

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 729 total cases filed in the Arizona Tax Court during FY 2017, a decrease of 14.7% from the 855 cases filed during FY 2016. Of the original cases filed, 90.1% originated in Maricopa County, 6.0% in Pima County and the remaining 3.9% from the rural counties.

This year, 543 (74.5%) of tax court matters were cases of record and 186 (25.5%) were small claims. Property tax actions, which account for 50.9% of all case filings, decreased by 20.0% from 464 in FY 2016 to 371 in FY 2017.

During FY 2017, 739 cases were terminated compared to the 948 cases terminated during FY 2016, an overall decrease of 22.0%. Of the total terminations, 715 or 96.8% of cases were terminated by judgment.

As of June 30, 2017, there were 553 cases pending in the Tax Court compared to the 690 cases pending at the end of last fiscal year, a decrease of 19.9%.

ABBREVIATIONS
(Arizona Tax Court)

Term./TERM..... Terminations

Stat. Corr.Statistical Correction

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2017

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2016	CASES FILED			TOTAL ON FILE	FISCAL YEAR 2016	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED		PENDING 7/1/2015	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	355	190	0	190	545	485	247
OTHER TAX	<u>287</u>	<u>353</u>	<u>0</u>	<u>353</u>	<u>640</u>	<u>259</u>	<u>391</u>
SUBTOTAL	642	543	0	543	1,185	744	638
SMALL CLAIMS							
PROPERTY TAX	48	181	0	181	229	36	217
OTHER TAX	<u>0</u>	<u>5</u>	<u>0</u>	<u>5</u>	<u>5</u>	<u>2</u>	<u>0</u>
SUBTOTAL	48	186	0	186	234	38	217
TOTAL	690	729	0	729	1,419	782	855
TOTAL PROPERTY	403	371	0	371	774	521	464
TOTAL OTHER	287	358	0	358	645	261	391

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2016
		ORIGINAL FILINGS
APACHE	0	0
COCHISE	4	5
COCONINO	0	1
GILA	0	2
GRAHAM	0	0
GREENLEE	0	0
LA PAZ	1	1
MARICOPA	657	734
MOHAVE	8	11
NAVAJO	2	0
PIMA	44	71
PINAL	4	0
SANTA CRUZ	0	6
YAVAPAI	2	10
YUMA	7	10
TOTAL	729	851

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2017

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2017	FISCAL YEAR 2016	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2016
CASES OF RECORD							
PROPERTY TAX	295	18	313	-18	214	377	355
OTHER TAX	<u>296</u>	<u>4</u>	<u>300</u>	<u>-64</u>	<u>276</u>	<u>365</u>	<u>287</u>
SUBTOTAL	591	22	613	-82	490	742	642
SMALL CLAIMS							
PROPERTY TAX	114	2	116	-52	61	206	48
OTHER TAX	<u>10</u>	<u>0</u>	<u>10</u>	<u>7</u>	<u>2</u>	<u>0</u>	<u>0</u>
SUBTOTAL	124	2	126	-45	63	206	48
<hr/>							
TOTAL	715	24	739	-127	553	948	690
<hr/>							
TOTAL PROPERTY	409	20	429	-70	275	583	403
TOTAL OTHER	<u>306</u>	<u>4</u>	<u>310</u>	<u>-57</u>	<u>278</u>	<u>365</u>	<u>287</u>

[1] SOME FIGURES MAY DIFFER FROM THOSE IN THE FY 2016 DATA REPORT DUE TO CORRECTED INFORMATION RECEIVED SUBSEQUENT TO PUBLICATION.

