

## ARIZONA TAX COURT Narrative Summary

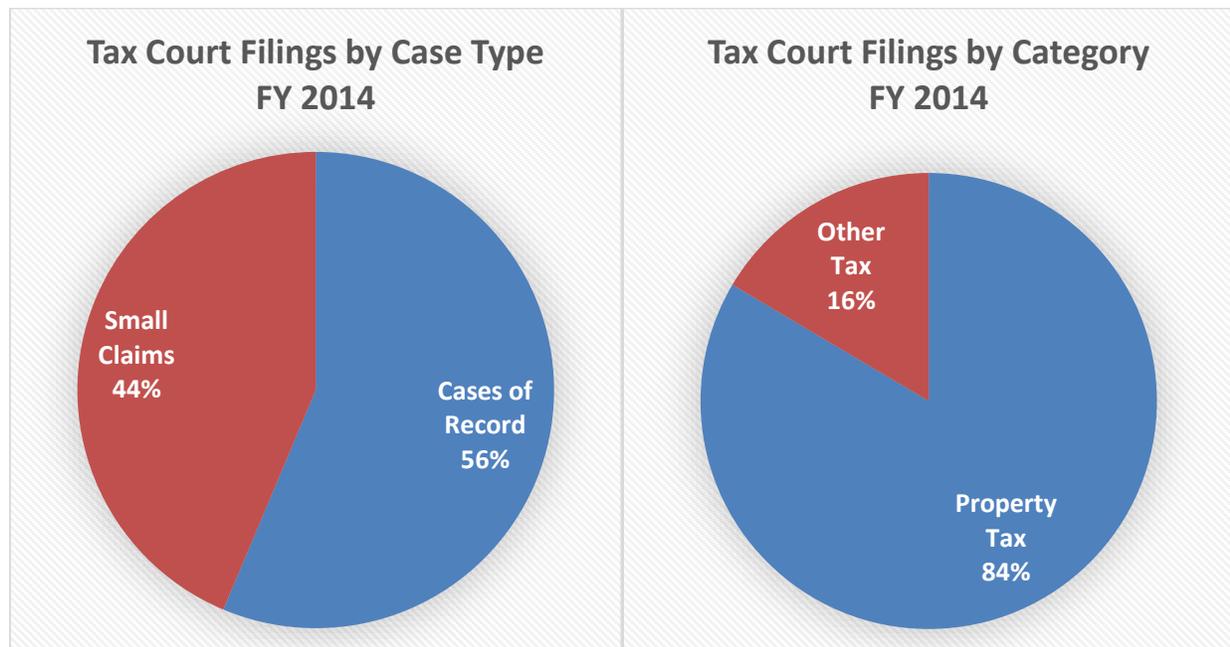
The Arizona Tax Court, created in 1988, serves as the statewide venue for all civil appeals involving a tax, impost, or assessment. Cases may be filed using a simplified “small claims” procedure when the amount of tax, interest and penalties is \$5,000 or less or the cash value of all real and personal property in dispute is 2 million dollars 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 1,104 cases filed in the Arizona Tax Court during FY 2014, representing a decrease of 17.9% from the 1,344 cases filed in FY 2013. Of the original cases filed, 80.8% originated in Maricopa County, 8.9% in Pima County and the remaining 10.3% from the rural counties.

This year, 622 (56.3%) tax court matters were cases of record and 482 (43.7%) were small claims. Property tax actions, which account for 83.5% of all case filings, decreased by 20.2% from 1,155 in FY 2013 to 922 in FY 2014.

During FY 2014, 1,562 cases were terminated compared to the 1,890 cases terminated during FY 2013, an overall decrease of 17.4%. Of the total terminations, 715 or 45.8% of cases were terminated by judgment.

As of June 30, 2014, there were 786 cases pending in the Tax Court, a decrease of 34.2% from the 1,195 cases pending at the end of last fiscal year.



