

APR 17 2026 8:00 a.m.

T. Williams

SUPERIOR COURT OF ARIZONA  
MARICOPA COUNTY

CV 2025-020621

04/16/2026

HONORABLE SCOTT A. BLANEY

CLERK OF THE COURT  
T. Williams  
Deputy

JUSTIN HEAP

JAMES K ROGERS

v.

THOMAS GALVIN, et al.

THOMAS J. BASILE

RYAN P HOGAN  
BRETT W JOHNSON  
STEPHEN W TULLY  
CHARLENE A WARNER  
KORY A LANGHOFER  
LINLEY SARAH WILSON  
JUDGE BLANEY

UNDER ADVISMENT RULING

Before the Court is Plaintiff's *Verified Complaint for Special Action*, the parties' respective motions for summary judgment and related briefing, and *amicus curiae* briefing.

In a joint stipulation filed by the parties with the Court on August 25, 2025, the parties stipulated to a briefing schedule for cross-motions for summary judgment, affirming that if any material disagreements should arise, a short trial may be necessary. The Court held the requested trial on January 26, 2026, at which the parties presented evidence and arguments.

The Court has since reviewed and considered the evidence received at the January 26, 2026 evidentiary hearing in this matter, including the demeanor and credibility of testifying witnesses, as well as the parties' briefing and the arguments of counsel. The Court issues the following findings of fact, conclusions of law, and corresponding orders.

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**Findings of Fact**

1. Plaintiff Justin Heap is the current Maricopa County Recorder and was elected to his office in the November 5, 2024 general election.
2. Defendants Thomas Galvin, Mark Stewart, Kate Brophy McGee, Debbie Lesko, and Steve Gallardo, in their respective official capacities, collectively constitute the Maricopa County Board of Supervisors.
3. The fifteen Arizona counties are responsible for managing and implementing most facets of Arizona's complex elections infrastructure.
4. The Legislature has assigned some election-related responsibilities (such as voter registration, mail-in early voting, and voting processes for military and overseas voters) to the county recorders. Other aspects of election administration (such as overseeing the operation of polling locations on election day and the tabulation and certification of election results) are entrusted to the county boards of supervisors.
5. IT operations were historically housed in the Maricopa County Recorder's Office. But after Recorder Heap secured his party's nomination for Recorder, and prior to Recorder Heap actually assuming the responsibilities of his new office, the outgoing Recorder who Heap had just defeated in the primary election – Stephen Richer – entered into a shared services agreement with the Board that transferred operational control over the Recorder's IT systems and certain personnel to the Board.
6. Recorder Heap took office in January 2025. Upon taking office, he terminated the October 2024 shared services agreement, asserting its unenforceability and its violation and usurpation of his statutory duties.
7. Recorder Heap made efforts to negotiate a new SSA, including offering mediation on June 5, 2025. However, the parties were unable to reach a resolution.

**I. Seizure of IT Staff and Systems.**

8. As stated above, prior to Recorder Heap taking office, the Board transferred the Recorder's entire election-related IT staff to its own Enterprise Election Technology and Innovation ("ETI") department. The FY 2025–26 adopted budget shows a "shared services agreement adjustment" of \$4.53 million, representing the salaries of the IT personnel removed from the Recorder's payroll.

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9. Sam Stone, the Recorder's Chief of Staff, testified that returning these employees to the Recorder's office would not require the County to spend any additional money; it would simply be "a shift in where the line item would be placed in the budget."

10. Bryan Colby, the Recorder's Chief Information Officer, testified that the Board seized control of the servers, databases, and websites the Recorder used to carry out the Recorder's statutory duties, including the voter registration system (ERO/VRAS), the recording system (RDIS), GIS, and the BeBallotReady website.

11. This arrangement is unique among the county's elected officers. Assistant County Manager Zach Schira and Colby both testified that the other elected officials in the County have their own IT departments that report to the elected officer, not to the Board. The Board's decision to fund separate IT departments for every other elected county officer while stripping the Recorder of his own IT department strongly suggests that an independent IT department is a necessary expense of county office—and that the Board's refusal to afford the Recorder the same resource appears to not be motivated by a legitimate governmental purpose but instead serves to deprive him of the tools necessary to perform his statutory duties. The Recorder argues that the Board therefore has a mandatory duty under A.R.S. § 11-601(2) and relevant portions of Title 16, Arizona Revised Statutes, to either return the Recorder's IT systems and staff or to provide sufficient funding to replace what was taken.

