

Arizona Tax Court Rules of Practice

Editors' Notes

2003 Correlation Table

Prefatory Comment

In 2002, a committee composed of tax practitioners from the private and public sectors who practice in the Arizona Tax Court, chaired by the Honorable Paul A. Katz, Presiding Judge of the Arizona Tax Court, undertook a revision of the Arizona Tax Court Rules of Practice. The committee sought to simplify procedures, eliminate redundant and inconsistent rules, and increase the efficiency of case processing. Part of the committee's recommendation to the Supreme Court, which was adopted in January 2003, was to delete numerous tax court rules that were duplicative of or inconsistent with the Arizona Rules of Civil Procedure and the Local Rules of Practice, Maricopa County Superior Court, as these sets of rules govern proceedings in the Arizona Tax Court. ~~The Correlation Table that follows indicates where the provisions of the Arizona Tax Court Rules of Practice that have been eliminated can be found in the other sets of rules. In describing the "New Location" of the rules impacted, the Arizona Rules of Civil Procedure have been abbreviated as "ARCP," the Local Rules of Practice, Maricopa County Superior Court as "Maricopa County Local Rules," and the Arizona Tax Court Rules of Practice as "Tax Rules."~~

Former Rule

New Location

Tax Rule 10

~~Rule 2.4, Maricopa County Local Rules~~

Tax Rule 11

~~Rule 2.8, Maricopa County Local Rules~~

Tax Rule 12

~~Rule 3.5, Maricopa County Local Rules~~

Tax Rule 13

~~Rule 55(b)(2), ARCP~~

Tax Rule 14

~~Rule 3.2(a), Maricopa County Local Rules~~

Tax Rule 15

~~Rule 7.1, ARCP, and Rule 3.2(b) (d), Maricopa County Local Rules~~

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Tax Rule 16	Rule 3.2(e), Maricopa County Local Rules
Tax Rule 17	Rule 3.2(f), Maricopa County Local Rules
Tax Rule 18	Rule 3.2(h), Maricopa County Local Rules
Tax Rule 19	Rule 7.1, ARCP, and Rule 3.2(g), Maricopa County Local Rules
Tax Rule 20	Rule 38.1, ARCP
Tax Rule 23	Rule 5.1(e), ARCP
Tax Rule 24	Rule 38.1(d)(2), ARCP, and Rule 3.6(e), Maricopa County Local Rules

The 2024 amendments further restyle the Arizona Tax Court Rules of Practice, in a manner similar to the 2017 restyling of the Arizona Rules of Civil Procedure. Clearer language and improved syntax should make these rules even easier to understand. The 2024 restyling also makes greater use of section titles and uses more consistent formatting conventions and terminology, which should also add clarity and assist readers in locating pertinent provisions.

Part I. General Provisions

Rule 1. Administration Arizona Tax Court

~~As the~~ The Arizona Tax Court is the Tax Department of the Superior Court in Maricopa County, ~~Rule 1 of the Local Rules of Practice for Maricopa County applies to the Arizona Tax Court.~~

Rule 2. ~~Practice and Procedure~~ Applicable Court Rules

Except as ~~herein~~otherwise provided, the ~~Arizona Rules of Civil Procedure, with the exception of Rule 42.1 of said rules, and the Local Rules of Practice for Maricopa County Superior Court shall~~ following rules govern all Arizona Tax Court proceedings:

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- (a) the Arizona Rules of Civil Procedure (“Civil Rules”), except Civil Rule 42.1, which provides for a change of judge as a matter of right,
- (b) the Local Rules of Practice for the Superior Court in Maricopa County (“Local Rules”), and
- (c) these Tax Court rules.

Rule 3. Tax Court ~~Clerk~~ clerk

~~The Clerk of the Tax Court shall be a Deputy Clerk of the Maricopa County Superior Court Clerk (“Clerk”) will assign a deputy superior court clerk to serve as the Tax Court clerk (“Tax Court clerk.”) in Maricopa County.~~

Comment to the 2024 Amendment.

References in these rules to the elected Maricopa County Superior Court Clerk are shown with a capital “C.” References to a deputy clerk, including the tax court clerk, who is a deputy Superior Court clerk, are shown with a lower case “c.”

Rule 4. Case Numbering

- (a) **Generally.** ~~Except as provided in this rule, every Tax Court case must be numbered as the Clerk directs.~~
- (b) **Assigned Number.** ~~The Clerk’s Office of the Tax Court must~~ shall assign a number to every case filed with the Tax Court.
- (c) **Prefix.** ~~Cases filed in the Tax Court, except cases filed under the Small Claims Procedure, shall be numbered with the alphabetical prefix, “TX”.~~
 - (1) **Small Tax Claims (“ST”).** ~~Cases filed under the in the Tax Court as Small Claims pProcedures under A.R.S. § 12-172 shall~~ must be numbered with the alphabetical prefix, “ST₁”; and may be referred to as Small Tax Claims.
 - (2) **All Other Cases (“TX”).** ~~Otherwise, Except for cases filed as Small Claims Procedures, all tax~~ other cases shall be numbered as prescribed

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by the Clerk of the Superior Court in Maricopa County filed in the Tax Court must be numbered with the alphabetical prefix "TX."

