

## **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 1,053 cases filed (20 reopened) in the Arizona Tax Court during FY 2003, representing an increase of 4.6% from the 1,007 cases filed in FY 2002. Recent changes in Arizona’s tax law are reflected in case filings.

This year, 739 (70.2%) tax court matters were cases of record and 314 (29.8%) were small claims. Property tax actions, which constitute the majority (59.6%) of all filings, increased by 3.1% from FY 2002. Cases from Maricopa County accounted for 92.6% of the filings.

During FY 2003, 1,098 cases were terminated, 444 (40.4%) of those by judgment. This represents a 14.1% increase from cases terminated last year.

As of June 30, 2003, there were 869 cases pending in the Tax Court, an increase of 11.6% from the 779 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 2003

ALL CASES ON FILE

| CASE TYPE       | PENDING<br>7/1/2002 | CASES FILED         |          |                | TOTAL<br>ON FILE | FISCAL YEAR 2002    |                |
|-----------------|---------------------|---------------------|----------|----------------|------------------|---------------------|----------------|
|                 |                     | ORIGINAL<br>FILINGS | REOPENED | TOTAL<br>FILED |                  | PENDING<br>7/1/2001 | TOTAL<br>FILED |
| CASES OF RECORD |                     |                     |          |                |                  |                     |                |
| PROPERTY TAX    | 511                 | 321                 | 11       | 332            | 843              | 433                 | 351            |
| OTHER TAX       | 192                 | 405                 | 2        | 407            | 599              | 210                 | 396            |
| SUBTOTAL        | 703                 | 726                 | 13       | 739            | 1,442            | 643                 | 747            |
| SMALL CLAIMS    |                     |                     |          |                |                  |                     |                |
| PROPERTY TAX    | 98                  | 289                 | 7        | 296            | 394              | 145                 | 258            |
| OTHER TAX       | 2                   | 18                  | 0        | 18             | 20               | 1                   | 2              |
| SUBTOTAL        | 100                 | 307                 | 7        | 314            | 414              | 146                 | 260            |
| TOTAL           | 803                 | 1,033               | 20       | 1,053          | 1,856            | 789                 | 1,007          |
| TOTAL PROPERTY  | 609                 | 610                 | 18       | 628            | 1,237            | 578                 | 609            |
| TOTAL OTHER     | 194                 | 423                 | 2        | 425            | 619              | 211                 | 398            |

COUNTY OF ORIGIN  
(ORIGINAL FILINGS ONLY)

| COUNTY     | ORIGINAL<br>FILINGS | FISCAL YEAR 2002    |
|------------|---------------------|---------------------|
|            |                     | ORIGINAL<br>FILINGS |
| APACHE     | 0                   | 0                   |
| COCHISE    | 6                   | 11                  |
| COCONINO   | 4                   | 15                  |
| GILA       | 0                   | 12                  |
| GRAHAM     | 1                   | 2                   |
| GREENLEE   | 0                   | 1                   |
| LA PAZ     | 0                   | 2                   |
| MARICOPA   | 953                 | 825                 |
| MOHAVE     | 28                  | 46                  |
| NAVAJO     | 0                   | 3                   |
| PIMA       | 20                  | 44                  |
| PINAL      | 3                   | 5                   |
| SANTA CRUZ | 1                   | 3                   |
| YAVAPAI    | 12                  | 35                  |
| YUMA       | 1                   | 3                   |
| TOTAL      | 1,029               | 1,007               |

ARIZONA TAX COURT CASE ACTIVITY  
FISCAL YEAR 2003

ALL CASES TERMINATED

| CASE TYPE       | CASES TERMINATED |               |               | STAT<br>CORR | PENDING<br>6/30/2003 | FISCAL YEAR 2002 |                      |
|-----------------|------------------|---------------|---------------|--------------|----------------------|------------------|----------------------|
|                 | JUDGMENT         | OTHER<br>TERM | TOTAL<br>TERM |              |                      | TOTAL<br>TERM    | PENDING<br>6/30/2002 |
| CASES OF RECORD |                  |               |               |              |                      |                  |                      |
| PROPERTY TAX    | 238              | 276           | 514           | 34           | 363                  | 279              | 496                  |
| OTHER TAX       | 151              | 187           | 338           | 29           | 290                  | 428              | 186                  |
| SUBTOTAL        | 389              | 463           | 852           | 63           | 653                  | 707              | 682                  |
| SMALL CLAIMS    |                  |               |               |              |                      |                  |                      |
| PROPERTY TAX    | 55               | 185           | 240           | 47           | 201                  | 254              | 95                   |
| OTHER TAX       | 0                | 6             | 6             | 1            | 15                   | 1                | 2                    |
| SUBTOTAL        | 55               | 191           | 246           | 48           | 216                  | 255              | 97                   |
| TOTAL           | 444              | 654           | 1,098         | 111          | 869                  | 962              | 779                  |
| TOTAL PROPERTY  | 293              | 461           | 754           | 81           | 564                  | 533              | 591                  |
| TOTAL OTHER     | 151              | 193           | 344           | 30           | 305                  | 429              | 188                  |