## **II. IT Service Outages and Ticket Backlog.**

12. Since the transfer, the Recorder's Office has been entirely dependent on County IT for support. Colby testified that 76 of approximately 147 IT support tickets remained unresolved—a backlog exceeding 50%. Colby credibly testified that Recorder requests were deprioritized relative to Elections Department requests, and that with control over development resources—including one-time funds to hire contractors—the backlog could have been timely addressed.

13. ETI was responsible for at least three significant outages: (a) a VPN outage in October 2025; (b) a website outage on November 12, 2025, lasting approximately 6.5 hours; and (c) a recordation system outage on January 11–12, 2026.

14. In October 2025, a misapplied Cisco security patch caused a VPN outage that prevented Recorder staff from remotely accessing county systems to perform signature clipping—a mission-critical election task during UOCAVA voting and just before early ballots were sent. ETI implemented the patch without consulting or notifying the Recorder. Colby credibly testified that, had the Recorder controlled the relevant systems, the patch could have been scheduled after 10 p.m.—when remote work ended—eliminating any disruption. The Board's refusal to return election-related IT to the Recorder materially impedes his ability to implement industry-standard

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safeguards such as change-management controls and maintenance-window scheduling.

15. On November 12, 2025, the Recorder's public website went offline for approximately six and a half hours due to a failure of the platform provider and content-management system managed by ETI. The outage was discovered not by ETI but by Recorder staff and digital customers. Colby credibly testified that ETI had not deployed standard URL-monitoring tools that would have immediately alerted staff to the failure—an industry-standard best practice for critical public-facing systems.

16. On January 11–12, 2026, an automated annual backup filled the disk housing the Recorder's recordation system, taking it offline and rendering hundreds of weekend-uploaded documents unavailable until title companies resubmitted them on Monday. Colby testified that disk-usage monitoring, active backup supervision, and the ability to halt the backup as the disk approached capacity are recognized best practices that would likely have prevented or mitigated this failure. The Recorder lacks access and authority to implement such safeguards under the current Board-controlled IT structure.

### **III. Refusal to Fund IT Positions Reporting to the Recorder.**

17. When the Recorder attempted to hire a new IT Infrastructure Manager—a position whose salary would be paid from funds already in the Recorder's budget—County Manager Jennifer Pokorski directly intervened to block the job posting. Pokorski sent an email on August 5, 2025, citing “active litigation” as the reason for refusing to allow the Recorder to post the position. Assistant County Manager Zach Schira confirmed at the hearing that the Board's position was to provide no election staff to the Recorder “until litigation is ... finalized.”

### **IV. Denial of the Agilis Ballot-Sorting Machine.**

18. Janine Petty, the Recorder's Senior Director of Voter Registration, testified that approximately 25,000 provisional ballots must be processed each general election. The current process requires each ballot to be individually hand-scanned using a slow process. In 2024, A.R.S. § 16-134 was amended to allow voters to correct their registration and become full-ballot voters by providing proof of citizenship or residency by 7:00 p.m. on Election Day. Petty testified that, due to the condensed timeframe and manual scanning process, some voters who timely cured their provisional ballots were nonetheless not upgraded to full-ballot status because there was “no time to go back” and find those ballots among 25,000 envelopes.

19. Petty estimated that between 1 and 100 voters per general election are disenfranchised as a result—their ballots tabulated as federal-only when they were entitled to a full ballot.

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20. The Agilis machine processes about 18,000 envelopes per hour, meaning the entire provisional ballot inventory could be re-scanned in approximately 90 minutes, enabling timely identification and upgrade of cured ballots. Stone testified that the Recorder submitted a formal request for the Agilis machine in early 2025, with a detailed justification prepared by Petty and Ray Valenzuela, who is the Director of Early Voting in the Maricopa County Recorder's Office. The Board denied the request, citing recurring licensing costs and lack of space.

**V. The IT Personnel and Systems Are Necessary for the Conduct of the Recorder's Duties.**

21. The Court finds specifically that the IT staff, servers, databases, and websites seized by the Board and that were previously under the control of the Recorder are necessary for the conduct of the Recorder's duties.

