

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 1,151 cases filed (59 reopened) in the Arizona Tax Court during FY 2008, representing an increase of 25.7% from the 916 cases filed in FY 2007. Recent changes in Arizona’s tax law are reflected in case filings.

This year, 805 (70.0 %) tax court matters were cases of record and 346 (30.0%) were small claims. Property tax actions, which constitute the majority (62.3%) of all filings, increased by 63.5% from FY 2007. Cases from Maricopa County accounted for 80.7% of the original filings.

During FY 2008, 874 cases were terminated, 311 (35.6%) of those by judgment. This represents a 13.1% increase from cases terminated last year.

As of June 30, 2008, there were 932 cases pending in the Tax Court, an increase of 25.4% from the 743 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 2008

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2007	CASES FILED				FISCAL YEAR 2007	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED	TOTAL ON FILE	PENDING 7/1/2006	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	368	346	19	365	733	393	277
OTHER TAX	230	412	28	440	670	234	470
SUBTOTAL	598	758	47	805	1,403	627	747
SMALL CLAIMS							
PROPERTY TAX	139	334	12	346	485	138	166
OTHER TAX	6	0	0	0	6	9	3
SUBTOTAL	145	334	12	346	491	147	169
TOTAL	743	1,092	59	1,151	1,894	774	916
TOTAL PROPERTY	507	680	31	711	1,218	531	443
TOTAL OTHER	236	412	28	440	676	243	473

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2007
		ORIGINAL FILINGS
APACHE	0	0
COCHISE	16	8
COCONINO	9	8
GILA	5	0
GRAHAM	2	1
GREENLEE	0	0
LA PAZ	3	1
MARICOPA	881	762
MOHAVE	66	8
NAVAJO	1	3
PIMA	39	36
PINAL	20	4
SANTA CRUZ	13	0
YAVAPAI	36	25
YUMA	1	0
TOTAL	1,092	856

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2008

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2008	FISCAL YEAR 2007	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM 6/30/2007	PENDING 6/30/2007
CASES OF RECORD							
PROPERTY TAX	96	134	230	-7	496	261	368
OTHER TAX	215	186	401	-19	250	374	230
SUBTOTAL	311	320	631	-26	746	635	598
SMALL CLAIMS							
PROPERTY TAX	0	243	243	-62	180	123	139
OTHER TAX	0	0	0	0	6	3	6
SUBTOTAL	0	243	243	-62	186	126	145
TOTAL	311	563	874	-88	932	761	743
TOTAL PROPERTY	96	377	473	-69	676	384	507
TOTAL OTHER	215	186	401	-19	256	377	236

[1] SOME FIGURES MAY DIFFER FROM THOSE IN THE FY 2007 DATA REPORT DUE TO CORRECTED INFORMATION RECEIVED SUBSEQUENT TO PUBLICATION.

TRIALS COMMENCED

	FY 2008	FY 2007
JURY	1	0
NON-JURY	4	2
TOTAL	5	2

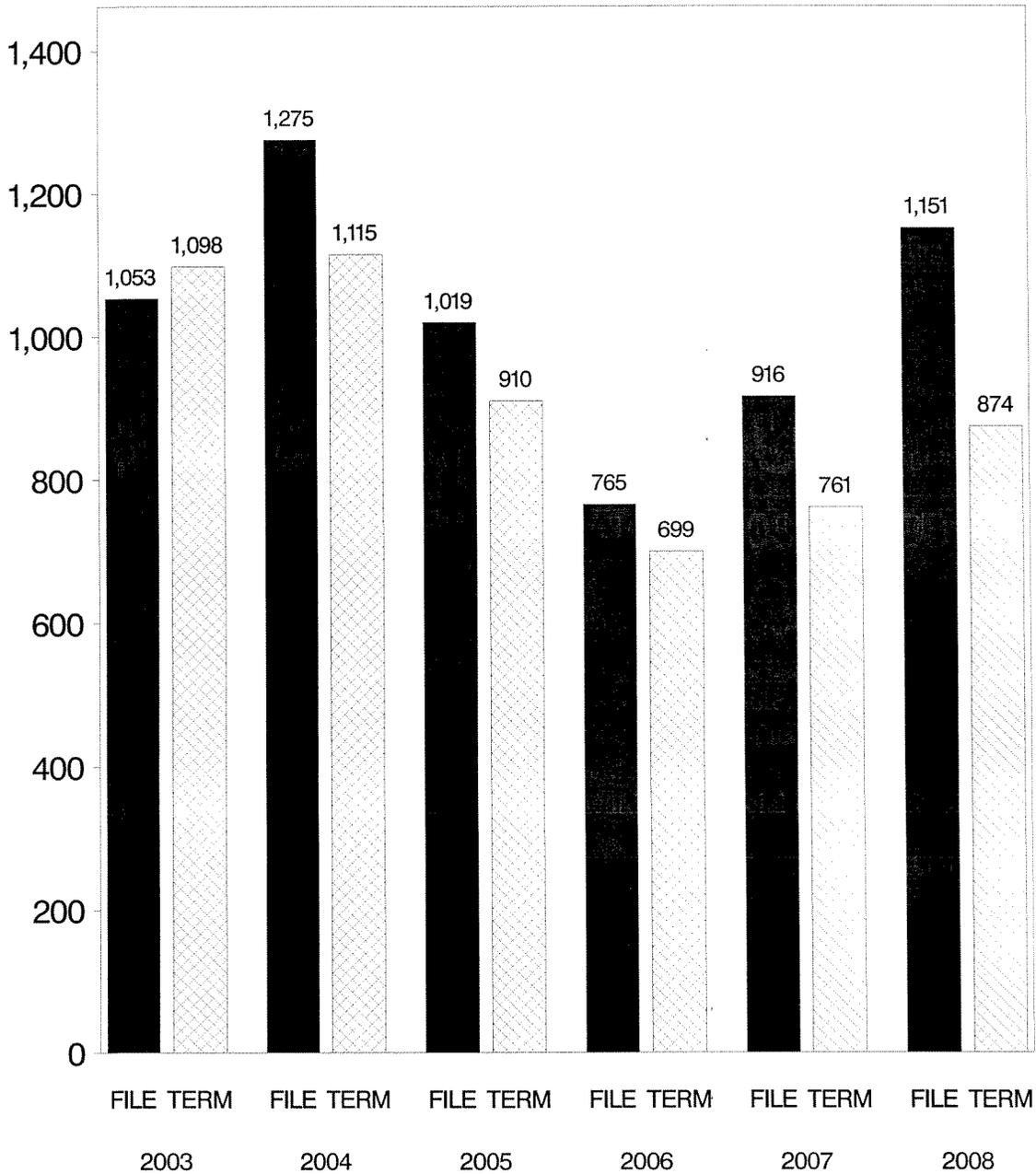
OTHER PROCEEDINGS

	FY 2008	FY 2007
DEFAULT JUDGMENTS	156	123
WRITTEN OPINIONS	0	0

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 2003 – 2008

CASES FILED AND TERMINATED



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