

IN THE SUPREME COURT OF THE STATE OF ARIZONA

In the Matter of:)
)
DESIGNATION OF ADDITIONAL) Administrative Order
JUDICIAL OFFICERS TO HANDLE) No. 2010 - 53
SMALL CLAIMS TAX COURT)
MATTERS)
_____)

The Arizona Tax Court (Tax Court) is established in the Superior Court in Maricopa County and exercises original jurisdiction statewide over all cases involving any tax, impost, or assessment (A.R.S. § 12-161).

Tax case appeals filed in the Tax Court have increased by more than 76% during FY 2010. Almost 600 of these cases originate from Mohave, Pima, Pinal, and Yavapai Counties. A.R.S. § 12-162(C) authorizes the Tax Court to hold hearings “in any county seat to provide a reasonable opportunity for taxpayers to appear before the court.”

Maricopa County Presiding Judge Barbara Mundell and Tax Court Judge Dean Fink requested this Court to designate judicial officers from the four above-mentioned counties for assignment to small claims tax cases originating from these counties. Additional judicial officers are needed to ensure compliance with Rule 24 of the Tax Court Rules of Practice, which requires all small claims tax cases to be tried within six months of notice to the Tax Court of the taxpayer’s election that the case proceed as a small claim.

Now, therefore, pursuant to Article VI, Section 3, of the Arizona Constitution,

IT IS ORDERED that

1. The presiding judge of the Superior Court in Mohave, Pima, Pinal, and Yavapai Counties shall designate one or more superior court judges or commissioners to handle small claims tax matters that originated in their respective counties and are pending in the Tax Court.
2. Superior Court judges designated by the presiding judge of the Superior Court in Mohave, Pima, Pinal, and Yavapai County are assigned to hear small claims tax matters originating from their respective counties, and may hold hearings in the county from which the tax matter originated.

3. The judge and staff of the Tax Court in Maricopa County and the Office of the Clerk of the Superior Court in each of the four counties shall coordinate the assignment and scheduling of small claims tax cases with the Superior Court judges designated to hear the cases.

Dated this 6th day of May, 2010.

REBECCA WHITE BERCH
Chief Justice