

SUPERIOR COURT OF ARIZONA  
MARICOPA COUNTY

TX 2007-000461

01/15/2008

HON. THOMAS DUNEVANT, III

CLERK OF THE COURT  
S. Brown  
Deputy

CAMINO A LAGO L L C

RICHARD H LANE

v.

MARICOPA COUNTY

STEPHEN A WOLF

MINUTE ENTRY

The Court has considered Defendant's Motion To Dismiss and Plaintiff's Response. No Reply has been received.

A.R.S. § 42-12153 (B) reads, "The owner of property or the owner's designated agent under § 42-16001 shall file a completed agricultural use application form with the county assessor before the property may be classified as being used for agricultural purposes. If the ownership of a property changes, an agricultural use application form must be filed by the new owner within sixty days after the change in ownership to maintain the agricultural use status. If the owner or the owner's agent fails to file an application form as prescribed in this subsection, the assessor shall not classify the property, on notice of valuation, as being used for agricultural purposes. The owner or agent may appeal the classification as prescribed by chapter 16, article 2 or 5 of this title regardless of whether the owner or agent filed an application form." The statutory language creates an anomalous situation: while the assessor is prohibited from classifying property as agricultural without a completed form, the owner of agricultural property may decline to allow the assessor to make the proper classification and compel the Board of Equalization or the Tax Court to correct the consequent "error." The statute is clear that Plaintiff has the right to proceed in this manner.

Therefore, IT IS ORDERED Defendant's Motion To Dismiss is denied.