Rule 5. Filing

Pleadings and other papers ~~shall~~ must be filed with the Tax Court by mailing them to, or directly filing them with, ~~the Clerk of the Tax Court clerk, of the Superior Court in Maricopa County~~ but otherwise these documents must be filed in the same manner as other civil cases pleadings and documents are filed under Civil Rule 5.1.

Rule 6. Cases Transferred to the Tax Court

(a) Transferred Cases.

(1) *Renumbering.* Tax cases ~~If a tax case is filed in the Superior Court in any county, but not in the Tax Court, which are and the case is later transferred to the Tax Court, shall be treated by the Clerk for purposes of Rule 4 as if they were cases newly filed in the Tax Court.~~ then the Tax Court clerk must renumber the case as if it were a newly filed tax case under Rule 4.

(2) *Cover Sheet.* In such cases, the Plaintiff shall ~~In transferred cases, the Plaintiff shall~~ in transferred cases must comply with Rule 10 by filing a Cover Sheet no later than within 30 days after entry of the transfer order. ~~of the order directing the transfer.~~

(b) Transferring Files; Fees.

(1) *Transfer of the Case File.* When a tax case is transferred, ~~Promptly upon entry of a transfer order, the Clerk of the Superior Court from which the case is transferred shall~~ transferring county's superior court clerk must forthwith transmit the complete case file, together with ~~including~~ all exhibits and certified transcripts to the Clerk of the Tax Court clerk.

(2) *Remitting Fees.* If the case is transferred from a county other than Maricopa, the Clerk of the county from which the case is received

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~~shall transferring county's superior court clerk must remit to the Clerk of the Maricopa County Superior Court Tax Court clerk Department any filing and appearance fees the parties paid to the transferring Clerk clerk by the parties.~~

- (3) **Surcharges.** If the case was first filed in a county other than in Maricopa County, the parties ~~shall~~must pay to the ~~Clerk of the Maricopa County Superior Court Tax Court Department~~Tax Court clerk ~~such~~applicable document storage fees, and retrieval fees, and other applicable surcharges ~~as are applicable~~. ~~Such~~Parties must make their respective payments ~~shall be made within~~no later than 30 days after entry of the transfer order~~transferring the case~~.

Comment to the 2024 Amendment.

See A.R.S. § 12-165 for provisions on venue.

Rule 7. Documents Stamped by Clerk

~~The Clerk shall affix on~~clerk must stamp on each document filed ~~by mail in~~with the Tax Court ~~a stamp which shall reflect both the date of filing and the date and time of receipt the document is received and the filing date.~~ If a ~~filing has been made~~ document is filed by mail, the date of filing date is ~~shall be the date on~~ the postmark date on the envelope in which the filing is received by the Tax Court Clerk clerk. If a filing arrives by mail with no discernible postmark, the date of filing date is the date the Tax Court clerk receives the document, unless the filing party provides the Tax Court with proof of the date of mailing will be identified as the date of receipt. If a date of filing is critical, and the filing is to be made by mail, it is the responsibility of the litigant to ~~provide the Court with proof of mailing.~~

Rule 8. Caption Court Title in the Caption.

~~The caption to be used~~ court title used in the caption of documents filed in the Arizona Tax Court is a two lines, caption as follows:

**THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN THE ARIZONA TAX COURT**

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Rule 9(b) contains other requirements for the caption.

Rule 9. Forms of Papers-Documents

- (a) **Representatives.** ~~If a document is being presented by a party's representative of a party files a document, and the representative is not an active member of the State Bar of Arizona, the document must contain the information required in by Local Rule 2.15(a), Local Rules of Practice. Maricopa County Superior Court, shall be provided as directed, except for the State Bar of Arizona attorney identification number. In addition, if the~~ If a document is prepared by a representative who is certified or registered by any governmental body for a reason relating to taxation, such the document must also contain the representative's certification or registration shall be provided. Examples of such certification or registration information.; For purposes of this rule, examples of certification or registration are "CPA"; or, "IRS Enrolled Agent.";
- (b) **Caption.** The court title in Rule 8 must appear centered on or below line 6 of the first page of every filed document, and the first page must also contain:
- (1) Below the caption court title and, there shall be inserted in the space to the left of the center of the paper page, the title of the action or proceeding,
 - (2) Opposite the title, in the space to the right of the center of the page, the case number of the action or proceeding,
 - (3) Immediately below the case number, a brief description of the nature of the document, and
 - (4) In the space to the right of the center and below the caption, there shall be inserted (1) the number of the action or proceeding, (2) a brief description of the nature of the document, and (3) the Title in the Arizona Revised Statutes which that provides for the tax which that is

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the subject of the plaintiff's claim, unless the applicable Title is Title 42.¹

(A) If the applicable Title is Title 42, one of the following designations ~~shall be utilized~~ must appear:

(i) Property Tax²;

(ii) Transaction Privilege Tax²; or

(iii) Unspecified Title 42.

