

Tax Court

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## **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 1,989 cases filed (38 reopened) in the Arizona Tax Court during FY 2009, representing an increase of 72.8% from the 1,151 cases filed in FY 2008. Recent changes in Arizona’s tax law are reflected in case filings.

This year, 982 (49.4%) tax court matters were cases of record and 1,007 (50.6%) were small claims. Property tax actions, which constitute the majority of all case filings (84.7%), increased by 138.6% from FY 2008. Cases from Maricopa County accounted for 79.4% of the original filings.

During FY 2009, 1,399 cases were terminated, 388 (27.7%) of those by judgment. This represents a 60.1% increase from cases terminated last year.

As of June 30, 2009, there were 1,427 cases pending in the Tax Court, an increase of 53.1% from the 932 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 2009

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2008	CASES FILED			FISCAL YEAR 2008		
		ORIGINAL FILINGS	REOPENED	TOTAL FILED	TOTAL ON FILE	PENDING 7/1/2007	TOTAL FILED
<b>CASES OF RECORD</b>							
PROPERTY TAX	496	674	10	684	1,180	368	365
OTHER TAX	250	290	8	298	548	230	440
SUBTOTAL	746	964	18	982	1,728	598	805
<b>SMALL CLAIMS</b>							
PROPERTY TAX	180	980	20	1,000	1,180	139	346
OTHER TAX	6	7	0	7	13	6	0
SUBTOTAL	186	987	20	1,007	1,193	145	346
<b>TOTAL</b>	<b>932</b>	<b>1,951</b>	<b>38</b>	<b>1,989</b>	<b>2,921</b>	<b>743</b>	<b>1,151</b>
TOTAL PROPERTY	676	1,654	30	1,684	2,360	507	711
TOTAL OTHER	256	297	8	305	561	236	440

COUNTY OF ORIGIN  
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2008
		ORIGINAL FILINGS
APACHE	0	0
COCHISE	9	16
COCONINO	9	9
GILA	11	5
GRAHAM	1	2
GREENLEE	0	0
LA PAZ	2	3
MARICOPA	1,550	881
MOHAVE	110	66
NAVAJO	9	1
PIMA	54	39
PINAL	100	20
SANTA CRUZ	1	13
YAVAPAI	93	36
YUMA	2	1
<b>TOTAL</b>	<b>1,951</b>	<b>1,092</b>

ARIZONA TAX COURT CASE ACTIVITY  
FISCAL YEAR 2009

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2009	FISCAL YEAR 2008	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2008
<b>CASES OF RECORD</b>							
PROPERTY TAX	183	125	308	-1	871	230	496
OTHER TAX	201	132	333	16	231	401	250
SUBTOTAL	384	257	641	15	1,102	631	746
<b>SMALL CLAIMS</b>							
PROPERTY TAX	4	750	754	-109	317	243	180
OTHER TAX	0	4	4	-1	8	0	6
SUBTOTAL	4	754	758	-110	325	243	186
<b>TOTAL</b>	<b>388</b>	<b>1,011</b>	<b>1,399</b>	<b>-95</b>	<b>1,427</b>	<b>874</b>	<b>932</b>
TOTAL PROPERTY	187	875	1,062	-110	1,188	473	676
TOTAL OTHER	201	136	337	15	239	401	256

[1] SOME FIGURES MAY DIFFER FROM THOSE IN THE FY 2008 DATA REPORT DUE TO CORRECTED INFORMATION RECEIVED SUBSEQUENT TO PUBLICATION.

