

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
SUPPLEMENTAL)	
PETITION TO AMEND THE)	
ARIZONA TAX COURT)	COMMENT OF THE CLERK OF THE
RULES OF PRACTICE)	SUPERIOR COURT IN AND FOR
_____)	MARICOPA COUNTY

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(c), Arizona Rules of the Supreme Court, in support of the Supplemental Petition to Amend the Arizona Tax Court Rules of Practice, with recommended revisions to the proposed 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 Probate Procedure and the Rules of Procedure for the Juvenile Court. The Clerk is extremely supportive the use of clearer and more concise language and plain English, to make the Rules easier to understand. Rules of practice and procedure are not only relied upon by attorneys and *pro se* litigants, but Clerk’s Office staff who have to interpret and apply the Tax Court Rules of Practice when processing Tax Court filings.

The only revisions that the Clerk recommends to the proposed restyled Rules is to Rule 10. Cases Transferred to the Tax Court. General Counsel for the Clerk’s Office and a member of the Task Force on the Arizona Tax Court Rule of practice, Jessica J. Fotinos, learned from members of the State Bar of Arizona Civil Practice and Procedure Committee that it would be

helpful for Rule 10 to be more specific regarding how parties are notified to pay fees and surcharges after the entry of a transfer order. In reviewing Rule 10, the Clerk agreed that the addition of such information would be helpful. The Clerk also determined that including information about what happens to a case after transfer, where fees surcharges are not paid, may also be beneficial.

Please see the Attachment for the Clerk's proposed amendments to Rule 10.

DATED this 18th day of October, 2024.

/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 August 19, 2024 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. Cases Transferred to the Tax Court

(a) Transferred Cases.

- (1) ***Renumbering.*** If a party files a tax case in the superior court in any county and the case is later transferred to the Tax Court, then the Clerk's Office must renumber the case as if it were a newly filed tax case under Rule 8.
- (2) ***Coversheet.*** Plaintiffs in transferred cases must comply with Rule 5 by filing a tax coversheet no later than 30 days after entry of the transfer order.

(b) Transferring Files; Fees.

- (1) ***Transfer of the Case File; Notice of Receipt of Case File.*** Upon entry of a transfer order, the superior court clerk in the transferring county must promptly transmit the complete case file, including all exhibits and certified transcripts, to the Clerk's Office. **Upon receipt of the case file, the Clerk's Office shall notify the parties in writing of its receipt of the case file, as well as any fees or surcharges due and owing under subsection (b)(3) of this rule.**
- (2) ***Remitting Fees.*** If the case is transferred from a county other than Maricopa County, the superior court clerk in the transferring county must remit to the Clerk's Office any filing and appearance fees the parties paid to the transferring clerk.
- (3) ***Surcharges.*** If the case was filed in a county other than Maricopa County, the appropriate parties must pay to the Clerk's Office applicable document storage fees, retrieval fees, and other applicable surcharges. Parties must make their respective payments no later than 30 days **after** from the date of the Clerk's Office notice. **If the applicable fees and surcharges are not timely paid, the transfer will be deemed abandoned, and the file will be returned to the originating county superior court clerk ~~entry of the transfer order.~~**

Comment to the 2025 Amendments

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