

ARIZONA TAX COURT

Narrative Summary

Fiscal Year 2023

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 File¹

There were 398 total cases, which include reopened cases, filed in the Arizona Tax Court during state fiscal year (FY) 2023, a decrease of 37.6% from 638 cases filed during FY 2022. During FY 2023, 24 (5.8%) of tax court activity were small claims and 391 (94.2%) were cases of record. Property tax actions, which account for 41.4% of all case filings, decreased by 25.2% from 230 in FY 2022 to 172 in FY 2023.

County of Origin

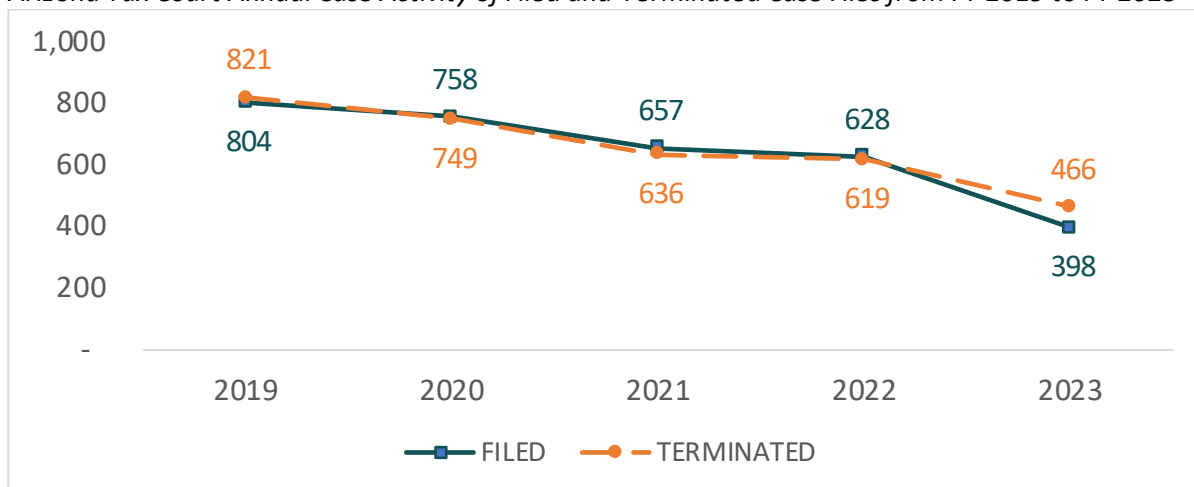
Of the original cases filed, 89.7% originated in Maricopa County, 5.3% in Pima County and the remaining 5.0% were from the rural counties.

Terminated² and Pending Cases

During FY 2023, 466 cases were terminated compared to the 619 cases terminated in FY 2022, an overall decrease of 24.7%. Of the total terminations, all of cases were terminated by judgment. As of June 30, 2023, there were 417 cases pending in the tax court compared to the 500 cases pending at the end of the previous fiscal year, a decrease of 16.6%.

Figure 01

Arizona Tax Court Annual Case Activity of Filed and Terminated Case Files from FY 2019 to FY 2023



Note. Filed cases exclude reopened cases.

¹ Filed cases include original filings and cases reopened.

² 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 2023

ALL CASES ON FILE

| CASE TYPE | PENDING 7/1/2022 | CASES FILED | | | TOTAL ON FILE | FISCAL YEAR 2022 | |
|------------------------|---------------------|---------------------|-----------|----------------|------------------|---------------------|----------------|
| | | ORIGINAL FILINGS | REOPENED | TOTAL FILED | | PENDING 7/1/2021 | TOTAL FILED |
| CASES OF RECORD | | | | | | | |
| PROPERTY TAX | 270 | 146 | 2 | 148 | 418 | 264 | 174 |
| OTHER TAX | 210 | 228 | 15 | 243 | 453 | 177 | 408 |
| SUBTOTAL | 480 | 374 | 17 | 391 | 871 | 441 | 582 |
| SMALL CLAIMS | | | | | | | |
| PROPERTY TAX | 4 | 24 | 0 | 24 | 28 | 41 | 56 |
| OTHER TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL | 4 | 24 | 0 | 24 | 28 | 41 | 56 |
| TOTAL | 484 | 398 | 17 | 415 | 899 | 482 | 638 |
| TOTAL PROPERTY | 274 | 170 | 2 | 172 | 446 | 305 | 230 |
| TOTAL OTHER | 210 | 228 | 15 | 243 | 453 | 177 | 408 |

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

| COUNTY | ORIGINAL FILINGS | FISCAL YEAR 2022 |
|--------------|---------------------|---------------------|
| | | ORIGINAL FILINGS |
| APACHE | 0 | 0 |
| COCHISE | 3 | 0 |
| COCONINO | 3 | 2 |
| GILA | 0 | 1 |
| GRAHAM | 1 | 0 |
| GREENLEE | 0 | 0 |
| LA PAZ | 0 | 0 |
| MARICOPA | 356 | 587 |
| MOHAVE | 0 | 0 |
| NAVAJO | 3 | 0 |
| PIMA | 21 | 27 |
| PINAL | 4 | 3 |
| SANTA CRUZ | 0 | 0 |
| YAVAPAI | 5 | 6 |
| YUMA | 1 | 2 |
| TOTAL | 397 | 628 |

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2023

ALL CASES TERMINATED

| CASE TYPE | CASES TERMINATED | | | | | FISCAL YEAR 2022 | |
|------------------------|------------------|----------|------------|------------|------------|------------------|------------|
| | JUDGMENT | OTHER | TOTAL | STAT | PENDING | TOTAL | PENDING |
| | | TERM | TERM | CORR | 6/30/2023 | TERM | 6/30/2022 |
| CASES OF RECORD | | | | | | | |
| PROPERTY TAX | 145 | 0 | 145 | -2 | 271 | 169 | 269 |
| OTHER TAX | 304 | 0 | 304 | -14 | 135 | 359 | 225 |
| SUBTOTAL | 449 | 0 | 449 | -16 | 406 | 528 | 494 |
| SMALL CLAIMS | | | | | | | |
| PROPERTY TAX | 17 | 0 | 17 | 0 | 11 | 91 | 6 |
| OTHER TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| SUBTOTAL | 17 | 0 | 17 | 0 | 11 | 91 | 6 |
| TOTAL | 466 | 0 | 466 | -16 | 417 | 619 | 500 |
| TOTAL PROPERTY | 162 | 0 | 162 | -2 | 282 | 260 | 275 |
| TOTAL OTHER | 304 | 0 | 304 | -14 | 135 | 359 | 225 |

TRIALS COMMENCED

| | FY 2023 | FY 2022 |
|--------------|----------|-----------|
| JURY | 0 | 0 |
| NON-JURY | 2 | 13 |
| TOTAL | 2 | 13 |

OTHER PROCEEDINGS

| | FY 2023 | FY 2022 |
|-------------------|---------|---------|
| DEFAULT JUDGMENTS | 121 | 162 |
| WRITTEN OPINIONS | 0 | 0 |