(B) If the action is an appeal concerning a municipal tax, the word "MUNICIPAL" should replace the ~~title identification~~ A.R.S. title required above.

(C) ~~If the action is being pursued as a party elects to proceed as a Small Tax Claim under Part II of these rules, small tax claim,~~ the words "SMALL CLAIMS PROCEDURE"³ should be inserted below the identification of the appropriate title.

Comment to the 2024 Amendment.

Regarding representatives, see A.R.S. § 12-174(B).

Footnotes

1. ~~A.R.S. § 42-101 et seq.~~

Rule 10. Filing of Required Cover Sheet

~~When filing A plaintiff who files a case in the Tax Court, the plaintiff shall furnish the Clerk, on a form provided by the Clerk, must submit to the Tax Court clerk a designated form maintained by the Superior Court in Maricopa County, and provide the indicated such information concerning the parties, their representatives, ~~or~~ and 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.~~

Rule 11. Copies to Judge or Commissioner ~~Repealed.~~

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~~At the time of the filing of the original with the Clerk, a copy of each motion, objection, exception and memorandum shall be presented to the judicial officer to whom the case has been assigned or to the Judge of the Tax Court.~~

Rule 12. Hearings and Trials ~~other than in~~ Outside of Maricopa County

- (a) Location.** ~~Trials and hearings which~~that require the taking of evidence may be held in any Arizona county ~~in the state.~~
- (b) Forum.** In determining where the Tax Court will sit, the ~~Court~~court will consider the most convenient forum for litigants and witnesses, and balance these interests against the efficient management of the Tax Court's calendar.
- (c) Application.** If a party wishes ~~that~~ a trial or hearing to ~~requiring the taking of evidence~~ be held at a location other than in Maricopa County, the party must file an application ~~therefore should be filed~~ not less later than 60 days ~~prior to~~ before the trial or hearing. The application ~~should set forth~~ must state the reason ~~that~~ the applicant believes a trial or hearing situs other than Maricopa County in another county would be a more convenient ~~forum.~~
- (d) Response and Reply.** ~~Such application may be controverted as motions to set are controverted.~~ Parties may file responses and replies concerning the application as provided in Civil Rule 7.1(a)(3).

Rule 13. Juries

~~In the event~~ If a jury is required for a trial in the Tax Court, all local rules ~~in the Local Rules of Practice for the county in which the Tax Court is sitting~~ shall apply to the extent such rules concerning jurors or juries will apply.

Rule 14. Pending Appeals Calendar

- (a) Generally.** The Tax Court ~~shall~~ must maintain a pending appeals calendar for cases which it ~~is anticipated~~ anticipates will be fully resolved by an appellate decision pending in another case.

(a)(b) Placement on the Pending Appeals Calendar.

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(1) Procedure. A case is ~~may be~~ placed on the pending appeals calendar by joint motion of all ~~of the parties to the litigation.~~ ~~Such~~The joint motion shall~~must~~ contain an ~~averments~~statement by all parties that they believe all issues that remain in dispute in the case ~~in Tax Court will~~may be resolved by the pending appellate decision in the case on appeal. ~~Upon receipt of~~After reviewing the joint motion, the Tax Court will~~may~~ convene a conference with all parties to review the issues to be decided in the Tax Court case. If the Tax Court determines that all issues remaining in the Tax Court case may be resolved by the pending appellate decision, the Tax Court case may be placed on the pending appeals calendar.

(2) Remaining Issues. ~~If it is determined after reviewing the filings and possibly convening a conference, the Tax Court determines that issues will still need to be tried after the appellate case is decided, the Tax Court may, with the consent of all the parties, proceed to such motions and hearings as will decide those issues in due course. which will not be resolved by the decision in the case on appeal. Once the Court determines that all issues remaining in the Tax Court case will be decided when the decision on appeal is made, the Tax Court case may be placed on the pending appeals calendar.~~

(c) Dismissal Calendar. Cases on the pending appeals calendar ~~will~~must remain in an inactive status for an indefinite period pending the appellate decision ~~upon which the anticipated resolution rests.~~ Once the appropriate appellate court ~~issues~~files its mandate resolving the pending appellate decision, the Tax Court will~~must~~ remove the Tax Court case from the pending appeals calendar. ~~and~~The Tax Court then must place ~~it~~the case on the ~~inactive~~dismissal calendar for at least sixty (60) 60 days so ~~that~~the appropriate party ~~can~~may prepare a formal written judgment for approval by the Tax Court. If no ~~such~~proposed judgment is presented, the case will be dismissed without further notice.

