

1 **HEBERT SCHENK P.C.**
2 **4742 N. 24th Street, Suite 100**
3 **Phoenix, Arizona 85016**
4 **Telephone: (602) 248-8203**
5 **Facsimile: (602) 248-8840**

6 Barbara Lee Caldwell – SBN 003246
7 Attorneys for Maricopa County Treasurer

8 **IN THE UNITED STATES BANKRUPTCY COURT**
9 **FOR THE DISTRICT OF ARIZONA**

10 In re:)
11 ANMP 74th ST., LLC.,) Chapter 11
12 Debtor.) Case No. 2:03-bk-03799-RJH
13)
14)
15)

16 In re:)
17 AMERICAN NATIONAL MORTGAGE) (Jointly administered)
18 PARTNERS, LLC.,) Case No. 2:03-bk-03803-RJH
19 Debtor.) **MARICOPA COUNTY TREASURER'S**
20) **OBJECTION TO DEBTOR'S**
21) **DISCLOSURE STATEMENT**
22)
23)

24 Maricopa County Treasurer (hereinafter referred to as "Maricopa County") objects to the
25 disclosure statement filed by the debtor for the reason that the disclosure statement fails to
26 adequately provide for payment of Maricopa County's secured tax liens in the amount of
27 approximately \$734,000.

28 The disclosure statement provides in 4.1.3 Class 1.C for payment of tax claims.
However, it does not set forth with specificity if the secured tax claims are included as a part of the
"tax claims" and makes reference to taxes of Castle Properties. The disclosure statement does not
mention the tax claims in the name of the debtors.

The debtor has objected to Maricopa County's tax claims alleging that the Dexter
Distributing Corporation will pay the tax claims, yet the Order Confirming the Plan in Dexter

1 Distributing Corporation does not provide for payment of the secured tax claims of this debtor but
2 provides only for payment of tax claims of Castle Megastore Corporation. It appears that there are
3 no secured tax claims in the name of Dexter Distributing Corporation. Furthermore the Dexter
4 Distributing Corporation Order Confirming Plan does not provide for payment of post petition taxes
5 and such are not being paid as set forth in Exhibit 1 attached hereto and by this reference made a
6 part hereof.


7 In addition, notice has not been given to the treasurer or the tax lien certificate holders
8 regarding a cram-down of the interest rates. This debtor's disclosure statement provides that the
9 plan interest rate is Sixteen percent (16%) (page 13), but the order confirming the plan in the Dexter
10 Distributing Inc. (that the debtor alleges is paying the tax claims), has provided an interest rate to be
11 determined by the Court. The Court has not determined an interest rate for taxes, yet the attorney
12 for the Dexter debtor is alleging that it is Five percent (5%), which is in conflict with this debtor's
13 disclosure statement.

14 Furthermore, no tax lien purchasers were given any notice of the proposed cram-down
15 interest rate and have not been afforded due process to object. No written support has been given
16 for a cram-down of interest rate and no hearing has been afforded the Maricopa County or the tax
17 lien purchasers. If this Court is to determine a different interest rate from the statutory rate and the
18 taxes are to be paid by Dexter Dist., it would be necessary to set a hearing. Statutory interest rates
19 can be determined not to be subject to cram-down. *Rankins v. DeSarno, 89 F3d 1123 (3rd Cir.*
20 *1996)*. Payment of a cram-down interest rate in Dexter Dist. bankruptcy is in conflict with the
21 disclosure statement herein.

22 Maricopa County objects to the disclosure statement based on the foregoing.

23 DATED this 8th day of September, 2005.

24 HEBERT SCHENK P.C.

25
26 By  /s/ Barbara Lee Caldwell, SBN 003246
27 Barbara Lee Caldwell
28 4742 N. 24th Street, Suite 100
Phoenix, Arizona 85016
Attorneys for Maricopa County Treasurer

1 COPY of the foregoing mailed
(or hand-delivered if marked *)
2 this 8th day of September, 2005, to:

3 Michael W. Carmel
MICHAEL W. CARMEL, LTD.
4 80 E. Columbus Avenue
Phoenix, AZ 85012-2366
5 Attorneys for Debtors

6 Lawrence E. Wilk
JABURG & WILK PC
7 3200 N. Central Avenue, Suite 2000
Phoenix, AZ 85012-2440
8 Counsel for James C. Sell, Court Appointed Receiver

