

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.

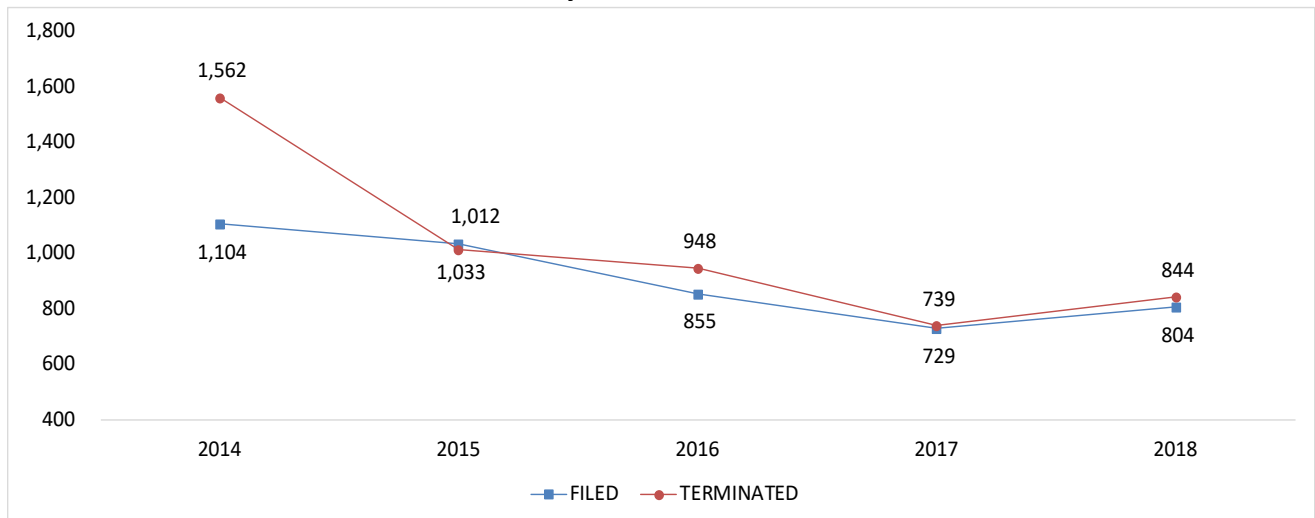
There were 804 total cases filed in the Arizona Tax Court during FY 2018, an increase of 4.6% from the 769 cases filed during FY 2017. Of the original cases filed, 81.3% originated in Maricopa County, 8.6% in Pima County and the remaining 9.4% from the Rural Counties.

This year, 208 (25.9%) of tax court matters were cases of record and 596 (74.1%) were small claims. Property Tax Actions, which account for 52.5% of all case filings, increased by 10.2% from 383 in FY 2017 to 422 in FY 2018.

During FY 2018, 844 cases were terminated compared to the 812 cases terminated during FY 2017, an overall increase of 4.0%. Of the total terminations, 844 or 100% of cases were terminated by judgment.

As of June 30, 2017, there were 293 cases pending in the tax court compared to the 258 cases pending at the end of last fiscal year, an increase of 13.6%.

Arizona Tax Court Annual Case Activity, Cases Filed and Terminated FY 2014 - FY 2018



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

ABBREVIATIONS
(Arizona Tax Court)

Term./TERM..... Terminations

Stat. Corr.Statistical Correction

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2018

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2017	CASES FILED			TOTAL ON FILE	FISCAL YEAR 2017	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED		PENDING 7/1/2016	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	97	204	0	204	301	355	196
OTHER TAX	1	4	0	4	5	287	381
SUBTOTAL	98	208	0	208	306	642	577
SMALL CLAIMS							
PROPERTY TAX	206	218	0	218	424	48	187
OTHER TAX	168	378	0	378	546	0	5
SUBTOTAL	374	596	0	596	970	48	192
TOTAL	472	804	0	804	1,276	690	769
TOTAL PROPERTY	303	422	0	422	725	403	383
TOTAL OTHER	169	382	0	382	551	287	386

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2017
		ORIGINAL FILINGS
APACHE	0	0
COCHISE	6	4
COCONINO	9	0
GILA	2	0
GRAHAM	0	0
GREENLEE	0	0
LA PAZ	3	1
MARICOPA	624	695
MOHAVE	15	8
NAVAJO	2	2
PIMA	92	46
PINAL	18	4
SANTA CRUZ	3	0
YAVAPAI	14	2
YUMA	2	7

TOTAL

790

769

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2018

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2018	FISCAL YEAR 2017	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2017
CASES OF RECORD							
PROPERTY TAX	188	0	188	-53	60	334	199
OTHER TAX	<u>6</u>	<u>0</u>	<u>6</u>	<u>1</u>	<u>0</u>	<u>344</u>	<u>262</u>
SUBTOTAL	194	0	194	-52	60	678	461
SMALL CLAIMS							
PROPERTY TAX	191	0	191	0	233	124	59
OTHER TAX	<u>459</u>	<u>0</u>	<u>459</u>	<u>102</u>	<u>189</u>	<u>10</u>	<u>2</u>
SUBTOTAL	650	0	650	102	422	134	61
TOTAL	844	0	844	50	482	812	522
TOTAL PROPERTY	379	0	379	-53	293	458	258
TOTAL OTHER	465	0	465	103	189	354	264

[1] SOME FIGURES MAY DIFFER FROM THOSE IN THE FY 2017 DATA REPORT DUE TO CORRECTED INFORMATION RECEIVED SUBSEQUENT TO PUBLICATION.

TRIALS COMMENCED

	FY 2018	FY 2017
JURY	0	0
NON-JURY	0	2
TOTAL	0	2

OTHER PROCEEDINGS

	FY 2018	FY 2017
DEFAULT JUDGMENTS	248	0
WRITTEN OPINIONS	0	0