

**Maricopa County
Liberty Elementary School District No. 25
19871 West Fremont Road
Buckeye, AZ 85326
(623) 474-6600**

7/31/24

Via e-mail to Tom.Horne@azed.gov

Arizona Department of Education
Tom Horne, Superintendent of Public Instruction
1535 West Jefferson Street
Phoenix, AZ 85007

Via e-mail to SchoolFinance@azed.gov

Arizona Department of Education
School Finance Division
1535 West Jefferson Street
Phoenix, AZ 85007

Re: Qasimyar vs. Maricopa County Judgment, Request for Recalculation of State Aid, Pursuant to A.R.S. § 15-915(B)

Dear Superintendent Horne and To Whom It May Concern in School Finance Division:

Our school district has been notified by Maricopa County that, through no fault of our own, our school district is being required to refund revenue previously received and/or budgeted due to excessive property valuations for tax years 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, and 2023 for multiple properties that operate within our school district boundaries. As entered by a court Judgment pursuant to A.R.S. § 42-16213, 42-16214, and 42-16215. Tax dollars received during 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, and 2023 have been spent and are no longer within our control.

Therefore, with this letter and school district Governing Board action as evidenced by the Authorization and Certification of Request below, our school district is requesting a "Recalculation of State Aid" for budget limit errors due to a change in assessed valuation resulting from Qasimyar vs. Maricopa County and occurred as the result of a judgment in accordance with A.R.S. § 42-16213, and as outlined in A.R.S. § 15-915(B). Therefore, our school district is requesting a recalculation of state aid and reimbursement of funds according to the state funding formula.

We greatly appreciate your assistance in this matter. Thank you.

-Authorization and Certification of Request-

The Governing Board of Liberty Elementary School District at a duly called meeting, held on July 31st, 2024, hereby voted in the affirmative by a 5-0 vote to "Respectfully Request that the Superintendent of Public Instruction" direct the staff of the Arizona Department of Education for a "recalculation of state aid for our school district as a result of the Qasimyar litigation and judgment and provide the appropriate reimbursement as outlined in A.R.S. 15-915(B)."

Board President President Michael Todd

Board Vice President Vice President Bryan Parks

Board Member Kris Kenyon

Board Member Paul Bixler

Board Member Bryan Cirrincione

District Contact: Dane Bolden, Executive Director of Business Services, dbolden@liberty25.org

A copy of the Governing Board Minutes for this action may be obtained from our Business Services website, <https://www.liberty25.org/about-liberty/district-services/business-services>.