



SUPREME COURT OF ARIZONA

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QUALIFICATIONS FOR TAX COURT COMMISSIONERS  
AND TAX COURT JUDGES PRO TEMPORE

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ADMINISTRATIVE ORDER NO. 90-1

In accordance with the authority vested in the Supreme Court by A.R.S. § 12-164(C) and (D), IT IS ORDERED THAT:

The following qualifications for Tax Court Commissioners and Tax Court Judges Pro Tempore are hereby adopted, to take effect on January 15, 1990:

Section A -- Qualifications for Tax Court Commissioners

1. A tax court commissioner shall meet the requirements set forth in A.R.S. §§ 12-211(B) and 12-213 and, in addition, shall be:

A. An individual who has previously been appointed a court commissioner by the presiding judge of Maricopa County in accordance with A.R.S. § 12-213; or,

B. An attorney who has not less than three years experience practicing predominantly in the area of taxation during the five years preceding his or her appointment; or,

C. An attorney with at least three years of practice in Arizona who agrees to undertake and successfully complete within two years of his or her appointment a minimum of thirty hours of study in matters relating to state taxation in courses or conferences approved by the Council on Judicial Education and Training.

2. If a court commissioner is appointed to be a tax court judge and does not meet the experience requirements of

paragraph (1)(B) above, he or she shall comply with the educational and training requirements of paragraph (1)(C) above. To the extent possible, in cases where educational requirements are imposed, they should be earned prior to appointment but, in any event, the requirements must be completed not later than two years following appointment.

Section B -- Qualifications for Tax Court Judges Pro Tempore

A tax court judge pro tempore shall meet the requirements set forth in A.R.S. § 12-142 and, in addition, shall be:

1. An individual who has previously been appointed as a tax court commissioner by the presiding judge of Maricopa County in accordance with A.R.S. § 12-213; or,

2. An individual who is not less than thirty years of age, of good moral character, admitted to the practice of law in the state of Arizona for not less than five years next preceding his or her appointment, a resident of the state of Arizona for not less than five years next preceding his or her appointment, and who has, within the five years next preceding his or her appointment, not less than three years experience as an attorney with a practice predominantly in the area of taxation.

DATED AND ENTERED this 5th day of January, 1990, at the State Capitol in Phoenix, Arizona.

FOR THE COURT

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Frank X. Gordon, Jr.  
Chief Justice