TRIALS COMMENCED

|          | FY 2003 | FY 2002 |
|----------|---------|---------|
| JURY     | 0       | 0       |
| NON-JURY | 5       | 5       |
| TOTAL    | 5       | 5       |

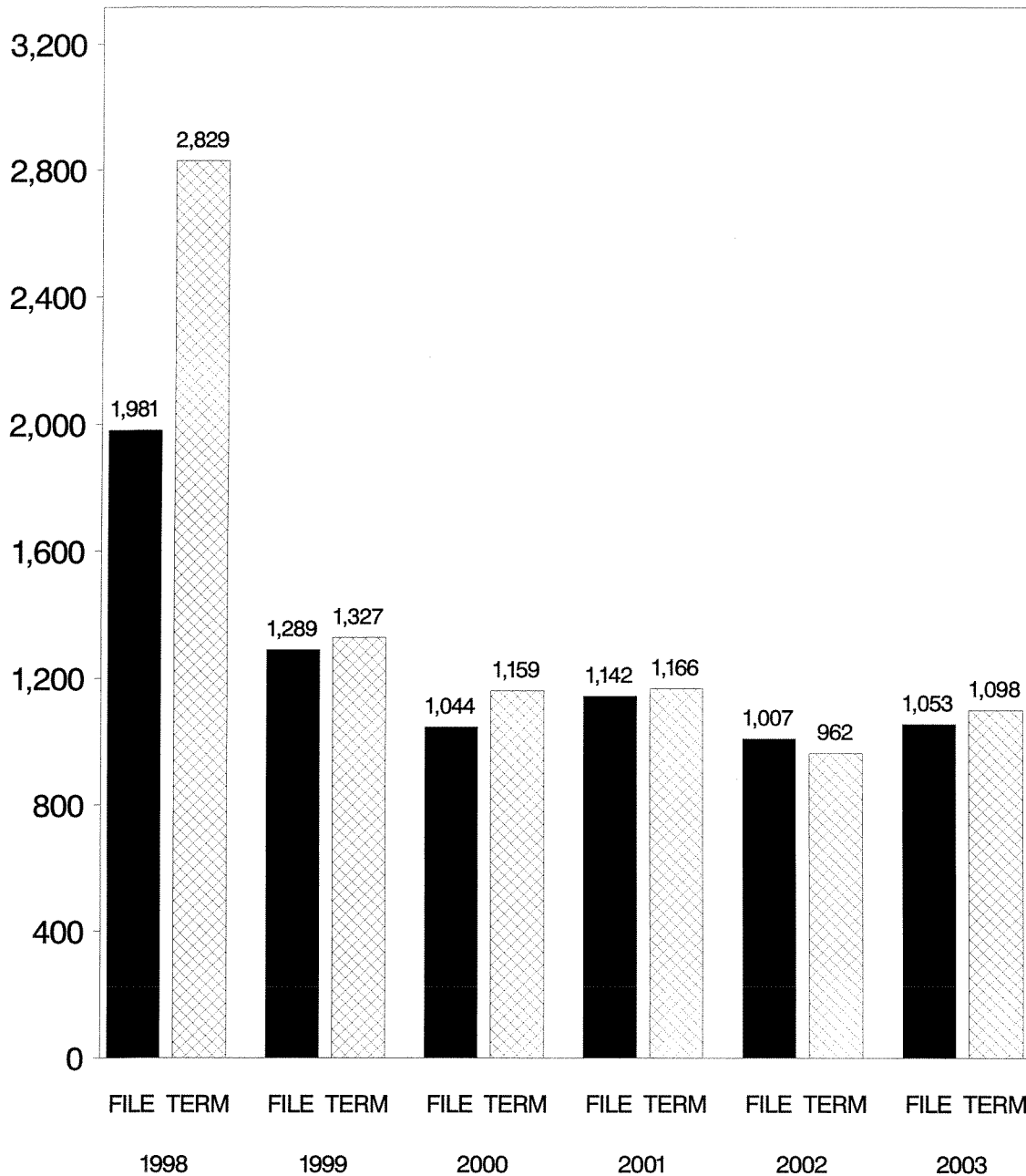
OTHER PROCEEDINGS

|                   | FY 2003 | FY 2002 |
|-------------------|---------|---------|
| DEFAULT JUDGMENTS | 113     | 164     |
| WRITTEN OPINIONS  | 0       | 0       |

# ARIZONA TAX COURT

## ANNUAL CASE ACTIVITY, FY 1998 – 2003

### CASES FILED AND TERMINATED



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