

Arizona Supreme Court
Civil Petition for Review - Tax

CV-23-0283-PR

SAN DIEGO GAS v ADOR, et al

Appellate Case Information

Case Filed: 29-Nov-2023
 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. 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: Defendant/Appellant

Jerry A Fries, Esq. (AZ Bar No. 11788)
 Lisa A Neuville, Esq. (AZ Bar No. 12285)
 Kristin K. Mayes, Esq. (AZ Bar No. 022584)

CASE STATUS

Mar 5, 2024.....At Issue

Mar 5, 2024.....Oral Argument Granted

Nov 29, 2023.....Pending

PREDECESSOR CASE(S)	Cause/Charge/Class	Judgment/Sentence	Judge, Role <Comments>	Trial	Dispo
1 CA 1 CA-TX 21-0008					
↪ ATC	TX2019-001758	Property Tax	Danielle J Viola, Authoring Judge of Order Comments: (none)		

13 PROCEEDING ENTRIES

- 29-Nov-2023 FILED: Petition for Review; Certificate of Service; Certificate of Compliance; Opinion (Appellants ADOR, et al.)
- 1-Dec-2023 FILED: Plaintiff/Appellee's Cross-Petition for Review; Certificate of Service; Certificate of Compliance (Appellee San Diego Gas)
- 1-Dec-2023 FILED: Record From CofA: Electronic Record
- 19-Dec-2023 RECEIPT No.: 2023-00702 ; \$280.00, Authorization: 83377310126118870, Applied to: SAN DIEGO GAS & ELECTRIC COMPANY - Class A Filing Fee (\$280.00) Paid for: SAN DIEGO GAS & ELECTRIC COMPANY - By nCourt LLC
- 29-Dec-2023 FILED: Defendants' Response to Cross-Petition for Review; Certificate of Service; Certificate of Compliance (Appellants ADOR, et al.)
- 3-Jan-2024 FILED: Plaintiff/Appellee's Response to Petition for Review; Certificate of Service; Certificate of Compliance (Appellee San Diego Gas)
- 5-Mar-2024 ORDERED: Petition for Review = DENIED.

 FURTHER ORDERED: Plaintiff/Appellee's Cross-Petition for Review = GRANTED as to this rephrased issue:

 The court of appeals held that in determining the full cash value of all property owned by public utilities, the Arizona Department of Revenue can include the future costs of removing electric transmission and distribution property as accumulated depreciation under A.R.S. § 42-14154. Did the court incorrectly hold that such accumulated depreciation cannot reduce the full cash value of a plant in service to a negative number or offset the value of unrelated property?

 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 March 25, 2024. Any amicus briefs are due on or before April 8, 2024 and any responses to amicus briefs are due on or before April 29, 2024. Any amicus briefs or responses may not exceed 20 pages in length.

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8. 13-Mar-2024 NOTICE OF ORAL ARGUMENT: Set for Tuesday, May 14, 2024, at 9:30 A.M. [twenty (20) minutes per side]
9. 14-Mar-2024 FILED: Notice of Acknowledgment of Oral Argument (Paul J. Mooney will argue) (Appellee San Diego Gas)
10. 15-Mar-2024 FILED: Notice of Acknowledgment of Oral Argument (Jerry A. Fries will argue) (Appellant ADOR, et al.)
11. 25-Mar-2024 FILED: Defendants/Appellants' Supplemental Brief; Certificate of Service; Certificate of Compliance (Appellants ADOR, et al.)
12. 25-Mar-2024 FILED: Plaintiff/Appellee's Supplemental Brief; Certificate of Service; Certificate of Compliance (Appellee San Diego Gas)
13. 29-Mar-2024 FILED: Record from CofA: Electronic Record