

## **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 2,331 cases filed (52 reopened) in the Arizona Tax Court during FY 2011, representing a decrease of 31.1% from the 3,382 cases filed in FY 2010.

This year, 1,093 (46.9%) tax court matters were cases of record and 1,238 (53.1%) were small claims. Property tax actions, which constitute the majority of all case filings (94.0%), decreased by 31.8% from FY 2010. Cases from Maricopa County accounted for 72.3% of the original filings.

During FY 2011, 2,630 cases were terminated, 698 (26.5%) of those by judgment. This represents a 36.7% increase from cases terminated last year.

As of June 30, 2011, there were 2,100 cases pending in the Tax Court, a decrease of 23.6% from the 2,750 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 2011

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2010	CASES FILED			TOTAL ON FILE	FISCAL YEAR 2010	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED		PENDING 7/1/2009	TOTAL FILED
<b>CASES OF RECORD</b>							
PROPERTY TAX	1,679	940	13	953	2,632	871	1,316
OTHER TAX	240	135	5	140	380	231	168
SUBTOTAL	1,919	1,075	18	1,093	3,012	1,102	1,484
<b>SMALL CLAIMS</b>							
PROPERTY TAX	831	1,204	34	1,238	2,069	317	1,898
OTHER TAX	0	0	0	0	0	8	0
SUBTOTAL	831	1,204	34	1,238	2,069	325	1,898
<b>TOTAL</b>	<b>2,750</b>	<b>2,279</b>	<b>52</b>	<b>2,331</b>	<b>5,081</b>	<b>1,427</b>	<b>3,382</b>
TOTAL PROPERTY	2,510	2,144	47	2,191	4,701	1,188	3,214
TOTAL OTHER	240	135	5	140	380	239	168

COUNTY OF ORIGIN  
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2010
		ORIGINAL FILINGS
APACHE	2	4
COCHISE	17	37
COCONINO	19	26
GILA	11	4
GRAHAM	0	1
GREENLEE	0	0
LA PAZ	8	2
MARICOPA	1,634	2,612
MOHAVE	152	224
NAVAJO	17	23
PIMA	224	119
PINAL	80	141
SANTA CRUZ	2	4
YAVAPAI	93	111
YUMA	1	3
<b>TOTAL</b>	<b>2,260</b>	<b>3,311</b>

ARIZONA TAX COURT CASE ACTIVITY  
FISCAL YEAR 2011

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED					FISCAL YEAR 2010	
	JUDGMENT	OTHER TERM	TOTAL TERM	STAT CORR	PENDING 6/30/2011	TOTAL TERM	PENDING 6/30/2010
<b>CASES OF RECORD</b>							
PROPERTY TAX	606	176	782	-82	1,768	468	1,679
OTHER TAX	27	91	118	-131	131	167	240
SUBTOTAL	633	267	900	-213	1,899	635	1,919
<b>SMALL CLAIMS</b>							
PROPERTY TAX	65	1,665	1,730	-138	201	1,289	831
OTHER TAX	0	0	0	0	0	0	0
SUBTOTAL	65	1,665	1,730	-138	201	1,289	831
<b>TOTAL</b>	<b>698</b>	<b>1,932</b>	<b>2,630</b>	<b>-351</b>	<b>2,100</b>	<b>1,924</b>	<b>2,750</b>
TOTAL PROPERTY	671	1,841	2,512	-220	1,969	1,757	2,510
TOTAL OTHER	27	91	118	-131	131	167	240

