

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 1,289 cases filed (including 27 reopened) in the Arizona Tax Court during FY 99, representing a 34.9% drop from the 1,981 cases filed in FY 98. 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, 765 (59.3%) tax court matters were cases of record and 524 (40.7%) were small claims. Property tax actions, which constitute the majority (73.6%) of all filings, decreased by 41.7% from FY 98. Cases from Maricopa accounted for 78.5% of the filings.

During FY 99, 1,327 cases were terminated, 503 (37.9%) of those by judgement. This represents a 53.1% drop from cases terminated last year.

As of June 30, 1999, there were 861 cases pending in the Tax Court, an increase of 1.5% from the 848 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 1999

ALL CASES ON FILE

| CASE TYPE | PENDING 7/1/98 | CASES FILED | | | TOTAL ON FILE | FISCAL YEAR 1998 | |
|------------------------|-------------------|---------------------|-----------|----------------|------------------|-------------------|----------------|
| | | ORIGINAL FILINGS | REOPENED | TOTAL FILED | | PENDING 7/1/97 | TOTAL FILED |
| CASES OF RECORD | | | | | | | |
| PROPERTY TAX | 410 | 410 | 16 | 426 | 836 | 424 | 585 |
| OTHER TAX | 240 | 335 | 4 | 339 | 579 | 218 | 347 |
| SUBTOTAL | 650 | 745 | 20 | 765 | 1,415 | 642 | 932 |
| SMALL CLAIMS | | | | | | | |
| PROPERTY TAX | 197 | 516 | 7 | 523 | 720 | 1,053 | 1,044 |
| OTHER TAX | 1 | 1 | 0 | 1 | 2 | 1 | 5 |
| SUBTOTAL | 198 | 517 | 7 | 524 | 722 | 1,054 | 1,049 |
| TOTAL | 848 | 1,262 | 27 | 1,289 | 2,137 | 1,696 | 1,981 |
| TOTAL PROPERTY | 607 | 926 | 23 | 949 | 1,556 | 1,477 | 1,629 |
| TOTAL OTHER | 241 | 336 | 4 | 340 | 581 | 219 | 352 |

COUNTY OF ORIGIN
(ORIGINAL FILINGS ONLY)

| COUNTY | ORIGINAL FILINGS | FISCAL YEAR 1998 |
|--------------|---------------------|---------------------|
| | | ORIGINAL FILINGS |
| APACHE | 5 | 2 |
| COCHISE | 17 | 20 |
| COCONINO | 19 | 9 |
| GILA | 12 | 12 |
| GRAHAM | 3 | 4 |
| GREENLEE | 3 | 2 |
| LA PAZ | 6 | 6 |
| MARICOPA | 1,075 | 1,601 |
| MOHAVE | 101 | 132 |
| NAVAJO | 9 | 6 |
| PIMA | 43 | 116 |
| PINAL | 10 | 15 |
| SANTA CRUZ | 7 | 9 |
| YAVAPAI | 50 | 30 |
| YUMA | 10 | 11 |
| TOTAL | 1,370 | 1,975 |

ARIZONA TAX COURT CASE ACTIVITY
FISCAL YEAR 1999

ALL CASES TERMINATED

| CASE TYPE | CASES TERMINATED | | | STAT CORR | PENDING 6/30/99 | FISCAL YEAR 1998 | |
|------------------------|------------------|---------------|---------------|--------------|--------------------|------------------|--------------------|
| | JUDGMENT | OTHER TERM | TOTAL TERM | | | TOTAL TERM | PENDING 6/30/98 |
| CASES OF RECORD | | | | | | | |
| PROPERTY TAX | 315 | 123 | 438 | 75 | 473 | 599 | 410 |
| OTHER TAX | <u>176</u> | <u>145</u> | <u>321</u> | <u>-21</u> | <u>237</u> | <u>325</u> | <u>240</u> |
| SUBTOTAL | 491 | 268 | 759 | 54 | 710 | 924 | 650 |
| SMALL CLAIMS | | | | | | | |
| PROPERTY TAX | 12 | 555 | 567 | -3 | 150 | 1,900 | 197 |
| OTHER TAX | <u>0</u> | <u>1</u> | <u>1</u> | <u>0</u> | <u>1</u> | <u>5</u> | <u>1</u> |
| SUBTOTAL | 12 | 556 | 568 | -3 | 151 | 1,905 | 198 |
| TOTAL | 503 | 824 | 1,327 | 51 | 861 | 2,829 | 848 |
| TOTAL PROPERTY | 327 | 678 | 1,005 | 72 | 623 | 2,499 | 607 |
| TOTAL OTHER | 176 | 146 | 322 | -21 | 238 | 330 | 241 |