(d) Issues Not Resolved by the Mandate. Once the mandate is ~~issued~~filed, if a party ~~or parties~~ believes ~~it~~the appellate decision did ~~does not~~ resolve all of the issues in the Tax Court case, ~~such~~that party may ~~make~~file an application ~~to~~ in the Tax Court for ~~such~~requesting further proceedings ~~in the trial court as is~~

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believed necessary. ~~Upon~~When such an application is filed, the Tax Court ~~will~~must review the appellate decision, and the Tax Court case, ~~to~~and then determine whether ~~or not~~the appellate decision has resolved all of the issues in the ~~trial court~~Tax Court case have been resolved by the appellate decision. The Tax Court ~~will~~then ~~must~~ issue such ~~further~~ appropriate orders ~~as are~~ appropriate.

(e) Notice to the Tax Court. The Tax Court ~~on its own motion~~ may request that a party or ~~all parties~~ shall notify the Tax Court in writing within ~~ten~~10 days of the ~~issuance~~ filing of a mandate in an appellate decision that resolves all issues that remain in dispute ~~in the tax~~ Tax Court case then ~~pending on the~~ pending appeals calendar.

Rule 15. Publication of Tax Court Decisions

The Tax Court may, ~~upon its own motion or upon the motion of either party,~~ designate its decisions for publication in the manner prescribed by Rule 111, Rules of the Supreme Court of Arizona.

Rule 15.1. Distribution of Tax Decisions

- (a) **Posting.** The Tax Court ~~shall~~ may post on its website ~~those of its unpublished decisions which, in its sole discretion, that~~ it determines ~~to involve substantive or significant issues of legal interpretation or procedure.~~
- (b) **Posting on Request.** The Tax Court may, ~~upon the request of either party or the judge or commissioner and at its sole discretion,~~ post on its website an unpublished tax decision from any superior court of this state, including decisions in Small Tax Claims cases arising under the Tax Court small claims procedure, A.R.S. § 12-172. The posting of decision to post or not to post any decision, or not posting a decision, ~~under this subsection shall~~ must not be construed as endorsement or rejection of the decision by the Tax Court ~~of such decision.~~

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- (c) **Not Precedent.** Unpublished decisions on the Tax Court website ~~shall be posted in a manner that~~ must prominently indicate that they are not binding authority and are not legal precedent.
- (d) **Time Posted.** Unpublished decisions ~~shall~~ must remain posted on the Tax Court's website for three years from the filing date ~~of issuance~~, unless the Tax Court ~~in its sole discretion~~ determines that a different length of time is appropriate.

Editors' Notes

Committee Comment [2007 Addition]

The addition of this new rule is intended to comply with A.R.S. § 42-2077(D). The committee does not read A.R.S. § 42-2077 to require, and this rule is not intended to require, the Tax Court to provide copies of any unpublished decisions posted pursuant to this rule to the state library or any law libraries. It is intended that unpublished decisions, as referred to in this rule include superior court tax decisions not issued by the Tax Court, Tax Court small claim cases, and any other type of tax decision, including those written by a superior court.

Rule 16. Uniform Interrogatories

~~Uniform Interrogatories for use in the Tax Court are identified in the appendices to this rule—~~ Appendix 1 contains Uniform Interrogatories for use in property tax disputes under these rules.

[Note to the Publisher: The following interrogatories should be published in an appendix after the last Tax Court rule (Rule 26) rather than being published between Rules 16 and 17. The current posting makes it easy to overlook the last several Tax Court rules. See further the note after Rule 26 below.]

~~APPENDIX 1. ONE TO RULE 16 UNIFORM INTERROGATORIES FOR USE IN PROPERTY TAX DISPUTES~~

- ~~1. Provide the following information about the subject property:~~
- ~~(a) Tax identification parcel number(s).~~
 - ~~(b) Street address.~~

