

**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)  
 Kristin K. Mayes, Esq. (AZ Bar No. 022584)

**CASE STATUS**

May 14, 2024....Submitted	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)		

**15 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
14. 9-May-2024 FILED: Notice of Withdrawal of Counsel for Defendants; Certificate of Service (Appellant)
15. 14-May-2024 ORAL ARGUMENT - Submitted for decision en banc (Attorneys who argued: Paul J. Mooney, Jerry A. Fries)