	LAND <u>22,400</u>	IMPS <u>0</u>	FCV <u>22,400</u>	LPV <u>22,400</u>
	FCV ASSMT RATIO <u>15</u>					FCV ASSMT RATIO <u>15</u>				
	LPV ASSMT RATIO <u>15</u>					LPV ASSMT RATIO <u>15</u>				
TAX YEAR One Year Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____
	FCV ASSMT RATIO _____					FCV ASSMT RATIO _____				
	LPV ASSMT RATIO _____					LPV ASSMT RATIO _____				
TAX YEAR Two Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____
	FCV ASSMT RATIO _____					FCV ASSMT RATIO _____				
	LPV ASSMT RATIO _____					LPV ASSMT RATIO _____				
TAX YEAR Three Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____
	FCV ASSMT RATIO _____					FCV ASSMT RATIO _____				
	LPV ASSMT RATIO _____					LPV ASSMT RATIO _____				

PARCEL ID: 302-44-023A

2017 TAX YEAR Current Year	FROM (Currently) PROPERTY CLASS <u>2.R</u>	LAND <u>1,600,000</u>	IMPS <u>0</u>	FCV <u>1,600,000</u>	LPV <u>1,545,298</u>	TO (Proposed correction): PROPERTY CLASS <u>2.R</u>	LAND <u>123,506</u>	IMPS <u>0</u>	FCV <u>123,506</u>	LPV <u>123,506</u>
	FCV ASSMT RATIO <u>15</u>					FCV ASSMT RATIO <u>15</u>				
	LPV ASSMT RATIO <u>15</u>					LPV ASSMT RATIO <u>15</u>				
TAX YEAR One Year Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____
	FCV ASSMT RATIO _____					FCV ASSMT RATIO _____				
	LPV ASSMT RATIO _____					LPV ASSMT RATIO _____				
TAX YEAR Two Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____
	FCV ASSMT RATIO _____					FCV ASSMT RATIO _____				
	LPV ASSMT RATIO _____					LPV ASSMT RATIO _____				
TAX YEAR Three Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____	IMPS _____	FCV _____	LPV _____
	FCV ASSMT RATIO _____					FCV ASSMT RATIO _____				
	LPV ASSMT RATIO _____					LPV ASSMT RATIO _____				

  
SIGNATURE OF OWNER OR REPRESENTATIVE

11, 2018  
DATE

FORM 82198B (05/2017)

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY
NUMBER _____

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. Keep a copy of this form for your records.

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-44-023E

2017 TAX YEAR Current Year	FROM (Currently)	LAND	2,393,496	TO (Proposed correction):	LAND	106,397
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	2,393,496	FCV ASSMT RATIO <u>15</u>	FCV	106,397
	LPV ASSMT RATIO <u>15</u>	LPV	2,311,665	LPV ASSMT RATIO <u>15</u>	LPV	106,397
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 304-21-001

2017 TAX YEAR Current Year	FROM (Currently)	LAND	64,000	TO (Proposed correction):	LAND	22,400
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	64,000	FCV ASSMT RATIO <u>15</u>	FCV	22,400
	LPV ASSMT RATIO <u>15</u>	LPV	63,545	LPV ASSMT RATIO <u>15</u>	LPV	22,400
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

*Lawrence DeLuca*  
SIGNATURE OF OWNER OR REPRESENTATIVE

Jan 11, 2018  
DATE

DOR FORM 82179BB (06/2017)

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY
NUMBER _____

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-03-007B

2017 TAX YEAR Current Year	FROM (Currently)	LAND	5,713,000	TO (Proposed correction):	LAND	161,280
	PROPERTY CLASS <u>2.R</u>	IMPS	45,239	PROPERTY CLASS <u>2.R</u>	IMPS	45,239
	FCV ASSMT RATIO <u>15</u>	FCV	5,758,239	FCV ASSMT RATIO <u>15</u>	FCV	206,499
	LPV ASSMT RATIO <u>15</u>	LPV	5,561,371	LPV ASSMT RATIO <u>15</u>	LPV	206,499
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 304-18-004

2017 TAX YEAR Current Year	FROM (Currently)	LAND	60,200	TO (Proposed correction):	LAND	20,314
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	60,200	FCV ASSMT RATIO <u>15</u>	FCV	20,134
	LPV ASSMT RATIO <u>15</u>	LPV	59,772	LPV ASSMT RATIO <u>15</u>	LPV	20,134
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

  
SIGNATURE OF OWNER OR REPRESENTATIVE

11, 2018  
DATE

DOOR FORM 821798B (08/2017)

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-16254

**FOR OFFICIAL USE ONLY**  
NUMBER \_\_\_\_\_

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. Keep a copy of this form for your records.

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-44-008

2017 TAX YEAR Current Year	FROM (Currently)	LAND	750,000	TO (Proposed correction):	LAND	213,259
	PROPERTY CLASS <u>2.R</u>	IMPS	28,511	PROPERTY CLASS <u>2.R</u>	IMPS	28,511
	FCV ASSMT RATIO <u>15</u>	FCV	778,511	FCV ASSMT RATIO <u>15</u>	FCV	241,770
	LPV ASSMT RATIO <u>15</u>	LPV	751,894	LPV ASSMT RATIO <u>15</u>	LPV	241,770
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 302-19-012

2017 TAX YEAR Current Year	FROM (Currently)	LAND	11,759	TO (Proposed correction):	LAND	500
	PROPERTY CLASS <u>4.2</u>	IMPS	0	PROPERTY CLASS <u>2</u>	IMPS	0
	FCV ASSMT RATIO <u>10.0</u>	FCV	11,759	FCV ASSMT RATIO <u>16</u>	FCV	500
	LPV ASSMT RATIO <u>10.0</u>	LPV	11,759	LPV ASSMT RATIO <u>16</u>	LPV	500
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

Lawrence D. Dubaut  
SIGNATURE OF OWNER OR REPRESENTATIVE  
DOR FORM 621789B (05/2017)

Jan 11, 2018  
DATE

## EXHIBIT A

### BASIS FOR CLAIM AND REQUESTED CORRECTION

#### I. INTRODUCTION

NP Arizona Real Estate I, L.L.C. ("NP Arizona"), is the owner numerous parcels of real property in Cochise County, Arizona, including the fourteen (14) separate tax parcels which are the subject of this Notice of Claim (collectively the "Subject Parcels"). All of the Subject Parcels are part of a well-established and long-standing commercial operation for the growing and processing of pecans.

By this Notice of Claim, NP Arizona requests the correction of an "error" in the re-classification, re-assessment, and increased values of the Subject Parcels as non-agricultural real property for tax year 2017 (collectively, the "Re-Assessments"). NP Arizona seeks relief pursuant to A.R.S. § 42-16254 because the Re-Assessments of the Subject Parcels resulted from NP Arizona's inadvertent failure to report the Subject Parcels as agricultural, as required by statute, when it failed to file a new agricultural use application within 60 days of its acquisition of the Subject Parcels in December, 2015. See A.R.S. § 42-12152. This failure was technical because the agricultural use of the Subject Parcels was long standing when NP Arizona acquired the Subject Parcels. Moreover, the fact that such use continued thereafter, and to the present date, is not subject to dispute or differing opinions.

#### II. FACTUAL BACKGROUND

NP Arizona, as already noted, acquired the Subject Parcels in December, 2015. NP Arizona's operation provides pecans for National Pecan Diamond Foods Co., a national food company. At the time of NP Arizona's acquisition,

the Subject Parcels had been classified and assessed for many years as "agricultural real property" by the Cochise County Assessor. See A.R.S. § 42-12151.

In early 2016, NP Arizona received an initial Agricultural Use Notice of Value for each of the Subject Parcels for tax year 2017. The Subject Parcels were subsequently re-assessed as non-agricultural for tax year 2017 and a new Notice of Value was issued for each of the Subject Parcels. The Re-Assessments and the new Notices of Value significantly increased the Full Cash Values and the Limited Cash Values of the Subject Parcels. As already noted, the new Notices of Value were issues based on NP Arizona's technical failure to file a new agricultural use application, as required by A.R.S. §42-12152.

Unfortunately, because of the relocation of its office, the new Notices of Value were not received by NP Arizona and were apparently returned to Cochise County by the U. S. Post Office. By the time NP Arizona received notice of the Re-Assessments, and the modified classification and new Notices of Value, the time to appeal for tax year 2017 had expired.

