

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 1,044 cases filed (including 1 reopened) in the Arizona Tax Court during FY 2000, representing a 19.0% drop from the 1,289 cases filed in FY 1999. Recent changes in Arizona’s tax law are reflected in case filings. One reason for the decrease was the change in the statute extending the period of time in which new property owners may file an appeal of the valuation of their property.

This year, 656 (62.8%) tax court matters were cases of record and 388 (37.2%) were small claims. Property tax actions, which constitute the majority (68.2%) of all filings, decreased by 25.0% from FY 1999. Cases from Maricopa accounted for 77.7% of the filings.

During FY 2000, 1,159 cases were terminated, 402 (34.7%) of those by judgement. This represents a 12.7% drop from cases terminated last year.

As of June 30, 2000, there were 739 cases pending in the Tax Court, a decrease of 14.2% from the 861 cases pending at the end of last fiscal year.

Some of the FY 1999 figures may not correspond to figures published in last year's Data Report due to corrected information received subsequent to publication of the Report.

ABBREVIATIONS
(Arizona Tax Court)

Term./TERM.		Terminations
Stat. Corr.		Statistical Correction

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2000

ALL CASES ON FILE

CASE TYPE	PENDING 7/1/1999	CASES FILED		TOTAL FILED	TOTAL ON FILE	FISCAL YEAR 1999	
		ORIGINAL FILINGS	REOPENED			PENDING 7/1/1998	TOTAL FILED
CASES OF RECORD							
PROPERTY TAX	473	325	0	325	798	410	426
OTHER TAX	237	330	1	331	568	240	339
SUBTOTAL	710	655	1	656	1,366	650	765
SMALL CLAIMS							
PROPERTY TAX	150	387	0	387	537	197	523
OTHER TAX	1	1	0	1	2	1	1
SUBTOTAL	151	388	0	388	539	198	524
TOTAL	861	1,043	1	1,044	1,905	848	1,289
TOTAL PROPERTY	623	712	0	712	1,335	607	949
TOTAL OTHER	238	331	1	332	570	241	340

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

COUNTY	ORIGINAL FILINGS	FISCAL YEAR 1999
		ORIGINAL FILINGS
APACHE	1	5
COCHISE	21	17
COCONINO	7	19
GILA	5	12
GRAHAM	1	3
GREENLEE	0	3
LA PAZ	4	6
MARICOPA	810	1,075
MOHAVE	59	101
NAVAJO	4	9
PIMA	47	43
PINAL	7	10
SANTA CRUZ	7	7
YAVAPAI	64	50
YUMA	6	10
TOTAL	1,043	1,370

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 2000

ALL CASES TERMINATED

CASE TYPE	CASES TERMINATED			STAT CORR	PENDING 6/30/2000	FISCAL YEAR 1999	
	JUDGMENT	OTHER TERM	TOTAL TERM			TOTAL TERM	PENDING 6/30/1999
CASES OF RECORD							
PROPERTY TAX	260	115	375	-7	416	438	473
OTHER TAX	139	174	313	-30	225	321	237
SUBTOTAL	399	289	688	-37	641	759	710
SMALL CLAIMS							
PROPERTY TAX	3	466	469	30	98	567	150
OTHER TAX	0	2	2	0	0	1	1
SUBTOTAL	3	468	471	30	98	568	151
TOTAL	402	757	1,159	-7	739	1,327	861
TOTAL PROPERTY	263	581	844	23	514	1,005	623
TOTAL OTHER	139	176	315	-30	225	322	238

TRIALS COMMENCED

	FY 2000	FY 1999
JURY	0	0
NON-JURY	2	4
TOTAL	2	4

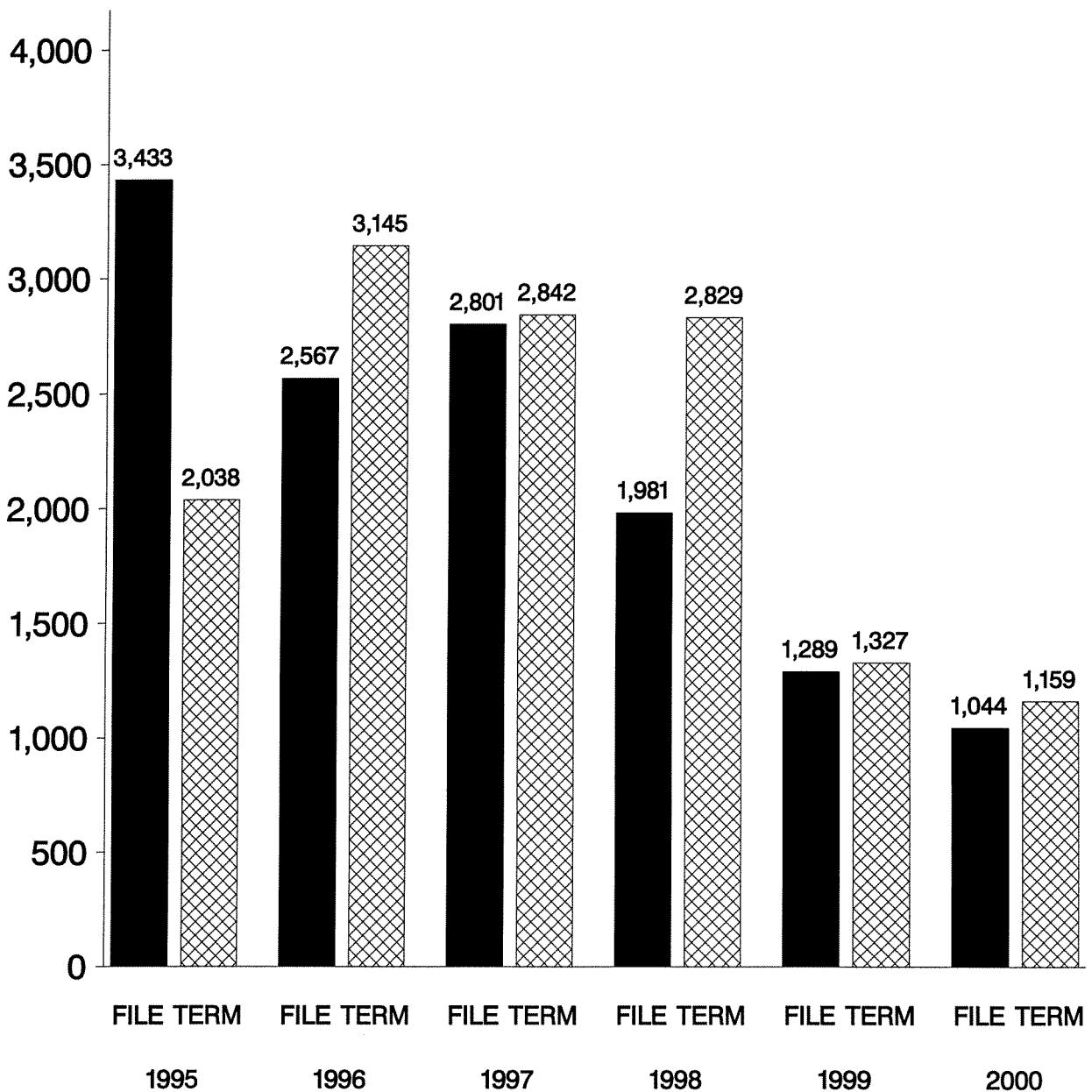
OTHER PROCEEDINGS

	FY 2000	FY 1999
DEFAULT JUDGMENTS	109	141
WRITTEN OPINIONS	0	0

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 1995 – 2000

CASES FILED AND TERMINATED



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