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- ~~(c) Describe each use which has been made of the subject property on January 1 of the tax year in question and during each of the preceding three years.~~
- ~~(d) Do the parcels identified above comprise an entire, single economic unit? Yes _____ No _____. If not, list all parcels that comprise each economic unit of which any parcel identified above is a part.~~
- ~~2. State the following with respect to your interest in the subject property:~~
- ~~(a) The specific nature of your interest in the subject property (e.g., fee title, leasehold, corporation/partnership, etc.).~~
- ~~(b) How ownership is held (e.g., corporation/partnership, etc.).~~
- ~~(c) The date you acquired your interest in the subject property.~~
- ~~(d) The purchase price you paid for your interest.~~
- ~~(e) If you acquired the subject property for consideration other than money, set forth in detail the nature of the transaction, the value of the consideration, and how the value of the consideration was determined.~~
- ~~(f) If you acquired the subject property together with other properties for which you paid a single price, give the legal description and the tax parcel number(s) of each property, the value attributable to each property and how such value was allocated.~~
- ~~(g) If you acquired the property by means other than a purchase, state in detail how the property was acquired and whether a valuation or appraisal of the property was made in connection with such acquisition, identifying any such valuation or appraisal with sufficient particularity that it may be made the subject matter of a Request to Produce.~~
- ~~(h) Describe any change made to the subject property since your acquisition. Include the date and cost of the change.~~
- ~~3. Between January 1 and December 31 of the tax year in question, did any other person or entity have a legal or equitable interest in the subject property? Yes _____ No _____. If yes, for each such person or entity, state:~~
- ~~(a) The name, address, occupation, and relationship to you.~~
- ~~(b) The nature and extent of the interest.~~
- ~~(c) The dates the interest was held.~~
- ~~4.~~
- ~~(a) Describe the subject property and the structures or improvements on the subject property on January 1 of the tax year in question, including, but not limited to, size by square footage of each improvement or structure,~~

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~~the improvement classification, and the number of square feet or acres contained in each parcel.~~

- ~~(b) Were the structures or improvements on the subject property when it was acquired by the taxpayer? Yes _____. No _____. If not, when were the structures or improvements completed?~~
- ~~(c) If the structures or improvements were not completed on January 1 of the tax year in question, state the percentage complete as of January 1 of such tax year.~~
- ~~(d) For each structure or improvement on the subject property on January 1 of the tax year in question, state the type of construction, the cost of each structure or improvement, its original useful life and its remaining useful life.~~
- ~~(e) Do you claim that any of the structures or improvements on the subject property have any structural deficiencies, physical deterioration, deferred maintenance, or any other circumstances which would give rise to a claim for obsolescence over and above the property's accrued depreciation? Yes _____. No _____. If yes, please describe such circumstance(s) in detail, including the dollar amount by which the value should be reduced, the method used to compute the decline in value, and whether the claimed obsolescence is curable or noncurable.~~

~~5.~~

- ~~(a) What do you contend is the full cash value of the subject property for the tax year in question? (If you are appealing more than one parcel, list each parcel and state the value you contend is correct.)~~
- ~~(b) Which appraisal technique(s) did you use to determine the full cash value of each parcel as reported above?~~
- ~~(c) Do you intend to use additional appraisal techniques to prove your case at trial? Yes _____. No _____. If yes, state each appraisal technique you intend to use.~~
- ~~(d) For each appraisal technique you refer to in (b) and (c) above, set forth in detail the facts, figures and calculations upon which you base your conclusion(s) of value.~~
- ~~(e) If you have made an allocation of the full cash value, state the dollar value allocated to the property's improvements (e.g., land, improvements, personal property, intangibles, etc.).~~

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- ~~(f) State in detail every other fact upon which you base your conclusions of value set forth above.~~
- ~~6.~~
- ~~(a) What do you contend is the correct limited property value of the subject property for the tax year in question?~~
- ~~(b) State in detail every fact upon which you base the contention that the limited value set forth in your answer above is correct and state the legal basis of this contention.~~
- ~~(c) Provide the calculations of how you determined that the limited value set forth in your answer to 6(a) is correct.~~
- ~~7. In computing the full cash value of the property were any sales of the subject property or of comparable properties taken into consideration? Yes _____ No _____. If yes, for each sale considered, state:~~
- ~~(a) The tax parcel number or the location and description of the comparable property.~~
- ~~(b) The date of the sale.~~
- ~~(c) The name, address, occupation, and relationship, if any, to you of the seller.~~
- ~~(d) The name, address, occupation, and relationship, if any, to you of the purchaser.~~
- ~~(e) The terms of the sale, including the selling price.~~
- ~~(f) The characteristics which make the sale(s) comparable to the subject property.~~
- ~~(g) The characteristics which distinguish the sale(s) from the subject property.~~
- ~~8. Has the subject property been the subject of an offer for sale, a real estate listing, or an advertisement for sale since the owner acquired it? Yes _____ No _____. If yes, and it occurred within the last five (5) years, provide the following information:~~
- ~~(a) If the owner has made an offer to sell, provide the date of the offer, identify the offeree and state the amount of the offer.~~
- ~~(b) If an offer was made to purchase the subject property, identify the offeror, provide the date of the offer and state the amount of the offer.~~
- ~~(c) If the subject property was the subject of a real estate listing, identify with whom it was listed, the date of the listing and the amount the subject property was listed for.~~