NP Arizona then filed an Application for Agricultural Use for the Subject Parcels. NP Arizona also appealed the Notices of Value for the Subject Parcels for tax year 2018, along with related parcels, to the Cochise County Assessor. In considering the appeal for tax year 2018, the Cochise County Assessor recognized that the Subject Parcels continued to be used as part of a commercial pecan-growing operation after NP Arizona's purchase. The Cochise County Assessor adjusted the classification and assessment of the Subject Parcels for tax year 2018 based on and, therefore, affirmed the actual and

continuous use of the Subject Parcels for agricultural purposes through at least 2017.

III. NP ARIZONA IS ENTITLED TO RELIEF UNDER A.R.S. § 42 16254.

Because the agricultural use of the Subject Parcels is not subject to dispute or differing opinions, the only issue relevant for purposes of the Notice of Claim is whether NP Arizona's failure to comply with its obligation or duty to submit a new agricultural use application was an error, consistent with A.R.S. §§ 42-16251 and 42-16254.

This Notice of Claim is authorized by A.R.S. § 42 16254(A), which states, in pertinent part:

If a tax payer believes that his property has been assessed improperly as the result of a property tax error, the tax payer shall file a notice of claim with the appropriate tax officer . . . .

In this situation, the appropriate tax officer is the Cochise County Assessor. See § 42-16254(A)(1).

What constitutes as an error for purposes of a notice of claim is defined by § 42-16251. Pursuant to subsection 3 of that statute, an "error" includes the "misreporting or the failure to report property if a statutory duty exists to report the property." A.R.S. § 42-16251(3)(d). Error is also alternatively defined as "[a]n incorrect designation or description of the use or occupancy of property or its classification pursuant to Chapter 12, Article 1 of this title."

This Notice of Claim is submitted, consistent with A.R.S. §§ 42-16251 and 42-16254, to correct an error in the Re-Assessments of the Subject Parcels for tax year 2017 as non-agricultural real property. The Re-Assessments, and the corresponding increased values reflected in the revised Notices of Value,

resulted from NP Arizona's failure to comply with its duty, pursuant to A.R.S. § 42-12152, and report the continued agricultural use of the Subject Parcels. This requested correction is based on the actual, and undisputed use of the Subject Parcels before, during and after 2017, rather than on the technical failure to file a new agricultural use application. This result is consistent with A.R.S. §§ 42-16251(3) and 42-16254 and also consistent with the spirit of 42-12353(B), which permits an appeal of the classification and assessment of property as non-agricultural "regardless of whether the owner or agent filed an [agricultural use] application form."

The correction for each of the Subject Parcels requested by this Notice of Claim is based on the determination for each such parcel by the Cochise County Assessor for tax year 2018. The correction for each of the Subject Parcels for tax year 2018 and the corresponding adjustment requested for tax year 2017 are set forth in Attachment 1 and, by this reference, incorporated herein.

#### IV. CONCLUSION

The Subject Parcels have unquestionably been used as part of a commercial pecan-growing and processing operation for many years. This is reflected in the both long standing classification of the Subject Parcels as agricultural real property and confirmed by the fact the Subject Parcels were acquired in late 2015 by NP Arizona to provide pecans to a national food company.

NP Arizona satisfies the requirement of both A.R.S. §§ 42-16251 and 42-16254. The error in this situation was based on NP Arizona's failure to

report the property in accordance with the statutory obligation imposed by A.R.S. § 42-12152. For these reasons, the corrections requested by this Notice of Claim are proper and should be approved.

### Attachment 1

Cochise County Tax Parcel No.	Cochise County 2018 FCV	Cochise County 2018 LCV	CC Assmt Ratio	Requested 2017 FCV	Requested 2017 LCV	NP AR
302 20 003	17,653	17,653	15.0	17,653	17,653	15.0
302 26 005A	427,400	427,400	13.2	427,400	427,400	13.2
302 23 045	29,102	29,102	15.0	29,102	29,102	15.0
302 44 013	43,400	43,400	15.0	43,400	43,400	15.0
302 19 004A	92,845	92,845	15.0	92,845	92,845	15.0
303 19 004D	21,630	21,630	15.0	21,630	21,630	15.0
302 44 023A	123,506	123,506	15.0	123,506	123,506	15.0
302 53 003	22,400	22,400	15.0	22,400	22,400	15.0
302 44 023E	106,397	106,397	15.0	106,397	106,397	15.0
304 21 001	22,400	22,400	15.0	22,400	22,400	15.0
302 03 007B	206,499	206,499	15.0	206,499	206,499	15.0
304 19 004	20,134	20,134	15.0	20,134	20,134	15.0
302 44 008	241,770	241,770	15.0	241,770	241,770	15.0
302 19 012	500	500	16.0	500	500	16.0
<b>Totals</b>	<b>1,375,636</b>	<b>1,375,636</b>		<b>1,375,636</b>	<b>1,375,636</b>	



*County of Cochise*  
**OFFICE OF THE COUNTY  
ASSESSOR**  
P.O. DRAWER 168  
BISBEE, ARIZONA 85603

*Philip S. Leiendecker*  
Assessor

*Felix Dagnino*  
Chief Deputy

TAX YEAR	<u>2018</u>
APPEAL #	<u>5497</u>
PARCEL #	<u>302-20-003 Multiple</u>
ASSESSOR DECISION DATE	<u>8/22/2017</u>
PHYSICAL REVIEW (Y/N)	<u>N</u>
FCV	<u>\$2,593,510 Total</u>
LPV	<u>\$2,434,393 Total</u>
LEGAL CLASS	<u>Mixed</u>
ASSESSMENT RATIO	<u>Mixed</u>
APPRAISER	<u>PLeiendecker</u>

**FILE COPY**

**BASIS FOR DECISION:**

*The 2018 Valuation Appeal and Agricultural Land Use Application involving 28 parcels has been processed. Agricultural land values have replaced agricultural market values resulting in significant reductions in valuation. Residential structures were not physically reviewed but were updated where necessary.*

*Please contact me if you have questions regarding these 2018 valuations.*

APPROVED \_\_\_\_\_  
*[Signature]*

**PETITION FOR REVIEW OF REAL PROPERTY VALUATION**

PURSUANT TO A.R.S. TITLE 43, Ch. 16, Art. 3 and Ch. 16, Art. 1-6

FOR OFFICIAL USE ONLY  
**5497**

FILED FOR TAX YEAR 2018

See Instructions for complete filing information

- In all counties, mail or hand deliver one copy of this completed petition to the County Assessor; Retain a copy for your records (and for use in possible further appeals). Taxpayers receiving a Notice of Value have sixty days from the date the notice was mailed to file this petition. United States Postal Service postmark dates are evidence of the dates petitions were filed and decisions were mailed.
- The County Assessor may reject any petition not meeting statutory requirements. Only one petition for each parcel or economic unit will be accepted. Any duplicate petition(s) will be returned.

**COMPLETE SECTIONS 1 THROUGH 10 WHERE APPLICABLE. TYPE OR PRINT.**

1. DATE FILED 8/23/2017 COUNTY 2 PARCEL NUMBER 302-20-003 Numerous
2. PROPERTY ADDRESS OR LEGAL DESCRIPTION: Portion Section 26, T13S, R20E, G&SRD&M
3. IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE  ATTACH A MULTIPLE PARCEL APPEAL FORM (DOR 82131). SEE INSTRUCTIONS.
4. USE OF PROPERTY: COMMERCIAL/INDUSTRIAL  (SPECIFY TYPE: Apartment, Office, Warehouse, etc.)  
VACANT LAND  AGRICULTURAL  OTHER

6A. OWNER'S NAME: NP Arizona Real Estate 1, LLC

NAME 6757 Main Street, #205  
ADDRESS Frisco, TX 75034  
CITY, STATE, ZIP CODE

6B. MAIL DECISION TO: (IF DIFFERENT THAN 6A)

NAME Diamond Foods-National Pecan Co.  
ADDRESS 123 Hugh Road  
CITY, STATE, ZIP CODE Leesburg, GA 31763

6C. IF OWNERSHIP HAS CHANGED CHECK HERE  ATTACH RECORDED DOCUMENTATION.

8. PETITION COMPLETED BY: (Specify Owner, Agent, Attorney, etc.) President Farming Operations

Tom Stevenson  
NAME 123 Hugh Road  
ADDRESS Leesburg, GA 31763  
CITY, STATE, ZIP CODE

(228) 886-3824  
TELEPHONE

AGENTS ONLY: STATE BOARD OF APPRAISAL NUMBER \_\_\_\_\_ STATE BOARD OF EQUALIZATION NUMBER \_\_\_\_\_

7. BASIS FOR PETITION: MARKET SALES APPROACH  COST APPROACH  INCOME APPROACH  OTHER  (explain below)

Additional documents submitted must contain the parcel number and be attached to the petition in order to be considered by the Assessor. Evidence contained in this appeal could be the basis for either increasing or decreasing the valuation or changing the classification of the property.

