Clerk of the Superior Court
*** Electronically Filed ***
08/27/2025 8:00 AM

THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN THE ARIZONA TAX COURT

TX 2025-000046 08/25/2025

HONORABLE ERIK THORSON

CLERK OF THE COURT
A. Cage
Deputy

MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT

AUGUSTINE ALAN CINQUINO

v.

MARICOPA COUNTY

PATRICK IRVINE

RULING ACCEPTING SPECIAL ACTION JURISDICTION BUT DENYING RELIEF

The Court has received and reviewed the Parties' briefing on the liability issues in this special action. Defendants requested oral argument in their Response brief, filed June 13, 2025, but the Court does not need oral argument to decide the issues raised and so declines that request. *See* L.R. Prac. Superior Ct.—Civ., Maricopa County, 3.2(d).

To the extent jurisdiction in this special action is discretionary, the Court accepts jurisdiction, but for the reasons that follow below, denies the relief sought. *See* Ariz. R. P. Special Actions 2(b)(1) ("With few exceptions, jurisdiction is mandatory in original special actions.").

This case is an original special action that lacks disputed issues of fact—the Parties filed a Stipulation of Undisputed Facts for Purposes of Liability Briefing on May 6, 2025; that is not easily resolved under Ariz. R. Civ. P. 12(b)(6), 12(c), or 56; that is not clearly resolved by settled law and is not equally appropriate to address on appeal. *See* Ariz. R. P. Special Actions 12(c). Moreover, the Parties agree that the resolution of this round of briefing will materially advance the efficient management of the case. Ariz. R. P. Special Actions 12(b)(7); 12(c)(5); (*see also* Sched. Ord., filed May 14, 2025, at 2 (stating that the Parties will brief further issues "if necessary," after the Court's ruling here)).

Plaintiff seeks special action relief—what used to be writs of mandamus and/or prohibition—(as well as a declaratory judgment, an accounting, and restitution) all based on its view that Defendants "failed to perform a duty required by law for which they have no discretion" and "proceeded . . . without, or in excess of, jurisdiction or legal authority." Ariz. R. P. Special Actions 4(a), (b); (*see* Compl., filed January 9, 2025, in CV2025-001139 before transfer to this Court and assignment of the TX number shown above).

"Mandamus lies only to compel an officer to perform a duty concerning which he has no discretion, and which he has refused to perform." *Giss v. Jordan*, 82 Ariz. 152, 165 (1957) (jurisdiction accepted and mandamus relief denied as statutes that allowed Legislature to approve its own members' expenditure reports were unconstitutional end runs around State Auditor). And prohibition 'does not lie unless it fairly appears to the trial court that an agency defendant is acting without or in excess of its jurisdiction.' *See State Bd. of Tech. Registration v. McDaniel*, 84 Ariz. 223, 228, 236 (1958) (ordering writ of prohibition quashed where legislation was sufficiently defined to allow agency to carry out its duties within statutory scheme).

Here, as in *McDaniel*, 'it may well be' that the statutes at issue could have been better drawn and their meaning therefore made clearer. *Id.* at 236. Though this Court is at pains to view them the way Plaintiff does and ultimately does not. The Court agrees with Plaintiff that an invocation of equity cannot circumvent express legislative restrictions. (*See* Reply, filed June 25, 2025.) Equity need not be invoked here, as the statutory language is clear and reads against Plaintiff's arguments.

Simply, Defendants acted to implement the judgment in the consolidated class action entitled *Qasimyar v. Maricopa County*, Superior Court of Arizona, Arizona Tax Court, Case No. TX2016-000882. (Statement of Undisputed Fact, ¶ 15, incorporating the judgment by reference.) That judgment provides for refunds "plus interest at the legal rate payable from the date of overpayment until the judgment is paid in full as provided in A.R.S. §§ 42-16214 and 42 1123." (Exh. 1, to Statement of Undisputed Facts, at 10.) And further provides that "as it relates to . . . claims for refunds in subsequent years based on the changes for each . . . initial year in litigation . . . those claims for additional years . . . are hereby dismissed, *conditioned on the fact* that, by operation of law, Defendant Maricopa County will correct its tax rolls as to all parcels included in the classes in all subsequent tax years and *issue, where required by law, refunds with statutory interest*. (*See id.* at 11 (emphasis added).)

