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SUPERIOR COURT OF THE STATE OF ARIZONA
IN THE ARIZONA TAX COURT

WAL-MART STORES, INC., a corporation,

Plaintiff,

v.

COCHISE COUNTY,

Defendant.

No. TX 2023-000304

STIPULATED JUDGMENT

(Property Tax)

(Assigned to: Hon. Erik Thorson)

This appeal concerns the full cash value of Plaintiff, WAL-MART STORES, INC, real property identified by the Cochise County parcel numbers: 106-46-037 and 123-19-001V. The parties have settled this matter and stipulated to the entry of this judgment. Accordingly, good cause appearing:

IT IS ORDERED, ADJUDGED AND DECREED:

1. That, pursuant to the parties' stipulation, this appeal is deemed amended to add a valuation claim for the 2026 tax year.

2. That the property that is the subject of this action is real property identified for the 2024, 2025, and 2026 tax years by the Cochise County parcel numbers: 106-46-037 and 123-19-001V (the "Subject Property").

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1 3. That the Subject Property’s full cash values for the 2024 tax year shall be as follows:

<u>Subject Property</u>	<u>Full Cash Value</u>
2 APN 106-46-037	\$13,200,000
3 APN 123-19-001V	\$6,600,000

4 4. That the Subject Property’s full cash values for the 2025 tax year shall be as follows:

<u>Subject Property</u>	<u>Full Cash Value</u>
5 APN 106-46-037	\$13,200,000
6 APN 123-19-001V	\$6,600,000

7 5. That the Subject Property’s full cash values for the 2026 tax year shall be as follows:

<u>Subject Property</u>	<u>Full Cash Value</u>
8 APN 106-46-037	\$13,200,000
9 APN 123-19-001V	\$6,600,000

10 6. That, the 2024, 2025, and 2026 tax year limited property values of the Subject
11 Property shall be calculated in accordance with the provisions of A.R.S. §§ 42-13301 to 42-13304.

12 7. That, as required by A.R.S. § 42-16215, Defendant shall cause the property tax rolls
13 for 2024, 2025, and 2026 to be changed to reflect the terms of this Judgment.

14 8. That, as a result of the reductions in the 2024, 2025, and 2026 full cash and limited
15 property values of the Subject Property, defendant Cochise County shall pay to the Trust Account
16 of Mooney, Wright, Moore & Wilhoit, PLLC, property tax refunds, if any, in the amount equal to
17 any excess taxes levied, assessed and paid on the Subject Property, plus interest at the legal rate
18 payable from the date of overpayment until the judgment is paid in full as provided in A.R.S. §§
19 42-16214 and 42-1123.

20 9. That, as a result of the reductions in the 2024. 2025, and 2026 full cash and limited
21 property values of the Subject Property and pursuant to the parties’ settlement agreement, defendant
22 Cochise County shall pay to the Trust Account of Mooney, Wright, Moore & Wilhoit, PLLC,
23 \$55,243.50 towards Plaintiffs’ statutory attorneys’ fees, expert witness expenses, and taxable costs,
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plus interest at the legal rate payable from the date of this judgment until these awards are paid in full as provided in A.R.S. §§ 42-16214 and 42-1123.

10. That the refunds and interest shall be calculated by the Cochise County Treasurer and shall be paid by Cochise County.

11. That, other than as provided herein, the parties shall each bear their own costs, expert witness expenses and attorneys' fees.

12. That the valuations above are the product of settlement and shall not be used for any other purpose except as determinations of value for the tax years indicated above.

13. This Judgment is entered pursuant to Rule 54(c), Arizona Rules of Civil Procedure.

DONE IN OPEN COURT this _____ day of _____, 2025.

Erik Thorsen
Judge, Arizona Tax Court