

ARIZONA TAX COURT

Narrative Summary

The Arizona Tax Court, created in 1988, serves as the statewide venue for all civil appeals involving a tax, impost, or assessment. Cases may be filed using a simplified "small claims" procedure when the amount of tax is less than \$5,000 or the dispute concerns valuations or classifications of property with a market value of \$300,000 or less. Otherwise, cases are filed as "cases of record". The court is physically located within and administered by the Superior Court of Maricopa County, and appeals of Tax Court cases are heard in a special department of Division One of the Court of Appeals.

There were 1,275 cases filed (22 reopened) in the Arizona Tax Court during FY 2004, representing an increase of 21.1% from the 1,053 cases filed in FY 2003. Recent changes in Arizona's tax law are reflected in case filings.

This year, 953 (74.7 %) tax court matters were cases of record and 322 (25.3%) were small claims. Property tax actions, which constitute the majority (59.7%) of all filings, increased by 21.2% from FY 2003. Cases from Maricopa County accounted for 87.3% of the original filings.

During FY 2004, 1,115 cases were terminated, 377 (33.8%) of those by judgment. This represents a 1.5% increase from cases terminated last year.

As of June 30, 2004, there were 979 cases pending in the Tax Court, an increase of 12.7% from the 869 cases pending at the end of last fiscal year.

ABBREVIATIONS
(Arizona Tax Court)

Term./TERM..... Terminations

Stat. Corr.....Statistical Correction

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2004

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2003	CASES FILED			TOTAL ON FILE	FISCAL YEAR 2003	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED		PENDING 7/1/2002	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	363	432	13	445	808	511	332
OTHER TAX	290	505	3	508	798	192	407
SUBTOTAL	653	937	16	953	1,606	703	739
SMALL CLAIMS							
PROPERTY TAX	201	310	6	316	517	98	296
OTHER TAX	15	6	0	6	21	2	18
SUBTOTAL	216	316	6	322	538	100	314
TOTAL	869	1,253	22	1,275	2,144	803	1,053
TOTAL PROPERTY	564	742	19	761	1,325	609	628
TOTAL OTHER	305	511	3	514	819	194	425

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2003
		ORIGINAL FILINGS
APACHE	0	0
COCHISE	9	6
COCONINO	13	4
GILA	5	0
GRAHAM	2	1
GREENLEE	0	0
LA PAZ	2	0
MARICOPA	1,094	953
MOHAVE	22	28
NAVAJO	4	0
PIMA	44	20
PINAL	12	3
SANTA CRUZ	2	1
YAVAPAI	43	12
YUMA	1	1
TOTAL	1,253	1,029

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2004

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2004	FISCAL YEAR 2003	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2003
CASES OF RECORD							
PROPERTY TAX	206	106	312	0	496	514	363
OTHER TAX	165	357	522	-9	267	338	290
SUBTOTAL	371	463	834	-9	763	852	653
SMALL CLAIMS							
PROPERTY TAX	6	267	273	-42	202	240	201
OTHER TAX	0	8	8	1	14	6	15
SUBTOTAL	6	275	281	-41	216	246	216
TOTAL	377	738	1,115	-50	979	1,098	869
TOTAL PROPERTY	212	373	585	-42	698	754	564
TOTAL OTHER	165	365	530	-8	281	344	305