**VI. Disputes Over Available Funding.**

22. The Arizona Legislature, through SB 1735, appropriated \$4.1 million to the Recorder's Office for election-related operations for FY 2025–26 and mandated that the Board "shall not in any way reduce the funding to the Maricopa County recorder's office below the amount of the adopted fiscal year budget." None of the \$4.1 million in legislative funding has been spent. The Board has denied the Recorder the use of these funds by refusing to authorize expenditures, including the IT position described above.

23. Separately, the Recorder's Office has approximately \$1 million in Help America Vote Act ("HAVA") federal grant funds that it sought to use for IT personnel. Nate Young, the Board's IT Director, submitted a request seeking to spend the Recorder's HAVA funds to hire staff under the Board's control rather than the Recorder's. The Recorder objected because these funds belong to the Recorder's Office and should support staff who report to the Recorder.

24. The Board based its denial of the Recorder's request to use SB 1735 and HAVA funds for personnel on a pre-existing Board policy of declining to approve budget requests that rely on a one-time appropriation to fund an ongoing, recurring expense.

**VII. Willingness to Cooperate.**

25. The Recorder has consistently expressed willingness to cooperate with the Board. The Court does not see the same willingness from the Board. The Recorder confirmed at the hearing his willingness to share equipment, coordinate on voting sites, share poll workers, and coordinate training—all without requiring any additional capital expenditures.

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**Conclusions of Law**

**I. Jurisdiction.**

1. This Court has jurisdiction pursuant to A.R.S. § 12-1831 *et seq.* (declaratory judgment), A.R.S. § 12-2021 (mandamus), and A.R.S. § 12-1801 *et seq.* (injunctive relief). This special action presents justiciable controversies regarding the respective statutory authorities and obligations of the Maricopa County Recorder and Board in the administration of elections.

2. The Recorder is responsible for overseeing, *inter alia*, voter registration, voter list maintenance, the distribution and signature verification of early ballots, and in-person early voting. A.R.S. §§ 16-120, -134, -165, -166, -542, -544.

3. The Board is responsible for, *inter alia*, drawing precinct boundaries, selecting Election Day voting locations, preparing ballots, supplying polling locations, hiring poll workers, tabulating ballots, and canvassing. *Id.* §§ 16-411, -510, -511, -531, -621, 642.

4. The Board is also responsible for approving appropriations, making contracts on the County's behalf, and managing the County's real property. *Id.* §§ 11-201, -251(1), 42-17101, *et seq.* "The power and responsibility for producing a balanced county budget rests with the board of supervisors." *Maricopa Cnty. v. Dann*, 157 Ariz. 396, 399 (1988).

5. The Court recognizes that in matters of funding and expenditures, this Court "is not a super-board of supervisors" and cannot "substitute [its] judgment for that of the board of supervisors." *Gregory v. Thompson*, 159 Ariz. 512, 515 (App. 1989). The Board's budgetary decisions will not be disturbed as long as they are not "arbitrary or capricious" or an "abuse of discretion." *Bd. of Sup'rs. v. Rio Rico Volunteer Fire Dist.*, 119 Ariz. 361, 364 (App. 1978).

**II. The Board's Duty to Fund the Recorder's Necessary Expenses.**

6. Under A.R.S. § 11-601(2), "necessary expenses incurred in the conduct of their offices" by county officers are "county charges" that the Board is obligated to pay. The County Recorder is an enumerated county officer under A.R.S. § 11-401. Accordingly, the Board has a non-discretionary, mandatory duty to fund the reasonable, necessary expenses incurred by the Recorder in the conduct of his office, including those expenses necessary for the Recorder to fulfill his election administration responsibilities.

7. This obligation is not contingent upon the existence of an intergovernmental agreement between the parties. The statutory duty under A.R.S. § 11-601(2) exists independently and cannot be abrogated by the absence of a voluntary agreement between the parties.

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8. The Board may not use its budgetary authority to usurp the functions of the Recorder or to coerce the Recorder into ceding statutory authority as a precondition of receiving necessary funding. *Maricopa Cnty. v. Biaett*, 21 Ariz. App. 286, 287, 290 (1974) (holding that expenses incurred by the Recorder to contest the Board's usurpation of the Recorder's statutory powers were "such 'necessary expenses' as to make them a county charge"); *Lockwood v. Bd. of Suprs. of Maricopa Cnty.*, 80 Ariz. 311, 316 (1956) (holding that the Board "could not under the budget law or any other law so conduct county affairs as to prevent" the "existence and operation" of an independent organ of county government).

