

SUPERIOR COURT OF ARIZONA  
MARICOPA COUNTY

TX 2011-000804

02/22/2012

HONORABLE DEAN M. FINK

CLERK OF THE COURT  
S. Brown  
Deputy

L K Y REAL ESTATE FUND I, L P

DOMINGOS R SANTOS

v.

YAVAPAI COUNTY

SHEILA SULLIVAN POLK

MINUTE ENTRY

The Court has read and considered Yavapai County's Motion to Dismiss filed December 29, 2011, Plaintiff's Response filed January 10, 2012 and the Reply thereto filed January 20, 2012.

A.R.S. § 42-11004 and § 42-16210 were enacted simultaneously as part of Laws 1997, Ch. 150. By its terms, the former applies to any test in any forum of the validity or amount of a tax. The latter, applying specifically to appeals to court, restates the general principle also expressed at § 42-11004(2) and (3), but provides two exceptions under which the challenge is not to be dismissed notwithstanding a short, defined period of delinquency. It contains no language limiting or creating exceptions to the applicability of § 42-11004(1). There is no inconsistency between § 42-16210 and § 42-11004(1): allowing a few weeks grace period for payment of the current year's taxes does not conflict with a strict policy of dismissal for substantially longer delinquency of prior years' taxes. Thus, the rule that the specific prevails over the general does not apply, and the Court must enforce both statutes.

Accordingly, Yavapai County's Motion to Dismiss is granted. Based thereon,

**IT IS ORDERED** dismissing this matter.

/s/ HON. M. Dean Fink

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JUDICIAL OFFICER OF THE SUPERIOR COURT

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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.