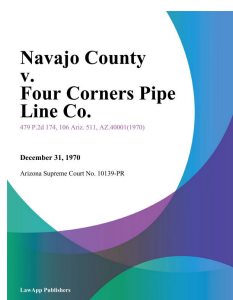


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NAVAJO COUNTY V FOUR CORNERS PIPE LINE CO EBOOKS 2019



Author: Arizona Supreme Court

Realese Date: Expected @@expectedReleaseDate@@

This is a petition for review of a decision of the State Court of Appeals, 12 Ariz. App. 348, 470 P.2d 496 which affirmed the judgment of the Maricopa County Superior Court in favor of the Appellee, Four Corners Pipe Line Co., (hereinafter referred to as the Company) and adverse to the appellants and the defendants in the court below (Navajo County, Mohave County, Apache County, Coconino County and Yavapai County, hereinafter referred to as the State). The Company is the owner of certain property involved in this case which consists of a 16-inch diameter pipe-line originating in the Four Corners area of Arizona and thence crossing the counties involved into the Los Angeles area and which is used primarily for the gathering and transportation of crude oil. The pipe-line was constructed in 1958 at the approximate cost of \$45,000,000.00. In 1967 it was valued by the Interstate Commerce Commission for rate making purposes at \$35,000,000.00. It has been stipulated by the parties here that the portion of the pipe-line which is in Arizona represents 45.4% of the total system. The sole question involved in this matter is the valuation of the pipe-line by the State Department of Property Evaluation for the purposes of ad valorem taxes. It is contended by the Company that the proper valuation should be \$8,141,128.00. On the other hand the State takes the position that the valuation made by the Department was properly assessed at \$19,799,985.00.

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