9 Dale C. Schian
SCHIAN WALKER PLC
10 3550 N. Central Avenue, Suite 1500
Phoenix, AZ 85012-2188

11 James C. Sell, C.P.A., C.F.E.
12 Sell Corp
2222 E. Camelback Road, Suite 110
13 Phoenix, AZ 85016

14 Alan A. Meda, Esq.
Stinson Morrison Hecker LLP
15 1850 N. Central Avenue, Suite 2100
Phoenix, AZ 85004-4584
16 Attorneys for Castle/Dexter Debtors

17 Trudy A. Nowak, Esq
Office of the U.S. Trustee
18 230 N. First Avenue, Suite 204
Phoenix, AZ 85067-6170

19 /s/: Lisa Rustenburg
20 _____
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Maricopa County

Treasurer's Office

Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 218-29-019 6				
Total Due			\$6,289.03	
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$846.18	\$0.00	\$846.18
2004	Open - BTX	\$814.94	\$0.00	\$901.86
2003	Open - BTX	\$675.04	\$0.00	\$855.04
2002	CP - Subtax	\$666.32	\$666.32	C.P. Total
2001	CP - Subtax	\$608.08	\$608.08	C.P. Total
2000	CP - Assignment	\$346.90	\$346.90	C.P. Total
1999	CP - Subtax	\$346.58	\$346.58	C.P. Total
1998	CP - Individual	\$355.52	\$355.52	C.P. Total
1997	Redeemed CP	\$353.76	\$353.76	\$0.00
1996	Paid - BTX	\$841.08	\$841.08	\$0.00
1995	Paid - BTX	\$867.62	\$867.62	\$0.00
1994	Paid - BTX	\$742.58	\$742.58	\$0.00
1993	Paid - BTX	\$698.82	\$698.82	\$0.00
1992	Paid - BTX	\$650.38	\$650.38	\$0.00
Please pay by cashier's check, certified check, or money order. Total Due				\$6,289.03

Please call (602) 506-8511 for any questions concerning the Amount Due.

[Redemption Statement](#) [Tax Bill](#) [New Parcel](#) [Treasurer's Home Page](#) [Current Assessed Value](#) [Parcel Map](#)

EXHIBIT 7

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Maricopa County

Treasurer's Office

Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 172-47-078D 5				
Total Due			\$31,361.10	
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$9,659.70	\$0.00	\$9,659.70
2004	CP - Subtax	\$8,562.24	\$8,562.24	C.P. Total
2003	CP - Assignment	\$4,717.72	\$4,717.72	\$6,422.99
2002	CP - Individual	\$4,495.12	\$4,495.12	C.P. Total
2001	Paid - BTX	\$4,264.32	\$4,264.32	\$0.00
2000	Redeemed CP	\$4,036.50	\$4,036.50	\$0.00
1999	Paid - BTX	\$3,827.70	\$3,827.70	\$0.00
1998	Paid - BTX	\$2,699.32	\$2,699.32	\$0.00
1997	Paid - BTX	\$2,680.30	\$2,680.30	\$0.00
1996	Paid - BTX	\$2,715.60	\$2,715.60	\$0.00
1995	Paid - BTX	\$2,893.30	\$2,893.30	\$0.00
1994	Paid - BTX	\$2,790.14	\$2,790.14	\$0.00
1993	Paid - BTX	\$2,728.62	\$2,728.62	\$0.00
1992	Redeemed CP	\$2,394.26	\$2,394.26	\$0.00
Please pay by cashier's check, certified check, or money order. Total Due				\$31,361.10

Please call (602) 506-8511 for any questions concerning the Amount Due.

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Maricopa County

Treasurer's Office

Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 172-47-078D 5				
Total Due			\$31,361.10	
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$9,659.70	\$0.00	\$9,659.70
2004	CP - Subtax	\$8,562.24	\$8,562.24	C.P. Total
2003	CP - Assignment	\$4,717.72	\$4,717.72	\$6,422.99
2002	CP - Individual	\$4,495.12	\$4,495.12	C.P. Total
2001	Paid - BTX	\$4,264.32	\$4,264.32	\$0.00
2000	Redeemed CP	\$4,036.50	\$4,036.50	\$0.00
1999	Paid - BTX	\$3,827.70	\$3,827.70	\$0.00
1998	Paid - BTX	\$2,699.32	\$2,699.32	\$0.00
1997	Paid - BTX	\$2,680.30	\$2,680.30	\$0.00
1996	Paid - BTX	\$2,715.60	\$2,715.60	\$0.00
1995	Paid - BTX	\$2,893.30	\$2,893.30	\$0.00
1994	Paid - BTX	\$2,790.14	\$2,790.14	\$0.00
1993	Paid - BTX	\$2,728.62	\$2,728.62	\$0.00
1992	Redeemed CP	\$2,394.26	\$2,394.26	\$0.00
Please pay by cashier's check, certified check, or money order. Total Due				\$31,361.10