TRIALS COMMENCED

	FY 2009	FY 2008
JURY	0	1
NON-JURY	1	4
<b>TOTAL</b>	<b>1</b>	<b>5</b>

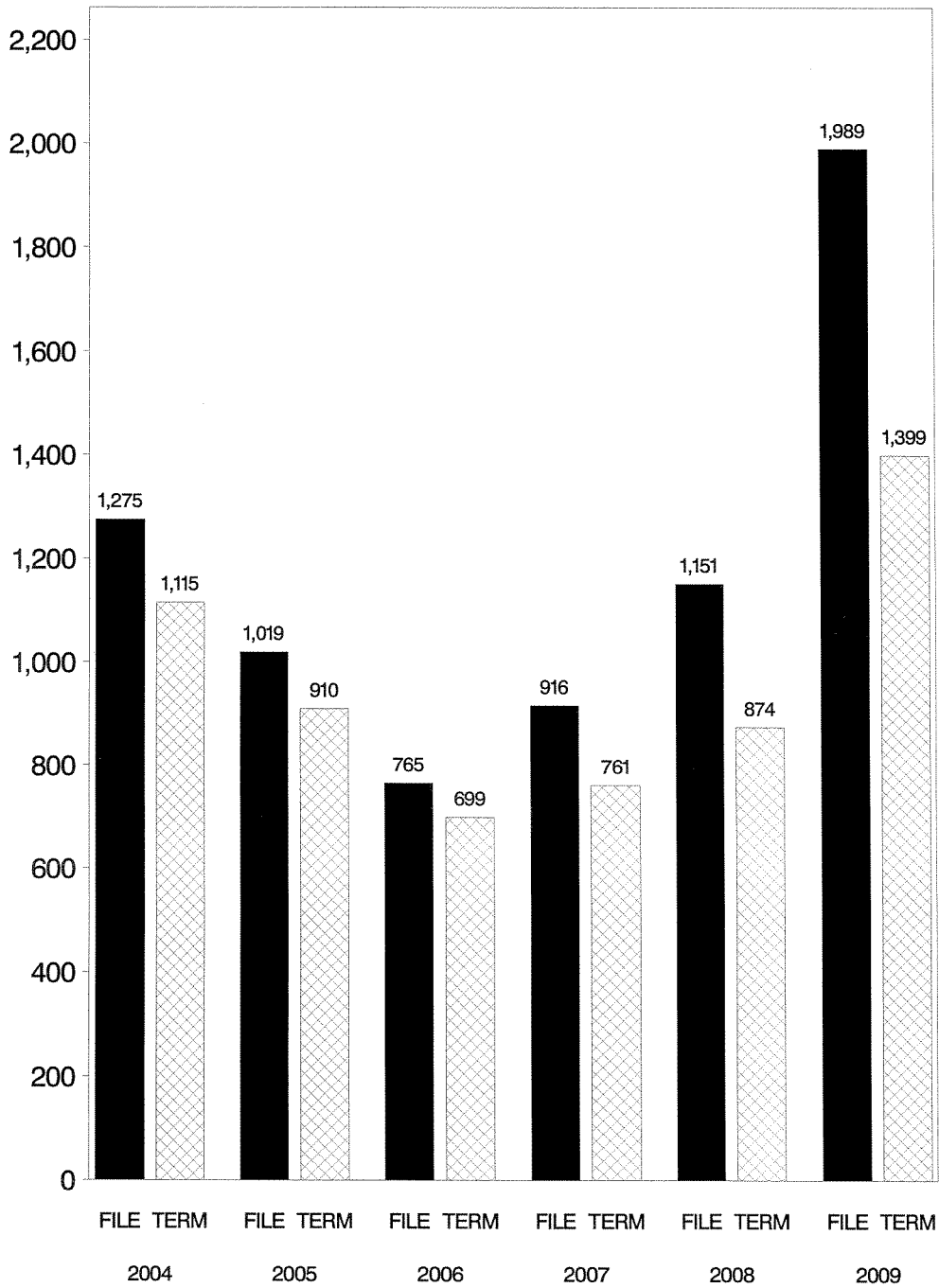
OTHER PROCEEDINGS

	FY 2009	FY 2008
DEFAULT JUDGMENTS	142	156
WRITTEN OPINIONS	0	0

# ARIZONA TAX COURT

## ANNUAL CASE ACTIVITY, FY 2004 – 2009

### CASES FILED AND TERMINATED



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

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