

Tax Court

ARIZONA TAX COURT Narrative Summary

The Arizona Tax Court, 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 is less than \$5,000 or the dispute concerns valuations or classifications of property with a market value of \$300,000 or less. Otherwise, cases are filed as "cases of record". The court is physically located within and administered by the Superior Court of Maricopa County, and appeals of Tax Court cases are heard in a special department of Division One of the Court of Appeals.

There were 765 cases filed (9 reopened) in the Arizona Tax Court during FY 2006, representing a decrease of 24.4% from the 1,019 cases filed in FY 2005. Recent changes in Arizona's tax law are reflected in case filings.

This year, 623 (81.4 %) tax court matters were cases of record and 142 (18.6%) were small claims. Property tax actions, which constitute the majority (57.7%) of all filings, decreased by 34.9% from FY 2005. Cases from Maricopa County accounted for 85.7% of the original filings.

During FY 2006, 699 cases were terminated, 275 (39.3%) of those by judgment. This represents a 25.9% decrease from cases terminated last year.

As of June 30, 2006, there were 774 cases pending in the Tax Court, a decrease of 17.0% from the 932 cases pending at the end of last fiscal year.

ABBREVIATIONS
(Arizona Tax Court)

Term./TERM..... Terminations

Stat. Corr. Statistical Correction

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2006

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2005	CASES FILED			FISCAL YEAR 2005		
		ORIGINAL FILINGS	REOPENED	TOTAL FILED	TOTAL ON FILE	PENDING 7/1/2004	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	499	297	5	302	801	496	397
OTHER TAX	207	320	1	321	528	267	324
SUBTOTAL	706	617	6	623	1,329	763	721
SMALL CLAIMS							
PROPERTY TAX	208	139	3	142	350	202	290
OTHER TAX	18	0	0	0	18	14	8
SUBTOTAL	226	139	3	142	368	216	298
TOTAL	932	756	9	765	1,697	979	1,019
TOTAL PROPERTY	707	436	8	444	1,151	698	687
TOTAL OTHER	225	320	1	321	546	281	332

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2005
		ORIGINAL FILINGS
APACHE	16	2
COCHISE	5	6
COCONINO	6	16
GILA	4	7
GRAHAM	1	2
GREENLEE	0	0
LA PAZ	4	1
MARICOPA	648	836
MOHAVE	13	12
NAVAJO	2	0
PIMA	37	31
PINAL	2	12
SANTA CRUZ	1	4
YAVAPAI	17	68
YUMA	0	3
TOTAL	756	1,000

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2006

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2006	FISCAL YEAR 2005	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2005
CASES OF RECORD							
PROPERTY TAX	198	141	339	-69	393	359	499
OTHER TAX	77	137	214	-80	234	333	207
SUBTOTAL	275	278	553	-149	627	692	706
SMALL CLAIMS							
PROPERTY TAX	0	139	139	-73	138	218	208
OTHER TAX	0	7	7	-2	9	0	18
SUBTOTAL	0	146	146	-75	147	218	226
TOTAL	275	424	699	-224	774	910	932
TOTAL PROPERTY	198	280	478	-142	531	577	707
TOTAL OTHER	77	144	221	-82	243	333	225

TRIALS COMMENCED

	FY 2006	FY 2005
JURY	0	0
NON-JURY	1	3
TOTAL	1	3

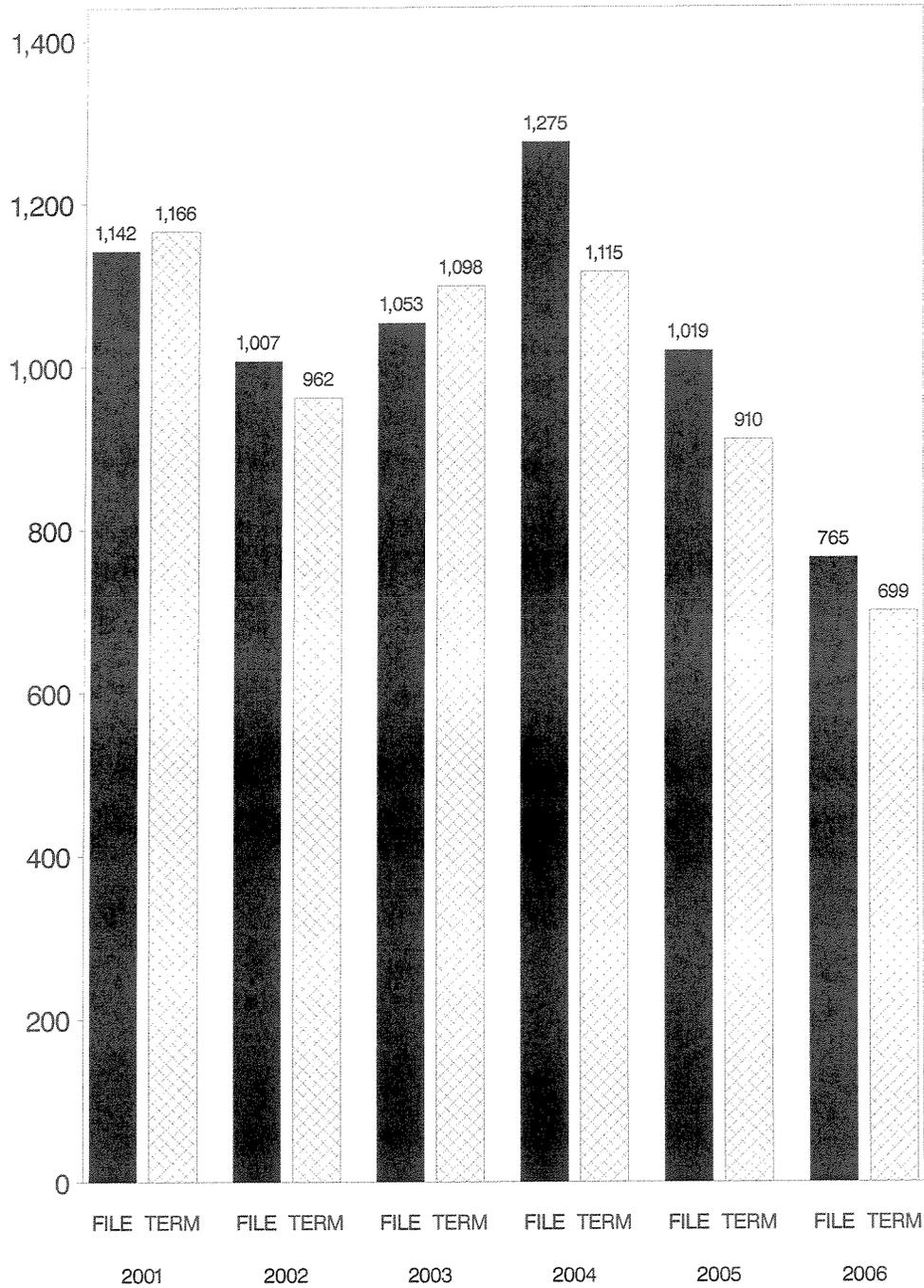
OTHER PROCEEDINGS

	FY 2006	FY 2005
DEFAULT JUDGMENTS	51	110
WRITTEN OPINIONS	0	0

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 2001 – 2006

CASES FILED AND TERMINATED



CASES FILED INCLUDE ORIGINAL FILINGS AND CASES REOPENED.
CASES TERMINATED INCLUDE JUDGMENTS AND OTHER TERMINATIONS.