

The Honorable Jeff Fine
Clerk of the Superior Court in and for Maricopa County
620 W. Jackson St., Suite 3052
Phoenix, AZ 85003
Jessica.Fotinos@Maricopa.Gov

IN THE SUPREME COURT STATE OF ARIZONA

In the Matter of:

)	Supreme Court No. R-23-0016
PETITION TO AMEND THE)	
ARIZONA TAX COURT)	COMMENT
RULES OF PRACTICE)	
_____)	

The Clerk of the Superior Court in and for Maricopa County (“Clerk of the Maricopa County Superior Court” or “the Clerk”) files the following Comment pursuant to Rule 28, Arizona Rules of the Supreme Court, in support of the Petition to Amend the Arizona Tax Court Rules of Practice, with one recommended revision to the proposed amendments to Rule 10.

The Clerk notes that the proposed amendments are intended to “restyle” the Arizona Tax Court Rules of Practice in a manner similar to the recent restyling of the Arizona Rules of Civil Procedure and the Rules of Procedure for the Juvenile Court. The Clerk is extremely supportive of Petitioner’s use of clearer and more concise language and plain English, so as to make the Rules easier to understand. Rules of practice and procedure are relied upon by attorneys and *pro se* litigants, as well as Clerk staff who have to interpret and apply the Tax Court Rules of Practice when processing Tax Court filings.

The only revision that the Clerk recommends to the proposed restyled Rules is to Rule 10. Filing of a Cover Sheet. The Clerk is not the custodian of the Tax Court forms. The Tax Court forms, including the designated Cover Sheet, are maintained, and made available by the Maricopa County Superior Court on its website and at the Maricopa County Superior Court Law Library

Resource Center (“LLRC”). In order to be helpful to those wishing to file tax cases with the Tax Court, on its website, the Clerk provides a link to the Superior Court’s website where the Tax Court forms are maintained. The Clerk also refers members of the public to the LLRC to obtain Tax Court forms.

So as to ensure that persons who wish to file a case in the Tax Court know where to obtain the appropriate forms, including the Cover Sheet, the Clerk recommends modifying proposed Rule 10 to state that the designated Cover Sheet is maintained by the Maricopa County Superior Court, rather than provided by the Clerk. Please see the Attachment for the Clerk’s proposed version of Rule 10.

DATED this 1st day of May, 2023.

/s/ Jeff Fine
Hon. Jeff Fine, Clerk
Superior Court in and for Maricopa County

This Comment has been filed via electronic filing of in accordance with deadlines set forth in the Supreme Court’s January 17, 2023 Order.

A copy of this Comment has been e-mailed to the Petitioner at the following:

The Honorable Sara J. Agne
Presiding Judge, Arizona Tax Court
101 W. Jefferson Street
Phoenix, AZ 85003
Sara.Agne@JBAZMC.Maricopa.Gov

ATTACHMENT

Modifications to the text are shown by **underscoring** in red font and deletions are shown by **strike through** in red font.

Rule 10. Filing of Cover Sheet

When filing a case in the Tax Court, the plaintiff must ~~shall~~ furnish the Clerk, on a designated Cover Sheet form ~~provided by the Clerk~~ [maintained by the Superior Court in Maricopa County](#), such information concerning the parties, their representatives, or the plaintiff's claim, as ~~is~~ requested on the form. ~~The forms, designated "Cover Sheets", shall be available on request from the Tax Court, or from the Clerk of the Superior Court in Maricopa County.~~