

Court of Appeals, Division One

Tax Appeal

1 CA-TX 21-0008

SAN DIEGO v. ADOR, et al.

Appellate Case Information

Case Filed: 7-Oct-2021

Case Closed: 29-Mar-2024

Decision

Dept/Composition

Department A

Hon. Cynthia J Bailey
Hon. D Steven Williams
Hon. Kent E Cattani

Side 1. SAN DIEGO GAS & ELECTRIC COMPANY, Plaintiff/Appellee

(Litigant Group) SAN DIEGO GAS & ELECTRIC COMPANY

- San Diego Gas & Electric Company

Attorneys for: Plaintiff/Appellee

Paul J Mooney, Esq. (AZ Bar No. 6708)

Side 2. ARIZONA DEPARTMENT OF REVENUE, et al., Defendant/Appellant

(Litigant Group) ARIZONA DEPARTMENT OF REVENUE, et al.

- Arizona Department of Revenue

- Maricopa County

- Yuma County

Attorneys for: Defendants/Appellants

Jerry A Fries, Esq. (AZ Bar No. 11788)

Lisa A Neuville, Esq. (AZ Bar No. 12285)

CASE STATUS

Mar 29, 2024....Case Closed

PREDECESSOR CASE(S)	Cause/Charge/Class	Judgment/Sentence	Judge, Role <Comments>	Trial	Dispo
ATC TX2019-001758	Property Tax		Danielle J Viola, Authoring Judge of Order		

DESCENDENT CASE(S)

ASC CV-23-0283-PR

CASE DECISION

24-Oct-2023 OPINION

D Williams.....Author

Cynthia Bailey.....Concur

Kent Cattani.....Concur

Filed: 24-Oct-2023

Mandate:

Decision Disposition

Vacated
Remanded

38 PROCEEDING ENTRIES

- 7-Oct-2021 FILED: Index of Record, Notice of Appeal filed 9/8/21 in Maricopa County Superior Court
- 7-Oct-2021 FILED: e-Record on Appeal:
Instruments/Minute Entries
Exhibits: None
- 8-Oct-2021 FILED: Appellate Clerk Notice re: No Appellant's Fee/Appellee's Fee Due/Case Management Statement/Brief due
- 18-Oct-2021 FILED: Notice of Filing Transcript of February 22, 2021 Oral Argument; Certificate of Service (Appellant)
- 18-Oct-2021 FILED: Reporter's Transcript - 2/22/21 Oral Argument (Bonnie Warner) (Appellant)
- 22-Oct-2021 FILED: Notice of Payment of Appellee's Filing Fee; Certificate of Service of Notice of Payment of Appellee's Filing Fee (Appellee)
- 28-Oct-2021 RECEIPT No.: 2021-01163 ; \$140.00, Authorization: #00025593624, Applied to: SAN DIEGO GAS & ELECTRIC COMPANY - Class B Filing Fee (\$140.00) Paid for: Mooney Wright & Moore PLLC - By nCourt LLC
- 28-Oct-2021 FILED: Case Management Statement (Appellants)
- 2-Dec-2021 FILED: Opening Brief; Certificate of Compliance; Certificate of Service (Appellant)
- 8-Dec-2021 FILED: Notice of Filing Court Reporter's Amended Oral Argument Transcript (Appellee)

Court of Appeals, Division One**Tax Appeal****1 CA-TX 21-0008****SAN DIEGO v. ADOR, et al.****38 PROCEEDING ENTRIES**