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Maricopa County

Treasurer's Office

Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 172-47-067 5				
Total Due			\$20,046.32	
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$6,325.66	\$0.00	\$6,325.66
2004	CP - Subtax	\$5,945.44	\$5,945.44	C.P. Total
2003	CP - Individual	\$5,725.64	\$5,725.64	C.P. Total
2002	Paid - BTX	\$5,128.08	\$5,128.08	\$0.00
2001	Redeemed CP	\$4,842.34	\$4,842.34	\$0.00
2000	Redeemed CP	\$4,019.54	\$4,019.54	\$0.00
1999	Redeemed CP	\$4,005.76	\$4,005.76	\$0.00
1998	Paid - BTX	\$3,431.58	\$3,431.58	\$0.00
1997	Paid - BTX	\$3,039.58	\$3,039.58	\$0.00
1996	Paid - BTX	\$3,100.84	\$3,100.84	\$0.00
1995	Paid - BTX	\$3,336.38	\$3,336.38	\$0.00
1994	Paid - BTX	\$2,919.20	\$2,919.20	\$0.00
1993	Paid - BTX	\$3,005.96	\$3,005.96	\$0.00
Please pay by cashier's check, certified check, or money order.			Total Due	\$20,046.32

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Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 150-01-117G 1				
Total Due			\$257,309.01	
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$31,199.06	\$0.00	\$31,199.06
2004	Open - BTX	\$30,487.72	\$0.00	\$33,739.66
2003	CP - Subtax	\$36,392.82	\$36,392.82	C.P. Total
2002	CP - Subtax	\$33,333.48	\$33,333.48	C.P. Total
2001	CP - Subtax	\$32,231.10	\$32,231.10	C.P. Total
2000	CP - Individual	\$29,923.58	\$29,923.58	C.P. Total
1999	Paid - BTX	\$29,509.08	\$29,509.08	\$0.00
1998	Redeemed CP	\$24,379.82	\$24,379.82	\$0.00
1997	Redeemed CP	\$24,453.20	\$24,453.20	\$0.00
1996	Paid - BTX	\$23,915.30	\$23,915.30	\$0.00
1995	Paid - BTX	\$21,745.58	\$21,745.58	\$0.00
1994	Paid - BTX	\$18,618.36	\$18,618.36	\$0.00
1993	Paid - BTX	\$14,266.70	\$14,266.70	\$0.00
Please pay by cashier's check, certified check, or money order.			Total Due	\$257,309.01

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[Redemption Statement](#)
 [Tax Bill](#)
 [New Parcel](#)
 [Treasurer's Home Page](#)
 [Current Assessed Value](#)
 [Parcel Map](#)

[home](#) [site map](#) [contact us](#)

Maricopa County Treasurer's Office

Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 218-29-111 3

Total Due		\$5,757.61		
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$876.44	\$0.00	\$876.44
2004	CP - Subtax	\$820.28	\$820.28	C.P. Total
2003	CP - Subtax	\$614.30	\$614.30	C.P. Total
2002	CP - Individual	\$615.34	\$615.34	C.P. Total
2001	CP - Subtax	\$494.38	\$494.38	C.P. Total
2000	CP - Subtax	\$497.64	\$497.64	C.P. Total
1999	CP - Individual	\$497.08	\$497.08	C.P. Total
1998	Redeemed CP	\$509.52	\$509.52	\$0.00
1997	Redeemed CP	\$675.70	\$675.70	\$0.00
1996	Paid - BTX	\$978.36	\$978.36	\$0.00
1995	Paid - BTX	\$1,009.26	\$1,009.26	\$0.00
1994	Paid - BTX	\$917.86	\$917.86	\$0.00
1993	Paid - BTX	\$887.58	\$887.58	\$0.00
1992	Paid - BTX	\$820.50	\$820.50	\$0.00
Please pay by cashier's check, certified check, or money order. Total Due				\$5,757.61

Please call (602) 506-8511 for any questions concerning the Amount Due.