TRIALS COMMENCED

	FY 2017	FY 2016
JURY	0	0
NON-JURY	1	6
TOTAL	1	6

OTHER PROCEEDINGS

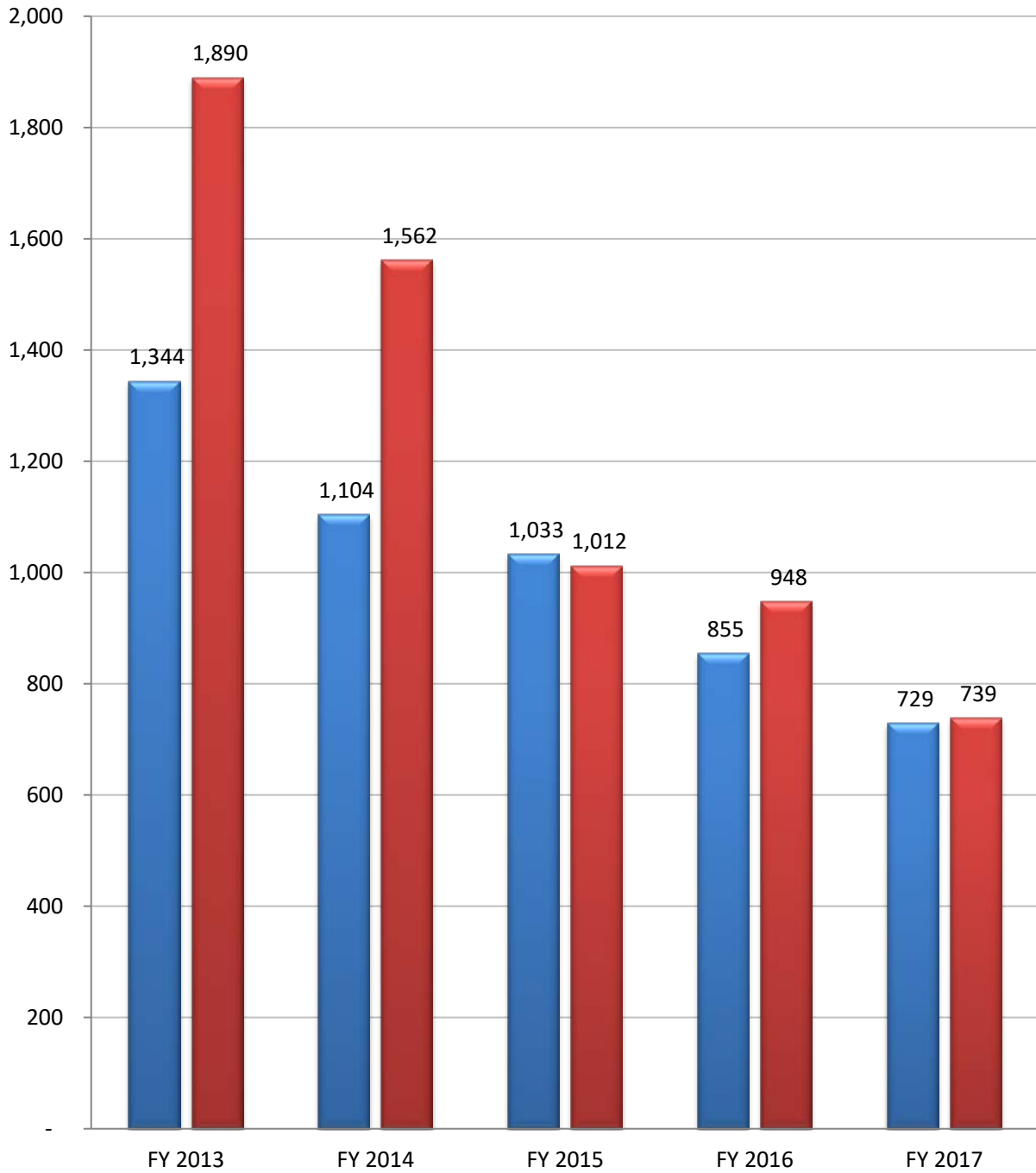
	FY 2017	FY 2016
DEFAULT JUDGMENTS	0	0
WRITTEN OPINIONS	0	0

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 2013 - 2017

CASES FILED AND TERMINATED

■ FILED ■ TERMINATED



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