

## ARIZONA TAX COURT Narrative Summary Fiscal Year 2021

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.

There were 698 total (including re-opened) cases filed in the Arizona Tax Court during state fiscal year (FY) 2021, a decrease of 9.7% from 773 cases filed during FY 2020. During FY 2021, 95 (13.6%) of tax court activity were small claims and 603 (86.4%) were cases of record. Property tax actions, which account for 40.7% of all case filings, decreased by 22.6% from 367 in FY 2020 to 284 in FY 2021.

### County of Origin

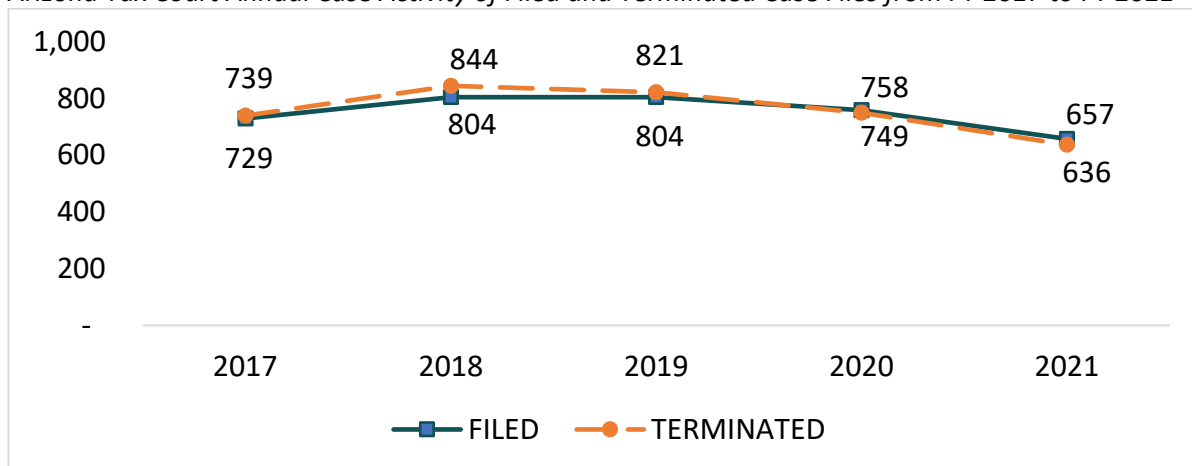
Of the original cases filed, 92.2% originated in Maricopa County, 4.8% in Pima County and the remaining 3.1% were from the rural counties.

### Terminated and Pending Cases

During FY 2021, 636 cases were terminated compared to the 749 cases terminated in FY 2020, an overall decrease of 15.1%. Of the total terminations, all of cases were terminated by judgment. As of June 30, 2020, there were 525 cases pending in the tax court compared to the 506 cases pending at the end of the previous fiscal year, an increase of 3.8%.

**Figure 01**

*Arizona Tax Court Annual Case Activity of Filed and Terminated Case Files from FY 2017 to FY 2021*



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

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**ABBREVIATIONS**  
**(Arizona Tax Court)**

Term./TERM..... Terminations

Stat. Corr. ....Statistical Correction

ARIZONA TAX COURT CASE ACTIVITY  
FISCAL YEAR 2021

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2020	CASES FILED			FISCAL YEAR 2020		
		ORIGINAL FILINGS	REOPENED	TOTAL FILED	TOTAL ON FILE	PENDING 7/1/2019	TOTAL FILED
<b>CASES OF RECORD</b>							
PROPERTY TAX	278	179	10	189	467	36	157
OTHER TAX	173	384	30	414	587	1	0
SUBTOTAL	451	563	40	603	1,054	37	157
<b>SMALL CLAIMS</b>							
PROPERTY TAX	49	94	1	95	144	279	210
OTHER TAX	0	0	0	0	0	157	406
SUBTOTAL	49	94	1	95	144	436	616
<b>TOTAL</b>	<b>500</b>	<b>657</b>	<b>41</b>	<b>698</b>	<b>1,198</b>	<b>473</b>	<b>773</b>
TOTAL PROPERTY	327	273	11	284	611	315	367
TOTAL OTHER	173	384	30	414	587	158	406

COUNTY OF ORIGIN  
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2020
		ORIGINAL FILINGS
APACHE	1	1
COCHISE	4	4
COCONINO	0	3
GILA	1	4
GRAHAM	1	0
GREENLEE	0	0
LA PAZ	0	0
MARICOPA	599	628
MOHAVE	4	15
NAVAJO	1	2
PIMA	31	62
PINAL	4	11
SANTA CRUZ	1	5
YAVAPAI	3	9
YUMA	0	0
<b>TOTAL</b>	<b>650</b>	<b>744</b>

ARIZONA TAX COURT CASE ACTIVITY  
FISCAL YEAR 2021

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED					FISCAL YEAR 2020	
	JUDGMENT	OTHER TERM	TOTAL TERM	STAT CORR	PENDING 6/30/2021	TOTAL TERM	PENDING 6/30/2020
<b>CASES OF RECORD</b>							
PROPERTY TAX	194	0	194	-9	264	159	52
OTHER TAX	<u>359</u>	<u>0</u>	<u>359</u>	<u>-26</u>	<u>202</u>	<u>3</u>	<u>0</u>
SUBTOTAL	553	0	553	-35	466	162	52
<b>SMALL CLAIMS</b>							
PROPERTY TAX	83	0	83	-2	59	174	281
OTHER TAX	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>413</u>	<u>173</u>
SUBTOTAL	83	0	83	-2	59	587	454
<b>TOTAL</b>	<b>636</b>	<b>0</b>	<b>636</b>	<b>-37</b>	<b>525</b>	<b>749</b>	<b>506</b>
TOTAL PROPERTY	277	0	277	-11	323	333	333
TOTAL OTHER	359	0	359	-26	202	416	173

TRIALS COMMENCED

	FY 2021	FY 2020
JURY	0	0
NON-JURY	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

OTHER PROCEEDINGS

	FY 2021	FY 2020
DEFAULT JUDGMENTS	162	0
WRITTEN OPINIONS	0	.