

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 1,007 cases filed (zero reopened) in the Arizona Tax Court during FY 2002, representing a decrease of 11.8% from the 1,142 cases filed in FY 2001. Recent changes in Arizona’s tax law are reflected in case filings.

This year, 747 (74.2%) tax court matters were cases of record and 260 (25.8%) were small claims. Property tax actions, which constitute the majority (60.5%) of all filings, decreased by 11.2% from FY 2001. Cases from Maricopa accounted for 81.9% of the filings.

During FY 2002, 962 cases were terminated, 407 (42.3%) of those by judgment. This represents a 17.5% drop from cases terminated last year.

As of June 30, 2002, there were 779 cases pending in the Tax Court, a decrease of 1.3% from the 789 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 2002

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2001	CASES FILED		TOTAL FILED	TOTAL ON FILE	FISCAL YEAR 2001	
		ORIGINAL FILINGS	REOPENED			PENDING 7/1/2000	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	433	351	0	351	784	416	289
OTHER TAX	210	396	0	396	606	225	455
SUBTOTAL	643	747	0	747	1,390	641	744
SMALL CLAIMS							
PROPERTY TAX	145	258	0	258	403	98	397
OTHER TAX	1	2	0	2	3	0	1
SUBTOTAL	146	260	0	260	406	98	398
TOTAL	789	1,007	0	1,007	1,796	739	1,142
TOTAL PROPERTY	578	609	0	609	1,187	514	686
TOTAL OTHER	211	398	0	398	609	225	456

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2001
		ORIGINAL FILINGS
APACHE	0	1
COCHISE	11	10
COCONINO	15	9
GILA	12	11
GRAHAM	2	2
GREENLEE	1	0
LA PAZ	2	4
MARICOPA	825	962
MOHAVE	46	44
NAVAJO	3	5
PIMA	44	36
PINAL	5	5
SANTA CRUZ	3	4
YAVAPAI	35	44
YUMA	3	3
TOTAL	1,007	1,140

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2002

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2002	FISCAL YEAR 2001	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2001
CASES OF RECORD							
PROPERTY TAX	200	79	279	-9	496	269	433
OTHER TAX	204	224	428	8	186	469	210
SUBTOTAL	404	303	707	-1	682	738	643
SMALL CLAIMS							
PROPERTY TAX	3	251	254	-54	95	368	145
OTHER TAX	0	1	1	0	2	60	1
SUBTOTAL	3	252	255	-54	97	428	146
TOTAL	407	555	962	-55	779	1,166	789
TOTAL PROPERTY	203	330	533	-63	591	637	578
TOTAL OTHER	204	225	429	8	188	529	211

TRIALS COMMENCED

	FY 2002	FY 2001
JURY	0	0
NON-JURY	5	2
TOTAL	5	2

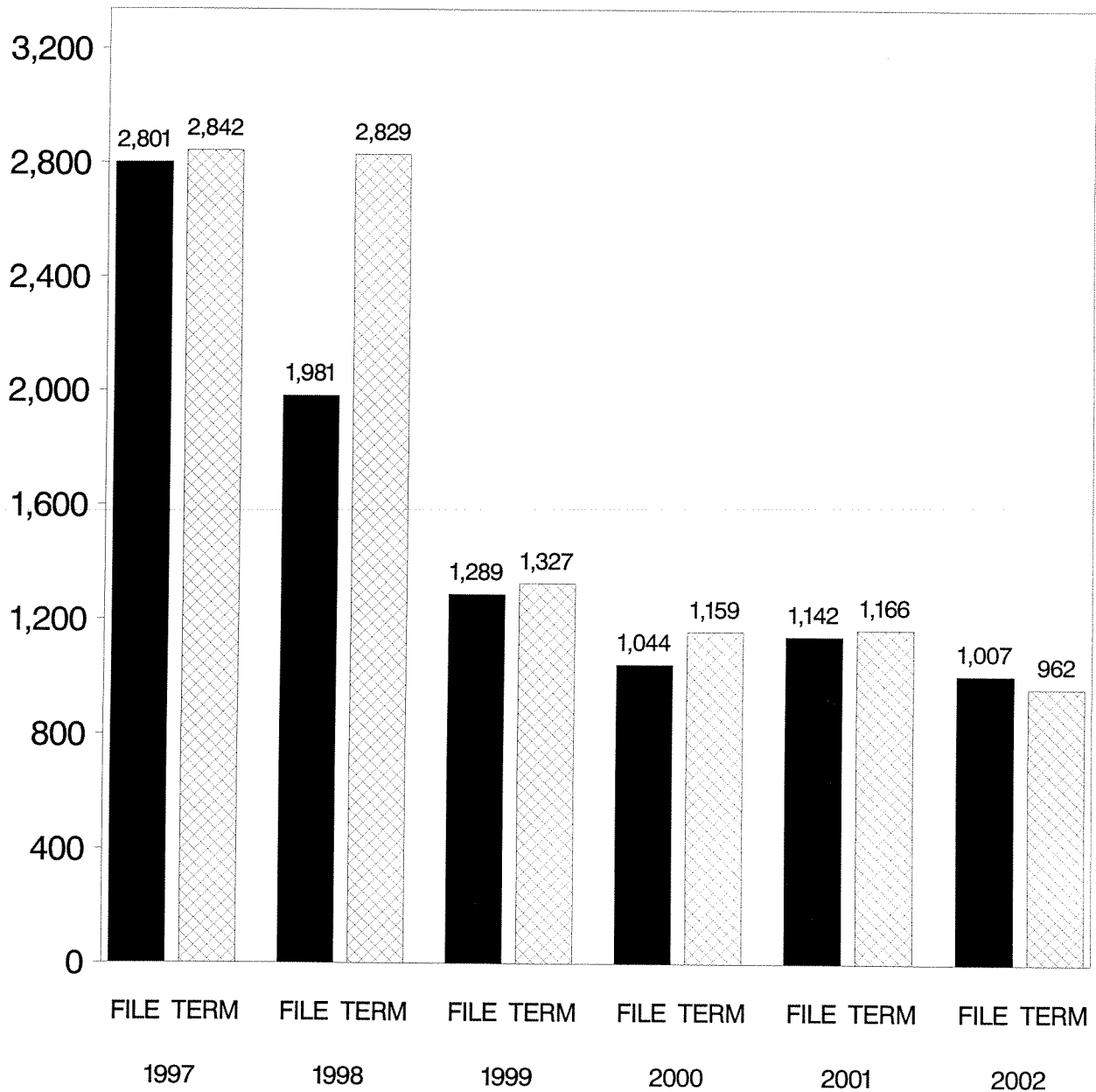
OTHER PROCEEDINGS

	FY 2002	FY 2001
DEFAULT JUDGMENTS	164	229
WRITTEN OPINIONS	0	0

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 1997 – 2002

CASES FILED AND TERMINATED



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