

## ARIZONA TAX COURT Narrative Summary

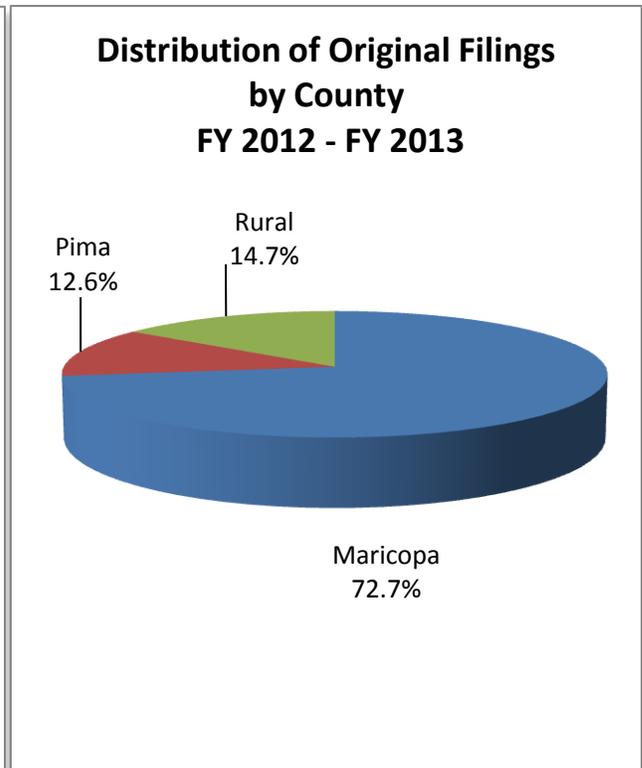
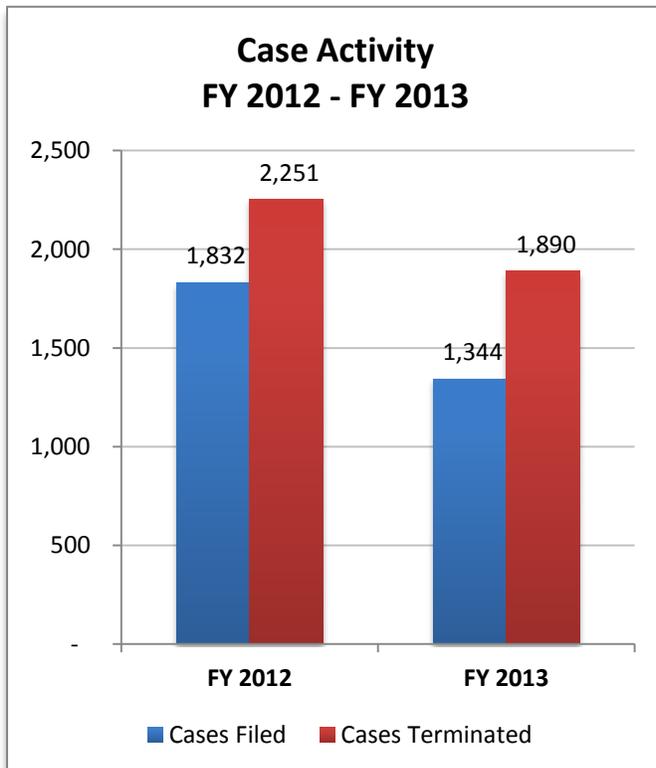
The Arizona Tax Court, created in 1988, serves as the statewide venue for all civil appeals involving a tax, impost, or assessment. Cases may be filed using a simplified “small claims” procedure when the amount of tax is less than \$5,000 or the dispute concerns valuations or classifications of property 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 1,344 cases filed (1 reopened) in the Arizona Tax Court during FY 2013, representing a decrease of 26.6% from the 1,832 cases filed in FY 2012. Of the original cases filed, 72.7% originated in Maricopa County, 12.6% in Pima County and the remaining 14.7% from the rural counties.

This year, 716 (53.3%) tax court matters were cases of record and 628 (46.7%) were small claims. Property tax actions, which account for 85.9% of all case filings, decreased by 28.6% from 1,617 in FY 2012 to 1,155 in FY 2013.

During FY 2013, 1,890 cases were terminated compared to the 2,251 cases terminated during FY 2012, an overall decrease of 16.0%. Of the total terminations, 852 or 45.1% of cases were terminated by judgment.

As of June 30, 2013, there were 1,195 cases pending in the Tax Court, a decrease of 29.2% from the 1,688 cases pending at the end of last fiscal year.