[Redemption Statement](#) [Tax Bill](#) [New Parcel](#) [Treasurer's Home Page](#) [Current Assessed Value](#) [Parcel Map](#)

[home](#) [site map](#) [contact us](#)

Maricopa County

Treasurer's Office

Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 209-04-049D 2				
Total Due			\$156,998.00	
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$56,330.62	\$0.00	\$56,330.62
2004	Open - BTX	\$54,304.32	\$0.00	\$60,096.64
2003	CP - Individual	\$32,685.56	\$32,685.56	\$40,570.74
2002	Paid - BTX	\$9,482.22	\$9,482.22	\$0.00
2001	Paid - BTX	\$7,536.24	\$7,536.24	\$0.00
2000	Redeemed CP	\$6,618.98	\$6,618.98	\$0.00
1999	Redeemed CP	\$7,422.24	\$7,422.24	\$0.00
1998	Paid - BTX	\$4,076.78	\$4,076.78	\$0.00
1997	Paid - BTX	\$1,875.16	\$1,875.16	\$0.00
1996	Redeemed CP	\$1,925.74	\$1,925.74	\$0.00
1995	Paid - BTX	\$1,893.36	\$1,893.36	\$0.00
1994	Paid - BTX	\$2,493.28	\$2,493.28	\$0.00
1993	Paid - BTX	\$3,041.48	\$3,041.48	\$0.00
Please pay by cashier's check, certified check, or money order.			Total Due	\$156,998.00

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[home](#) [site map](#) [contact us](#)

Maricopa County

Treasurer's Office

Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	Address	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 124-38-248 8				
Total Due			\$35,462.62	
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$23,883.62	\$0.00	\$23,883.62
2004	Open - BTX	\$23,875.16	\$13,019.83	\$11,579.00
2003	Paid - BTX	\$22,634.76	\$22,634.76	\$0.00
2002	Paid - BTX	\$21,642.14	\$21,642.14	\$0.00
2001	Paid - BTX	\$19,226.44	\$19,226.44	\$0.00
2000	Paid - BTX	\$18,991.02	\$18,991.02	\$0.00
1999	Paid - BTX	\$18,818.24	\$18,818.24	\$0.00
1998	Paid - BTX	\$17,097.20	\$17,097.20	\$0.00
1997	Paid - BTX	\$15,332.36	\$15,332.36	\$0.00
1996	Paid - BTX	\$14,917.00	\$14,917.00	\$0.00
1995	Paid - BTX	\$14,580.02	\$14,580.02	\$0.00
1994	Paid - BTX	\$9,503.42	\$9,503.42	\$0.00
1993	Paid - BTX	\$13,492.68	\$13,492.68	\$0.00
Total Due				\$35,462.62

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[home](#) [site map](#) [contact us](#)

Maricopa County

Treasurer's Office

Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 218-29-113 8				
Total Due			\$12,454.47	
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$1,151.18	\$0.00	\$1,151.18
2004	Open - BTX	\$1,101.58	\$0.00	\$1,219.08
2003	Open - BTX	\$877.02	\$0.00	\$1,110.88
2002	Open - BTX	\$929.46	\$0.00	\$1,326.02
2001	CP - Subtax	\$823.84	\$823.84	C.P. Total
2000	CP - Individual	\$829.28	\$829.28	C.P. Total
1999	CP - Individual	\$2,788.80	\$2,788.80	\$5,043.31
1998	Redeemed CP	\$2,850.48	\$2,850.48	\$0.00
1997	Redeemed CP	\$2,735.86	\$2,735.86	\$0.00
1996	Paid - BTX	\$3,853.80	\$3,853.80	\$0.00
1995	Paid - BTX	\$3,975.54	\$3,975.54	\$0.00
1994	Paid - BTX	\$3,567.40	\$3,567.40	\$0.00
1993	Paid - BTX	\$3,855.54	\$3,855.54	\$0.00
1992	Paid - BTX	\$3,857.70	\$3,857.70	\$0.00
Please pay by cashier's check, certified check, or money order. Total Due				\$12,454.47

Please call (602) 506-8511 for any questions concerning the Amount Due.

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Maricopa County

Treasurer's Office

Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 218-29-021 4				
Total Due			\$4,772.67	
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$838.28	\$0.00	\$838.28
2004	CP - Subtax	\$787.68	\$787.68	C.P. Total
2003	CP - Subtax	\$616.82	\$616.82	C.P. Total
2002	CP - Individual	\$358.06	\$358.06	C.P. Total
2001	CP - Subtax	\$347.44	\$347.44	C.P. Total
2000	CP - Subtax	\$349.74	\$349.74	C.P. Total
1999	CP - Individual	\$349.36	\$349.36	C.P. Total
1998	Redeemed CP	\$358.08	\$358.08	\$0.00
1997	Redeemed CP	\$356.20	\$356.20	\$0.00
1996	Paid - BTX	\$832.02	\$832.02	\$0.00
1995	Paid - BTX	\$858.26	\$858.26	\$0.00
1994	Paid - BTX	\$724.80	\$724.80	\$0.00
1993	Paid - BTX	\$681.58	\$681.58	\$0.00
1992	Paid - BTX	\$634.58	\$634.58	\$0.00
Please pay by cashier's check, certified check, or money order. Total Due				\$4,772.67

Please call (602) 506-8511 for any questions concerning the Amount Due.

