

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 916 cases filed (60 reopened) in the Arizona Tax Court during FY 2007, representing an increase of 13.2% from the 765 cases filed in FY 2006. Recent changes in Arizona's tax law are reflected in case filings.

This year, 747 (81.6 %) tax court matters were cases of record and 169 (18.4%) were small claims. Property tax actions, which constitute the majority (48.4%) of all filings, increased by one case from FY 2006. Cases from Maricopa County accounted for 89.0% of the original filings.

During FY 2007, 761 cases were terminated, 275 (36.1%) of those by judgment. This represents a 8.9% increase from cases terminated last year.

As of June 30, 2007, there were 743 cases pending in the Tax Court, a decrease of 4.0% from the 774 cases pending at the end of last fiscal year.

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2007

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2006	CASES FILED			TOTAL ON FILE	FISCAL YEAR 2006	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED		PENDING 7/1/2005	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	393	254	23	277	670	499	302
OTHER TAX	234	437	33	470	704	207	321
SUBTOTAL	627	691	56	747	1,374	706	623
SMALL CLAIMS							
PROPERTY TAX	138	162	4	166	304	208	142
OTHER TAX	9	3	0	3	12	18	0
SUBTOTAL	147	165	4	169	316	226	142
TOTAL	774	856	60	916	1,690	932	765
TOTAL PROPERTY	531	416	27	443	974	707	444
TOTAL OTHER	243	440	33	473	716	225	321

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2006
		ORIGINAL FILINGS
APACHE	0	16
COCHISE	8	5
COCONINO	8	6
GILA	0	4
GRAHAM	1	1
GREENLEE	0	0
LA PAZ	1	4
MARICOPA	762	648
MOHAVE	8	13
NAVAJO	3	2
PIMA	36	37
PINAL	4	2
SANTA CRUZ	0	1
YAVAPAI	25	17
YUMA	0	0
TOTAL	856	756

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2007

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2007	FISCAL YEAR 2006	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2006
CASES OF RECORD							
PROPERTY TAX	96	165	261	-41	368	339	393
OTHER TAX	178	196	374	-100	230	214	234
SUBTOTAL	274	361	635	-141	598	553	627
SMALL CLAIMS							
PROPERTY TAX	1	122	123	-42	139	139	138
OTHER TAX	0	3	3	-3	6	7	9
SUBTOTAL	1	125	126	-45	145	146	147
TOTAL	275	486	761	-186	743	699	774
TOTAL PROPERTY	97	287	384	-83	507	478	531
TOTAL OTHER	178	199	377	-103	236	221	243

TRIALS COMMENCED

	FY 2007	FY 2006
JURY	0	0
NON-JURY	2	1
TOTAL	2	1

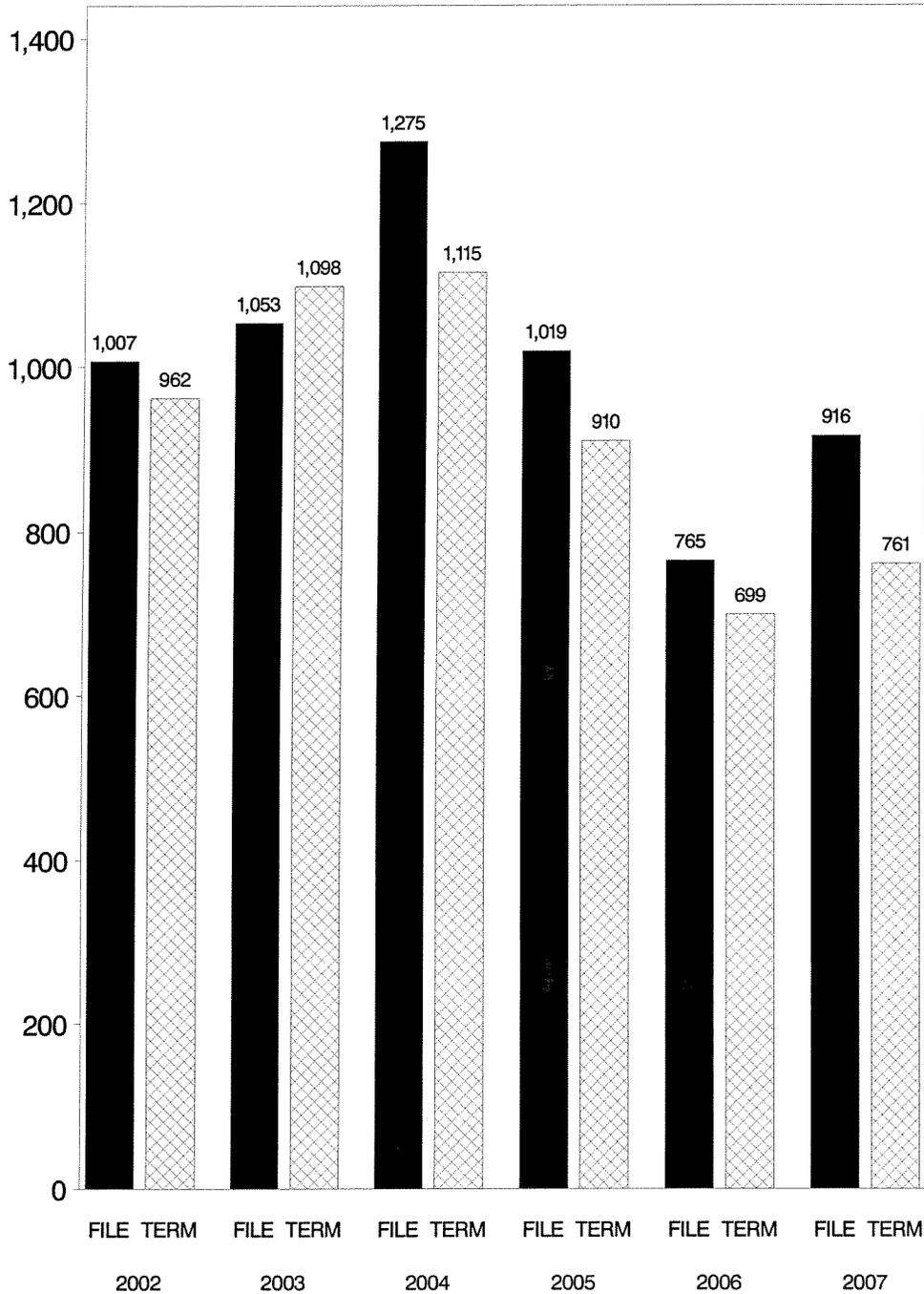
OTHER PROCEEDINGS

	FY 2007	FY 2006
DEFAULT JUDGMENTS	123	51
WRITTEN OPINIONS	0	0

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 2002 – 2007

CASES FILED AND TERMINATED



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