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- ~~(d) Has any offer been accepted? Yes _____ No _____. If so, state which offer and identify the offeror and offeree.~~
- ~~9. Other than in connection with this lawsuit, has the subject property been appraised within the three (3) years of January 1 of the tax year in question for any reason? Yes _____ No _____. If yes, and you have not provided copies of such appraisals in response to a Request for Production of Documents and/or in accordance with the duty to disclose, identify each appraisal in sufficient detail so that it may be made the subject matter of a Request to Produce.~~
- ~~10. Was the subject property or any part thereof an income producing property as of January 1 of the tax year in question? Yes _____ No _____. If yes, provide the following information:~~
- ~~(a) Complete Exhibit A attached hereto for the category that most appropriately describes the subject property.~~
- ~~NOTE: If you have financial statements for the subject property, you may substitute them in lieu of completing those portions of Exhibit A which request such information. If you choose this alternative, please furnish all other information requested in Exhibit A which is applicable to the subject property.~~
- ~~(b) If you intend to use an income valuation technique that does not rely on the actual income and expenses for the subject property, please provide (1) a detailed explanation of how you arrived at the income and expense figures which you intend to rely upon; (2) a copy of any market surveys you made or relied upon in developing that information; and (3) a copy of your calculations.~~
- ~~(c) If you use an income approach technique, what do you believe is an appropriate capitalization rate for the subject property as of January 1 of the tax year in question?~~
- ~~(d) State in detail the factual basis for your answer to interrogatory 10(c) above.~~
- ~~(e) Have federal or state income tax returns been filed for three (3) years prior to January 1 of the tax year in question in which the taxpayer reported income, expenses, profit, loss or depreciation relating to the subject property, either alone or as part of a group of properties? Yes _____~~

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- No _____. If yes, and you have not provided copies of such income tax returns in response to a Request for Production, identify each return, and/or the schedules in each return which contain the information about the subject property, the date it was filed and the governmental agency with which the report was filed in sufficient detail so that it can be made the subject matter of a Request for Production.
- ~~(f) Have there been any financial statements prepared in connection with the operation of the subject property in the last three (3) years? Yes _____ No _____. If yes, and you have not provided copies of the financial statements in response to previous interrogatories or in response to a Request for Production of Documents, identify each statement in sufficient detail so that it may be made the subject matter of a Request for Production.~~
- ~~11. Has the subject property been the subject of an administrative or judicial tax appeal for the two years preceding the tax year in question, the tax year in question, or any succeeding tax year(s)? Yes _____ No _____. If yes, give the administrative or judicial tax appeal number(s).~~
- ~~12. Identify all mortgages, deeds of trust or other financial encumbrances of record on the subject property as of January 1 of the tax year in question, and for each such encumbrance state the original principal amount, the term and the interest rate.~~
- ~~13.~~
- ~~(a) List any and all factors in detail **not stated** in response to prior interrogatories which you believe adversely or favorably affect the market value of the subject property for the tax year in question.~~
- ~~(b) Specify any governmental written or oral communication, directives and/or equalization orders that relate to the determination of the subject property's full cash value.~~
- ~~14. Did you exclude from your computation of the fair market value of the subject property as of January 1 of the tax year in question any improvement or fixtures on the subject property? Yes _____ No _____. If yes, state:~~
- ~~(a) The description of the improvement or fixture which was excluded.~~
- ~~(b) The reason for excluding it.~~
- ~~15. List the names, addresses and job title or position of all persons consulted in obtaining information to answer these interrogatories, and as to each, indicate each answer to which they contributed information.~~

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Please fill in appropriate spaces for property type:

APARTMENTS: Total Units _____

Unit Type	No. Furn.	Rent Per Mo.	No. Unfurn.	Rent Per Mo.
Studio		\$ _____		\$ _____
1 Bedroom		\$ _____		\$ _____
2 BR/1 BA		\$ _____		\$ _____
2 BR/2 BA		\$ _____		\$ _____
3 Bedroom		\$ _____		\$ _____

Owner pays: ___ water ___ electric ___ gas

Pool: ~~Y N~~ How many? ___ Spa: ~~Y N~~ Exercise Rm.: ~~Y N~~ Tennis: ~~Y N~~

Racquetball: ~~Y N~~ Volleyball: ~~Y N~~ Basketball: ~~Y N~~ Other: _____

Laundry Bldg: ~~Y N~~ How many? ___ Washer/Dryer Hook-ups: ~~Y N~~

MOBILE HOME/RV PARKS: Total # of Units: _____

Type	# of Units	Util. included?	Monthly Rent	Annual Rent
Single Wide		Y N	\$ _____	\$ _____
Double Wide		Y N	\$ _____	\$ _____
Travel		Y N	\$ _____	\$ _____
Trailer/RV				

