

## **THE ARIZONA TAX COURT**

*The Arizona Tax Court authorized this notice. This is not a solicitation from a lawyer.  
You are not being sued.*

### **NOTICE OF CLASS ACTION LAWSUIT AND JUDGMENT**

**To: All Real Property Owners And Taxpayers In The Taxing Jurisdiction Of Maricopa County, Arizona, Whose Property Classification Was Changed From Class Three To Class Four, Or From Class Four To Class Three, For The Following Tax Years, Where The Limited Property Value Was Inappropriately Calculated Pursuant To A.R.S. § 42-13301 Instead Of A.R.S. § 42-13302 And Application Of A.R.S. § 42-13301 Led To A Higher Limited Property Value Than Application Of A.R.S. § 42-13302:**

**Tax Years 2015, 2016, 2017, 2018, 2019, 2020, 2021 (“the Affected Tax Years”)**

**You May Be Eligible For A Payment From A Class Action Judgment.**

### **NATURE OF THE CASE**

The Arizona Tax Court authorized this notice because you have a right to know about the existence of this class action lawsuit, and all of your options before the Court enters a final judgment. This Notice includes a brief summary of the case.

Judge Sara Agne of the Arizona Tax Court is overseeing this case. The case is a class action lawsuit known as *Qasimyar, et al. v. Maricopa County*, Case No. TX2016-000882 (Arizona Tax Court 2017) (consolidated). The taxpayers who sued are called the “Plaintiffs” or “Class Representatives.” Maricopa County is called the “Defendant.”

**PLEASE DO NOT CALL JUDGE AGNE OR THE TAX COURT ABOUT THIS CASE.** More information can be obtained by writing to Bart Wilhoit and Paul Moore at Mooney, Wright, Moore & Wilhoit, PLLC at 14301 N. 87<sup>th</sup> Street, Suite 207, Scottsdale, Arizona 85260.

The lawsuit alleges that Maricopa County improperly and erroneously assessed and collected real property taxes from Class Members in Maricopa County for the Affected Tax Years. The lawsuit seeks refunds of those real property taxes. The Arizona Tax Court ruled in favor of all taxpayers who qualify as Class Members, except for those who exclude themselves from the Class.

## **THE COURT-CERTIFIED CLASS MEMBERS**

**The Tax Court has certified the Class as: All Real Property Owners And Taxpayers In The Taxing Jurisdiction Of Maricopa County, Arizona, Whose Property Classification Was Changed From Class Three To Class Four, Or From Class Four To Class Three, For The Affected Tax Years, Where The Limited Property Value Was Inappropriately Calculated Pursuant To A.R.S. § 42-13301 Instead Of A.R.S. § 42-13302 And Application Of A.R.S. § 42-13301 Led To A Higher Limited Property Value Than Application Of A.R.S. § 42-13302.**

If you received a copy of this notice addressed to you, you are included in the Class Action unless you decide to exclude yourself from the Class as set forth below. Class Members who are entitled to refunds will receive their payments after the Tax Court approves and enters the Class Judgment. Maricopa County will calculate the amount that is payable to eligible Class members and will send out the payment. No claims need to be filed.

If you did not receive a copy of this notice by mail and are seeing it elsewhere, and you believe that you should be included, you must contact Bart Wilhoit and Paul Moore at Mooney, Wright, Moore & Wilhoit, PLLC at 14301 N. 87<sup>th</sup> Street, Suite 207, Scottsdale, Arizona 85260 (480-615-7500) **no later than September 14, 2023 to be included.**

## **THE CLASS ACTION CLAIMS**

The lawsuit alleges that Maricopa County improperly and erroneously assessed and collected real property taxes from Class Members in Maricopa County for the Affected Tax Years as a result of the County not applying the correct statute to calculate limited property values when a property changed between Class Three and Class Four or vice versa. The lawsuit seeks refunds of those real property taxes.

The Arizona Tax Court and Arizona Court of Appeals have ruled in favor of property owners and against Maricopa County in a class action lawsuit brought by property owners regarding certain real property taxes that were paid during the Affected Tax Years for property located in Maricopa County.

