

IN THE SUPREME COURT OF THE STATE OF ARIZONA

---

In the Matter of: )  
)  
TEMPORARY SUSPENSION OF ) Administrative Order  
RULE 24, ARIZONA TAX COURT ) No. 2011 - 82  
RULES OF PRACTICE ) (Replacing Administrative  
) Order No. 2010-59)  
)  

---

The Arizona Tax Court (Tax Court) is established in the Superior Court in Maricopa County and exercises original jurisdiction statewide over all cases involving any tax, impost, or assessment (A.R.S. § 12-161).

Tax Court Presiding Judge Dean Fink has filed a rule change petition (R-10-0024) requesting this Court to amend Rule 24 by “extending the period of time for trial from six months to nine months, and requests the time period begin at the time an answer is filed or the notice to the Tax Court of the election to proceed as a small claim, whichever is later. Finally, the Tax Court requests the addition of a provision that would allow the Presiding Judge of the Superior Court to extend the time by administrative order for extraordinary circumstances.” Further, Judge Fink asserted that an explosion in the number of tax cases filed made it improbable for the Tax Court to comply with Rule 24 case setting time requirements.

On May 21, 2010, this Court entered Administrative Order No. 2010-59 providing the Tax Court with temporary relief to the trial-setting requirements of Rule 24 while the rule change petition is pending before this Court. This Order has expired, and Tax Court Presiding Judge Dean Fink has requested an extension of the temporary relief granted until January 1, 2012 or, if approved by this Court, the effective date of the rule changes, whichever is later.

This Court deems it appropriate to continue to provide temporary relief to the Tax Court while the rule change petition is pending.

Now, therefore, pursuant to Article VI, Section 3, of the Arizona Constitution,

IT IS ORDERED that:

1. The application of Rule 24, Arizona Tax Court Rules of Practice, is suspended.
2. During this one-year period, the Tax Court will set a small claim tax case for trial so that it will be tried within nine (9) months of the filing of an answer or notice to the Tax Court of the taxpayer’s election that the case proceed as a small claim, whichever is later.

3. During this one-year period, the Presiding Judge of the Superior Court in Maricopa County by administrative order may extend the time to trial for extraordinary circumstances.

IT IS FURTHER ORDERED that this Order is effective, nunc pro tunc, May 21, 2011, and shall continue in effect until January 1, 2012 or, if this Court approves the proposed changes to the Rule 24, until the effective date of such changes.

Dated this 6th day of July, 2011.

---

REBECCA WHITE BERCH  
Chief Justice