HOTELS/MOTELS/RESORTS: Total # of Rooms: _____

Restaurant: ~~Y N~~ Lounge: ~~Y N~~ Meeting Rooms: ~~Y N~~

Annual Occupancy Rate for the past 3 years 19__ % 19__ % 19__ %

Average Daily Rate for the past 3 years 19__ \$ ___ 19__ \$ ___ 19__ \$ _____

MINI-WAREHOUSE: Total # of Units _____ **Manager On-site:** ~~Y N~~

Unit Sizes	Rent/Month	# Units	Unit Sizes	Rent/Month	# Units
___ft X ___ft	\$ _____		___ft X ___ft	\$ _____	
-			-		

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__ft X __ft -	\$ _____		__ft X __ft -	\$ _____	
__ft X __ft -	\$ _____		__ft X __ft -	\$ _____	
__ft X __ft -	\$ _____		__ft X __ft -	\$ _____	
__ft X __ft -	\$ _____		__ft X __ft -	\$ _____	

RETAIL/OFFICE/WAREHOUSE/INDUSTRIAL:

Leaseable Area of Building: Gross Square Feet = ____ Net Square Feet = _____

Lease Type: Net ____ Gross ____ Modified Gross ____ Other _____

Percentage of Office Space _____% or _____sq.ft.

Charges/costs paid by:	Tenant	Owner
Common Area Maintenance		
Property Taxes		
Insurance		
Management		
Utilities		

Are there any escalation clauses: _____

INCOME SUMMARY: Provide latest three (3) year history.

	19__	19__	19__
Vacancy and Collection Loss	\$ _____	\$ _____	\$ _____
Other Income:			
Other (misc., service, vending, etc.)	\$ _____	\$ _____	\$ _____
Average/Percentage Rents	\$ _____	\$ _____	\$ _____
Charges/Costs to Tenants	\$ _____	\$ _____	\$ _____
Food & Beverage	\$ _____	\$ _____	\$ _____

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Telephone	\$ _____	\$ _____	\$ _____
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EXPENSE SUMMARY

	19__	19__	19__
Fixed Expenses:			
Property Taxes	\$ _____	\$ _____	\$ _____
Annual Insurance	\$ _____	\$ _____	\$ _____
Variable Expenses:			
Management/Agent Fees	\$ _____	\$ _____	\$ _____
Leasing Agent Fees	\$ _____	\$ _____	\$ _____
Advertising/Promotion	\$ _____	\$ _____	\$ _____
Administrative	\$ _____	\$ _____	\$ _____
Other _____	\$ _____	\$ _____	\$ _____
Utilities:			
Gas/Electric	\$ _____	\$ _____	\$ _____
Water/Sewer	\$ _____	\$ _____	\$ _____
Telephone	\$ _____	\$ _____	\$ _____
Normal Repairs and Maintenance:			
Bldg. Repairs & Maintenance	\$ _____	\$ _____	\$ _____
Parking Lot & Common Area	\$ _____	\$ _____	\$ _____
Other:			
Service Contracts	\$ _____	\$ _____	\$ _____
Janitorial	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____
Food & Beverages (Hotels)	\$ _____	\$ _____	\$ _____
Room (Hotels)	\$ _____	\$ _____	\$ _____
Other (please explain)	\$ _____	\$ _____	\$ _____

ITEMIZED EXPENSES:

Tenant Improvements	Major Replacements/Repairs	Other	Date	Description

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\$ _____	\$ _____	\$ _____	
\$ _____	\$ _____	\$ _____	
\$ _____	\$ _____	\$ _____	
\$ _____	\$ _____	\$ _____	
\$ _____	\$ _____	\$ _____	
\$ _____	\$ _____	\$ _____	
\$ _____	\$ _____	\$ _____	

NET OPERATING INCOME: _____ \$ _____ \$ _____ \$ _____

~~You may submit any additional documents necessary to support the income and expense data. Please explain any comments below.~~

Supplemental Information/Remarks: _____

Part II. Small Tax Claims Procedures

Rule 17. Application of Small Tax Claims Procedures Rules

Rules 1 through 16 apply to all Tax Court cases, including small tax claims. Rules 18 through 26 apply ~~specifically only~~ to small tax claims cases.

Rule 18. Election of Small Claims Procedures

- (a) Election by Plaintiff.** A taxpayer plaintiff elects to use small tax claims procedures by placing the legend, “SMALL TAX CLAIMS PROCEDURE,” as directed in Rule 9.

- (b) Election by Defendant.** A taxpayer defendant elects to use small tax claims procedures by filing a “Notice of Election to Use Small Tax Claims Procedures” with the answer.