The Arizona Tax Court must now enter a judgment finalizing the terms of its ruling, including the payments of refunds, attorneys' fees, and litigation costs. This will be done in a document called the Class Judgment.

As a result of the Class Action, Class Members are eligible to receive a refund of a portion of the real property taxes they paid for each of the Affected Tax Years and for subsequent years as a result of the changes for each of the Affected Tax Years, provided their property is eligible for a reduction in subsequent years by operation of law, once the Tax Court has entered the Class Judgment.

## **THE LAWYERS REPRESENTING THE CLASS MEMBERS**

The Tax Court has appointed the following attorneys as “Class Counsel”:

Paul Moore  
Bart S. Wilhoit  
Mooney, Wright, Moore & Wilhoit, PLLC  
14301 N. 87<sup>th</sup> Street, Suite 207, Scottsdale, Arizona 85260  
Tel: 480-615-7500  
Email: [pmoore@mwmwlaw.com](mailto:pmoore@mwmwlaw.com)  
[bwilhoit@mwmwlaw.com](mailto:bwilhoit@mwmwlaw.com)

You will not be charged for contacting these lawyers. **If you want to be represented by your own lawyer, you may hire one to appear on your behalf at your own expense.**

### **HOW TO EXCLUDE YOURSELF FROM THE CLASS ACTION**

If you do not want a payment from the Class Action or you want to preserve whatever rights may or may not exist to sue Defendant about the issues in this case, then you must take steps to get out of the settlement. This is called “excluding” yourself (or “opting out”) of the Class.

To exclude yourself, you must send written correspondence that states that you want to be excluded from the Class. You are required to include your name, address, the parcel number of the qualifying real property or properties you own in Maricopa County and your signature. A form to opt out of the settlement is attached as Exhibit A. To opt out, you must mail the completed form to Class Counsel no later than September 14, 2023 following the instructions provided on the form.

### **A JUDGMENT IN THIS CASE WILL BIND ALL CLASS MEMBERS; IF YOU DO NOT WANT TO BE A PART OF THE CLASS ACTION, YOU MUST ASK TO BE EXCLUDED.**

<b>YOUR LEGAL RIGHTS AND OPTIONS IN THIS CLASS ACTION</b>	
<b>DO NOTHING</b>	Get certain benefits from the Class Action, including a refund of some of the Affected Tax Years’ and, by operation of law, some of the subsequent years’ real property taxes you paid in Maricopa County; give up certain rights to sue.
<b>ASK TO BE EXCLUDED</b>	Get no benefits from the Class Action. To the extent any rights still exist, you retain such rights to sue Maricopa County individually.
<b>APPEAR</b>	Class Members are represented by Class Counsel, however you may have an attorney appear on your behalf and at your own expense in the Class Action.
<b>OBJECT TO THE AWARD OF ATTORNEYS’ FEES AND COSTS</b>	If you remain in the Class, your attorney may object to the amount of attorneys’ fees and litigation expenses requested by Class Counsel.

Unless you exclude yourself by opting out, you give up the right to sue Maricopa County for the claims this Class Action resolves. However, if you do exclude yourself, you will not get a refund as a result of the Class Action. In exchange for the payment you receive, you will be releasing the Defendant against any claims you may have related to the Class Action. This release includes any and all claims, penalties, and liabilities that were or could have been alleged based on the facts and circumstances alleged in this case, including any federal and state claims and any associated claims for declaratory or injunctive relief, interest, damages, attorneys' fees, or costs.

### **AWARDS OF ATTORNEYS' FEES AND NON-TAXABLE COSTS**

The Tax Court will hold a hearing to decide whether to approve the Judgment and Class Counsel's request for awards of reasonable attorneys' fees and expenses.

Class members who receive a copy of this notice in the mail addressed to them and who do not opt-out of the Class Action do not have to do anything to receive payment — Maricopa County will calculate the amount that is payable to eligible Class members and will send out the payment, less attorney's fees and other expenses, directly to the same address to which this notice was sent. Payments will be sent after the Tax Court has entered the Class Judgment and awarded fees and costs to Class Counsel.

