

SUPERIOR COURT OF ARIZONA  
MARICOPA COUNTY

TX 2010-000621

11/22/2011

HONORABLE DEAN M. FINK

CLERK OF THE COURT  
S. Swanson/S. Brown  
Deputy

ARROWHEAD & GATEWAY L L C, et al.

DONALD P ROELKE

v.

MARICOPA COUNTY

DERYCK R LAVELLE

RULING

The Court has received and reviewed Defendant's Motion for Reconsideration, filed on November 10, 2011.

The Court must presume the legislature knew what it was doing when it allowed "any party, or the department" to appeal from a decision of the State Board, without requiring that the appellant have maintained ownership. The Court must give words their usual and commonly understood meaning unless the legislature clearly intended a different meaning. *State v. Korzep*, 165 Ariz. 490, 493 (1990). The simple word "any" has a usual and commonly understood meaning of universality which the County acknowledges. The Court cannot find that the legislature clearly intended "any party" to mean only "any party retaining ownership." The legislature plainly knew how to so limit the right of appeal, for it did just that in numerous statutes cited by the County. For whatever reason, it did not so limit it for appeals under A.R.S. § 42-16203(A). Accordingly,

**IT IS ORDERED** denying Defendant's Motion for Reconsideration and no response need be filed.

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Arizona Tax Court - ATTENTION: eFiling Notice

Beginning September 29, 2011, the Clerk of the Superior Court will be accepting post-initiation electronic filings in the tax (TX) case type. eFiling will be available only to TX cases at this time and is optional. The current paper filing method remains available. All ST cases must continue to be filed on paper. Tax cases must be initiated using the traditional paper filing method. Once the case has been initiated and assigned a TX case number, subsequent filings can be submitted electronically through the Clerk's eFiling Online website at <http://www.clerkofcourt.maricopa.gov/>

NOTE: Counsel who choose eFiling are strongly encouraged to upload and e-file all proposed orders in Word format to allow for possible modifications by the Court. Orders submitted in .pdf format cannot be easily modified and may result in a delay in ruling.