

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 3,382 cases filed (71 reopened) in the Arizona Tax Court during FY 2010, representing an increase of 70.0% from the 1,989 cases filed in FY 2009.

This year, 1,484 (43.9%) tax court matters were cases of record and 1,898 (56.1%) were small claims. Property tax actions, which constitute the majority of all case filings (51.1%), increased by 88.5% from FY 2009. Cases from Maricopa County accounted for 78.9% of the original filings.

During FY 2010, 1,924 cases were terminated, 406 (21.1%) of those by judgment. This represents a 4.6% increase from cases terminated last year.

As of June 30, 2010, there were 2,750 cases pending in the Tax Court, an increase of 92.7% from the 1,427 cases pending at the end of last fiscal year.

ABBREVIATIONS
(Arizona Tax Court)

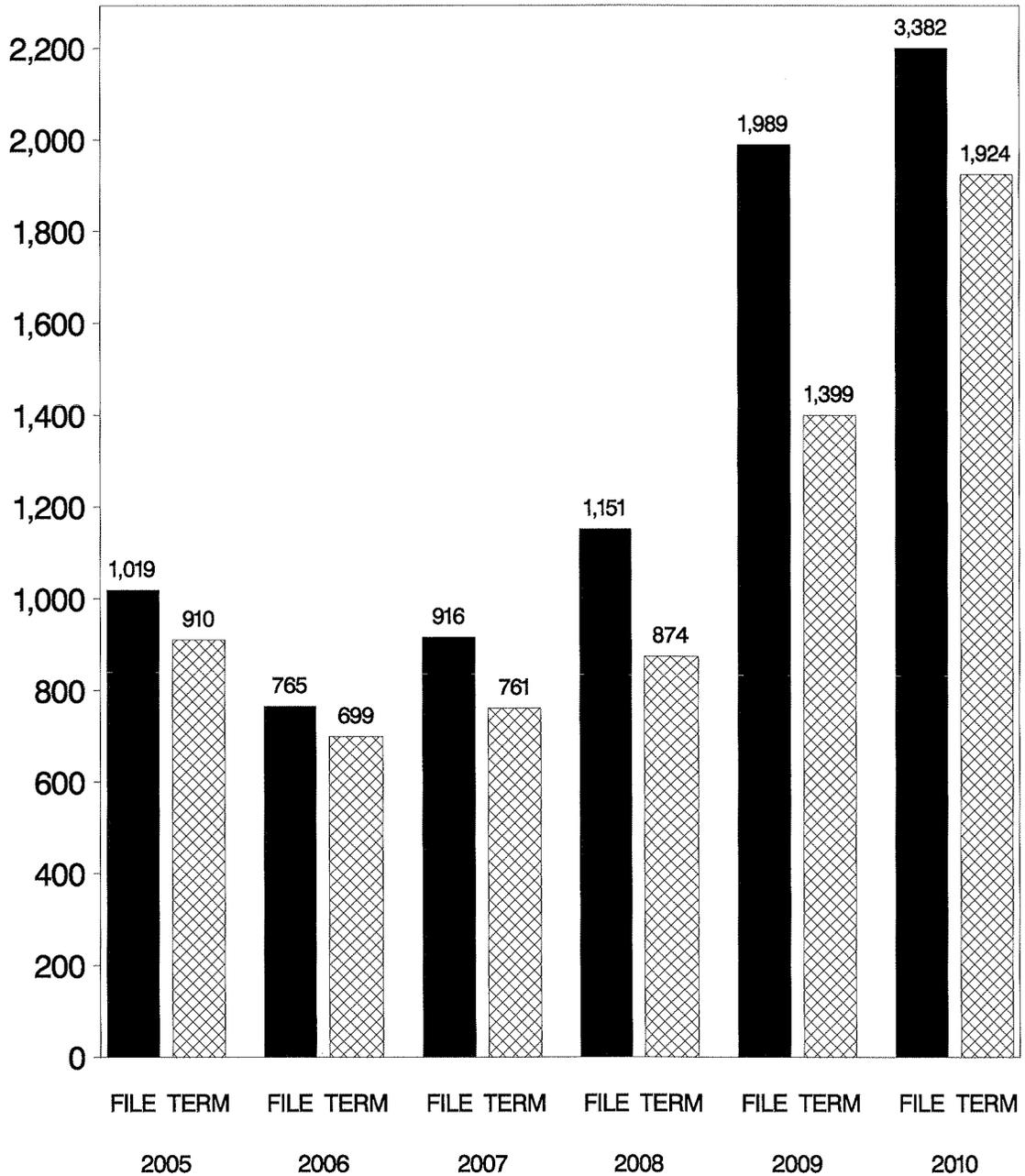
Term./TERM..... Terminations

Stat. Corr.....Statistical Correction

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 2005 – 2010

CASES FILED AND TERMINATED



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

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2010

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2009	CASES FILED			FISCAL YEAR 2009		
		ORIGINAL FILINGS	REOPENED	TOTAL FILED	TOTAL ON FILE	PENDING 7/1/2008	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	871	1,284	32	1,316	2,187	496	684
OTHER TAX	231	163	5	168	399	250	298
SUBTOTAL	1,102	1,447	37	1,484	2,586	746	982
SMALL CLAIMS							
PROPERTY TAX	317	1,864	34	1,898	2,215	180	1,000
OTHER TAX	8	0	0	0	8	6	7
SUBTOTAL	325	1,864	34	1,898	2,223	186	1,007
TOTAL	1,427	3,311	71	3,382	4,809	932	1,989
TOTAL PROPERTY	1,188	3,148	66	3,214	4,402	676	1,684
TOTAL OTHER	239	163	5	168	407	256	305

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2009
		ORIGINAL FILINGS
APACHE	4	0
COCHISE	37	9
COCONINO	26	9
GILA	4	11
GRAHAM	1	1
GREENLEE	0	0
LA PAZ	2	2
MARICOPA	2,612	1,550
MOHAVE	224	110
NAVAJO	23	9
PIMA	119	54
PINAL	141	100
SANTA CRUZ	4	1
YAVAPAI	111	93
YUMA	3	2
TOTAL	3,311	1,951

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2010

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED					FISCAL YEAR 2009	
	JUDGMENT	OTHER TERM	TOTAL TERM	STAT CORR	PENDING 6/30/2010	TOTAL TERM	PENDING 6/30/2009
CASES OF RECORD							
PROPERTY TAX	337	131	468	-40	1,679	308	871
OTHER TAX	67	100	167	8	240	333	231
SUBTOTAL	404	231	635	-32	1,919	641	1,102
SMALL CLAIMS							
PROPERTY TAX	2	1,287	1,289	-95	831	754	317
OTHER TAX	0	0	0	-8	0	4	8
SUBTOTAL	2	1,287	1,289	-103	831	758	325
TOTAL	406	1,518	1,924	-135	2,750	1,399	1,427
TOTAL PROPERTY	339	1,418	1,757	-135	2,510	1,062	1,188
TOTAL OTHER	67	100	167	0	240	337	239

TRIALS COMMENCED

	FY 2010	FY 2009
JURY	0	0
NON-JURY	1	1
TOTAL	1	1

OTHER PROCEEDINGS

	FY 2010	FY 2009
DEFAULT JUDGMENTS	55	142
WRITTEN OPINIONS	0	0