

ARIZONA TAX COURT

Narrative Summary

Fiscal Year 2024

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 operates under the administrative oversight by the Superior Court in Maricopa County, where it is physically situated. Appeals of tax court cases are heard in a special department of Division One of the Court of Appeals.

Cases on File¹

There were 412 total new cases, which include reopened cases, filed in the Arizona Tax Court during state fiscal year (FY) 2024, a very slight decrease from 415 cases filed during FY 2023. During FY 2024, 24 (5.8%) of tax court activity were small claims and 388 (94.2%) were cases of record. Property tax actions, which account for 45.4% of all case filings, increased by 8.7% from 172 in FY 2023 to 187 in FY 2024.

County of Origin

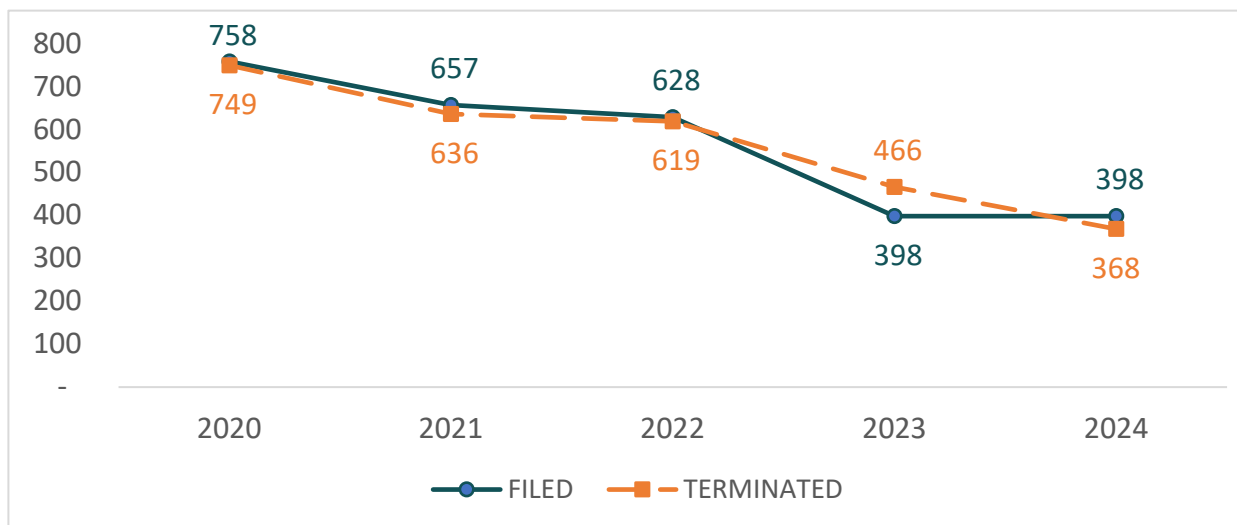
Of the original cases filed, 87.1% originated in Maricopa County, 6.1% in Pima County and the remaining 6.8% were from the rural counties. The distribution reflects the concentration of population and commercial property activity in Maricopa County.

Terminated² and Pending Cases

During FY 2024, 368 cases were terminated compared to the 466 cases terminated in FY 2023, an overall decrease of 21.0%. All terminations during FY 2024 were resolved by judgment. As of June 30, 2024, there were 419 cases pending in the tax court compared to the 417 cases pending at the end of the previous fiscal year, a slight increase of 0.5%.

Figure 01

Arizona Tax Court Annual Case Activity of Filed and Terminated Case Files from FY 2020 to FY 2024



Note. Filed cases exclude reopened cases.

¹ Filed cases include original filings and cases reopened.

² Cases terminated include judgment and other terminations.