

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 1,832 cases filed (7 reopened) in the Arizona Tax Court during FY 2012, representing a decrease of 21.4% from the 2,331 cases filed in FY 2011.

This year, 978 (53.4%) tax court matters were cases of record and 854 (46.6%) were small claims. Property tax actions, which constitute the majority of all case filings (88.4%), decreased by 26.2% from FY 2011. Cases from Maricopa County accounted for 69.1% of the original filings.

During FY 2012, 2,251 cases were terminated, 943 (41.9%) of those by judgment. This represents a 35.1% increase from cases terminated last year.

As of June 30, 2012, there were 1,688 cases pending in the Tax Court, a decrease of 19.6% from the 2,100 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 2012

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2011	CASES FILED			TOTAL ON FILE	FISCAL YEAR 2011	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED		PENDING 7/1/2010	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	1,768	764	1	765	2,533	1,679	953
OTHER TAX	131	209	4	213	344	240	140
SUBTOTAL	1,899	973	5	978	2,877	1,919	1,093
SMALL CLAIMS							
PROPERTY TAX	201	850	2	852	1,053	831	1,238
OTHER TAX	0	2	0	2	2	0	0
SUBTOTAL	201	852	2	854	1,055	831	1,238
TOTAL	2,100	1,825	7	1,832	3,932	2,750	2,331
TOTAL PROPERTY	1,969	1,614	3	1,617	3,586	2,510	2,191
TOTAL OTHER	131	211	4	215	346	240	140

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2011
		ORIGINAL FILINGS
APACHE	1	2
COCHISE	10	17
COCONINO	21	19
GILA	1	11
GRAHAM	0	0
GREENLEE	0	0
LA PAZ	7	8
MARICOPA	1,266	1,634
MOHAVE	90	152
NAVAJO	12	17
PIMA	232	224
PINAL	80	80
SANTA CRUZ	34	2
YAVAPAI	70	93
YUMA	8	1
TOTAL	1,832	2,260

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2012

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2012	FISCAL YEAR 2011	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2011
CASES OF RECORD							
PROPERTY TAX	828	256	1,084	6	1,455	782	1,768
OTHER TAX	109	103	212	0	132	118	131
SUBTOTAL	937	359	1,296	6	1,587	900	1,899
SMALL CLAIMS							
PROPERTY TAX	6	949	955	1	99	1,730	201
OTHER TAX	0	0	0	0	2	0	0
SUBTOTAL	6	949	955	1	101	1,730	201
TOTAL	943	1,308	2,251	7	1,688	2,630	2,100
TOTAL PROPERTY	834	1,205	2,039	7	1,554	2,512	1,969
TOTAL OTHER	109	103	212	0	134	118	131

TRIALS COMMENCED

	FY 2012	FY 2011
JURY	1	0
NON-JURY	5	3
TOTAL	6	3

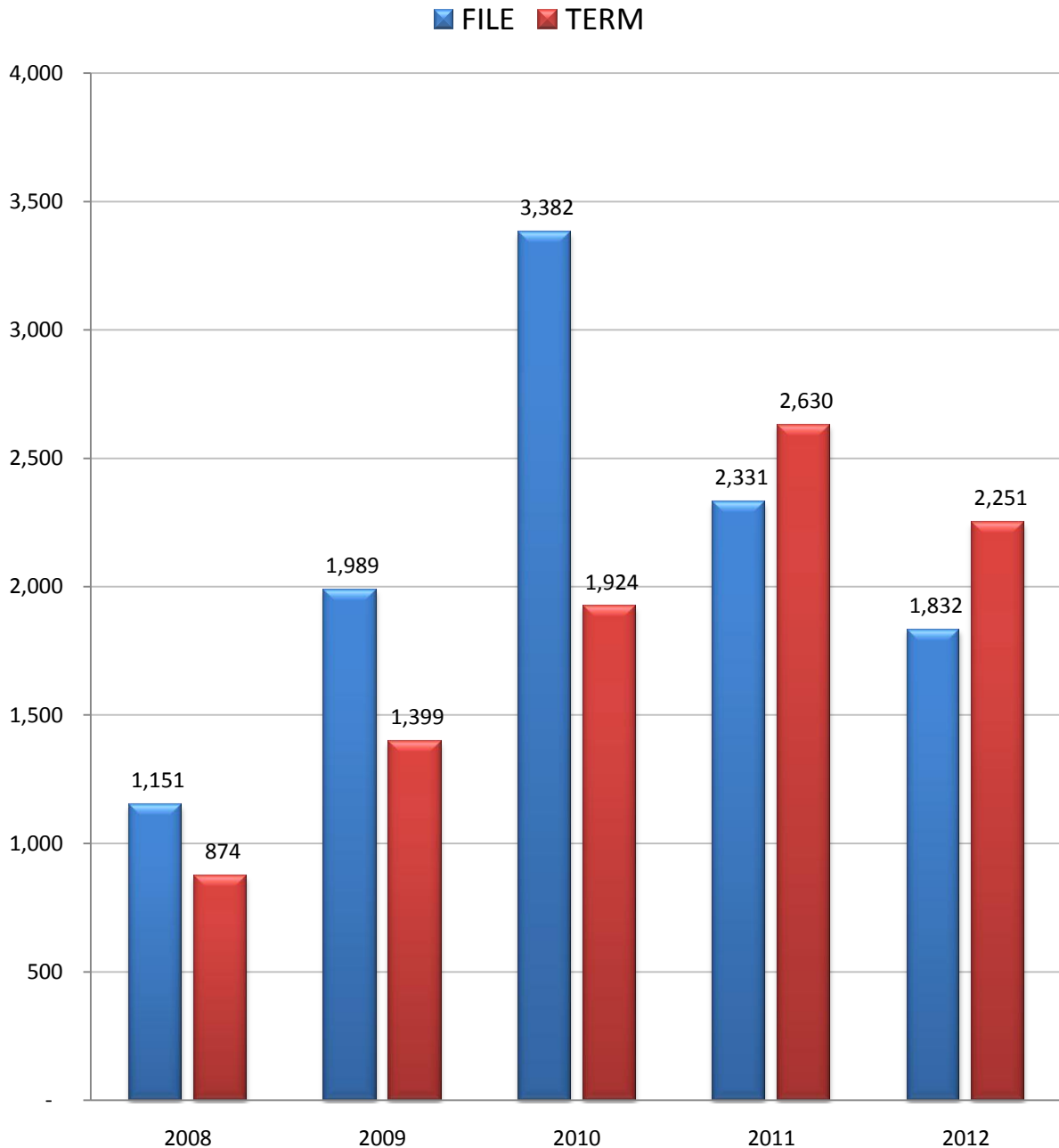
OTHER PROCEEDINGS

	FY 2012	FY 2011
DEFAULT JUDGMENTS	0	14
WRITTEN OPINIONS	0	0

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 2008 - 2012

CASES FILED AND TERMINATED



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