TRIALS COMMENCED

	FY 2004	FY 2003
JURY	0	0
NON-JURY	1	5
TOTAL	1	5

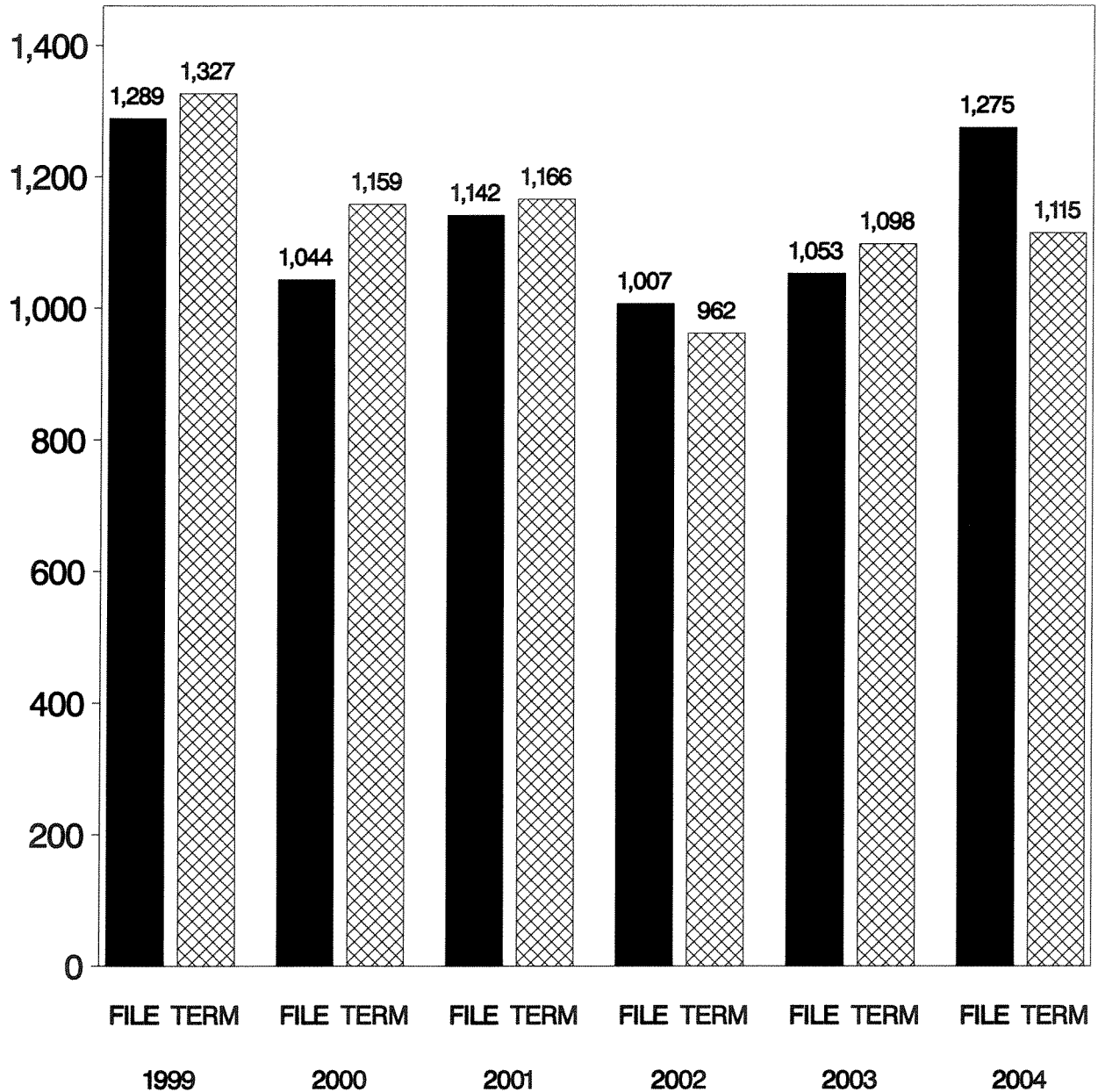
OTHER PROCEEDINGS

	FY 2004	FY 2003
DEFAULT JUDGMENTS	152	113
WRITTEN OPINIONS	0	0

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 1999–2004

CASES FILED AND TERMINATED



CASES FILED INCLUDE ORIGINAL FILINGS AND CASES REOPENED.
CASES TERMINATED INCLUDE JUDGMENTS AND OTHER TERMINATIONS.