**ABBREVIATIONS**  
**(Arizona Tax Court)**

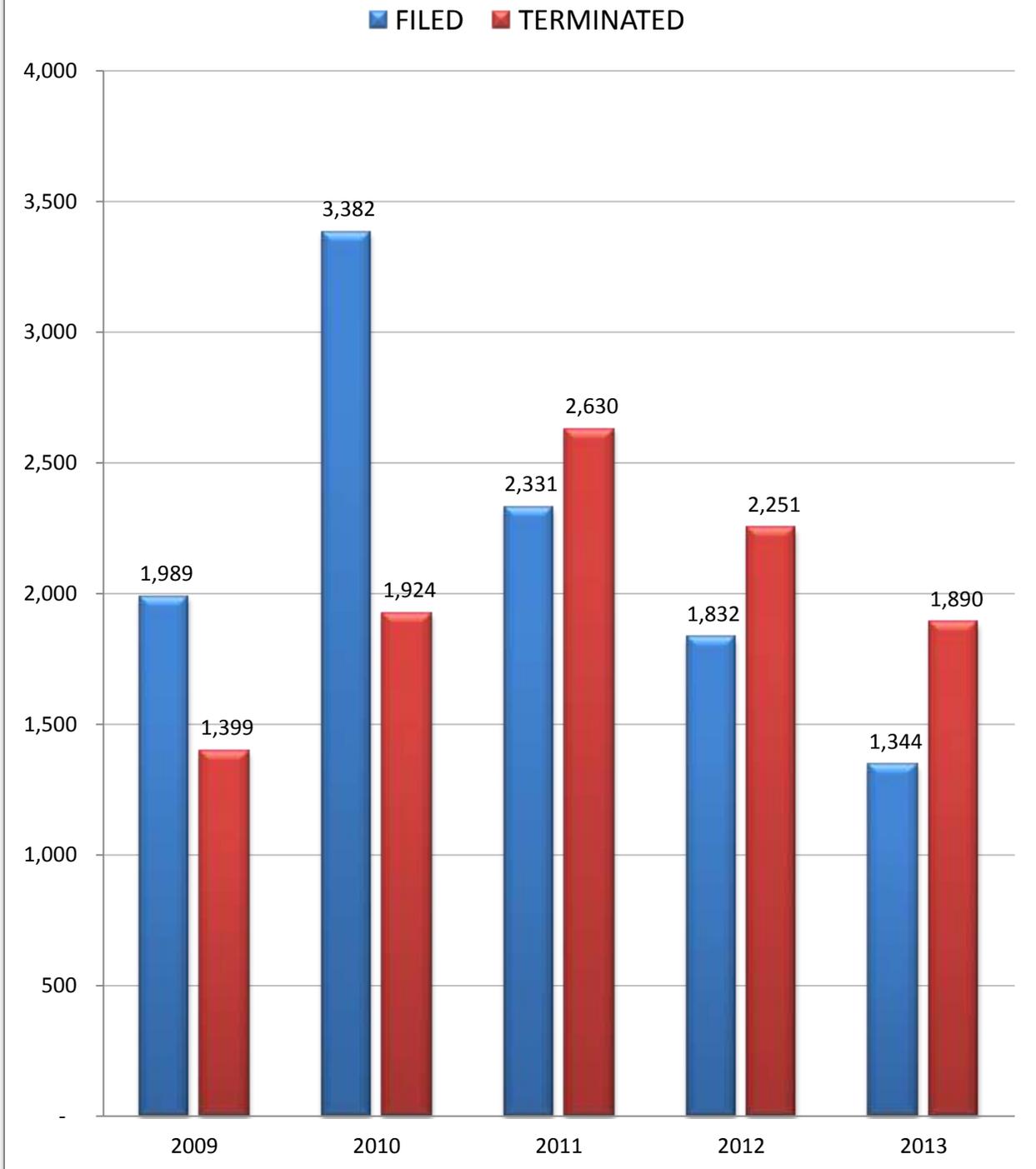
Term./TERM..... Terminations

Stat. Corr.....Statistical Correction

# ARIZONA TAX COURT

## ANNUAL CASE ACTIVITY, FY 2009 - 2013

### 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 2013

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2012	CASES FILED			TOTAL ON FILE	FISCAL YEAR 2012	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED		PENDING 7/1/2011	TOTAL FILED
<b>CASES OF RECORD</b>							
PROPERTY TAX	1,455	529	1	530	1,985	1,768	765
OTHER TAX	132	186	0	186	318	131	213
SUBTOTAL	1,587	715	1	716	2,303	1,899	978
<b>SMALL CLAIMS</b>							
PROPERTY TAX	99	625	0	625	724	201	852
OTHER TAX	2	3	0	3	5	0	2
SUBTOTAL	101	628	0	628	729	201	854
<b>TOTAL</b>	<b>1,688</b>	<b>1,343</b>	<b>1</b>	<b>1,344</b>	<b>3,032</b>	<b>2,100</b>	<b>1,832</b>
TOTAL PROPERTY	1,554	1,154	1	1,155	2,709	1,969	1,617
TOTAL OTHER	134	189	0	189	323	131	215

COUNTY OF ORIGIN  
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2012
		ORIGINAL FILINGS
APACHE	1	1
COCHISE	10	10
COCONINO	19	21
GILA	7	1
GRAHAM	0	0
GREENLEE	0	0
LA PAZ	13	7
MARICOPA	977	1,266
MOHAVE	70	90
NAVAJO	12	12
PIMA	169	232
PINAL	29	80
SANTA CRUZ	4	34
YAVAPAI	31	70
YUMA	2	8
<b>TOTAL</b>	<b>1,344</b>	<b>1,832</b>

ARIZONA TAX COURT CASE ACTIVITY  
FISCAL YEAR 2013

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2013	FISCAL YEAR 2012	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2012
CASES OF RECORD							
PROPERTY TAX	755	269	1,024	52	1,013	1,084	1,455
OTHER TAX	91	106	197	7	128	212	132
SUBTOTAL	846	375	1,221	59	1,141	1,296	1,587
SMALL CLAIMS							
PROPERTY TAX	6	658	664	-6	54	955	99
OTHER TAX	0	5	5	0	0	0	2
SUBTOTAL	6	663	669	-6	54	955	101
TOTAL	852	1,038	1,890	53	1,195	2,251	1,688
TOTAL PROPERTY	761	927	1,688	46	1,067	2,039	1,554
TOTAL OTHER	91	111	202	7	128	212	134

TRIALS COMMENCED

	FY 2013	FY 2012
JURY	1	1
NON-JURY	8	5
TOTAL	9	6

OTHER PROCEEDINGS

	FY 2013	FY 2012
DEFAULT JUDGMENTS	67	0
WRITTEN OPINIONS	0	0