

ARIZONA TAX COURT

Narrative Summary

Fiscal Year 2020

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 773 total cases filed in the Arizona Tax Court during state fiscal year (FY) 2020, a decrease of 3.9% from 804 cases filed during FY 2019. During FY 2020, 616 (79.7%) of tax court activity were small claims and 157 (20.3%) were cases of record. Property tax actions, which account for 47.5% of all case filings, decreased by 4.2% from 383 in FY 2019 to 367 in FY 2020.

County of Origin

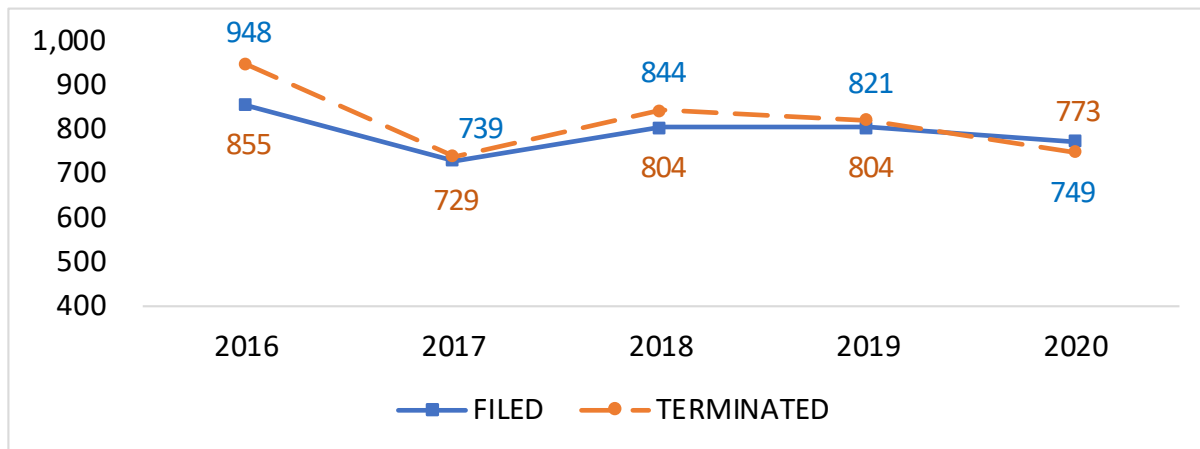
Of the original cases filed, 84.4% originated in Maricopa County, 8.3% in Pima County and the remaining 7.3% were from the rural counties.

Terminated and Pending Cases

During FY 2020, 749 cases were terminated compared to the 821 cases terminated during FY 2019, an overall decrease of 8.8%. Of the total terminations, all of cases were terminated by judgment. As of June 30, 2020, there were 506 cases pending in the tax court compared to the 474 cases pending at the end of the previous fiscal year, a decrease of 6.8%.

Figure 01

Arizona Tax Court Annual Case Activity of Filed and Terminated Case Files from FY 2016 to FY 2020



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

Table of Contents

Tables	Page
Narrative.....	i
Figure 01 – Filed and Terminated Case Annual Cases Files from FY 2016 to FY 2020.....	i
Abbreviations	iii
All Cases on File.....	01
Original Filings by County.....	01
Terminated Cases.....	02
Trials Commenced.....	02
Other Proceedings.....	02

ABBREVIATIONS
(Arizona Tax Court)

Term./TERM..... Terminations

Stat. Corr.Statistical Correction

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2020

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2019	CASES FILED			TOTAL ON FILE	FISCAL YEAR 2019	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED		PENDING 7/1/2018	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	36	155	2	157	193	60	169
OTHER TAX	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>6</u>
SUBTOTAL	37	155	2	157	194	60	175
SMALL CLAIMS							
PROPERTY TAX	279	207	3	210	489	233	214
OTHER TAX	<u>157</u>	<u>396</u>	<u>10</u>	<u>406</u>	<u>563</u>	<u>189</u>	<u>415</u>
SUBTOTAL	436	603	13	616	1,052	422	629
TOTAL	473	758	15	773	1,246	482	804
TOTAL PROPERTY	315	362	5	367	682	293	383
TOTAL OTHER	158	396	10	406	564	189	421

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2019
		ORIGINAL FILINGS
APACHE	1	2
COCHISE	4	12
COCONINO	3	7
GILA	4	2
GRAHAM	0	0
GREENLEE	0	0
LA PAZ	0	1
MARICOPA	628	687
MOHAVE	15	18
NAVAJO	2	4
PIMA	62	45
PINAL	11	10
SANTA CRUZ	5	4
YAVAPAI	9	11
YUMA	0	1
TOTAL	744	804

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2020

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2020	FISCAL YEAR 2019	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2019
CASES OF RECORD							
PROPERTY TAX	159	0	159	18	52	184	38
OTHER TAX	<u>3</u>	<u>0</u>	<u>3</u>	<u>2</u>	<u>0</u>	<u>5</u>	<u>1</u>
SUBTOTAL	162	0	162	20	52	189	39
SMALL CLAIMS							
PROPERTY TAX	174	0	174	-34	281	168	279
OTHER TAX	<u>413</u>	<u>0</u>	<u>413</u>	<u>23</u>	<u>173</u>	<u>464</u>	<u>156</u>
SUBTOTAL	587	0	587	-11	454	632	435
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TOTAL	749	0	749	9	506	821	474
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TOTAL PROPERTY	333	0	333	-16	333	352	317
TOTAL OTHER	416	0	416	25	173	469	157

TRIALS COMMENCED

	FY 2020	FY 2019
JURY	0	0
NON-JURY	0	0
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TOTAL	0	0

OTHER PROCEEDINGS

	FY 2020	FY 2019
DEFAULT JUDGMENTS	0	184
WRITTEN OPINIONS	.	0