

SUPERIOR COURT OF ARIZONA
MARICOPA COUNTY

TX 2011-000856

11/20/2013

HONORABLE DEAN M. FINK

CLERK OF THE COURT
S. Brown
Deputy

G R L MESA INVESTMENTS L L C

ROBERT L STEWART JR.

v.

MARICOPA COUNTY

DUSTIN CHAD MCBRIDE

MINUTE ENTRY

The Court made its ruling on the record following oral argument on November 14, 2013. As indicated to counsel at that time, the Court sets forth its findings as follows.

The Court believes the meaning of A.R.S. § 42-16210(B) is clear. If the first one-half installment of the year's taxes is delinquent but the full amount – the delinquent first installment plus the second installment – is paid by December 31, the right of appeal is not lost; if the first installment is paid timely but the second is delinquent, the right of appeal is not lost if the second installment plus interest is paid by July 1. In all other situations of delinquency, the appeal must be dismissed. Here, both installments were paid on February 28, making the first installment delinquent. Under the statute, a first installment delinquency is cured only if both installments are paid by December 31, a deadline Plaintiff missed by two months. Plaintiff's interpretation, that as long as the second installment is paid by May 1, the deadline for paying the first installment is July 1, would render subsection (B)(1) a nullity; the Court therefore cannot accept that interpretation.

Accordingly,

IT IS ORDERED granting Defendant's Motion to Dismiss, filed September 6, 2013.

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IT IS FURTHER ORDERED directing Defendant to lodge a form of judgment and file any Application and Affidavit for Attorney's Fees and Statement of Taxable Costs (if applicable) by December 23, 2013.