TRIALS COMMENCED

| | FY 1999 | FY 1998 |
|--------------|----------|----------|
| JURY | 0 | 0 |
| NON-JURY | 4 | 1 |
| TOTAL | 4 | 1 |

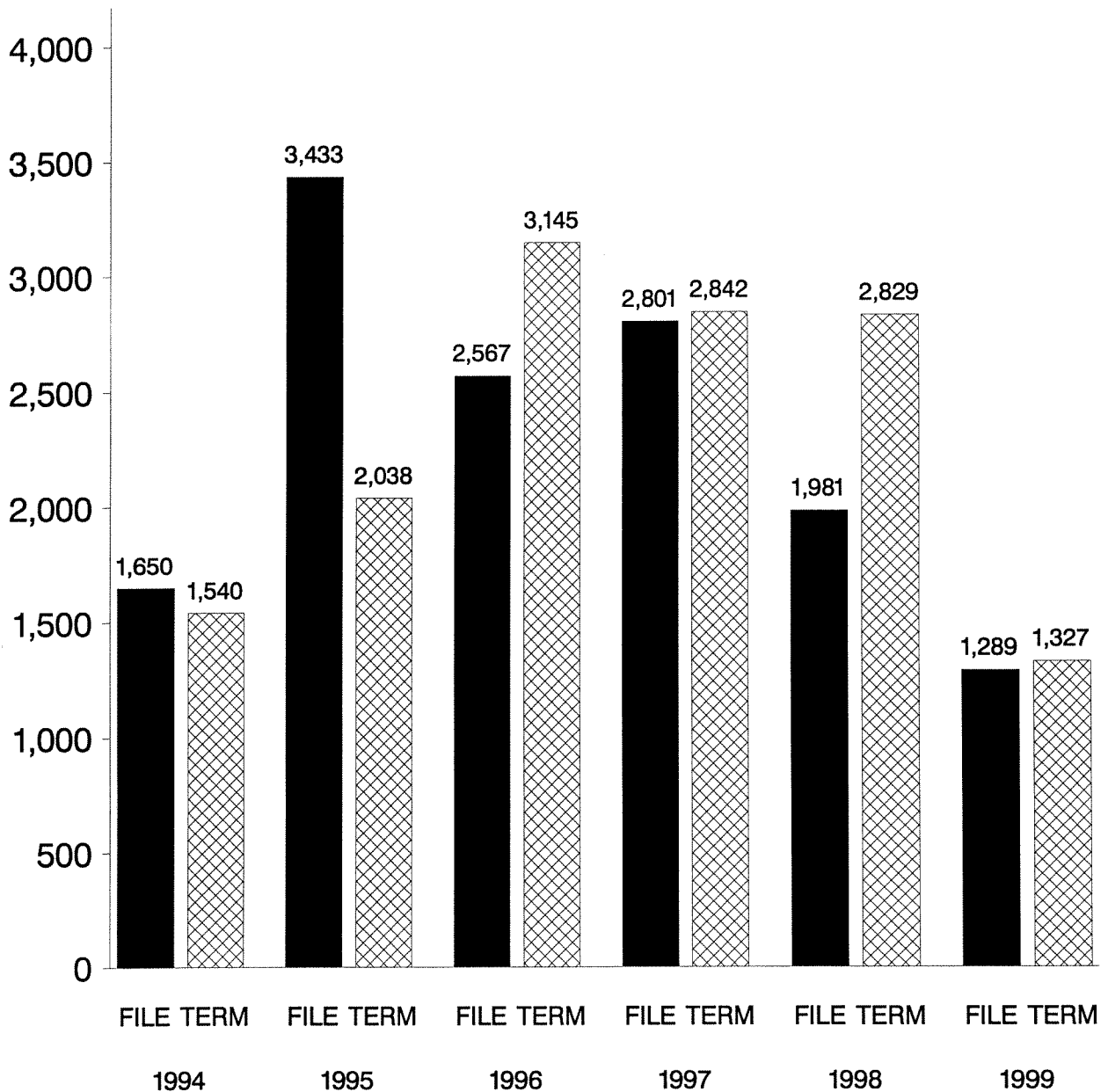
OTHER PROCEEDINGS

| | FY 1999 | FY 1998 |
|-------------------|---------|---------|
| DEFAULT JUDGMENTS | 141 | 76 |
| WRITTEN OPINIONS | 0 | 0 |

ARIZONA TAX COURT

ANNUAL CASE ACTIVITY, FY 1994 – 99

CASES FILED AND TERMINATED



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