11.	8-Dec-2021	FILED: Certificate of Service of Notice of Filing Court Reporter's Amended Oral Argument Transcript (Appellee)
12.	11-Jan-2022	FILED: Answering Brief of Plaintiff/Appellee; Certificate of Compliance of Answering Brief of Appellee; Certificate of Service of Answering Brief of Appellee (Appellee)
13.	11-Jan-2022	FILED: Request for Oral Argument; Certificate of Service of Request for Oral Argument (Appellee)
14.	24-Jan-2022	FILED: Defendants' Motion for a Procedural Order to Extend Time for Filing Reply Brief; Certificate of Service (Appellant)
15.	25-Jan-2022	ORDERED: Defendants' Motion for a Procedural Order to Extend Time for Filing Reply Brief (Appellant) = GRANTED. Due date EXTENDED from Monday, 01-31-2022 to Monday, 02-14-2022. Melina Brill ProTem Judge - Author
16.	9-Feb-2022	FILED: Defendants' Request for Oral Argument; Certificate of Service (Appellant)
17.	9-Feb-2022	FILED: Reply Brief; Certificate of Compliance; Certificate of Service (Appellant)
18.	1-Mar-2022	FILED: Memorandum – to Clerk of Superior Court Re: any additional record not already transmitted due within 10 days
19.	11-Mar-2022	FILED: Supplemented Superior Court e-Record with Revised Index of Record
20.	22-Mar-2022	ORDERED: Request for Oral Argument (Appellee); Defendants' Request for Oral Argument (Appellant) = GRANTED. Hon Kent E Cattani - Author
21.	27-Mar-2022	CLNDR: MONTHLY COURT CASE CALENDAR, Department A, 5-24-22, 10:15 am, COURTROOM 1.
22.	31-Mar-2022	FILED: Notice of Oral Argument
23.	5-Apr-2022	FILED: Return Receipt re Oral Argument, signed by Jerry A. Fries on 03/31/2022 (Appellant)
24.	12-Apr-2022	FILED: Return Receipt re Oral Argument, signed by Paul J. Mooney on 03/31/2022 (Appellee)
25.	21-Apr-2022	FILED: Memorandum: Judge Cattani for Judge Swann (Chief Judge Cattani)
26.	24-May-2022	FILED: Sign-in Sheet/Case is Under Advisement as of 05/24/2022
27.	24-Oct-2023	OPINION (Vacated, Remanded) Hon D Steven Williams - Author; Hon Cynthia J Bailey - Concur; Hon Kent E Cattani - Concur
28.	24-Oct-2023	FILED: Opinion Distribution List
29.	7-Nov-2023	FILED: Plaintiff/Appellee's Application for Attorneys' Fees and Taxable Costs Incurred on Appeal; Certificate of Service of Plaintiffs/Appellee's Application for Attorneys' Fees and Taxable Costs (Appellee)
30.	7-Nov-2023	FILED: Affidavit of Paul J. Mooney in Support of Application for Attorneys' Fees and Taxable Costs on Appeal; Certificate of Service of Plaintiffs/Appellee's Affidavit in Support of Attorneys' Fees and Taxable Costs (Appellee)
31.	7-Nov-2023	FILED: Plaintiff/Appellee's Statement of Costs and Notice of Taxation of Costs Incurred on Appeal; Certificate of Service of Plaintiffs/Appellee's Statement of Costs (Appellee)
32.	8-Nov-2023	FILED: Plaintiff/Appellee's Motion for Reconsideration; Certificate of Compliance of Plaintiff/Appellee's Motion for Reconsideration; Certificate of Service of Plaintiff/Appellee's Motion for Reconsideration (Appellee)
33.	16-Nov-2023	ORDERED: Plaintiff/Appellee's Motion for Reconsideration (Appellee) = DENIED. Hon D Steven Williams - Author
34.	30-Nov-2023	ORDERED: Plaintiff/Appellee's Application For Attorneys' Fees and Taxable Costs Incurred on Appeal (Appellee) = GRANTED and awarding Plaintiff/Appellee's \$30,000.00 in attorneys' fees and \$243.73 in costs. Hon D Steven Williams - Author
35.	1-Dec-2023	FILED: Email Notice from ASC re: Petition for Review filed 11/29/2023; request for partial record
36.	1-Dec-2023	FILED: Letter forwarding partial record to Arizona Supreme Court
37.	5-Mar-2024	FILED: Letter from ASC, 03/05/2024, re: [Appellant's] Petition for Review DENIED on 03/05/2024. FURTHER ORDERED: Plaintiff/Appellee's Cross-Petition for Review = GRANTED as to this rephrased issue (see order). FURTHER ORDERED: The case shall be set for oral argument. FURTHER ORDERED: The parties may file simultaneous supplemental briefs, not to exceed 20 pages in length, no later than 03/25/2024. Any amicus briefs are due on or before 04/08/2024 and any responses to amicus briefs are due on or before 04/29/2024. Any amicus briefs or responses may not exceed 20 pages in length.
38.	29-Mar-2024	FILED: Copy of Letter forwarding complete record to ASC