

Bond Case Briefs

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R.O.I. Properties LLC v. Ford

Court of Appeals of Arizona, Division 1 - February 21, 2019 - P.3d - 2019 WL 762110

After taxpayers purchased real property from owner of charter school that filed for bankruptcy protection and ceased operations mid-year, taxpayers brought a tax claim asserting that property remained entitled to charter school exemption for tax year, and filed a petition for refund with county board of supervisors.

County board denied the petition, and taxpayers amended tax court complaint to add special action claim seeking a writ of mandamus directing board to refund tax payment. The Arizona Tax Court granted board's motion to dismiss the complaint. Taxpayers appealed.

The Court of Appeals held that:

- Provision of statute governing tax exemption for property used for education that exempted charter school property from taxation if it was used for education did not apply to taxpayers' property;
- Statute conditioned exemption on continued educational use of property, and thus taxpayers were not eligible for exemption
- Statute did not authorize proration for property that was exempt for a portion of tax year; and
- Taxpayers were not entitled to an award of attorney's fees.