

# ARIZONA TAX COURT

## Narrative Summary

### Fiscal Year 2022

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<sup>1</sup>

There were 638 total cases, which include reopened cases, filed in the Arizona Tax Court during state fiscal year (FY) 2022, a decrease of 2.9% from 698 cases filed during FY 2021. During FY 2022, 56 (8.8%) of tax court activity were small claims and 582 (91.2%) were cases of record. Property tax actions, which account for 36.1% of all case filings, decreased by 19.0% from 284 in FY 2021 to 230 in FY 2022.

#### County of Origin

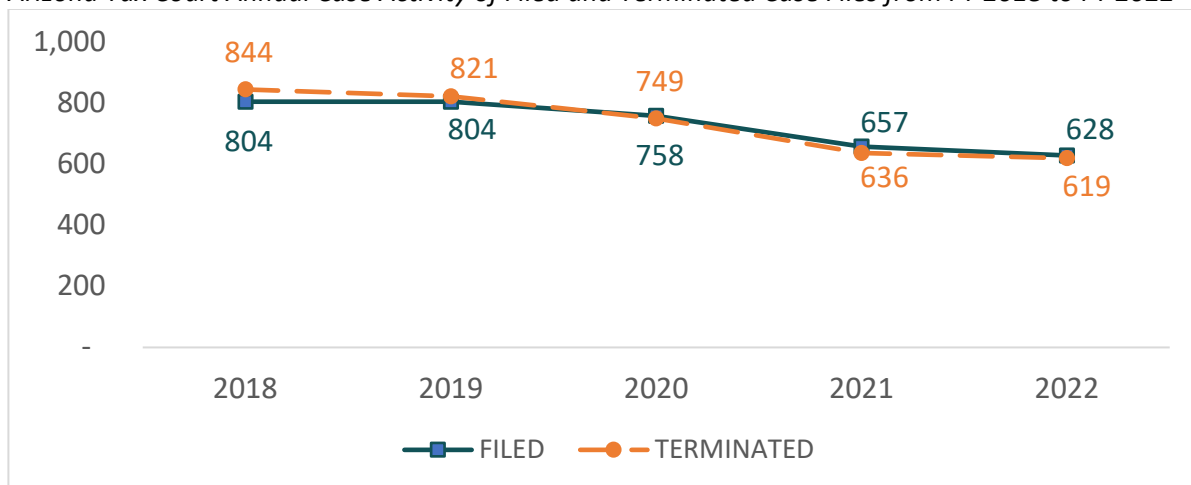
Of the original cases filed, 93.5% originated in Maricopa County, 4.3% in Pima County and the remaining 2.2% were from the rural counties.

#### Terminated<sup>2</sup> and Pending Cases

During FY 2022, 619 cases were terminated compared to the 636 cases terminated in FY 2021, an overall decrease of 19.0%. Of the total terminations, all of cases were terminated by judgment. As of June 30, 2022, there were 501 cases pending in the tax court compared to the 525 cases pending at the end of the previous fiscal year, a decrease of 4.8%.

**Figure 01**

*Arizona Tax Court Annual Case Activity of Filed and Terminated Case Files from FY 2018 to FY 2022*



*Note.* Filed cases exclude reopened cases.

<sup>1</sup> Filed cases include original filings and cases reopened.

<sup>2</sup> 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 2022

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2021	CASES FILED			TOTAL ON FILE	FISCAL YEAR 2021	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED		PENDING 7/1/2020	TOTAL FILED
<b>CASES OF RECORD</b>							
PROPERTY TAX	264	172	2	174	438	278	189
OTHER TAX	177	400	8	408	585	173	414
SUBTOTAL	441	572	10	582	1,023	451	603
<b>SMALL CLAIMS</b>							
PROPERTY TAX	41	56	0	56	97	49	95
OTHER TAX	0	0	0	0	0	0	0
SUBTOTAL	41	56	0	56	97	49	95
<b>TOTAL</b>	<b>482</b>	<b>628</b>	<b>10</b>	<b>638</b>	<b>1,120</b>	<b>500</b>	<b>698</b>
TOTAL PROPERTY	305	228	2	230	535	327	284
TOTAL OTHER	177	400	8	408	585	173	414

COUNTY OF ORIGIN  
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2021
		ORIGINAL FILINGS
APACHE	0	1
COCHISE	0	4
COCONINO	2	0
GILA	1	1
GRAHAM	0	1
GREENLEE	0	0
LA PAZ	0	0
MARICOPA	587	599
MOHAVE	0	4
NAVAJO	0	1
PIMA	27	31
PINAL	3	4
SANTA CRUZ	0	1
YAVAPAI	6	3
YUMA	2	0
<b>TOTAL</b>	<b>628</b>	<b>650</b>

ARIZONA TAX COURT CASE ACTIVITY  
FISCAL YEAR 2022

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2022	FISCAL YEAR 2021	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2021
CASES OF RECORD							
PROPERTY TAX	169	0	169	0	269	194	264
OTHER TAX	359	0	359	0	226	359	202
SUBTOTAL	528	0	528	0	495	553	466
SMALL CLAIMS							
PROPERTY TAX	91	0	91	0	6	83	59
OTHER TAX	0	0	0	0	0	0	0
SUBTOTAL	91	0	91	0	6	83	59
TOTAL	619	0	619	0	501	636	525
TOTAL PROPERTY	260	0	260	0	275	277	323
TOTAL OTHER	359	0	359	0	226	359	202

TRIALS COMMENCED

	FY 2022	FY 2021
JURY	0	0
NON-JURY	13	0
TOTAL	13	0

OTHER PROCEEDINGS

	FY 2022	FY 2021
DEFAULT JUDGMENTS	162	162
WRITTEN OPINIONS	0	0