

ARIZONA TAX COURT Narrative Summary Fiscal Year 2019

The Arizona Tax Court, which was 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.

Cases on File

There were 804 total cases filed in the Arizona Tax Court for both state fiscal year (FY) 2019 and FY 2018. During FY 2019, 629 (78.2%) of tax court activity were small claims and 175 (21.8%) were cases of record. Property tax actions, which account for 47.6% of all case filings, decreased by 9.2% from 422 in FY 2018 to 383 in FY 2019.

County of Origin

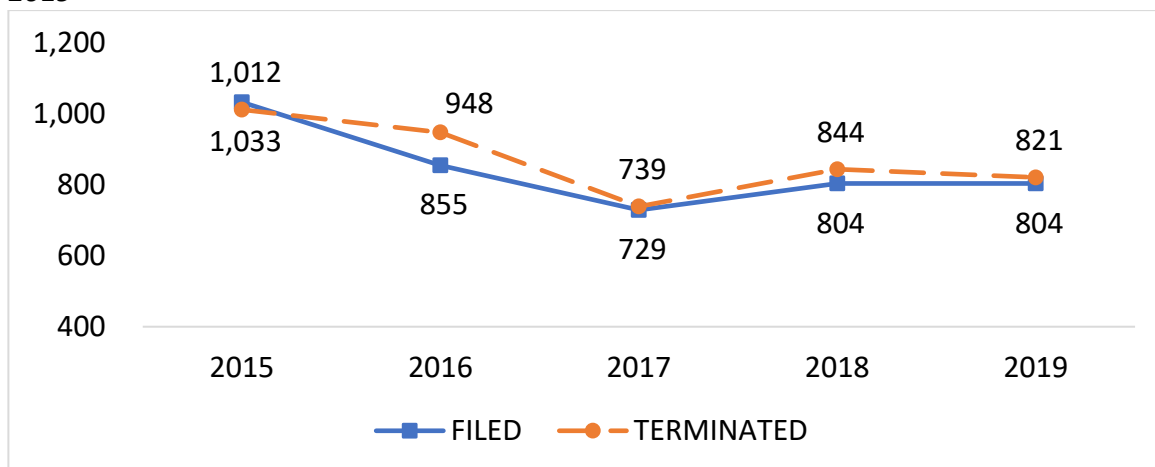
Of the 804 original cases filed, 79.4% originated in Maricopa County, 11.4% in Pima County and the remaining 9.2% from the rural counties.

Terminated and Pending Cases

During FY 2019, 821 cases were terminated compared to the 844 cases terminated during FY 2018, an overall decrease of 2.7%. Of the total terminations, all of cases were terminated by judgment. As of June 30, 2018, there were 474 cases pending in the tax court compared to the 482 cases pending at the end of the previous fiscal year, a slight decrease of 1.7%.

Figure 01

Arizona Tax Court Annual Case Activity of Filed and Terminated Case Files from FY 2015 to FY 2019



Note. Cases filed include original filings and cases reopened. Cases terminated include judgment and other terminations.

ABBREVIATIONS
(Arizona Tax Court)

Term./TERM..... Terminations

Stat. Corr.Statistical Correction

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2019

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2018	CASES FILED			TOTAL ON FILE	FISCAL YEAR 2018	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED		PENDING 7/1/2017	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	60	169	0	169	229	97	204
OTHER TAX	0	6	0	6	6	1	4
SUBTOTAL	60	175	0	175	235	98	208
SMALL CLAIMS							
PROPERTY TAX	233	214	0	214	447	206	218
OTHER TAX	189	415	0	415	604	168	378
SUBTOTAL	422	629	0	629	1,051	374	596
TOTAL	482	804	0	804	1,286	472	804
TOTAL PROPERTY	293	383	0	383	676	303	422
TOTAL OTHER	189	421	0	421	610	169	382

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2018
		ORIGINAL FILINGS
APACHE	0	0
COCHISE	6	6
COCONINO	9	9
GILA	2	2
GRAHAM	0	0
GREENLEE	0	0
LA PAZ	3	3
MARICOPA	638	624
MOHAVE	15	15
NAVAJO	2	2
PIMA	92	92
PINAL	18	18
SANTA CRUZ	3	3
YAVAPAI	14	14
YUMA	2	2
TOTAL	804	790

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2019

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED					FISCAL YEAR 2018	
	JUDGMENT	OTHER TERM	TOTAL TERM	STAT CORR	PENDING 6/30/2019	TOTAL TERM	PENDING 6/30/2018
CASES OF RECORD							
PROPERTY TAX	184	0	184	-7	38	188	60
OTHER TAX	5	0	5	0	1	6	0
SUBTOTAL	189	0	189	-7	39	194	60
SMALL CLAIMS							
PROPERTY TAX	168	0	168	0	279	191	233
OTHER TAX	464	0	464	16	156	459	189
SUBTOTAL	632	0	632	16	435	650	422
TOTAL	821	0	821	9	474	844	482
TOTAL PROPERTY	352	0	352	-7	317	379	293
TOTAL OTHER	469	0	469	16	157	465	189

TRIALS COMMENCED

	FY 2019	FY 2018
JURY	0	0
NON-JURY	0	0
TOTAL	0	0

OTHER PROCEEDINGS

	FY 2019	FY 2018
DEFAULT JUDGMENTS	184	248
WRITTEN OPINIONS	0	0