

## **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 855 total cases filed in the Arizona Tax Court during FY 2016, a decrease of 17.2% from the 1,033 cases filed during FY 2015. Of the original cases filed, 86.3% originated in Maricopa County, 8.3% in Pima County and the remaining 5.4% from the rural counties.

This year, 638 (74.6%) of tax court matters were cases of record and 217 (25.4%) were small claims. Property tax actions, which account for 54.3% of all case filings, decreased by 31.9% from 681 in FY 2015 to 464 in FY 2016.

During FY 2016, 948 cases were terminated compared to the 1,012 cases terminated during FY 2015, an overall decrease of 6.3%. Of the total terminations, 504 or 53.2% of cases were terminated by judgment.

As of June 30, 2016, there were 690 cases pending in the Tax Court compared to the 782 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 2016

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2015	CASES FILED			FISCAL YEAR 2015		
		ORIGINAL FILINGS	REOPENED	TOTAL FILED	TOTAL ON FILE	PENDING 7/1/2014	TOTAL FILED
<b>CASES OF RECORD</b>							
PROPERTY TAX	485	245	2	247	732	655	381
OTHER TAX	<u>259</u>	<u>391</u>	<u>0</u>	<u>391</u>	<u>650</u>	<u>93</u>	<u>349</u>
SUBTOTAL	744	636	2	638	1,382	748	730
<b>SMALL CLAIMS</b>							
PROPERTY TAX	36	215	2	217	253	38	300
OTHER TAX	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>3</u>
SUBTOTAL	38	215	2	217	255	38	303
<b>TOTAL</b>	<b>782</b>	<b>851</b>	<b>4</b>	<b>855</b>	<b>1,637</b>	<b>786</b>	<b>1,033</b>
TOTAL PROPERTY	521	460	4	464	985	693	681
TOTAL OTHER	261	391	0	391	652	93	352

COUNTY OF ORIGIN  
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2015
		ORIGINAL FILINGS
APACHE	0	0
COCHISE	5	4
COCONINO	1	1
GILA	2	6
GRAHAM	0	0
GREENLEE	0	0
LA PAZ	1	0
MARICOPA	734	917
MOHAVE	11	25
NAVAJO	0	0
PIMA	71	54
PINAL	0	3
SANTA CRUZ	6	2
YAVAPAI	10	10
YUMA	10	11
<b>TOTAL</b>	<b>851</b>	<b>1,033</b>

ARIZONA TAX COURT CASE ACTIVITY  
FISCAL YEAR 2016

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED					FISCAL YEAR 2015	
	JUDGMENT	OTHER TERM	TOTAL TERM	STAT CORR	PENDING 6/30/2016	TOTAL TERM	PENDING 6/30/2015
<b>CASES OF RECORD</b>							
PROPERTY TAX	241	136	377	0	355	526	485
OTHER TAX	<u>258</u>	<u>107</u>	<u>365</u>	<u>2</u>	<u>287</u>	<u>166</u>	<u>259</u>
SUBTOTAL	499	243	742	2	642	692	744
<b>SMALL CLAIMS</b>							
PROPERTY TAX	5	201	206	1	48	319	36
OTHER TAX	<u>0</u>	<u>0</u>	<u>0</u>	<u>-2</u>	<u>0</u>	<u>1</u>	<u>2</u>
SUBTOTAL	5	201	206	-1	48	320	38
<b>TOTAL</b>	<b>504</b>	<b>444</b>	<b>948</b>	<b>1</b>	<b>690</b>	<b>1,012</b>	<b>782</b>
TOTAL PROPERTY	246	337	583	1	403	845	521
TOTAL OTHER	258	107	365	0	287	167	261