- (c) Controverting a Defendant’s Election.** If a “Notice of Election to Use Small Claims Tax Procedures” is filed by a taxpayer defendant, and the plaintiff asserts that the case does not meet the requirements for a small tax claim, as is set out in A.R.S. § 12-172, Arizona Revised Statutes, the plaintiff may,

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within 10 days of the filing of the answer, controvert the defendant's election. A Tax Court judge or commissioner will rule on the issue ~~without further argument.~~

Rule 19. Reclassification when Defendant Taxpayer Elects in Small Tax Claims Cases

If a defendant taxpayer elects to proceed under the small tax claims procedures in A.R.S. § 12-172, ~~small claims procedures,~~ and ~~such~~ the election is not controverted, or if it is controverted, ~~the controversion is~~ but overruled, the case ~~shall~~ must be reclassified as a ~~small tax claim~~ Small Tax Claim, and the clerk ~~shall~~ must assign the case a new number as ~~directed~~ provided in Rule 4.

Rule 20. Reclassification when When Small Tax Claim Requirements Not Met

(a) Reclassification Generally. If the Tax Court determines that a case designated as a ~~small tax claim~~ Small Tax Claim does not meet the requirements of ~~Section~~ A.R.S. § 12-172, Arizona Revised Statutes, ~~the case shall be reclassified as a record~~ Tax Court must reclassify the case as a "TX" tax case. The clerk ~~shall~~ must then assign the case a new number as ~~directed~~ provided in Rule 4, ~~and~~

(b) Fees. After assigning a new case number under section (a), the Clerk's Office must ~~shall~~ assess the taxpayer and all other parties for whom the payment of filing and appearance fees are not exempt, with the difference between what ~~such~~ the party previously paid to file or appear, and the statutory fees required for a ~~record tax~~ "TX" case. Parties ~~are to~~ must pay ~~such~~ the assessment ~~within~~ no later than 10 days ~~after~~ of notice by the clerk transmits the assessment notice.

Rule 21. Clerk to Serve Small Tax Complaint

When a ~~small tax claim~~ Small Tax Claims case is filed, the ~~Clerk of the Tax Court~~ clerk ~~shall~~ must serve a copy of the complaint on the applicable state or local taxing authority by mail. Service is effective ~~upon receipt of the complaint by~~ when the Taxing Authority receives the complaint.

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Rule 22. Non-Lawyer Representation in Small Tax Claims

~~In a small tax claim~~ Small Tax Claims cases, the Tax Court may allow a party may be represented by a person who is not an active member of the State Bar of Arizona, if the Court allows such representation to represent a party. The Tax Court shall ~~must~~ establish a written procedure for this purpose, which must be available from the Tax Court upon request. consistent with the Statute and Rules of Court, by which non-lawyer representation can be effected in small tax claims. Information about such procedure shall be in writing, and shall be available from the Tax Court on request.

Rule 23. Dismissal before Judgment of Small Tax Claims Cases

A taxpayer may dismiss a ~~small claims~~ Small Tax Claims case ~~before the entry of judgment~~ by filing a Notice of Dismissal with the ~~Clerk of the Tax Court~~ clerk before an opposing party serves either an answer or a motion for summary judgment. A Small Tax Claims case also may be dismissed by order of the Tax Court based on a stipulation of dismissal signed by all parties who have appeared. The dismissal order may be signed by a judge, an authorized court commissioner, the Clerk, or a deputy clerk. A dismissal by the taxpayer is with prejudice, meaning a taxpayer is barred from bringing a later case on the same claim for the same tax period.

Rule 24. ~~Repealed by Supreme Court order filed August 28, 2013, effective January 1, 2014.~~

Rule 25. ~~Small Claims~~ Hearings and Trials in Small Tax Claims Cases.

All testimony in a ~~small claims~~ Small Tax Claims case hearing or trial shall ~~must~~ be given under oath. The proceedings need not be recorded. The court is not required to make an audio or video recording of the hearing or trial.

Rule 26. Introduction of Evidence

A small claims trial shall ~~be informal,~~ must be conducted as informally as the requirements of due process and fairness allow. Any evidence may be received which will assist the Court to arrive at a just and equitable determination of the case. Subject to the foregoing, the Arizona Rules of Evidence shall govern the taking of evidence, except that the Tax Judge or Commissioner may receive opinion evidence, hearsay, and documentary evidence on such foundation as the Court determines to be reliable, consistent with the summary nature of the proceeding. Any non-

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privileged evidence tending to make a fact at issue more or less probable is admissible unless the court determines the evidence lacks reliability or will cause unfair prejudice or confusion, or waste time.

Note to the Publisher Only: Appendix 1 as proposed by this draft would contain the content of the uniform interrogatories currently located directly after Rule 16. There are no changes to the content or to the numbering of those interrogatories. The sole change is to the title, as follows:

~~APPENDIX TO RULE 16~~

APPENDIX 1. ~~ONE TO RULE 16~~ UNIFORM INTERROGATORIES FOR USE IN PROPERTY TAX DISPUTES

[Note by Petitioner; Not for Publication: Appendix 1, content to be set forth here, comprises verbatim the interrogatories presently located after Rule 16.]