The two statutes at issue, A.R.S. §§ 42-16214 and 42-18061, must be read as part of a cohesive property tax scheme. The former provides the process for 'refund or credit of excess payments' at the conclusion of property tax appeals generally. While the latter—in the Collection and Enforcement chapter—sets forth a further process for refund of overpayments in the specific instance where, as here, there has been a "change in tax roll." *See* A.R.S. § 42-18061(A). Both

statutes are fully applicable here: *Qasimyar* was a property tax appeal class action where there were changes made in the tax roll pursuant to law. *See id.*

A.R.S. § 42-16214 and the *Qasimyar* judgment both require interest payable at the legal rate, including for subsequent tax years. *See* A.R.S. § 42-16214(A)(3); (Exh. 1 to Statement of Undisputed Facts, at 10–11.) Plaintiff contends in Reply that those claims for subsequent tax years were dismissed, so only A.R.S. § 42-18061 is applicable to them, but this ignores the portions of the judgment that expressly condition the dismissal on "refunds with statutory interest" for "all subsequent tax years." (Exh. 1 to Statement of Undisputed Facts, at 11.)

To countenance Plaintiff's read, the Court would have to ignore the plain language of A.R.S. § 42-16214(A)(3) and the plain language of the judgment, neither of which make any distinction indicating that 'subsequent tax years' in cases where there has been a change in tax rolls ordered would only be covered by the Collection and Enforcement statutory scheme, and not that of Property Tax Appeals generally.

Multiple portions of A.R.S. § 42-16214 support the Court's findings in favor of Defendants' view of that statute. Not only is "[i]nterest at the legal rate on the overpayment . . . payable from the date of overpayment . . . ," but: "*For the purpose of computing interest* under the judgment, if [hypothetically here] the tax was paid in installments, a pro rata share of the total overpayment . . . is considered to be attributable to each installment." A.R.S. § 42-16214(A)(3) (emphasis added).

If the Legislature wished to divorce interest payments from overpayments, and have the former paid only by the County as Plaintiff contends, it knew how to do so. Instead, that body used the words "in proportion" and "pro rata" in A.R.S. § 42-16214(A)(2) and (A)(3), respectively, to further yoke interest and overpayment together. (*See also* Statement of Undisputed Fact ¶ 11.) Nowhere do the statutes at issue indicate that the County alone is to bear the burden of interest attributable to overpayments.

Likewise, multiple portions of both A.R.S. §§ 42-16214 and 42-18061 tell the Court that the County did not violate statutory timing requirements. Instead, the statutes provide the County with an ambit of discretion here. It "shall pay the judgment out of monies collected from property taxes during the next fiscal year, unless there are sufficient amounts available in funds budgeted for that purpose by the county to allow an immediate refund[.]" A.R.S. § 42-16214(A)(1).

Under A.R.S. § 42-18061, "[i]f monies are available," then the County can "pay the refunds out of those monies in the current year." A.R.S. § 42-18061(A)(1). If "monies are not available," however, then the County must "budget for the refund in the next fiscal year." A.R.S. § 42-18061(A)(2).

To the extent Plaintiff claims that the County was required to wait to collect monies from it until statutory time periods following repayments themselves elapsed (*see* Initial Brief, at 10; Reply, at 7), nothing in the statutory language directly supports Plaintiff's timing interpretations. Countenancing them would render part of A.R.S. §§ 42-16214(A)(1) and all of 42-18061(A)(1) superfluous.

Instead, the "meaning of the statute[s are] clear." *See Peabody Coal v. Navajo Cty.*, 117 Ariz. 335, 338 (1977), *disapproved on other grounds by U S W. Comm'cns, Inc. v. Ariz. Dep't of Revenue*, 199 Ariz. 101 (2000). And their terms may not be rendered superfluous. *Arizona Dep't of Revenue v. Questar S. Trails Pipeline Co.*, 215 Ariz. 577, 583 (App. 2007). The Court further finds that the County did wait until the fiscal year following the entry of judgment. (*See* Exh. A to Resp., at ¶ 4; *see also* Exh. 1 to Statement of Undisputed Facts.)

As the Court does not find that Defendants violated A.R.S. § 42-16214 nor § 42-18061 as Plaintiff alleged (*see* Compl., at ¶ 70), there are no grounds for a declaratory judgment, nor any right to an accounting or restitution (*contra* Compl., at ¶¶ 78, 85). Therefore,

IT IS ORDERED denying all relief sought and entering a judgment of dismissal in Defendants' favor in this special action. No further matters remain pending, and this judgment of dismissal of the action is entered under Ariz. R. Civ. P. 54(c), as well as Rule 10, Ariz. R. P. Special Actions.

/s/ Erik Thorson
HON. ERIK THORSON
JUDGE OF THE SUPERIOR COURT