TRIALS COMMENCED

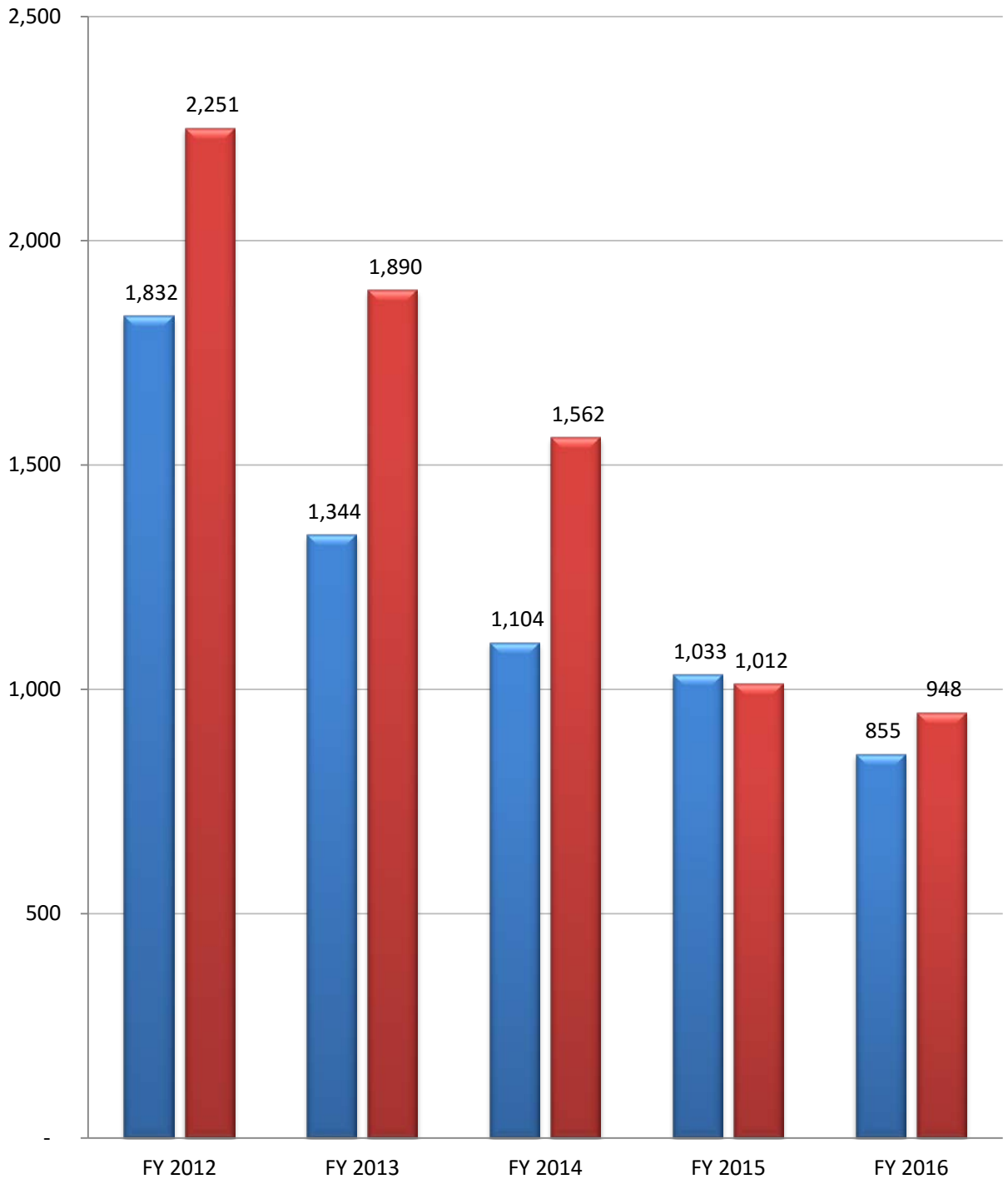
	FY 2016	FY 2015
JURY	0	0
NON-JURY	6	9
<b>TOTAL</b>	<b>6</b>	<b>9</b>

OTHER PROCEEDINGS

	FY 2016	FY 2015
DEFAULT JUDGMENTS	0	9
WRITTEN OPINIONS	0	0

**ARIZONA TAX COURT  
ANNUAL CASE ACTIVITY, FY 2012 - 2016  
CASES FILED AND TERMINATED**

■ FILED ■ TERMINATED



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