9. Although recognizing the Board's clear statutory duty to fund the Recorder's reasonable and necessary expenses, the Court finds specifically that the Board's denial of requests to authorize SB 1735 and HAVA funds for personnel expenditures was not arbitrary, capricious, or an abuse of discretion. The Board's witnesses credibly testified that the underlying policy on which the Board relied predated Recorder Heap's tenure and had been consistently applied.

**III. "Necessary Expenses" Includes Meaningful Control Over Systems and Employees.**

10. The concept of "necessary expenses" under A.R.S. § 11-601(2) encompasses not merely the nominal allocation of funds, but the provision of—or funding for—the systems, servers, databases, software, websites, employees, equipment, and facilities that the Recorder reasonably requires to exercise meaningful control over the performance of his statutory duties. In the modern era, an elected officer's statutory duties cannot be performed without adequate information technology infrastructure and personnel.

11. Under A.R.S. § 11-409, county officers enumerated in § 11-401 "by and with the consent of, and at salaries fixed by the board, may appoint deputies, stenographers, clerks and assistants necessary to conduct the affairs of their respective offices."

12. The Board's transfer of the Recorder's IT staff, servers, databases, software, and websites to entities under the Board's control and its continued possession of them—without the Recorder's consent—effectively divests the Recorder of the ability to carry out his statutory duties independently and constitutes an unlawful usurpation of the Recorder's statutory authority. A governmental body "may not do indirectly what a statute does not give it the power to do directly." *Hancock v. McCarroll*, 188 Ariz. 492, 498 (App. 1996); *see also Romley v. Daughton*, 225 Ariz. 521, 526 (App. 2010) (holding that the Board exceeded its authority by creating a department to perform the County Attorney's statutory duties).

13. In 2015, the Attorney General issued an opinion (I15-013) concluding that the Yavapai

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County Board of Supervisors lacked authority to transfer cartography and title personnel from the County Assessor's office to a Board-controlled department because those functions were necessary for the Assessor to perform his statutory duties. Although not binding on this Court, the Court finds the opinion persuasive.

14. If the Board elects not to return to the Recorder the IT staff, servers, databases, software, websites, and equipment that it has taken from him, then the Board is obligated under A.R.S. § 11-601(2) to fund all necessary expenses for the Recorder to independently hire IT staff, secure office and warehouse space, develop replacement databases and software, and procure all equipment necessary for the conduct of his office.

**IV. "Recorder or Other Officer in Charge of Elections" Delegates Authority to the Recorder Unless He Consents to Delegation to Another Officer.**

15. The county boards of supervisors and the county recorders are constitutionally created, elected officers of the county, and their respective duties are imposed by statute. Ariz.Const.art. XII, §§ 3, 4; A.R.S. § 11-401. Each is required to fill their statutorily prescribed duties, and neither may usurp a duty imposed on the other office.

16. Arizona's election statutes use four distinct formulations to allocate election administration authority at the county level: (1) directly to the Recorder; (2) directly to the Board; (3) to "the county recorder or other officer in charge of elections," which appears in 111 instances throughout Title 16; and (4) to "the board of supervisors or other officer [or authority] in charge of elections," which appears in 16 instances. The use of two different phrases in relation to the "other officer in charge" to describe two different allocations of authority must be given distinct meanings. *Egan v. Fridlund-Horne*, 221 Ariz. 229, 239 ¶ 37 (App. 2009) (where the Legislature uses different words, courts presume different meanings were intended).

17. Under the canon that specific statutory provisions control over general ones, *Mercy Healthcare Arizona, Inc. v. Arizona Health Care Cost Containment Sys.*, 181 Ariz. 95, 100 (App. 1994), each provision naming "the county recorder or other officer in charge of elections" specifically delegates that authority to the county recorder. The phrase "or other officer in charge of elections" is the general provision permitting designation by the county recorder of another officer to exercise that function when necessary.

18. The legislative history confirms this interpretation. The phrase "or other officer in charge of elections" was added to Title 16 during the 1960s and 1970s legislative reforms that extended absentee voting and other election procedures to local elections not administered at the county level. *See, e.g.*, Senate Bill 1071 (Laws 1974, ch. 134). The contemporaneous statutory text—"the county recorder, or other officer in charge of elections for the applicable political subdivision of

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this state,” A.R.S. § 16-1102 (1974); *see also* A.R.S. § 16-1103(A) (1974)— confirms that “other officer” designated the analogous official in non-county political subdivisions, not a mechanism for the Board to strip recorders of county-level duties.