Property is a pecan farm, at Rowle A2. Ag Land Use Application filed on 2/1/2017 with Cochran County Assessor.

6. VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE \$	14,495,030	LIMITED PROPERTY VALUE \$	14,493,803	PROPERTY CLASS	2.R	ASMT RATIO	15
9. OWNER'S OPINION OF VALUE	FULL CASH VALUE \$	1,824,203	LIMITED PROPERTY VALUE \$	1,807,203	PROPERTY CLASS	2.R	ASMT RATIO	15

10. I HEREBY AFFIRM THAT THE INFORMATION INCLUDED OR ATTACHED IS TRUE AND CORRECT.

Tom Stevenson, Pres.  
SIGNATURE OF PROPERTY OWNER OR REPRESENTATIVE

(228) 816-8148 tstevenson@nationalpecan.com  
TELEPHONE EMAIL

TO REQUEST A MEETING WITH THE ASSESSOR CHECK HERE

FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY): If you want this appeal to be heard "On The Record" check here.  This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.

ASSESSOR'S DECISION	FULL CASH VALUE \$	2,693,510 Total	LIMITED PROPERTY VALUE \$	2,434,393 Total	PROPERTY CLASS	M	ASMT RATIO	M
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BASIS FOR DECISION: (SEE ATTACHED)

4/17/2017 DATE RECEIVED 8/23/2017 DATE DECISION MAILED PHILIP S. LEIENDECKER, COUNTY ASSESSOR REVIEWED BY [Signature] ASSESSOR OR CLERK DEPUTY

COUNTY BOARD OF EQUALIZATION DECISION	FULL CASH VALUE \$		LIMITED PROPERTY VALUE \$		PROPERTY CLASS		ASMT RATIO	
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BASIS FOR DECISION:

DATE RECEIVED \_\_\_\_\_ DATE DECISION MAILED \_\_\_\_\_ CHAIRMAN OR CLERK OF THE BOARD \_\_\_\_\_

FOR OFFICIAL USE ONLY

FOR OFFICIAL USE ONLY

MULTIPLE PARCEL APPEAL FORM												
FILED IN COCHISE COUNTY						TOTAL NUMBER OF PARCELS IN THIS APPEAL 28						
FILING DATE APRIL 17, 2017												
PARCEL NUMBER	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
302-20-003	321,944	10,613	15	10,613	10,613	15	17,653	17,653	15	17,653	17,653	15
302-44-023A	1,600,000	118,400	15	118,400	118,400	15	123,506	123,506	15	123,506	123,506	15
302-44-023D	52,361	51,134	15	33,600	33,600	15	52,977	51,134	15	52,977	51,134	15
302-44-023E	2,353,496	2,353,496	15	60,956	59,510	15	106,379	106,379	15	106,379	106,379	15
302-44-023F	103,395	103,395	10.4	103,395	103,395	10.4	184,231	124,129	10.3	184,231	124,129	10.3
302-53-003	41,708	41,708	15	22,400	22,400	15	31,451	31,451	15	31,451	31,451	15
302-14-086	34,720	34,720	16.6	33,971	33,971	16.4	34,720	34,720	16.6	34,720	34,720	16.6
302-09-007B	5,758,239	5,758,239	15	182,275	182,275	15	206,499	206,499	15	206,499	206,499	15
302-44-008	778,511	778,511	15	210,251	194,787	15	241,770	241,770	15	241,770	241,770	15
302-44-013	64,000	64,000	15	22,400	22,400	15	43,440	43,440	15	43,440	43,440	15
302-19-004A	1,311,770	1,311,770	15	82,555	82,555	15	92,845	92,845	15	92,845	92,845	15
302-19-004D	273,970	273,970	15	18,296	18,296	15	21,630	21,630	15	21,630	21,630	15
302-19-005	500	500	15	500	500	15	500	500	15	500	500	15
302-19-009	41,747	41,747	10	47,850	47,850	10	114,676	114,676	10	114,676	114,676	10
302-19-010	500	500	15	500	500	15	500	500	15	500	500	15
302-19-011	259,524	259,524	10	259,524	259,524	10	370,424	278,527	10	370,424	278,527	10
302-19-012	11,041	11,041	10	11,041	11,041	10	500	500	16	500	500	16
302-23-023	77,589	77,589	10.1	77,589	77,589	10.1	77,589	77,589	10	77,589	77,589	10
302-23-045	44,240	44,240	15	21,557	21,557	15	29,102	29,102	15	29,102	29,102	15
302-26-005A	982,364	982,364	14.5	270,745	270,745	13.5	427,400	427,400	13.2	427,400	427,400	13.2
304-19-002A	115,252	115,252	11	129,167	129,167	12.5	217,991	213,423	11.7	217,991	213,423	11.7
304-19-004	20,314	20,314	15	21,070	21,070	15	22,840	22,840	15	22,840	22,840	15
304-21-001	64,000	64,000	15	22,400	22,400	15	22,400	22,400	15	22,400	22,400	15
304-21-002	27,459	27,459	10.3	7,487	7,487	15	11,486	11,347	15	11,486	11,347	15
304-23-003	8,602	8,602	15	500	500	15	8,602	8,602	15	8,602	8,602	15
302-09-002A	29,435	29,435	15	54,051	54,051	15	54,051	53,483	15	54,051	53,483	15
302-30-010	29,722	29,722	15	500	500	15	28,722	28,722	15	28,722	28,722	15
302-30-001	48,626	48,626	15	660	660	15	48,626	48,626	15	48,626	48,626	15

