

**Arizona Supreme Court**  
**Civil Petition for Review - Tax**

**CV-25-0217-PR**

**A & P RANCH LTD v COCHISE COUNTY et al**

**Appellate Case Information**

Case Filed: 14-Aug-2025  
Case Closed:

**Dept/Composition**

**En Banc**

Hon. Ann A. Scott Timmer  
Hon. John R Lopez  
Hon. Clint Bolick  
Hon. James P Beene  
Hon. William G Montgomery  
Hon. Kathryn H. King  
Hon. Maria Elena Cruz

**Side 1. A & P RANCH LTD, et al., Plaintiff/Appellee**

(Litigant Group) A & P RANCH LTD, et al.

- A & P Ranch LTD

**Attorneys for: Plaintiff/Appellee**

Paul J Mooney, Esq. (AZ Bar No. 6708)  
Paul Moore, Esq. (AZ Bar No. 19912)

**Side 2. COCHISE COUNTY, et al., Defendant/Appellant**

(Litigant Group) COCHISE COUNTY

- Cochise County

**Attorneys for: Defendant/Appellant**

Lori A Zucco, Esq. (AZ Bar No. 17572)  
James M Susa, Esq. (AZ Bar No. 12380)  
Cindy Kay Schmidt, Esq. (AZ Bar No. 29659)  
Dylan Max Hendel, Esq. (AZ Bar No. 39642)

**(Litigant Group) ARIZONA DEPARTMENT OF REVENUE**

- Arizona Department of Revenue, Intervenor

**Attorneys for: Defendant/Appellant**

Kimberly J Cygan, Esq. (AZ Bar No. 13977)  
Kristin K Mayes, Esq. (AZ Bar No. 22584)

**Side 3. MOHAVE COUNTY, Amicus Curiae**

(Litigant Group) MOHAVE COUNTY

- Mohave County

**Attorneys for: Amicus Curiae**

**CASE STATUS**

Mar 10, 2026....Submitted

Jan 6, 2026.....At Issue

Jan 6, 2026.....Oral Argument Granted

PREDECESSOR CASE (S)	Cause/Charge/Class	Judgment/Sentence	Judge, Role <Comments>	Trial	Dispo
1 CA 1 CA-TX 24-0002					
↪ ATC TX2022-000423	Property Tax		Erik Thorson, Authoring Judge of Order Comments: (none)		

**20 PROCEEDING ENTRIES**

1.	14-Aug-2025	FILED: Petition for Review; Certificate of Service; Certificate of Compliance; Court of Appeals Decision (Defendant/Intervenor ADOR)
2.	18-Aug-2025	FILED: Record from CofA: Electronic Record
3.	18-Aug-2025	FILED: Petition for Review; Certificate of Service; Certificate of Compliance; Opinion (Appellant Cochise County)
4.	15-Sep-2025	FILED: Motion for Procedural Order Requesting a Word-Count Extension for a Single Combine Response to the Two Petitions for Review; Certificate of Service (Appellee A & P Ranch)
5.	15-Sep-2025	FILED: Combined Response to Petitions for Review; Certificate of Service; Certificate of Compliance (Appellee A & P Ranch)
6.	17-Sep-2025	A "Motion for Procedural Order Requesting a Word-Count Extension for a Single Combined Response to the Two Petitions for Review" (Appellee A & P Ranch) having been filed with a 4,883 word count combined response to the petitions for review,  IT IS ORDERED granting the motion. The combined response to the petitions for review will be filed September 15, 2025. (Aaron C. Nash, Clerk)
7.	23-Sep-2025	RECEIPT No.: 2025-00270 ; \$165.00, Authorization: 8215344659293811, Applied to: A & P RANCH LTD, et al. - Class B Filing Fee (\$165.00) Paid for: A & P RANCH LTD, et al. - By nCourt LLC

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8. 15-Dec-2025 ORDERED: Petition for Review (Defendant Intervenor ADOR) = CONTINUED.  
FURTHER ORDERED: Petition for Review (Appellant Cochise County) = CONTINUED.  
FURTHER ORDERED: Request for Attorneys' Fees (Appellee A & P Ranch) = CONTINUED.
  
9. 6-Jan-2026 ORDERED: Petition for Review (Defendant/Intervenor ADOR) = GRANTED.  
FURTHER ORDERED: Petition for Review (Appellant Cochise County) = GRANTED as to the following issue only:  
"Did the court of appeals err in holding that under A.R.S. § 42-13101, the valuation method that applies to 'land used for agricultural purposes' does not apply exclusively to the land, but also to improvements on the land such as permanent crops (orchard trees or vines)?"  
FURTHER ORDERED: Request for Attorneys' Fees (Appellee A & P Ranch) = CONTINUED.  
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 January 26, 2026. Any amicus briefs are due on or before February 10, 2026 and any responses to amicus briefs are due on or before March 2, 2026. Any amicus briefs or responses may not exceed 20 pages in length.
  
10. 14-Jan-2026 NOTICE OF ORAL ARGUMENT: Set for Tuesday, March 10, 2026, at 10:15 A.M. [20 minutes per side]
  
11. 20-Jan-2026 FILED: Notice of Appearance; Certificate of Service (Appellant Cochise County)
  
12. 21-Jan-2026 FILED: Appellant's Notice of Substitution of Counsel; Certificate of Service (Appellant Cochise County)
  
13. 26-Jan-2026 FILED: Arizona Department of Revenue's Supplemental Brief; Certificate of Service; Certificate of Compliance; Appendix (Defendant/Intervenor ADOR)
  
14. 26-Jan-2026 FILED: Supplemental Brief of Cochise County; Certificate of Service; Certificate of Compliance (Appellant Cochise County)
  
15. 26-Jan-2026 FILED: Respondents' Supplemental Brief on Review; Certificate of Service; Certificate of Compliance (Appellee A & P Ranch)
  
16. 26-Jan-2026 FILED: Notice of Acknowledgment of Oral Argument (James M. Susa will argue) (Appellant Cochise County)
  
17. 29-Jan-2026 FILED: Record From CofA: Remaining Entire Record
  
18. 2-Feb-2026 FILED: Notice of Acknowledgment of Oral Argument (Paul J. Mooney will argue) (Appellee A & P Ranch)
  
19. 2-Feb-2026 FILED: Notice of Acknowledgment of Oral Argument (Kimberly Cygan will argue) (Defendant/Appellant ADOR)
  
20. 10-Mar-2026 ORAL ARGUMENT - Submitted for decision en banc (Attorneys who argued: James M. Susa, Paul J. Mooney)