

**Arizona Supreme Court**  
**Civil Petition for Review - Tax**

**CV-21-0213-PR**

**PIMA COUNTY et al v STATE OF ARIZONA et al**

**Appellate Case Information**

Case Filed: 7-Sep-2021  
 Case Closed:

**Dept/Composition**

**En Banc**  
 Hon. Robert Brutinel  
 Hon. Ann A. Scott Timmer  
 Hon. Clint Bolick  
 Hon. John R Lopez  
 Hon. James P Beene  
 Hon. William G Montgomery  
 Hon. Kathryn H. King

**Side 1. PIMA COUNTY, et al., Plaintiff/Appellee**

(Litigant Group) PIMA COUNTY

- Pima County

**Attorneys for: Plaintiff/Appellee**

Laura Winsky Conover, Esq. (AZ Bar No. 24080)  
 Bobby Yu, Esq. (AZ Bar No. 31237)

(Litigant Group) TUCSON UNIFIED SCHOOL DISTRICT NO. 1

- Tucson Unified School District No 1

**Attorneys for: Plaintiff/Appellee**

P Bruce Converse, Esq. (AZ Bar No. 5868)  
 Bennett Evan Cooper, Esq. (AZ Bar No. 10819)

**Side 2. STATE OF ARIZONA, et al., Defendant/Appellant**

(Litigant Group) STATE OF ARIZONA

- State of Arizona

**Attorneys for: Defendant/Appellant**

Mark Brnovich, Esq. (AZ Bar No. 14134)  
 Drew Curtis Ensign, Esq. (AZ Bar No. 25463)  
 Robert J Makar, Esq. (AZ Bar No. 33579)

(Litigant Group) ARIZONA DEPARTMENT OF REVENUE

- Arizona Department of Revenue

**Attorneys for: Defendant/Appellant**

Jerry A Fries, Esq. (AZ Bar No. 11788)  
 Kristin K. Mayes, Esq. (AZ Bar No. 022584)

(Litigant Group) AZ STATE BOARD OF EDUCATION/AZ SUPERINTENDENT OF PUBLIC INSTRUCTION

- State of Arizona Board of Education
- Arizona Superintendent of Public Instruction

**Attorneys for: Defendant/Appellant**

Kevin D Ray, Esq. (AZ Bar No. 7485)

**CASE STATUS**

Sep 22, 2022.....Submitted

May 3, 2022.....Oral Argument Granted

Sep 7, 2021.....Pending

PREDECESSOR CASE(S)	Cause/Charge/Class	Judgment/Sentence	Judge, Role <Comments>	Trial	Dispo
1 CA 1 CA-TX 20-0001					
ATC TX2018-000737	Complaint for Declaratory and Injunctive Relief		Christopher Whitten, Authoring Judge of Order Comments: (none)		

**22 PROCEEDING ENTRIES**

- 7-Sep-2021 FILED: Tucson Unified School District No. 1's Unopposed Motion for Procedural Order Extending Time to File Petition for Review; Certificate of Service (Appellee Tucson Unified School District No. 1)
- 8-Sep-2021 FILED: Pima County's Unopposed Motion for Procedural Order Extending Time to File Petition for Review; Certificate of Service (Appellee Pima County)
- 9-Sep-2021 "Tucson Unified School District No. 1's Unopposed Motion for Procedural Order Extending Time to File Petition for Review" (Appellee Tucson Unified School District No. 1) and "Pima County's Unopposed Motion for Procedural Order Extending Time to File Petition for Review" (Appellee Pima County) having been filed on September 07, 2021,  
  
IT IS ORDERED granting a first extension of time to file the petition for review on or before October 12, 2021. No further extensions of time shall be granted absent extraordinary circumstances. This matter is subject to dismissal if the petition for review is not filed by October 12, 2021. (Tracie K. Lindeman, Clerk)

**Arizona Supreme Court**  
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**PIMA COUNTY et al v STATE OF ARIZONA et al**