TOTALS 2,593,510 2,434,393 MIXED

10-Bowie Spring Budbreak.JPG



12-Mature Hedged Trees-Bowie.jpg



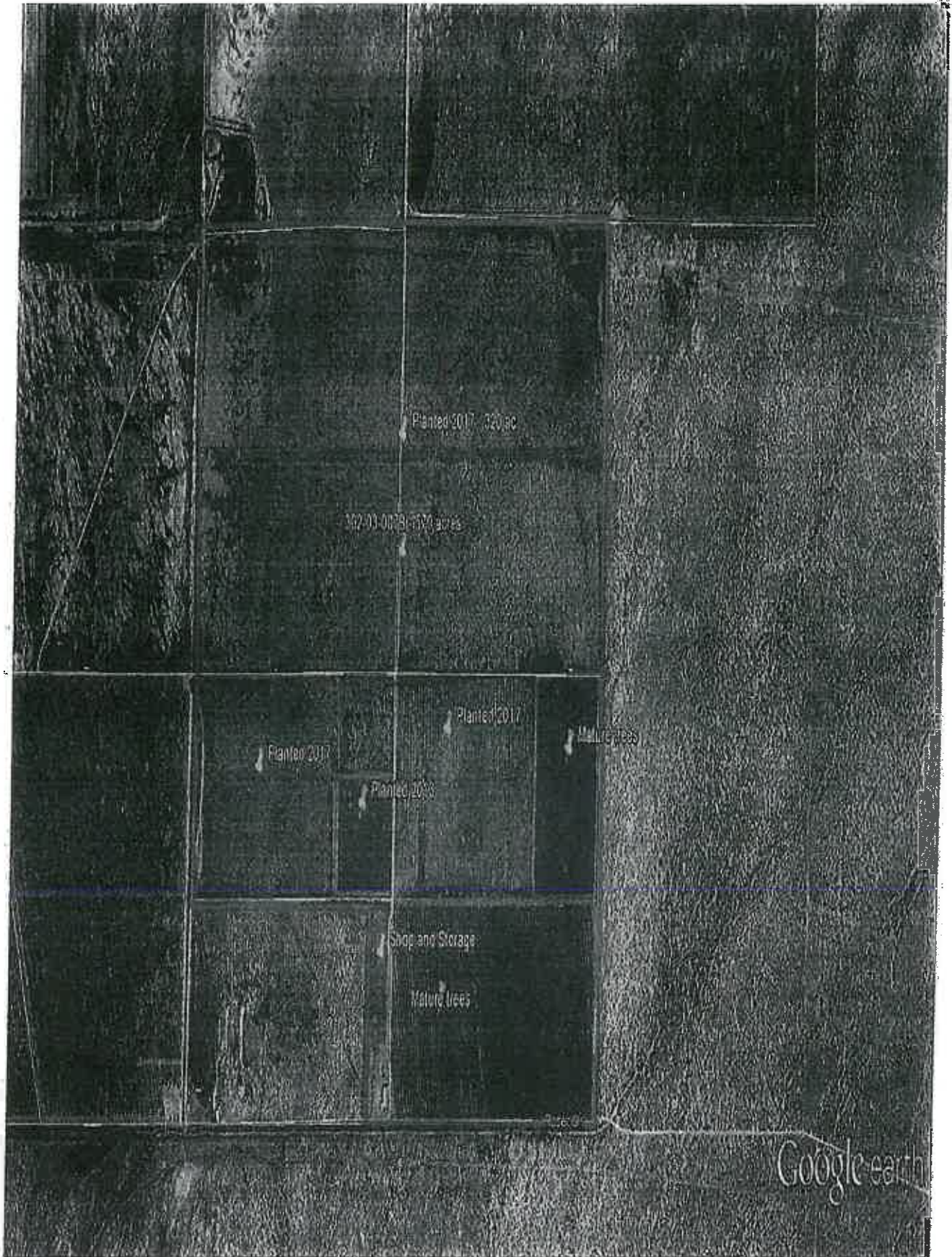


Original 302-23-045 32 acres mature trees

Richards/Sutton wason now part of 302-23-045 11 acres young trees

Google earth

© 2005 Google





## **EXHIBIT B**

*NP ARIZONA REAL ESTATE 1, L.L.C., DISPUTED DECISION  
(COCHISE COUNTY ASSESSOR #20180116001)*



**County of Cochise**  
**OFFICE OF THE COUNTY ASSESSOR**  
P.O. DRAWER 168  
BISBEE, ARIZONA 85603  
(520) 432-8650 FAX: (520) 432-8698  
E-Mail: [assessor@cochise.az.gov](mailto:assessor@cochise.az.gov)

*Philip S. Leiendecker*  
Assessor

*Felix Dagnino*  
Chief Deputy Assessor

April 12, 2018

G Lawrence Schubart  
Stubbs & Schubart, P.C.  
340 North Main Avenue  
Tucson, AZ 85701

RE: Notice of Claim #20180116001  
NP Arizona Real Estate I, L.L.C.

Dear Mr. Schubart,

Attached is the Disputed Decision documentation for the 2017 Notice of Claim filed on behalf of AP Arizona Real Estate I, L.L.C. As outlined in my letter to you dated February 12, 2018, this office disputes the error claim. I identified two (2) verifiable errors on two separate assessments which are in the property owners favor and I have made the appropriate corrections. Both errors are the result of an improper valuation application (applying a value for mature trees to bare land).

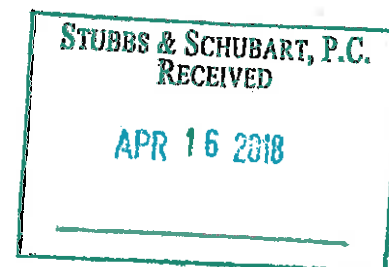
Several discrepancies existed on the Notice of Claim submitted. Several parcels were showing significantly higher valuations than were actually processed and billed for 2017. The results of the review and Disputed Decision is as follows:

2017 Notice of Claim:	FCV = \$14,112,091	LPV = \$13,639,177
2017 Actual Billing:	FCV = \$ 9,452,278	LPV = \$ 9,154,306
2017 Disputed Decision	FCV = \$ 7,834,191	LPV = \$ 7,614,186

The Multiple Parcel Claim Form is attached. Please contact me if you have further questions regarding this decision.

Respectfully,

Philip S. Leiendecker  
Cochise County Assessor  
520-432-8661



## TAXPAYER NOTICE OF CLAIM - REAL PROPERTY INSTRUCTIONS

### TO THE TAXPAYER/OWNER:

Please read this page before completing the Notice of Claim.

The Notice of Claim form is used to notify the Tax Officer that you have discovered an error, as they are defined in A.R.S. § 42-16251, in the assessment of your property.

- Complete items 1 through 7 of the form.
- A copy of the completed form must be filed (either in person or by certified mail) with the Tax Officer that has jurisdiction for the error you claimed in the assessment of your property.
  1. For properties valued by the Assessor, (e.g. land, residential, commercial, etc.) the claim must be filed with the County Assessor of the County in which the property is located. If you are filing a claim regarding classification of your primary residence, please attach documentation such as copies of your •Driver's License •Motor Vehicle Registration •Voter Registration Card •Utility Bill •Copy of a portion of your last Income Tax Return (only name and address section).

If you are represented by a property tax agent include a current Agency Authorization Form (DOR 82130AA). Form is available at <http://www.azdor.gov/Forms/Property.aspx>.

2. For properties valued by the Department of Revenue, (e.g. mines, utilities, railroads, etc.) the claim must be filed with the Department's Property Tax Unit located at 1600 West Monroe, Division Code 13, Phoenix AZ 85007-2650. You may designate a person (Appointee) to whom the Department of Revenue can release confidential information and/or grant the Appointee a Power of Attorney by including a Centrally Valued Property Disclosure/Representation Authorization Form (DOR 285P) or General Disclosure/Representation Authorization Form (DOR 285) with your claim. Forms and instructions are available at <http://www.azdor.gov/Forms/PowerofAttorneyDisclosure.aspx>.
  3. For errors concerning the imposition of any tax rate, the claim must be filed with the Board of Supervisors of the County in which the property is located.
- **Keep a copy of all information that is submitted as a permanent record.**

The Tax Officer may either consent to or dispute the claimed error within 60 days after receiving the Notice of Claim.

#### If the Tax Officer Consents In Writing to the Notice of Claim:

- No further action is required by you and the tax roll will be corrected.
- If the Tax Officer does not respond in writing to your claim within 60 days it constitutes consent to your claim. You must then file a written demand with the Board of Supervisors of the County in which the property is located, supported by proof of the date the Notice of Claim was filed and the Tax Officer's failure to dispute the claim of error within the 60 day period. Certified mail receipt is proof of the mail date. The Board of Supervisors shall direct the County Treasurer to correct the tax roll.

#### If the Tax Officer Disputes the Notice of Claim:

- The Tax Officer will notify you in writing of the basis for disputing your claim and of the time and place for a meeting with you or your representative within 60 days to discuss the basis for the dispute.

#### If, after the meeting, an agreement is reached on all or part of the Notice of Claim:

- The tax roll will be corrected to the extent agreed on.
- If taxes have been overpaid as a result of the error correction, the overpayment will be refunded pursuant to A.R.S. § 42-16259.

#### If, after the meeting, an agreement is not reached on all or part of the Notice of Claim:

- You may file a Petition for Review of Taxpayer Notice of Claim (DOR 82179C-1) with either the County Board of Equalization or State Board of Equalization, whichever is applicable, within 90 days after the date of the meeting or it is barred. Include a copy of the Notice of Claim and Tax Officer's decision.
- Send one copy of the Petition for Review of Taxpayer Notice of Claim (DOR 82179C-1) to the Tax Officer by certified mail.

#### The owner should keep a copy as a permanent record.

- The Board will hold a hearing on the disputed claim within 30 days and will issue a written decision pursuant to its rules.

#### If you or the Tax Officer are dissatisfied with the Board's decision:

- Either party may file an appeal with the Tax Court within 60 days after the Board's decision is mailed.
- If it is determined that additional taxes are due, they must be paid before they become delinquent if the Tax Court is to retain jurisdiction for your appeal.

A.R.S. § 42-16259 provides that the County Treasurer must mail a corrected billing to the Taxpayer when any of the following occur:

- 1) The taxpayer consents to a taxroll correction.
- 2) The Tax Officer consents to a Notice of Claim.
- 3) The County or State Board of Equalization issues a decision.
- 4) A court of competent Jurisdiction issues a final non-appealing ruling.

Any taxes assessed are delinquent if not paid within 90 days after the date the corrected billing is mailed to the Taxpayer.

If the taxes have been overpaid, the amount overpaid must be refunded with interest within 90 days after the tax roll is corrected.