**ABBREVIATIONS**  
**(Arizona Tax Court)**

Term./TERM..... Terminations

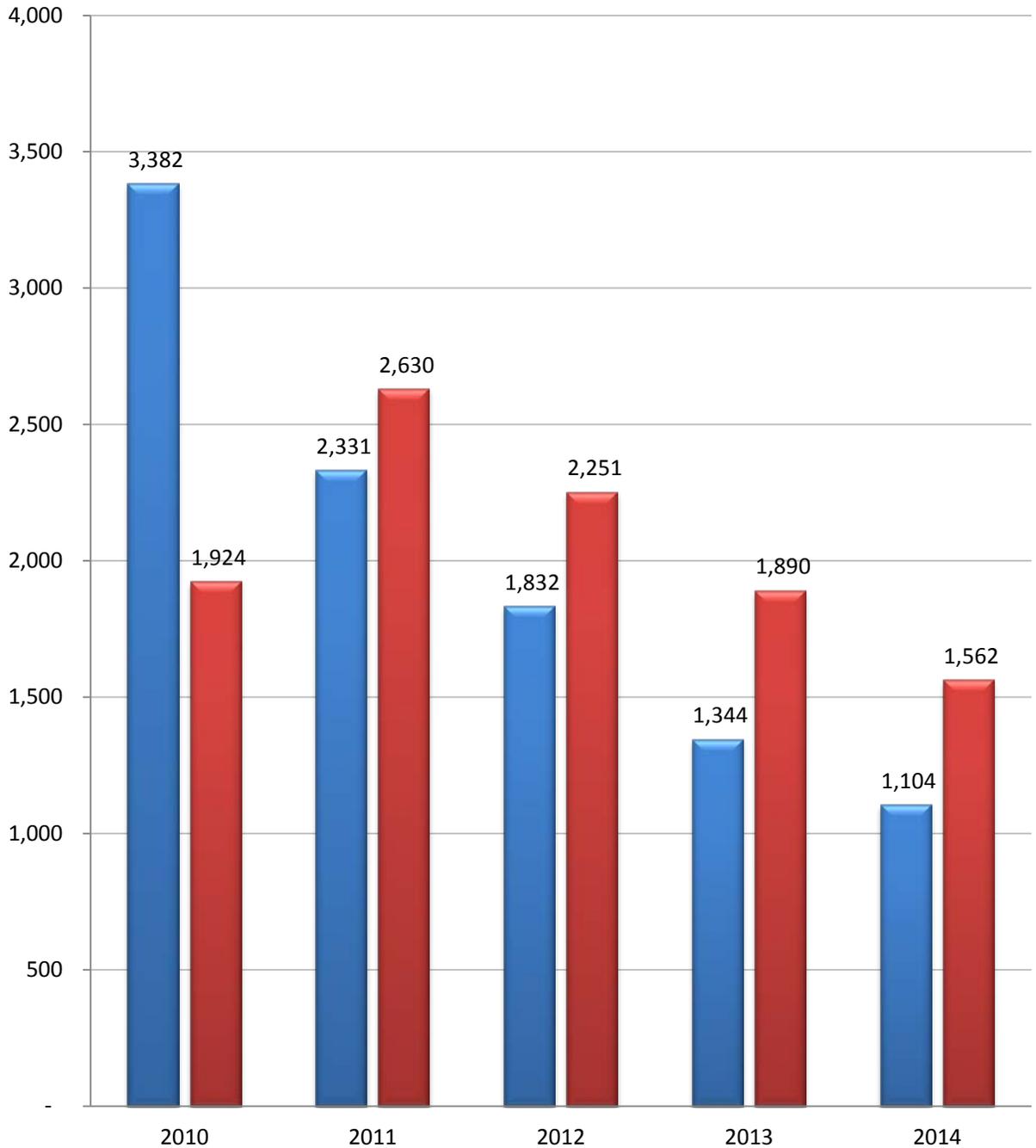
Stat. Corr. .... Statistical Correction

# ARIZONA TAX COURT

## ANNUAL CASE ACTIVITY, FY 2010 - 2014

### CASES FILED AND TERMINATED

■ FILED ■ TERMINATED



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

ARIZONA TAX COURT CASE ACTIVITY  
FISCAL YEAR 2014

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/2013	CASES FILED			TOTAL ON FILE	FISCAL YEAR 2013	
		ORIGINAL FILINGS	REOPENED	TOTAL FILED		PENDING 7/1/2012	TOTAL FILED
<b>CASES OF RECORD</b>							
PROPERTY TAX	1,013	443	0	443	1,456	1,455	530
OTHER TAX	128	179	0	179	307	132	186
SUBTOTAL	1,141	622	0	622	1,763	1,587	716
<b>SMALL CLAIMS</b>							
PROPERTY TAX	54	479	0	479	533	99	625
OTHER TAX	0	3	0	3	3	2	3
SUBTOTAL	54	482	0	482	536	101	628
<b>TOTAL</b>	<b>1,195</b>	<b>1,104</b>	<b>0</b>	<b>1,104</b>	<b>2,299</b>	<b>1,688</b>	<b>1,344</b>
TOTAL PROPERTY	1,067	922	0	922	1,989	1,554	1,155
TOTAL OTHER	128	182	0	182	310	134	189

COUNTY OF ORIGIN  
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 2013	
		ORIGINAL FILINGS	TOTAL FILED
APACHE	0	1	1
COCHISE	4	10	10
COCONINO	4	19	19
GILA	3	7	7
GRAHAM	0	0	0
GREENLEE	0	0	0
LA PAZ	13	13	13
MARICOPA	892	977	977
MOHAVE	31	70	70
NAVAJO	0	12	12
PIMA	98	169	169
PINAL	14	29	29
SANTA CRUZ	1	4	4
YAVAPAI	28	31	31
YUMA	16	2	2
<b>TOTAL</b>	<b>1,104</b>	<b>1,344</b>	<b>1,344</b>

ARIZONA TAX COURT CASE ACTIVITY  
FISCAL YEAR 2014

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2014	FISCAL YEAR 2013	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/2013
CASES OF RECORD							
PROPERTY TAX	580	245	825	24	655	1,024	1,013
OTHER TAX	123	113	236	22	93	197	128
SUBTOTAL	703	358	1,061	46	748	1,221	1,141
SMALL CLAIMS							
PROPERTY TAX	12	486	498	3	38	664	54
OTHER TAX	0	3	3	0	0	5	0
SUBTOTAL	12	489	501	3	38	669	54
TOTAL	715	847	1,562	49	786	1,890	1,195
TOTAL PROPERTY	592	731	1,323	27	693	1,688	1,067
TOTAL OTHER	123	116	239	22	93	202	128

TRIALS COMMENCED

	FY 2014	FY 2013
JURY	1	1
NON-JURY	6	8
TOTAL	7	9

OTHER PROCEEDINGS

	FY 2014	FY 2013
DEFAULT JUDGMENTS	95	67
WRITTEN OPINIONS	0	0