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**MOONEY, WRIGHT, MOORE & WILHOIT, PLLC**

Paul J. Mooney (No. 006708)

Jim L. Wright (No. 010531)

The Mesa Tower, Suite 16000

1201 South Alma School Road

Mesa, Arizona 85210-1189

Telephone: (480) 615-7500

Email: [pmooney@azstatetaxlaw.com](mailto:pmooney@azstatetaxlaw.com)

Attorneys for Plaintiff

**RECEIVED**  
Civil Division

NOV 20 2019

COCHISE COUNTY  
ATTORNEY'S OFFICE

SUPERIOR COURT OF THE STATE OF ARIZONA

IN THE ARIZONA TAX COURT

CENTURYLINK CORPORATION, a  
Delaware corporation,

Plaintiff,

vs.

ARIZONA DEPARTMENT OF  
REVENUE, an agency of the State of  
Arizona; and the COUNTIES of: Apache,  
Cochise, Coconino, Gila, Graham,  
Greenlee, La Paz, Maricopa, Mohave,  
Navajo, Pima, Pinal, Santa Cruz, Yavapai  
and Yuma, each of which is a political  
subdivision of the State of Arizona,

Defendants.

No. TX TX2019-001726

**COMPLAINT AND NOTICE OF  
APPEAL OF PROPERTY TAX  
VALUATION**

Title 42 – Property Tax

(Assigned to: Hon. Christopher Whitten)

Pursuant to A.R.S. §§ 42-16204, and 42-16207, *et seq.*, plaintiff, CenturyLink Corporation, a Delaware corporation (“CenturyLink”), appeals to the Arizona Tax Court the valuation of its property for tax year 2020, as determined by the Arizona Department of Revenue (“ADOR”). In support of this Complaint and Notice of Appeal, CenturyLink alleges as follows:

I.

At all times material to this action, CenturyLink was doing business in the State of Arizona as a “telecommunications company,” as defined by A.R.S. §42-14401, and

1 it was the owner of legal and/or equitable title to “communications transmission  
2 facilities” that were used to “provide public telephone or telecommunications exchange  
3 or inter-exchange access for compensation to effect two-way communications to, from,  
4 through or within” the State of Arizona, and which ADOR identifies by taxpayer  
5 identification number 56-729 (hereinafter, “the Subject Property”).

6  
7 II.

8 ADOR is an agency of the State of Arizona, created and organized pursuant to  
9 A.R.S. §§42-1001, *et seq.* It is charged with the duty of determining annually the “full  
10 cash value” of the Subject Property, pursuant to a statutory formula set forth in A.R.S.  
11 §42-14403. Pursuant to A.R.S. §42-11001(6), the full cash value of the Subject  
12 Property established under a statutory formula cannot exceed its “market value.”

13 III.

14 The Counties of: Apache, Cochise, Coconino, Gila, Graham, Greenlee, La Paz,  
15 Maricopa, Mohave, Navajo, Pima, Pinal, Santa Cruz, Yavapai and Yuma (“the  
16 Counties”) are political subdivisions of the State of Arizona. The Counties have  
17 statutory authority to assess, levy and collect property taxes from CenturyLink for  
18 themselves and for each taxing district appearing on their tax rolls, based solely on the  
19 full cash value determined by ADOR, as apportioned to each county. The Counties and  
20 ADOR are named as defendants in this action pursuant to A.R.S. §42-16208.

21 IV.

22 ADOR determined the tax year 2020 full cash value of the Subject Property to be  
23 \$974,699,000, as of January 1, 2019. Upon information and belief, the tax year 2020  
24 full cash value of the Subject Property, as determined by ADOR, is excessive because:  
25 (a) It exceeds “market value” in violation of A.R.S. §42-11001(6); and/or (b) it fails to  
26 recognize sufficient obsolescence, as required by A.R.S. §42-14403(A) (C)(2).

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V.

For tax year 2020, the Counties have and/or will assess, levy and seek to collect property taxes from CenturyLink for themselves and for each taxing district appearing upon their respective tax rolls, based on the full cash value determined by ADOR, as apportioned to each taxing district pursuant to A.R.S. §42-14404.

VI.

Pursuant to A.R.S. §42-13301, a reduction in the full cash value of the Subject Property for tax year 2020 will require a reduction in the limited property value.

VII.

Upon information and belief, the property taxes that will be assessed against the Subject Property by the Counties for tax year 2020 will be based upon excessive full cash and limited property values. As a result of these overvaluations, CenturyLink will have to pay more taxes than could legally be collected if the Subject Property had been valued properly. Therefore, pursuant to A.R.S. §§42-16213 and 42-16214, CenturyLink is entitled to have the tax roll for the 2020 tax year corrected to reflect the correct full cash and limited property values for the Subject Property, and to receive a refund of taxes levied, assessed and paid based on the excessive tax year 2020 values.

WHEREFORE, CenturyLink requests that this Court:

1. Determine and fix the full cash value and limited property values of the Subject Property for tax year 2020;
2. Render judgment that CenturyLink have and recover from the Defendant Counties a refund in the amount of any excess taxes it has paid based on the tax year 2020 full cash and limited property values determined by this Court, together with interest thereon at the legal rate from the date(s) of payment by CenturyLink, until refunded by the Counties;

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3. Award CenturyLink its attorneys' fees and expert witness expenses incurred herein, pursuant to A.R.S. §12-348(B), together with its taxable costs; and
  4. Grant such further relief as the Court deems proper.

5 DATED this 7th day of November, 2019.

6 MOONEY, WRIGHT, MOORE & WILHOIT, PLLC

7 By:

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9 Paul J. Mooney  
10 Jim L. Wright  
11 Attorneys for Plaintiff  
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