**MULTIPLE PARCEL FORM FOR RESULTS OF:**  
 NOTICE OF CLAIM       NOTICE OF PROPOSED CORRECTION

Notice of Claim / Error #: 20180116001

Number of Parcels included in this Claim / Error: 14

Multiple Parcel Form Page #: 1 of 3

		FROM				TO				DISPUTED DECISION			
Parcel #: <b>302-20-003</b>	LEGAL CLASS	2R	LEGAL CLASS	2R	LAND IMPS	\$77,407	\$0	\$77,407	LAND IMPS	2R	\$77,407	\$0	\$77,407
Tax Year: 2017	ASST RATIO	15%	ASST RATIO	15%	PERSONAL PROP	\$0	\$0	\$0	PERSONAL PROP		\$0	\$0	\$0
	TOTAL FCV	\$77,407	TOTAL FCV	\$77,407	TOTAL FCV	\$77,407	\$77,407	\$77,407	TOTAL FCV	15%	\$77,407	\$77,407	\$77,407
	TOTAL LPV	\$75,511	TOTAL LPV	\$75,511	TOTAL LPV	\$75,511	\$75,511	\$75,511	TOTAL LPV		\$75,511	\$75,511	\$75,511
Parcel #: <b>302-26-005A</b>	LEGAL CLASS	M	LEGAL CLASS	M	LAND IMPS	\$872,842	\$128,849	\$872,842	LAND IMPS	M	\$872,842	\$128,849	\$872,842
Tax Year: 2017	ASST RATIO	14.5 %	ASST RATIO	14.5 %	PERSONAL PROP	\$0	\$0	\$0	PERSONAL PROP		\$0	\$0	\$0
	TOTAL FCV	\$1,001,691	TOTAL FCV	\$1,001,691	TOTAL FCV	\$1,001,691	\$1,001,691	\$1,001,691	TOTAL FCV	14.5 %	\$1,001,691	\$1,001,691	\$1,001,691
	TOTAL LPV	\$974,555	TOTAL LPV	\$974,555	TOTAL LPV	\$974,555	\$974,555	\$974,555	TOTAL LPV		\$974,555	\$974,555	\$974,555
Parcel #: <b>302-23-045</b>	LEGAL CLASS	2R	LEGAL CLASS	2R	LAND IMPS	\$440,240	\$0	\$440,240	LAND IMPS	2R	\$440,240	\$0	\$440,240
Tax Year: 2017	ASST RATIO	15%	ASST RATIO	15%	PERSONAL PROP	\$0	\$0	\$0	PERSONAL PROP		\$0	\$0	\$0
	TOTAL FCV	\$440,240	TOTAL FCV	\$440,240	TOTAL FCV	\$440,240	\$440,240	\$440,240	TOTAL FCV	15%	\$440,240	\$440,240	\$440,240
	TOTAL LPV	\$425,189	TOTAL LPV	\$425,189	TOTAL LPV	\$425,189	\$425,189	\$425,189	TOTAL LPV		\$425,189	\$425,189	\$425,189
Parcel #: <b>302-44-013</b>	LEGAL CLASS	2R	LEGAL CLASS	2R	LAND IMPS	\$64,000	\$0	\$64,000	LAND IMPS	2R	\$64,000	\$0	\$64,000
Tax Year: 2017	ASST RATIO	15	ASST RATIO	15	PERSONAL PROP	\$0	\$0	\$0	PERSONAL PROP		\$0	\$0	\$0
	TOTAL FCV	\$64,000	TOTAL FCV	\$64,000	TOTAL FCV	\$64,000	\$64,000	\$64,000	TOTAL FCV	15	\$64,000	\$64,000	\$64,000
	TOTAL LPV	\$61,812	TOTAL LPV	\$61,812	TOTAL LPV	\$61,812	\$61,812	\$61,812	TOTAL LPV		\$61,812	\$61,812	\$61,812
Parcel #: <b>302-19-004A</b>	LEGAL CLASS	2R	LEGAL CLASS	2R	LAND IMPS	\$1,311,770	\$0	\$1,311,770	LAND IMPS	2R	\$1,311,770	\$0	\$1,311,770
Tax Year: 2017	ASST RATIO	15	ASST RATIO	15	PERSONAL PROP	\$0	\$0	\$0	PERSONAL PROP		\$0	\$0	\$0
	TOTAL FCV	\$1,311,770	TOTAL FCV	\$1,311,770	TOTAL FCV	\$1,311,770	\$1,311,770	\$1,311,770	TOTAL FCV	15	\$1,311,770	\$1,311,770	\$1,311,770
	TOTAL LPV	\$1,266,922	TOTAL LPV	\$1,266,922	TOTAL LPV	\$1,266,922	\$1,266,922	\$1,266,922	TOTAL LPV		\$1,266,922	\$1,266,922	\$1,266,922

*Philip A. Fernandez* 4-12-18  
 SIGNATURE OF TAXING AUTHORITY REP.

**MULTIPLE PARCEL FORM FOR RESULTS OF:**  
 NOTICE OF CLAIM       NOTICE OF PROPOSED CORRECTION

Notice of Claim / Error #: 20180116001

Number of Parcels included in this Claim / Error: 14

Multiple Parcel Form Page #: 2 of 3

		FROM				TO				DISPUTED DECISION			
Parcel #:	302-19-004D	LEGAL CLASS	2R	LAND	\$273,970	LEGAL CLASS	2R	LAND	\$273,970	LEGAL CLASS	2R	LAND	\$273,970
Tax Year:	2017	ASST RATIO	15%	IMPS	\$0	ASST RATIO	15%	IMPS	\$0	ASST RATIO	15%	IMPS	\$0
				PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
				TOTAL FCV	\$273,970			TOTAL FCV	\$273,970			TOTAL FCV	\$273,970
				TOTAL LPV	\$264,603			TOTAL LPV	\$264,603			TOTAL LPV	\$264,603
Parcel #:	302-53-003	LEGAL CLASS	2R	LAND	\$43,235	LEGAL CLASS	2R	LAND	\$43,235	LEGAL CLASS	2R	LAND	\$43,235
Tax Year:	2017	ASST RATIO	15%	IMPS	\$0	ASST RATIO	15%	IMPS	\$0	ASST RATIO	15%	IMPS	\$0
				PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
				TOTAL FCV	\$43,235			TOTAL FCV	\$43,235			TOTAL FCV	\$43,235
				TOTAL LPV	\$41,757			TOTAL LPV	\$41,757			TOTAL LPV	\$41,757
Parcel #:	302-44-023A	LEGAL CLASS	2R	LAND	\$1,600,000	LEGAL CLASS	2R	LAND	\$1,600,000	LEGAL CLASS	2R	LAND	\$1,600,000
Tax Year:	2017	ASST RATIO	15%	IMPS	\$0	ASST RATIO	15%	IMPS	\$0	ASST RATIO	15%	IMPS	\$0
				PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
				TOTAL FCV	\$1,600,000			TOTAL FCV	\$1,600,000			TOTAL FCV	\$1,600,000
				TOTAL LPV	\$1,545,298			TOTAL LPV	\$1,545,298			TOTAL LPV	\$1,545,298
Parcel #:	302-44-023E	LEGAL CLASS	2R	LAND	\$2,390,000	LEGAL CLASS	2R	LAND	\$2,390,000	LEGAL CLASS	2R	LAND	\$2,390,000
Tax Year:	2017	ASST RATIO	15%	IMPS	\$3,496	ASST RATIO	15%	IMPS	\$3,496	ASST RATIO	15%	IMPS	\$3,496
				PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
				TOTAL FCV	\$2,393,496			TOTAL FCV	\$2,393,496			TOTAL FCV	\$2,393,496
				TOTAL LPV	\$2,311,665			TOTAL LPV	\$2,311,665			TOTAL LPV	\$2,311,665
Parcel #:	304-21-001	LEGAL CLASS	2R	LAND	\$64,000	LEGAL CLASS	2R	LAND	\$64,000	LEGAL CLASS	2R	LAND	\$64,000
Tax Year:	2017	ASST RATIO	15%	IMPS	\$0	ASST RATIO	15%	IMPS	\$0	ASST RATIO	15%	IMPS	\$0
				PERSONAL PROP	\$0			PERSONAL PROP	\$0			PERSONAL PROP	\$0
				TOTAL FCV	\$64,000			TOTAL FCV	\$64,000			TOTAL FCV	\$64,000
				TOTAL LPV	\$63,454			TOTAL LPV	\$63,454			TOTAL LPV	\$63,454

*Richard J. Jurek* 4-12-18  
 SIGNATURE OF TAXING AUTHORITY REP.