19. The Legislature has since expanded its use of “other officer in charge of elections” to encompass county-level officers, but has never adopted the Board’s reading. During its 1974 reforms, the Legislature knew the question of whether a board could strip a recorder of duties without consent had recently been litigated and resolved in the Recorder’s favor. *See Biaett* at 287. Had the Legislature intended to empower boards to involuntarily divest recorders of their duties, it could have done so expressly—*e.g.*, by delegating tasks to “the board of supervisors or its designee.” *Cf. Hancock*, 188 Ariz. at 498.

20. Any interpretation permitting the Board to unilaterally claim the 111 duties delegated to the Recorder violates multiple canons. *First*, it violates the surplusage canon by rendering the distinction between “recorder or other officer” and “board of supervisors or other officer” meaningless. *Jurju v. Ile*, 255 Ariz. 558, 562, ¶ 22 (App. 2023). *Second*, it violates *expressio unius*: where the Legislature used “board” in some statutes and “recorder” in others, “recorder” cannot be read to include the board. *ACLU of Arizona v. Arizona DCS*, 251 Ariz. 458, 463, ¶ 20 (2021). *Third*, it defeats the manifest legislative intent shown by the 111-to-16 disproportion establishing the Recorder as the principal county election officer.

21. Constitutional avoidance further supports this reading. Under *Molera v. Hobbs*, 250 Ariz. 13, 24 ¶ 37 (2020), courts must construe statutes to avoid serious constitutional doubts. Reading “or other officer in charge of elections” to let the Board unilaterally divest the Recorder—an independently elected constitutional officer—of his statutory duties and assign them to another individual of the Board’s choosing would raise serious structural constitutional concerns by permitting one branch of county government to nullify another’s authority, a result the Legislature could not have intended and would not have adopted without clearly saying so.

22. The Court therefore finds, specifically, that when an elections statute imposes a duty or responsibility on either the recorders or the boards with the caveat that another “officer in charge of elections” may accomplish the task, the Legislature intended in the first instance for that duty to be carried out by the officer specifically listed in the statute.

**V. Neither Party May Unilaterally Divest Statutory Responsibilities.**

23. The Board’s assertion of plenary authority over election administration through its general supervisory powers is inconsistent with Arizona law. The Board’s general authority does not override specific statutory delegations to other county officers. *Sanchez v. Maricopa County*, 572 P.3d 101, 107 (Ariz. 2025); *AZPLA v. Fontes*, 250 Ariz. 58, 65, ¶ 31 (2020). The Legislature has

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authority over the conduct of elections and determines the extent to which the Board may conduct them. *Fann v. Kemp*, 253 Ariz. 537, 545 (2022) (citing Ariz. Const. art. 7, § 12). The Board may not override these specific allocations by invoking general supervisory authority.

24. Where a valid delegation of authority exists, the delegation must clearly delineate the designated agency or officer. *Cf. Mistretta v. United States*, 488 U.S. 361, 372–73 (1989). Arizona’s election statutes clearly delineate the Recorder as the designated officer for the 111 functions assigned to the “recorder or other officer in charge.” The Board cannot substitute itself for the Recorder without either the Recorder’s consent or express legislative authorization.

**VI. SB 1735 Signals the Recorder’s Independent Election Authority.**

25. The Arizona Legislature’s enactment of SB 1735, which appropriated \$4,100,000 from the state general fund to the Maricopa County Recorder’s Office for election-related operations and mandated that “the Maricopa county board of supervisors shall not in any way reduce the funding to the Maricopa county recorder’s office below the amount of the adopted fiscal year budget for the Maricopa county recorder’s office,” constitutes a persuasive legislative determination that the Recorder possesses independent election administration authority requiring independent funding. Again, if the Board fails to return to the Recorder the IT staff, servers, databases, software, websites, and equipment that it has taken from him, then the Board is obligated under A.R.S. § 11-601(2) to fund all necessary expenses for the Recorder to independently hire IT staff, secure office and warehouse space, develop replacement databases and software, and procure all equipment necessary for the conduct of his office.

