

Sara J. Agne
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**IN THE SUPREME COURT
STATE OF ARIZONA**

In the Matter of

Arizona Supreme Court No. R-23-0016

ARIZONA TAX COURT
RULES OF PRACTICE

PETITIONER’S SUR REPLY

**SUR REPLY IN SUPPORT OF PETITION TO AMEND
THE ARIZONA TAX COURT RULES OF PRACTICE**

Pursuant to Rule 28(e)(5), Rules of the Supreme Court of Arizona, the Honorable Sara J. Agne, presiding judge of the Arizona Tax Court, sur replies in support of the Petition filed before this Court to amend the Arizona Tax Court Rules of Practice (“Tax Court Rules”). It is Petitioner’s understanding that the Arizona Supreme Court, in conjunction with the Administrative Office of the Courts (“AOC”), intends to form a task force to restyle the Tax Court Rules.

Petitioner appreciates the Court’s consideration of the Petition and Reply, and this Sur Reply. As the Court moves forward to form a restyling group, Petitioner seeks to ensure the record includes blackline and clean versions of further restyling changes.

Petitioner has worked with staff counsel to the Court, as well as a specialist for the Administrative Office of the Courts, to build in further restyling changes. The recent changes are the product of hours of good work on the part of those professionals, have been vetted by Petitioner, and have been preliminarily re-reviewed by the Tax Law Section of the State Bar of Arizona.

Petitioner sur replies here so that the Court has the benefit of those documents in the record as it determines next steps for restyling the Tax Court Rules of Practice. As the Court proceeds to form and appoint a restyling task force for the Tax Court Rules, Petitioner respectfully submits that the record of the Petition should contain these documents attached as appendices to perhaps assist the task force’s work.

DATED this 13th day of November, 2023.

/s/ Sara J. Agne _____
Sara J. Agne
Presiding Judge, Arizona Tax Court