**MULTIPLE PARCEL FORM FOR RESULTS OF:**  
 **NOTICE OF CLAIM**       **NOTICE OF PROPOSED CORRECTION**

Notice of Claim / Error #: 20180116001

Number of Parcels included in this Claim / Error: 14

Multiple Parcel Form Page #: 3 of 3

		FROM				TO				DISPUTED DECISION			
Parcel #:	<b>302-03-007B</b>	LAND	\$1,286,760	LAND	\$1,286,760	LEGAL CLASS	2R	LEGAL CLASS	2R	LAND	\$1,286,760	LAND	\$1,286,760
		IMPS	\$45,239	IMPS	\$45,239	ASST RATIO	15%	ASST RATIO	15%	IMPS	\$45,239	IMPS	\$45,239
		PERSONAL PROP	\$0	PERSONAL PROP	\$0	TOTAL FCV	\$1,331,999	TOTAL FCV	\$1,331,999	PERSONAL PROP	\$0	PERSONAL PROP	\$0
		TOTAL FCV	\$1,331,999	TOTAL FCV	\$1,331,999	TOTAL LPV	\$1,300,024	TOTAL LPV	\$1,300,024	TOTAL FCV	\$1,331,999	TOTAL FCV	\$1,331,999
		TOTAL LPV	\$1,300,024	TOTAL LPV	\$1,300,024					TOTAL LPV	\$1,300,024	TOTAL LPV	\$1,300,024
Parcel #:	<b>304-19-004</b>	LAND	\$60,200	LAND	\$60,200	LEGAL CLASS	2R	LEGAL CLASS	2R	LAND	\$60,200	LAND	\$60,200
		IMPS	\$0	IMPS	\$0	ASST RATIO	15%	ASST RATIO	15%	IMPS	\$0	IMPS	\$0
		PERSONAL PROP	\$0	PERSONAL PROP	\$0	TOTAL FCV	\$60,200	TOTAL FCV	\$60,200	PERSONAL PROP	\$0	PERSONAL PROP	\$0
		TOTAL FCV	\$60,200	TOTAL FCV	\$60,200	TOTAL LPV	\$59,772	TOTAL LPV	\$59,772	TOTAL FCV	\$60,200	TOTAL FCV	\$60,200
		TOTAL LPV	\$59,772	TOTAL LPV	\$59,772					TOTAL LPV	\$59,772	TOTAL LPV	\$59,772
Parcel #:	<b>302-44-008</b>	LAND	\$750,000	LAND	\$750,000	LEGAL CLASS	2R	LEGAL CLASS	2R	LAND	\$750,000	LAND	\$750,000
		IMPS	\$28,511	IMPS	\$28,511	ASST RATIO	15%	ASST RATIO	15%	IMPS	\$28,511	IMPS	\$28,511
		PERSONAL PROP	\$0	PERSONAL PROP	\$0	TOTAL FCV	\$778,511	TOTAL FCV	\$778,511	PERSONAL PROP	\$0	PERSONAL PROP	\$0
		TOTAL FCV	\$778,511	TOTAL FCV	\$778,511	TOTAL LPV	\$751,894	TOTAL LPV	\$751,894	TOTAL FCV	\$778,511	TOTAL FCV	\$778,511
		TOTAL LPV	\$751,894	TOTAL LPV	\$751,894					TOTAL LPV	\$751,894	TOTAL LPV	\$751,894
Parcel #:	<b>302-19-012</b>	LAND	\$6,202	LAND	\$6,202	LEGAL CLASS	4.2	LEGAL CLASS	4.2	LAND	\$6,202	LAND	\$6,202
		IMPS	\$5,557	IMPS	\$5,557	ASST RATIO	10%	ASST RATIO	10%	IMPS	\$5,557	IMPS	\$5,557
		PERSONAL PROP	\$0	PERSONAL PROP	\$0	TOTAL FCV	\$11,759	TOTAL FCV	\$11,759	PERSONAL PROP	\$0	PERSONAL PROP	\$0
		TOTAL FCV	\$11,759	TOTAL FCV	\$11,759	TOTAL LPV	\$11,759	TOTAL LPV	\$11,759	TOTAL FCV	\$11,759	TOTAL FCV	\$11,759
		TOTAL LPV	\$11,759	TOTAL LPV	\$11,759					TOTAL LPV	\$11,759	TOTAL LPV	\$11,759
Parcel #:		LAND		LAND		LEGAL CLASS		LEGAL CLASS		LAND		LAND	
		IMPS		IMPS		ASST RATIO		ASST RATIO		IMPS		IMPS	
		PERSONAL PROP		PERSONAL PROP		TOTAL FCV		TOTAL FCV		PERSONAL PROP		PERSONAL PROP	
		TOTAL FCV		TOTAL FCV		TOTAL LPV		TOTAL LPV		TOTAL FCV		TOTAL FCV	
		TOTAL LPV		TOTAL LPV						TOTAL LPV		TOTAL LPV	

*Debra J. J... 4-12-18*  
 SIGNATURE OF TAXING AUTHORITY REP.

## Lemons, Kim A

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**From:** G.Lawrence Schubart <LSchubart@stubbsschubart.com>  
**Sent:** Monday, June 11, 2018 2:20 PM  
**To:** Lemons, Kim A  
**Subject:** NP Arizona Real Estate 1, L.L.C. - Notice of Appeal  
**Attachments:** NP email 2-26-18.pdf; Badnosz 2-26-18 email confirming.pdf; Notice of Claim.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

On January 11, 2018, we sent by certified mail to Phillip S. Leiendecker a Notice of Claim. Thereafter, we received notice from Maureen Bandosz, Phillip Leiendecker disputed the error and scheduled the meeting for March 15, 2018 at 2:00 p.m. I have attached the Notice of Claim returned from his office indicating that meeting, and I have also attached the email confirming the meeting.

A second email, also dated February 26, confirms the meeting to be conducted telephonically, which, in fact, is how it was conducted. Please consider these documents as a supplement to the information provided under our cover letter of June 6, 2018. If there is anything further we need to provide to perfect the appeal, please let us know as quickly as possible.

Thank you for your assistance.

*G. Lawrence Schubart  
Stubbs & Schubart, P.C.  
340 N. Main Ave.  
Tucson, AZ 85701  
Telephone: (520) 623-5466, ext. 113  
Facsimile: (520) 882-3909  
Email: [Marifyn@StubbsSchubart.com](mailto:Marifyn@StubbsSchubart.com)*

This transmission is **CONFIDENTIAL** and intended solely for the recipient. Be aware that any disclosure, copying, distribution or use of the contents of this transmission is prohibited. If you have received this e-mail in error, please notify the sender by return e-mail and then delete this transmission immediately.

Thank you.

For more information regarding Stubbs & Schubart, P. C., please visit: [WWW.STUBBSSCHUBART.COM](http://WWW.STUBBSSCHUBART.COM).

*Noticed  
Pecan*

**Marilyn Rubin**

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**From:** Bandosz, Maureen <MBandosz@cochise.az.gov>  
**Sent:** Monday, February 26, 2018 1:34 PM  
**To:** Marilyn Rubin  
**Cc:** Leiendecker, Philip  
**Subject:** RE: Notice of Claim - NP Arizona Real Estate I, LLC

Marilyn,

Phil asked me to let you know that you can initiate the call to his office directly at (520) 432-8661 on March 15<sup>th</sup> at 2:00 pm.

Regards,

**Maureen G. Bandosz**  
Administrative Assistant  
Cochise County Assessor's Office  
1415 Melody Lane, Building B  
PO Box 168  
Bisbee, AZ 85603

520-432-8650 office phone  
520-432-8659 direct phone  
520-432-8698 fax

**From:** Marilyn Rubin [mailto:Marilyn@stubbsschubart.com]  
**Sent:** Monday, February 26, 2018 10:17 AM  
**To:** Assessor <assessor@cochise.az.gov>  
**Subject:** Notice of Claim - NP Arizona Real Estate I, LLC

Mr. Leiendecker,  
Regarding your correspondence to Mr. Schubart dated February 12, 2018, March 15 at 2:00 works for Mr. Schubart for a telephonic meeting regarding the above-referenced matter.  
Please let me know which office is to initiate the call.  
Thank you.

*Marilyn Rubin*  
*Secretary to G. Lawrence Schubart*  
*Stubbs & Schubart, P.C.*  
*340 N. Main Ave.*  
*Tucson, AZ 85701*  
*Telephone: (520) 623-5466, ext. 113*  
*Facsimile: (520) 882-3909*  
*Email: [Marilyn@StubbsSchubart.com](mailto:Marilyn@StubbsSchubart.com)*

**Marilyn Rubin**

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**From:** Bandosz, Maureen <MBandosz@cochise.az.gov>  
**Sent:** Monday, February 26, 2018 11:09 AM  
**To:** Marilyn Rubin  
**Subject:** RE: Notice of Claim - NP Arizona Real Estate I, LLC

Good morning.

This is to confirm receipt of your email. I have forwarded it on to Philip Leiendecker.

Regards,

**Maureen G. Bandosz**  
Administrative Assistant  
Cochise County Assessor's Office  
1415 Melody Lane, Building B  
PO Box 168  
Bisbee, AZ 85603

520-432-8650 office phone  
520-432-8659 direct phone  
520-432-8698 fax

**From:** Marilyn Rubin [mailto:Marilyn@stubbsschubart.com]  
**Sent:** Monday, February 26, 2018 10:17 AM  
**To:** Assessor <assessor@cochise.az.gov>  
**Subject:** Notice of Claim - NP Arizona Real Estate I, LLC

Mr. Leiendecker,

Regarding your correspondence to Mr. Schubart dated February 12, 2018, March 15 at 2:00 works for Mr. Schubart for a telephonic meeting regarding the above-referenced matter.

