

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 1,142 cases filed (including 2 reopened) in the Arizona Tax Court during FY 2001, representing an increase of 9.4% from the 1,044 cases filed in FY 2000. Recent changes in Arizona’s tax law are reflected in case filings.

This year, 744 (65.1%) tax court matters were cases of record and 398 (34.9%) were small claims. Property tax actions, which constitute the majority (60.1%) of all filings, decreased by 3.7% from FY 2000. Cases from Maricopa accounted for 84.4% of the filings.

During FY 2001, 1,166 cases were terminated, 550 (47.2%) of those by judgement. This represents a 0.6% rise from cases terminated last year.

As of June 30, 2001, there were 789 cases pending in the Tax Court, an increase of 6.8% from the 739 cases pending at the end of last fiscal year.

Some of the FY 2000 figures may not correspond to figures published in last year's Data Report due to corrected information received subsequent to publication of the Report.

ABBREVIATIONS
(Arizona Tax Court)

Term./TERM. Terminations
Stat. Corr. Statistical Correction

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2001

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2000	CASES FILED		TOTAL FILED	TOTAL ON FILE	FISCAL YEAR 2000	
		ORIGINAL FILINGS	REOPENED			PENDING 7/1/1999	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	416	287	2	289	705	473	325
OTHER TAX	225	455	0	455	680	237	331
SUBTOTAL	641	742	2	744	1,385	710	656
SMALL CLAIMS							
PROPERTY TAX	98	397	0	397	495	150	387
OTHER TAX	0	1	0	1	1	1	1
SUBTOTAL	98	398	0	398	496	151	388
TOTAL	739	1,140	2	1,142	1,881	861	1,044
TOTAL PROPERTY	514	684	2	686	1,200	623	712
TOTAL OTHER	225	456	0	456	681	238	332

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2000
		ORIGINAL FILINGS
APACHE	1	1
COCHISE	10	21
COCONINO	9	7
GILA	11	5
GRAHAM	2	1
GREENLEE	0	0
LA PAZ	4	4
MARICOPA	962	810
MOHAVE	44	59
NAVAJO	5	4
PIMA	36	47
PINAL	5	7
SANTA CRUZ	4	7
YAVAPAI	44	64
YUMA	3	6
TOTAL	1,140	1,043

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2001

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2001	FISCAL YEAR 2000	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2000
CASES OF RECORD							
PROPERTY TAX	207	62	269	-3	433	375	416
OTHER TAX	262	207	469	-1	210	313	225
SUBTOTAL	469	269	738	-4	643	688	641
SMALL CLAIMS							
PROPERTY TAX	21	347	368	18	145	469	98
OTHER TAX	60	0	60	60	1	2	0
SUBTOTAL	81	347	428	78	146	471	98
TOTAL	550	616	1,166	74	789	1,159	739
TOTAL PROPERTY	228	409	637	15	578	844	514
TOTAL OTHER	322	207	529	59	211	315	225

TRIALS COMMENCED

	FY 2001	FY 2000
JURY	0	0
NON-JURY	2	2
TOTAL	2	2

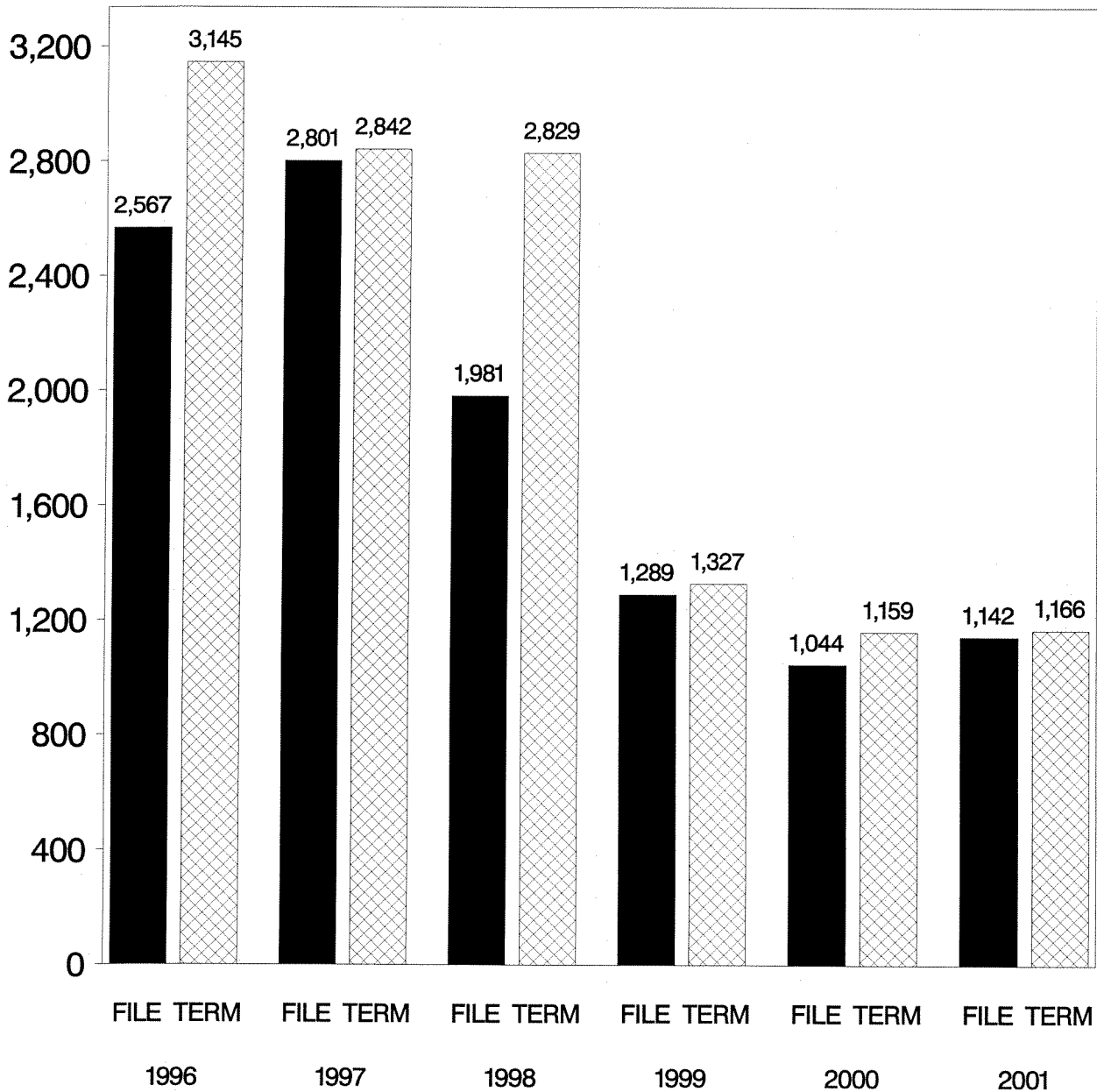
OTHER PROCEEDINGS

	FY 2001	FY 2000
DEFAULT JUDGMENTS	229	109
WRITTEN OPINIONS	0	0

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 1996–2001

CASES FILED AND TERMINATED



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