

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, interest and penalties is \$5,000 or less or the cash value of all real and personal property in dispute is two million dollars or less. Otherwise, cases are filed as “cases of record”. The court is physically located within and administered by the Superior Court in Maricopa County, and appeals of Tax Court cases are heard in a special department of Division One of the Court of Appeals.

There were 1,033 cases filed in the Arizona Tax Court during FY 2015, a decrease of 6.4% from the 1,104 cases filed during FY 2014. Of the original cases filed, 88.8% originated in Maricopa County, 5.2% in Pima County and the remaining 6.0% from the rural counties.

This year, 730 (70.7%) of tax court matters were cases of record and 303 (29.3%) were small claims. Property tax actions, which account for 65.9% of all case filings, decreased by 26.1% from 922 in FY 2014 to 681 in FY 2015.

During FY 2015, 1,012 cases were terminated compared to the 1,562 cases terminated during FY 2014, an overall decrease of 35.2%. Of the total terminations, 521 or 51.5% of cases were terminated by judgment.

As of June 30, 2015, there were 782 cases pending in the Tax Court compared to the 786 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 2015

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2014	CASES FILED			FISCAL YEAR 2014		
		ORIGINAL FILINGS	REOPENED	TOTAL FILED	TOTAL ON FILE	PENDING 7/1/2013	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	655	381	0	381	1,036	1,013	443
OTHER TAX	93	349	0	349	442	128	179
SUBTOTAL	748	730	0	730	1,478	1,141	622
SMALL CLAIMS							
PROPERTY TAX	38	300	0	300	338	54	479
OTHER TAX	0	3	0	3	3	0	3
SUBTOTAL	38	303	0	303	341	54	482
TOTAL	786	1,033	0	1,033	1,819	1,195	1,104
TOTAL PROPERTY	693	681	0	681	1,374	1,067	922
TOTAL OTHER	93	352	0	352	445	128	182

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2014
		ORIGINAL FILINGS
APACHE	0	0
COCHISE	4	4
COCONINO	1	4
GILA	6	3
GRAHAM	0	0
GREENLEE	0	0
LA PAZ	0	13
MARICOPA	917	892
MOHAVE	25	31
NAVAJO	0	0
PIMA	54	98
PINAL	3	14
SANTA CRUZ	2	1
YAVAPAI	10	28
YUMA	11	16
TOTAL	1,033	1,104

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2015

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2015	FISCAL YEAR 2014	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2014
CASES OF RECORD							
PROPERTY TAX	370	156	526	-25	485	825	655
OTHER TAX	<u>99</u>	<u>67</u>	<u>166</u>	<u>-17</u>	<u>259</u>	<u>236</u>	<u>93</u>
SUBTOTAL	469	223	692	-42	744	1,061	748
SMALL CLAIMS							
PROPERTY TAX	51	268	319	17	36	498	38
OTHER TAX	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>2</u>	<u>3</u>	<u>0</u>
SUBTOTAL	52	268	320	17	38	501	38
TOTAL	521	491	1,012	-25	782	1,562	786
TOTAL PROPERTY	421	424	845	-8	521	1,323	693
TOTAL OTHER	100	67	167	-17	261	239	93

TRIALS COMMENCED

	FY 2015	FY 2014
JURY	0	1
NON-JURY	9	6
TOTAL	9	7

OTHER PROCEEDINGS

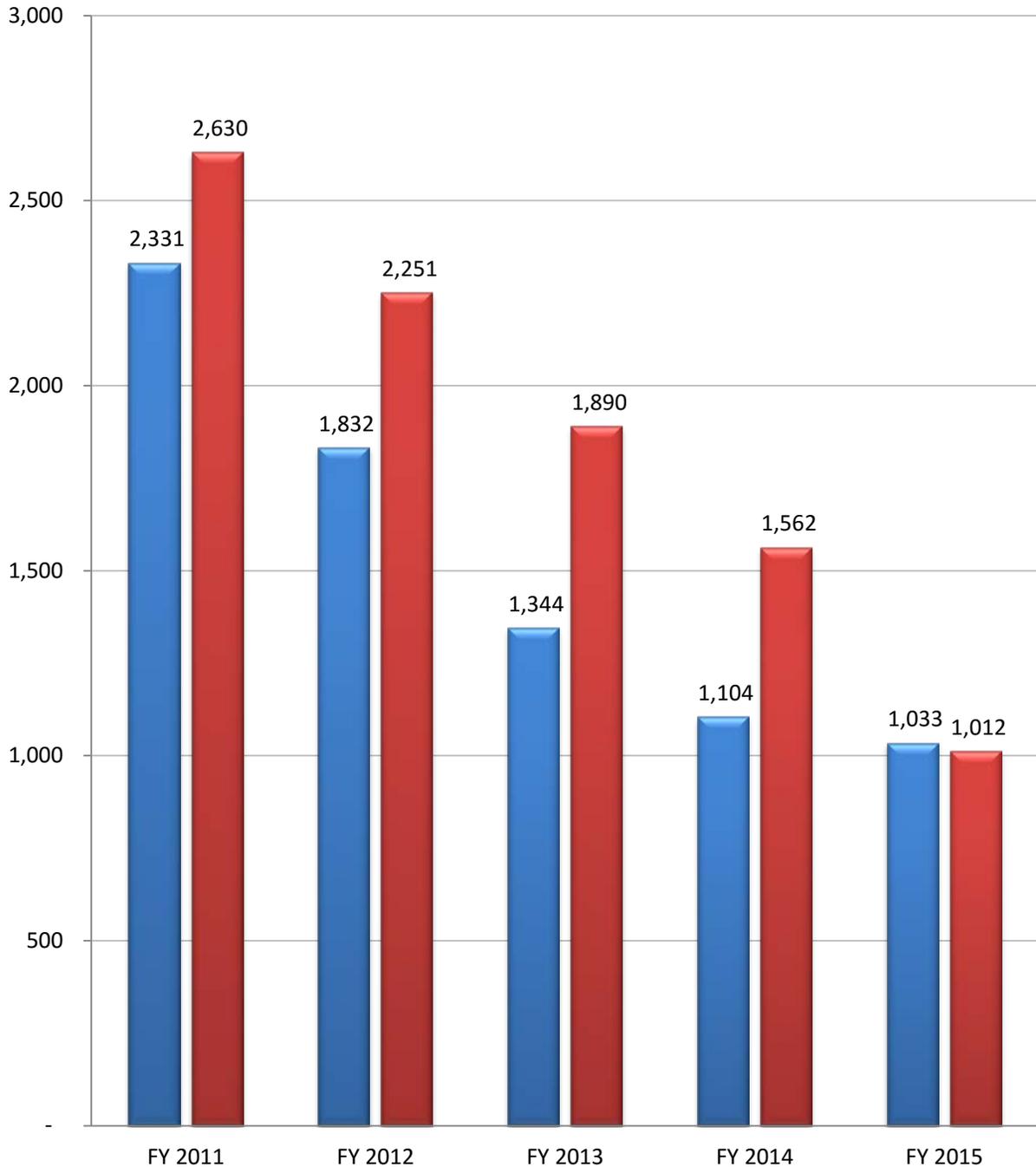
	FY 2015	FY 2014
DEFAULT JUDGMENTS	9	95
WRITTEN OPINIONS	0	0

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 2011 - 2015

CASES FILED AND TERMINATED

■ FILED ■ TERMINATED



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