Please let me know which office is to initiate the call.

Thank you.

*Marilyn Rubin*  
*Secretary to G. Lawrence Schubart*  
*Stubbs & Schubart, P.C.*  
*340 N. Main Ave.*  
*Tucson, AZ 85701*  
*Telephone: (520) 623-5466, ext. 113*  
*Facsimile: (520) 882-3909*  
*Email: [Marilyn@StubbsSchubart.com](mailto:Marilyn@StubbsSchubart.com)*

**TAXPAYER NOTICE OF CLAIM - REAL PROPERTY**

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY

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 RECEIVED \_\_\_\_\_  
NUMBER 20180116001

DATE FILED: \_\_\_\_\_ NOTE: IF MAILED, SEND CERTIFIED

1. COUNTY: Cochise PARCEL ID: See attached ACCOUNT NUMBER \_\_\_\_\_
2. IF THIS IS A MULTIPLE PARCEL CLAIM, CHECK HERE  AND ATTACH A TAXPAYER NOTICE OF CLAIM MULTIPLE PARCEL FORM (82179BB).
3. PROPERTY ADDRESS OR LEGAL DESCRIPTION: Portion, Section 26, T13S, G&SRB&M

4A. OWNER'S NAME AND ADDRESS AS SHOWN ON TAX ROLL:  
NP Arizona Real Estate I, L.L.C.  
5757 Main Street, #205  
Frisco, TX 75034

4B. MAIL DECISION TO:  
G. Lawrence Schubart  
340 North Main Avenue  
Tucson, AZ 85701

5. BASIS FOR CLAIM AND REQUESTED CORRECTION:

See Exhibit A, attached. Agricultural real property taxed as non-agricultural based on error (failure to report agricultural use pursuant to statutory duty).

TAX YEAR Current Year	FROM (Currently) PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	TO (Proposed correction): PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR One Year Prior	FROM (Currently) PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	TO (Proposed correction): PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR Two Years Prior	FROM (Currently) PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	TO (Proposed correction): PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____
TAX YEAR Three Years Prior	FROM (Currently) PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____	TO (Proposed correction): PROPERTY CLASS _____ FCV ASSMT RATIO _____ LPV ASSMT RATIO _____	LAND _____ IMPS _____ FCV _____ LPV _____

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

G. Lawrence Schubart, attorney

(520) 623-5466

NAME / ADDRESS

TELEPHONE NUMBER

AGENTS ONLY: REAL ESTATE APPRAISAL DIVISION NUMBER \_\_\_\_\_ SBOE NUMBER \_\_\_\_\_  
Include a current Agency Authorization Form (8213DAA) 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.

G. Lawrence Schubart  
SIGNATURE OF OWNER OR REPRESENTATIVE

(520) 623-5466

TELEPHONE

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

FOR OFFICIAL USE ONLY

FOR OFFICIAL 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.

3-15-18 2:00 PM DISBEE, AZ OR TELEPHONE  
Date Time Location

PHILIP S. LEIENDECKER  
Name and title of Tax Officer's Representative (Please Print or Type)

Signature of Tax Officer's Representative

Date

Telephone Number

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**

Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY

NUMBER 2018011600

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-20-003

2017 TAX YEAR Current Year	FROM (Currently)	LAND	321,944	TO (Proposed correction):	LAND	17,653
	PROPERTY CLASS <u>2.R</u>	IMPS	<u>0</u>	PROPERTY CLASS <u>2.R</u>	IMPS	
	FCV ASSMT RATIO <u>15</u>	FCV	<u>321,944</u>	FCV ASSMT RATIO <u>15</u>	FCV	<u>17,653</u>
	LPV ASSMT RATIO <u>15</u>	LPV	<u>310,937</u>	LPV ASSMT RATIO <u>15</u>	LPV	<u>17,653</u>
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 302-26-005A

2017 TAX YEAR Current Year	FROM (Currently)	LAND	872,842	TO (Proposed correction):	LAND	317,878
	PROPERTY CLASS <u>M</u>	IMPS	<u>128,849</u>	PROPERTY CLASS <u>M</u>	IMPS	<u>109,522</u>
	FCV ASSMT RATIO <u>14.4</u>	FCV	<u>1,001,691</u>	FCV ASSMT RATIO <u>13.2</u>	FCV	<u>427,400</u>
	LPV ASSMT RATIO <u>14.5</u>	LPV	<u>964,128</u>	LPV ASSMT RATIO <u>13.2</u>	LPV	<u>427,400</u>
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

SIGNATURE OF OWNER OR REPRESENTATIVE

DOR FORM 82179BB (05/2017)

DATE

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-18254

FOR OFFICIAL USE ONLY  
NUMBER 20180116001

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-23-045

2017 TAX YEAR Current Year	FROM (Currently)	LAND	440,240	TO (Proposed correction):	LAND	29,102
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	440,240	FCV ASSMT RATIO <u>15</u>	FCV	29,102
	LPV ASSMT RATIO <u>15</u>	LPV	425,189	LPV ASSMT RATIO <u>15</u>	LPV	29,102
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 302-44-013

2017 TAX YEAR Current Year	FROM (Currently)	LAND	64,000	TO (Proposed correction):	LAND	43,400
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	64,000	FCV ASSMT RATIO <u>15</u>	FCV	43,400
	LPV ASSMT RATIO <u>15</u>	LPV	61,812	LPV ASSMT RATIO <u>15</u>	LPV	43,400
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

Laurence Schubert  
SIGNATURE OF OWNER OR REPRESENTATIVE

Jan 11, 2018  
DATE

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY  
NUMBER 20180116001

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-19-004A

2017 TAX YEAR Current Year	FROM (Currently)	LAND	1,311,770	TO (Proposed correction):	LAND	92,845
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	1,311,700	FCV ASSMT RATIO <u>15</u>	FCV	92,845
	LPV ASSMT RATIO <u>15</u>	LPV	1,266,922	LPV ASSMT RATIO <u>15</u>	LPV	92,845
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 302-19-004D

2017 TAX YEAR Current Year	FROM (Currently)	LAND	273,970	TO (Proposed correction):	LAND	21,630
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	264,603	FCV ASSMT RATIO <u>15</u>	FCV	21,630
	LPV ASSMT RATIO <u>15</u>	LPV	264,603	LPV ASSMT RATIO <u>15</u>	LPV	21,630
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

  
SIGNATURE OF OWNER OR REPRESENTATIVE

Jan 11, 2018  
DATE

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-18254

FOR OFFICIAL USE ONLY  
NUMBER 20180116001

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**

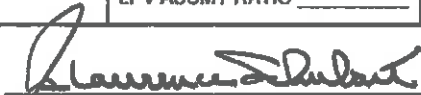
TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-53-003

2017 TAX YEAR Current Year	FROM (Currently)	LAND	41,708	TO (Proposed correction):	LAND	22,400
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	41,708	FCV ASSMT RATIO <u>15</u>	FCV	22,400
	LPV ASSMT RATIO <u>15</u>	LPV	40,282	LPV ASSMT RATIO <u>15</u>	LPV	22,400
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 302-44-023A

2017 TAX YEAR Current Year	FROM (Currently)	LAND	1,600,000	TO (Proposed correction):	LAND	123,506
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	1,600,000	FCV ASSMT RATIO <u>15</u>	FCV	123,506
	LPV ASSMT RATIO <u>15</u>	LPV	1,545,298	LPV ASSMT RATIO <u>15</u>	LPV	123,506
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

  
SIGNATURE OF OWNER OR REPRESENTATIVE

Jan 11, 2018  
DATE

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY  
NUMBER 2018 0116001

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-44-023E

2017 TAX YEAR Current Year	FROM (Currently) PROPERTY CLASS <u>2.R</u>	LAND <u>2,393,496</u>	TO (Proposed correction): PROPERTY CLASS <u>2.R</u>	LAND <u>106,397</u>
	FCV ASSMT RATIO <u>15</u>	IMPS <u>0</u>	FCV ASSMT RATIO <u>15</u>	IMPS <u>0</u>
	LPV ASSMT RATIO <u>15</u>	FCV <u>2,393,496</u>	LPV ASSMT RATIO <u>15</u>	FCV <u>106,397</u>
		LPV <u>2,311,665</u>		LPV <u>106,397</u>
TAX YEAR One Year Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Two Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Three Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____