**VII. Irreparable Harm and Appropriate Relief.**

26. Because the Recorder has shown that the Board has acted unlawfully and exceeded its statutory authority by seizing the Recorder’s personnel, systems and equipment and refusing to return them to the Recorder’s control, the Recorder need not satisfy the standard for injunctive relief. *See Arizona Pub. Integrity All. v. Fontes*, 250 Ariz. 58, 64 ¶ 26 (2020) (“A plaintiff need not show irreparable injury or balance of hardship ‘when the acts sought to be enjoined have been declared unlawful.’” (citation omitted)).

27. But even if the Recorder were required to show irreparable harm, constitutional violations constitute irreparable harm that cannot be adequately remedied through damages. *Am. Trucking Ass’n, Inc. v. City of Los Angeles*, 559 F.3d 1046, 1059 (9th Cir. 2009). The County Recorder is a constitutionally established office, and the Board’s seizure of the Recorder’s systems, staff, and equipment constitutes continuing nullification of the Recorder’s authority. This ongoing harm warrants injunctive and mandamus relief.

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28. The evidence at trial established that the Recorder's inability to exercise meaningful control over election systems and staff will likely cause concrete operational harms, including inability to timely process provisional ballots under A.R.S. § 16-134, resulting in voters being denied tabulation of the full ballots they had voted and to which they were entitled. These harms will not resolve and may likely increase absent court intervention, particularly as general election cycles approach.

29. Public policy strongly favors the relief sought. There is a "strong public policy favoring stability and finality of election results." *Arizona City Sanitary Dist. v. Olson*, 224 Ariz. 330, 334, ¶ 12 (App. 2010). The continuing disruption of the statutory allocation of election duties threatens the integrity and lawful, orderly conduct of future elections in Maricopa County.

On good cause, and in the Court's discretion,

**IT IS ORDERED:**

1. Declaring, consistent with the Legislature's intent, that whenever a statute in Title 16 of the Arizona Revised Statutes delegates authority to or imposes a responsibility on a county recorder or an "other officer in charge of elections," the statute is delegating that authority or responsibility to a county's recorder, unless the county's recorder agrees that an "other officer in charge of elections" may be designated to carry it out. The recorder may subsequently withdraw his or her consent and reclaim his or her statutory authority or responsibility.

2. Declaring, consistent with the Legislature's intent, that whenever a statute in Title 16 of the Arizona Revised Statutes delegates authority to or imposes a responsibility on a board of supervisors or an "other officer in charge of elections," the statute is delegating that authority or responsibility to a board of supervisors, unless the board of supervisors agrees that an "other officer in charge of elections" may be designated to carry it out. The board of supervisors may subsequently withdraw its consent and reclaim its statutory authority or responsibility.

3. Declaring that the Maricopa County Board of Supervisors has a nondiscretionary duty to fund all necessary expenses of the Recorder as set forth in Title 16 of the Arizona Revised Statutes.

4. Requiring the Maricopa County Board of Supervisors to return to the Recorder's direct custody and/or control the IT staff, servers, databases, software, websites, and equipment that were in the Recorder's custody and/or control prior to October of 2024 (or the current version of such items), or immediately fund the

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replacement of these personnel and items so that the Recorder may properly carry out his statutory responsibilities.

5. Enjoining the Maricopa County Board of Supervisors from further exercising any election functions delegated by the Legislature to the Recorder or “other officer in charge of elections,” absent the Recorder’s consent.

**IT IS FURTHER ORDERED**, while declaring above that the Board has a nondiscretionary duty to fund all reasonable and necessary expenses of the Recorder as set forth in Title 16 of Arizona Revised Statutes, declining to address whether specific funding requests must be approved or whether funding levels are inadequate. The Court takes no position on specific expenditures or funding levels, such as the Recorder’s request for a “Agilis” machine, as detailed above. Absent a clear showing that the Board’s funding decisions are arbitrary, capricious, or an abuse of discretion, the determination of the Agilis machine’s necessity and the propriety of the expenditure – as with all funding matters – is an issue more appropriately addressed through good faith negotiations between the Recorder and the Board of Supervisors.

**IT IS FURTHER ORDERED** declining to address the parties’ remaining arguments and issues as either moot or unpersuasive.

**IT IS FURTHER ORDERED** directing the Recorder to prepare and lodge a form of Judgment on or before **May 1, 2026**. The Recorder shall file any statement of taxable costs or application for attorney’s fees by this deadline as well. The Board shall file any objections or responses to the form of judgment or to the request for costs or fees within **twenty (20) days** thereafter.