**22 PROCEEDING ENTRIES**

4. 12-Oct-2021 FILED: Petition for Review of Pima County and Tucson Unified School District No. 1; Certificate of Service; Certificate of Compliance; Opinion (Appellees Pima County, et al.)
5. 15-Oct-2021 FILED: Record from CofA: Electronic Record
6. 3-Nov-2021 FILED: Respondent's Motion for Extension of Time to File Response to Petition for Review; Certificate of Service (Appellant State)
7. 17-Nov-2021 "Respondent's Motion for Extension of Time to File Response to Petition for Review" (Appellant State) having been filed on November 3, 2021,  
  
IT IS ORDERED granting a first extension of time to file the response to petition for review on or before December 23, 2021. No further extensions of time shall be granted absent extraordinary circumstances (Tracie K. Lindeman, Clerk)
8. 23-Dec-2021 FILED: State's Response to the Petition for Review; Certificate of Service; Certificate of Compliance (Appellant State et al)
9. 7-Apr-2022 FILED: Notice of Attorney Substitution (Within Same Government Law Office) and Request for Notice; Certificate of Service (Appellee Pima County)
10. 3-May-2022 ORDERED: Petition for Review of Pima County and Tucson Unified School District No. 1 = GRANTED.  
  
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 20 days from the date of this Court's Minute Letter. Any amicus briefs are due on or before June 7, 2022 and any responses to amicus briefs are due on or before June 27, 2022. Any amicus briefs or responses may not exceed 20 pages in length.  
  
FURTHER ORDERED: Request for Attorneys' Fees (Appellees Pima County, et al.) = CONTINUED.
11. 6-May-2022 FILED: Respondents' Motion for Extension of Time to File Supplemental Brief; Certificate of Service (Appellant State et al)
12. 18-May-2022 On May 6, 2022, Appellant State of Arizona, et al., filed a motion for an extension of time in which to file the supplemental briefs in this matter. ARCAP 6(b) requires the caption of a procedural motion to contain the words, "Motion for Procedural Order." The instant motion is non-compliant in this respect. Nonetheless,  
  
IT IS ORDERED granting the motion. The deadline for the parties to file simultaneous supplemental briefs is extended to June 29, 2022.  
  
IT IS FURTHER ORDERED that the deadline for any amicus briefs is extended to July 13, 2022, and the deadline for any responses to amicus briefs is extended to August 2, 2022. (Hon. Robert Brutinel)
13. 3-Jun-2022 FILED: Notice of Filing Acknowledgment of Oral Argument Acknowledgment (Bobby Yu will argue) (Appellee Pima County)
14. 3-Jun-2022 FILED: Notice of Filing Acknowledgment of Oral Argument Acknowledgment (Drew C Ensign will argue) (Appellant State)
15. 29-Jun-2022 FILED: Supplemental Brief of Pima County and Tucson Unified School District No. 1; Certificate of Service; Certificate of Compliance (Appellees Pima County, et al.)
16. 29-Jun-2022 FILED: State Respondents' Supplemental Brief; Certificate of Service; Certificate of Compliance; Court of Appeals Appendix (Appellants State et al)
17. 29-Jun-2022 FILED: Court of Appeals Opening Brief; Certificate of Service; Court of Appeals Answering Brief; Court of Appeals Reply Brief (Appellants State et al)
18. 29-Jun-2022 FILED: Court of Appeals Opinion; Certificate of Service (Appellants State et al)
19. 15-Sep-2022 FILED: Notice of Supplemental Authority by Tucson Unified School District No. 1; Certificate of Service; USSC Order (7/20/2022); USSC Order (5/18/2022) (Appellee Tucson Unified School District No. 1)
20. 16-Sep-2022 FILED: Notice of Filing Acknowledgment of Oral Argument (Bennett Evan Cooper will argue); Certificate of Service (Appellee Tucson Unified School District No. 1)
21. 22-Sep-2022 ORAL ARGUMENT - Submitted for decision en banc (Attorneys who argued: Bennett Evan Cooper, Drew Curtis Ensign)
22. 5-Feb-2024 FILED: Notice of Substitution of Counsel for Defendant/Appellant Arizona Department of Revenue; Certificate of Service (Appellant ADOR)