PARCEL ID: 304-21-001

2017 TAX YEAR Current Year	FROM (Currently) PROPERTY CLASS <u>2.R</u>	LAND <u>64,000</u>	TO (Proposed correction): PROPERTY CLASS <u>2.R</u>	LAND <u>22,400</u>
	FCV ASSMT RATIO <u>15</u>	IMPS <u>0</u>	FCV ASSMT RATIO <u>15</u>	IMPS <u>0</u>
	LPV ASSMT RATIO <u>15</u>	FCV <u>64,000</u>	LPV ASSMT RATIO <u>15</u>	FCV <u>22,400</u>
		LPV <u>63,545</u>		LPV <u>22,400</u>
TAX YEAR One Year Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Two Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____
TAX YEAR Three Years Prior	FROM (Currently) PROPERTY CLASS _____	LAND _____	TO (Proposed correction): PROPERTY CLASS _____	LAND _____
	FCV ASSMT RATIO _____	IMPS _____	FCV ASSMT RATIO _____	IMPS _____
	LPV ASSMT RATIO _____	FCV _____	LPV ASSMT RATIO _____	FCV _____
		LPV _____		LPV _____

Laurence Schubert  
SIGNATURE OF OWNER OR REPRESENTATIVE

Jan 11, 2018  
DATE

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-16254

FOR OFFICIAL USE ONLY  
NUMBER 2080116001

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-03-007B

2017 TAX YEAR Current Year	FROM (Currently)	LAND	5,713,000	TO (Proposed correction):	LAND	161,260
	PROPERTY CLASS <u>2.R</u>	IMPS	45,239	PROPERTY CLASS <u>2.R</u>	IMPS	45,239
	FCV ASSMT RATIO <u>15</u>	FCV	5,758,239	FCV ASSMT RATIO <u>15</u>	FCV	208,499
	LPV ASSMT RATIO <u>15</u>	LPV	5,561,371	LPV ASSMT RATIO <u>15</u>	LPV	206,499
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 304-19-004

2017 TAX YEAR Current Year	FROM (Currently)	LAND	60,200	TO (Proposed correction):	LAND	20,314
	PROPERTY CLASS <u>2.R</u>	IMPS	0	PROPERTY CLASS <u>2.R</u>	IMPS	0
	FCV ASSMT RATIO <u>15</u>	FCV	60,200	FCV ASSMT RATIO <u>15</u>	FCV	20,134
	LPV ASSMT RATIO <u>15</u>	LPV	59,772	LPV ASSMT RATIO <u>15</u>	LPV	20,134
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

SIGNATURE OF OWNER OR REPRESENTATIVE

DATE

DOR FORM 82179BB (05/2017)

**TAXPAYER NOTICE OF CLAIM  
MULTIPLE PARCEL FORM**  
Pursuant to A.R.S. § 42-16264

FOR OFFICIAL USE ONLY  
NUMBER 20180116001

- Parcels included in this claim must be part of the same economic unit with common characteristics and location. All parcels must have the same basis for the claim, although estimates of values may vary.
- For each parcel listed, state the current property classification, assessment ratio, land full cash value, improvement full cash value, total full cash value (sum of land and improvement FCV) and limited property value in the "FROM" section. State any changes you are requesting in the "TO" section. **Keep a copy of this form for your records.**

TOTAL NUMBER OF PARCELS INCLUDED IN THIS CLAIM: 14 LEAD PARCEL ID: 302-20-003 ACCOUNT NUMBER \_\_\_\_\_

PARCEL ID: 302-44-008

2017 TAX YEAR Current Year	FROM (Currently)	LAND	750,000	TO (Proposed correction):	LAND	213,259
	PROPERTY CLASS <u>2.R</u>	IMPS	28,511	PROPERTY CLASS <u>2.R</u>	IMPS	28,511
	FCV ASSMT RATIO <u>15</u>	FCV	778,511	FCV ASSMT RATIO <u>15</u>	FCV	241,770
	LPV ASSMT RATIO <u>15</u>	LPV	751,894	LPV ASSMT RATIO <u>15</u>	LPV	241,770
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

PARCEL ID: 302-19-012

2017 TAX YEAR Current Year	FROM (Currently)	LAND	11,759	TO (Proposed correction):	LAND	500
	PROPERTY CLASS <u>4.2</u>	IMPS	0	PROPERTY CLASS <u>2</u>	IMPS	0
	FCV ASSMT RATIO <u>10.0</u>	FCV	11,759	FCV ASSMT RATIO <u>16</u>	FCV	500
	LPV ASSMT RATIO <u>10.0</u>	LPV	11,759	LPV ASSMT RATIO <u>16</u>	LPV	500
TAX YEAR One Year Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Two Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	
TAX YEAR Three Years Prior	FROM (Currently)	LAND		TO (Proposed correction):	LAND	
	PROPERTY CLASS _____	IMPS		PROPERTY CLASS _____	IMPS	
	FCV ASSMT RATIO _____	FCV		FCV ASSMT RATIO _____	FCV	
	LPV ASSMT RATIO _____	LPV		LPV ASSMT RATIO _____	LPV	

SIGNATURE OF OWNER OR REPRESENTATIVE

DATE

DOR FORM 821798B (05/2017)

11, 2018

**Lemons, Kim A**

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**From:** G.Lawrence Schubart <LSchubart@stubbsschubart.com>  
**Sent:** Monday, June 11, 2018 2:29 PM  
**To:** Lemons, Kim A  
**Subject:** NP Real Estate 1, L.L.C.  
**Attachments:** Cochise County-GLS disputing claim letter 18-02-12.pdf

In addition to my earlier email to you with documents attached, I attach the February 12, 2018 letter from Leiendecker setting the meeting date for March 15, 2018 at 2:00 p.m.

*G. Lawrence Schubart  
Stubbs & Schubart, P.C.  
340 N. Main Ave.  
Tucson, AZ 85701  
Telephone: (520) 623-5466, ext. 113  
Facsimile: (520) 882-3909  
Email: [Marifyn@StubbsSchubart.com](mailto:Marifyn@StubbsSchubart.com)*

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Thank you.

For more information regarding Stubbs & Schubart, P. C., please visit: [WWW.STUBBSSCHUBART.COM](http://WWW.STUBBSSCHUBART.COM).



*County of Cochise*  
**OFFICE OF THE COUNTY ASSESSOR**  
P.O. DRAWER 168  
BISBEE, ARIZONA 85603  
(520) 432-8650 FAX: (520) 432-8698  
E-Mail: [assessor@cochise.az.gov](mailto:assessor@cochise.az.gov)

*Phillip S. Leindecker*  
Assessor

*Felix Dagnino*  
Chief Deputy Assessor

February 12, 2018

G Lawrence Schubart  
Stubbs & Schubart, P.C.  
340 North Main Avenue  
Tucson, AZ 85701

Notice of Claim- NP Arizona Real Estate I, L.L.C.

Dear Mr. Schubart,

The Notice of Claim filed on behalf of NP Arizona Real Estate I, L.L.C. was received by this office and I have reviewed the basis for the claim filing.

I must dispute the basis for this claim. The tax roll correction statute definition referenced defines an error (in part) as "*misreporting or the failure to report property if a statutory duty exists to report the property*". This is referencing the statutory duty of business, agricultural and centrally valued utility properties to report *personal property* to the assessor and Arizona Department of Revenue. There exists no statutory duty for a property owner to file an Agricultural Land Use Application with the assessor. Applying for and receiving agricultural classification and valuation is strictly discretionary on the part of the property owner which, in most cases, is in the best interest of the property owner to do so. However, failure to do so on the part of the property owner does not constitute an error.

There are however, two (2) specific statutory requirements that are pertinent to the valuation of these agricultural properties by the assessor. As you have stated, a new purchaser of agriculturally valued property must file an Agricultural Land Use Application with the assessor within 60 days of purchase if the property is to continue to be valued as agricultural land. Secondly, it is a requirement of the assessor to value property as non-agricultural if no Agricultural Land Use Application is filed by the property owner (ARS 42-12153B).

STUBBS & SCHUBART, P.C.  
RECEIVED

FEB 20 2018

I fully appreciate the reality of re-classifying and valuing these properties as non-agricultural land. This office made every attempt to comply with the notification and valuation statutes. As mentioned, it appears the property owners were in the process of relocating an office in Frisco, Texas and changed their mailing address without notifying this office. This apparently resulted in them not receiving said notices. This does not constitute an error on the part of the assessor, as the notices were mailed to the most current address on file. I fully explained this to the owners during our meeting.

The tax roll correction process requires a meeting to be set in the case of a disputed error. I am setting a meeting date for March 15 @ 2:00 PM. This can be done telephonically if so desired.

Respectfully,



Philip S. Leindecker  
Cochise County Assessor  
520-432-8661