The Tax Court will determine how much Class Counsel will be paid for fees and expenses. Although you may ultimately receive a refund for multiple tax years, Class Counsel is only seeking an award of attorneys' fees of 40% of each Class Member's refund amount for the first tax year that you receive a refund, including the statutory interest associated with that first year's refund. As the County processes refunds for subsequent years based on operation of law, you may be entitled to property tax refunds for some or all of those years; the County will process and issue those refunds without payment of any attorneys' fees to Class Counsel. You will not be responsible for any direct payment of Class Counsel's fees and expenses — they will be deducted from your first year's refund amount prior to distribution of the remaining funds to the Class Members.

The Court will hold a hearing on Class Counsel's Application for an award of attorneys' fees and other expenses on November 17<sup>th</sup>, 2023, at 2:00 pm online at the following address: <https://tinyurl.com/AZtaxcourt>. At this hearing, the Court will decide how much to pay and reimburse Class Counsel. After the hearing, the Court will enter the Judgment.

Your attorney may object to the application for an award of attorneys' fees and other expenses. To do so, your attorney must: (i) timely appear in the Class Action on your behalf, and, (ii) timely file an objection to Class Counsel's Application for An Award of Attorneys' Fees and Expenses in *Qasimyar, et al. v. Maricopa County*, Case No. TX2016-000882 (Arizona Tax Court 2017) (consolidated). Your attorney's notice of appearance and objection to the Application for An Award of Attorneys' Fees must be filed with the Arizona Tax Court no later than October 26, 2023, with copies sent to both Class and Defense counsel at the addresses listed below. The Notice of Appearance must include, at a minimum, your name, address, and parcel number for the property you own.

**TAX COURT AND ATTORNEY INFORMATION**

<b>Court</b>	<b>Class Counsel</b>	<b>Defense Counsel</b>
Hon. Sara Agne Arizona Tax Court Maricopa County Superior Court East Court Building, #912 101 W. Jefferson St Phoenix, AZ 85003  <b>DO NOT CALL JUDGE AGNE OR THE TAX COURT.</b>	Bart S. Wilhoit Paul Moore Mooney, Wright, Moore & Wilhoit, PLLC 14301 N. 87 <sup>th</sup> Street, Suite 207 Scottsdale, Arizona 85260	Roberta S. Livesay Joshua W. Carden Carden Livesay, LTD. 419 E. Juanita Avenue, Suite 103 Mesa, AZ 85204

**GETTING MORE INFORMATION**

This notice summarizes the proposed resolution of the Class Action. Direct any other inquiries for more information to Bart Wilhoit and Paul Moore at Mooney, Wright, Moore & Wilhoit, PLLC at 14301 N. 87<sup>th</sup> Street, Suite 207, Scottsdale, Arizona 85260.

# EXHIBIT A

Qasimyar v. Maricopa County; TX2016-000882 (consolidated)  
In the Tax Court of the State of Arizona

## ELECTION TO OPT OUT OF CLASS ACTION

**Only complete this opt out form if you want to opt out of the class action identified at the top of the page. If you opt out, you will NOT receive any refund payment or be included in the Class Judgment. If you wish to receive a refund, you do not need to do anything -- do NOT return this form.**

\_\_\_\_\_  
TAXPAYER NAME

\_\_\_\_\_  
STREET ADDRESS

\_\_\_\_\_  
CITY, STATE ZIP CODE

\_\_\_\_\_  
ASSESSOR PARCEL NUMBER

The above-referenced taxpayer hereby elects to opt out and not be included in this class action.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
PRINT NAME

\_\_\_\_\_  
TELEPHONE NUMBER

TO OPT OUT OF THIS CLASS ACTION (AND NOT RECEIVE ANY REFUND) THIS FORM MUST BE POSTMARKED NO LATER THAN SEPTEMBER 14, 2023 TO:

Bart Wilhoit and Paul Moore  
Mooney, Wright, Moore & Wilhoit PLLC  
14301 N. 87<sup>th</sup> Street, Suite 207  
Scottsdale, Arizona 85260