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Maricopa County

Treasurer's Office

Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 218-29-112 1				
Total Due			\$180,602.81	
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$15,045.68	\$0.00	\$15,045.68
2004	Open - BTX	\$15,257.08	\$0.00	\$16,884.46
2003	Open - BTX	\$15,080.14	\$0.00	\$19,101.41
2002	CP - Subtax	\$16,233.18	\$16,233.18	C.P. Total
2001	CP - Subtax	\$15,136.82	\$15,136.82	C.P. Total
2000	CP - Assignment	\$13,789.18	\$13,789.18	C.P. Total
1999	CP - Subtax	\$16,918.24	\$16,918.24	C.P. Total
1998	CP - Individual	\$16,990.66	\$16,990.66	C.P. Total
1997	Redeemed CP	\$16,289.12	\$16,289.12	\$0.00
1996	Paid - BTX	\$16,592.90	\$16,592.90	\$0.00
1995	Paid - BTX	\$16,367.62	\$16,367.62	\$0.00
1994	Paid - BTX	\$13,590.18	\$13,590.18	\$0.00
1993	Paid - BTX	\$12,566.78	\$12,566.78	\$0.00
1992	Paid - BTX	\$11,043.78	\$11,043.78	\$0.00
Please pay by cashier's check, certified check, or money order. Total Due				\$180,602.81

Please call (602) 506-8511 for any questions concerning the Amount Due.

[Redemption Statement](#) [Tax Bill](#) [New Parcel](#) [Treasurer's Home Page](#) [Current Assessed Value](#) [Parcel Map](#)



Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 155-33-161 0				
Total Due			\$4,109.78	
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due
2005	Open - CTX	\$1,242.82	\$0.00	\$1,242.82
2004	Open - BTX	\$989.96	\$0.00	\$1,095.56
2003	CP - Subtax	\$988.72	\$988.72	C.P. Total
2002	CP - Individual	\$937.66	\$937.66	C.P. Total
2001	Paid - BTX	\$877.84	\$877.84	\$0.00
2000	Paid - BTX	\$819.96	\$819.96	\$0.00
1999	Redeemed CP	\$772.18	\$772.18	\$0.00
1998	Redeemed CP	\$735.18	\$735.18	\$0.00
1997	Paid - BTX	\$727.94	\$727.94	\$0.00
1996	Paid - BTX	\$626.12	\$626.12	\$0.00
1995	Paid - BTX	\$632.36	\$632.36	\$0.00
1994	Paid - BTX	\$487.20	\$487.20	\$0.00
1993	Paid - BTX	\$381.98	\$381.98	\$0.00
Please pay by cashier's check, certified check, or money order. Total Due				\$4,109.78

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- [Redemption Statement](#)
 [Tax Bill](#)
 [New Parcel](#)
 [Treasurer's Home Page](#)
 [Current Assessed Value](#)
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Treasurer's Office

Tax Bill	Tax Summary	Pay Online!	Valuations	Home
Tax Stub	CP Summary	Activities	Tax Receipt	New Parcel

Tax Summary - Parcel 218-29-022 1					
Total Due			\$2,941.84		
Tax Year	Status	Assessed Tax	Tax Paid	Amount Due	
2005	Open - CTX	\$810.04	\$0.00	\$810.04	
2004	Open - BTX	\$758.14	\$0.00	\$839.01	
2003	CP - Subtax	\$586.80	\$586.80	C.P. Total	
2002	CP - Individual	\$569.72	\$569.72	C.P. Total	
2001	Redeemed CP	\$183.40	\$183.40	\$0.00	
2000	Redeemed CP	\$148.76	\$148.76	\$0.00	
1999	Redeemed CP	\$584.78	\$584.78	\$0.00	
1998	Redeemed CP	\$593.68	\$593.68	\$0.00	
1997	Redeemed CP	\$582.98	\$582.98	\$0.00	
1996	Paid - BTX	\$757.78	\$757.78	\$0.00	
1995	Paid - BTX	\$781.72	\$781.72	\$0.00	
1994	Paid - BTX	\$701.80	\$701.80	\$0.00	
1993	Paid - BTX	\$710.44	\$710.44	\$0.00	
1992	Paid - BTX	\$773.06	\$773.06	\$0.00	
Please pay by cashier's check, certified check, or money order.				Total Due	\$2,941.84

Please call (602) 506-8511 for any questions concerning the Amount Due.

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