TRIALS COMMENCED

	FY 2011	FY 2010
JURY	0	0
NON-JURY	3	1
<b>TOTAL</b>	<b>3</b>	<b>1</b>

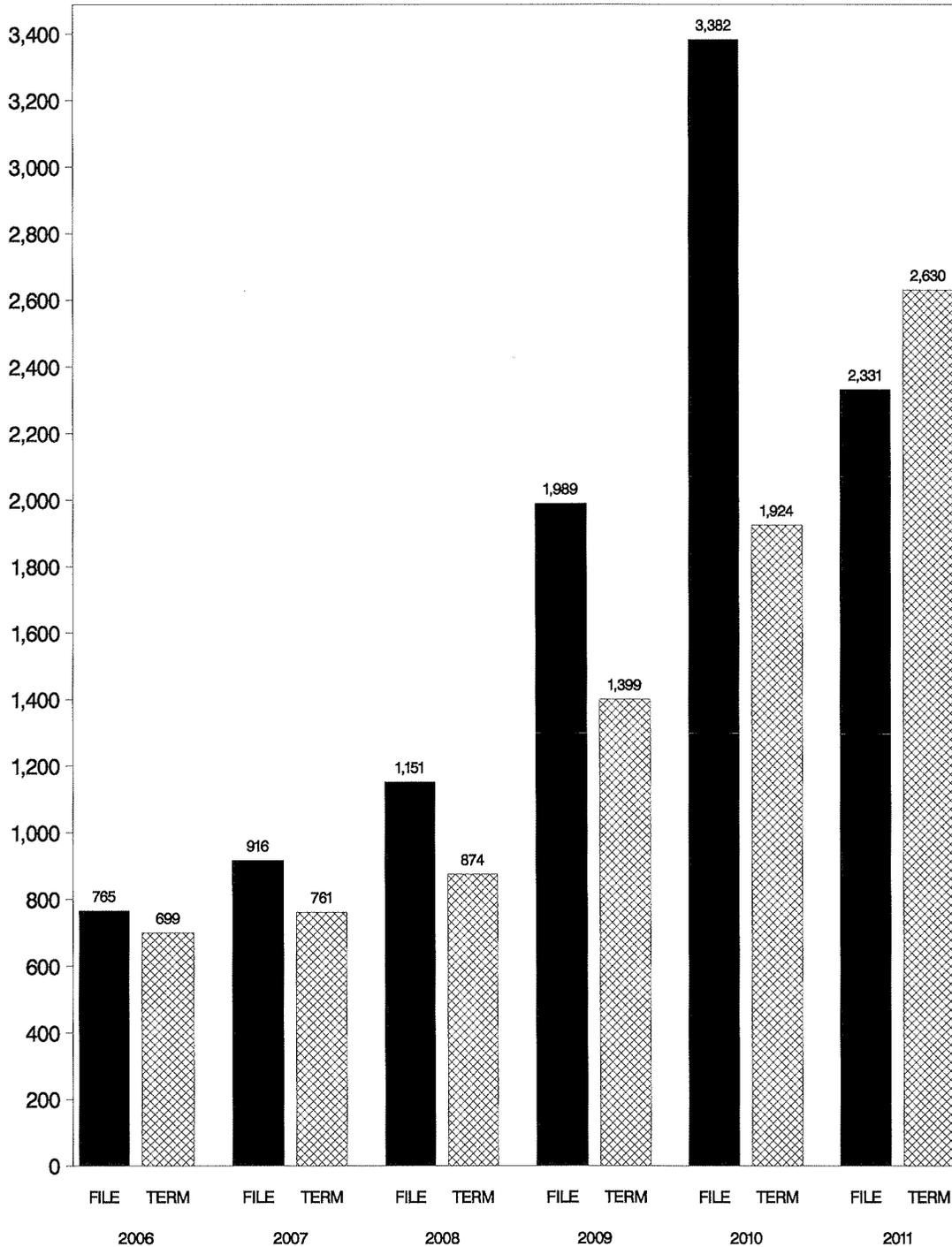
OTHER PROCEEDINGS

	FY 2011	FY 2010
DEFAULT JUDGMENTS	14	55
WRITTEN OPINIONS	0	0

# ARIZONA TAX COURT

## ANNUAL CASE ACTIVITY, FY 2006–2011

### CASES FILED AND TERMINATED



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