

SUPREME COURT OF ARIZONA

In the Matter of ) Arizona Supreme Court  
 ) No. R-23-0016  
TAX COURT RULES OF PRACTICE )  
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 ) **FILED:08/19/2024**

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**O R D E R**

In January 2023, Judge Sara J. Agne, Presiding Judge of the Arizona Tax Court, filed a rule petition to restyle and otherwise revise the Arizona Tax Court Rules of Practice. After a public comment period, the Court continued the petition for further consideration.

In June 2024, the Court entered Administrative Order No. 2024-87, creating the Task Force on the Arizona Tax Court Rules of Practice, chaired by Judge Agne. The order directed the Task Force to consider the petition's proposed revisions, make recommendations concerning the restyling as it deemed appropriate, and propose additional changes to the rules that would improve current practices. It further directed Judge Agne to file a supplemental petition on the Task Force's behalf to set forth the Task Force's recommendations. It also provided that "[a]fter a public comment period, the Court will then consider the petition."

On August 19, 2024, Judge Agne filed a supplemental petition setting forth the Task Force's recommendations and proposed rule changes. Judge Agne asks that the supplemental petition be opened for public comment. Pursuant to Rule 28(h)(1) of the Rules of the Supreme Court of Arizona, she further requests that it be given expedited consideration and be considered by the Court during its December 2024 Rule Agenda.

Upon consideration,

**IT IS ORDERED** granting the request to consider this supplemental petition on an expedited basis.

**IT IS FURTHER ORDERED** that the Court will consider the supplemental petition and its proposed rule changes during its December 2024 Rules Agenda.

**IT IS FURTHER ORDERED** that this supplemental petition is opened for public comment under Rule 28(c), Rules of the Supreme Court of Arizona, with all comments due no later than October 18, 2024, and any reply due no later than November 4, 2024.

The petition may be viewed by going to: <http://www.azcourts.gov/Rules-Forum>. This opens the "Welcome" page. Petitions are posted under the appropriate body of rules (such as the "Rules of Practice for the Arizona Tax Court"), which can be found by scrolling down the page.

For instructions on how to post comments electronically, click on <https://www.azcourts.gov/rules/Forum-FAQ> at the top of the "Forum FAQ" page and then "How do I file a comment on a Rule 28 petition?"

Alternatively, commenters may submit comments by filing an original and one paper copy of the comment and one electronic copy of the written comments and supporting documents in Microsoft Word format on a CD or other compatible electronic medium with the Clerk of the Supreme Court, 1501 West Washington St., Room 402, Phoenix, AZ 85007 in an envelope marked "Rule Comment."

Any person filing a comment must send a copy of the comment to the Petitioner electronically or by ordinary mail.

DATED this 19th day of August, 2024.

\_\_\_\_\_/s/\_\_\_\_\_  
ANN A. SCOTT TIMMER  
Chief Justice

TO:

Rule 28 Distribution  
Hon Sara J Agne, Tax Presiding Judge  
Lisa M Panahi  
Jessica Fotinos