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**IN THE SUPREME COURT
STATE OF ARIZONA**

In the Matter of:

**PETITION TO AMEND RULE 31.3(d)(5),
ARIZONA RULES OF SUPREME
COURT**

Supreme Court No. R-24-0058

**COMMENT
IN SUPPORT OF PETITION**

Erik Thorson, Presiding Judge of the Arizona Tax Court, files this comment in support of the change proposed by Petition R-24-0058, which would clarify the standards for non-lawyer representation in small tax claims—property-tax related—administrative appeals.

Non-lawyer representation is permitted in certain small tax claims cases in Arizona Tax Court as well as in certain administrative appeals. Ariz. R. Supreme Ct. 31.3(d)(4), (5). For property-tax-related administrative appeals, the proposed amendment would further define what this entails, as the current exception is not workable in the context of most of those appeals. This is because to apply the current exception of “matters in which the amount in dispute, including tax, interest and penalties, is less than \$5,000,” the full amount of tax in dispute must be known. *See* Ariz. R. Supreme Ct.

31.5(d)(5)(A)(iii). Given the property tax assessment system established by Arizona law, the statutes require these small tax claims administrative appeals to be concluded nearly a year before the amount of tax in dispute is known. (*See* Pet'n, at 3 of 7.)

The Petition proposes to adopt the objective standard for small tax claims cases that applies in the Arizona Tax Court, meaning an exception is made for cases in which “the full-cash values are less than \$2,000,000 or concern the taxpayer’s primary residence.” (Pet'n, at 5 of 7.) Via the amendment, taxpayers would now have an objective, attainable standard under which to understand whether nonlawyer representation is permissible. As this new standard requirement is already implemented in Tax Court, the amendment promotes legal consistency across related administrative and judicial processes. *See* A.R.S. § 12-172(A)(1).

Additionally, the proposed amendment accords with the existing structure that restricts eligibility for compensation for services in this space to “public accountants, federally authorized tax practitioners, and property tax agents.” By doing so, the amendment provides needed flexibility, while reducing incentives for nonlawyer representatives to make such representations a regular practice without registering as a property tax agent. (Pet'n, at 4 of 7.)

Ultimately, the proposed amendments to Rule 31.3(d)(5) will ensure equitable representation, increase administrative efficiency, and promote procedural consistency. Thus, the undersigned, presiding Judge of the Arizona Tax Court, respectfully comments

in support of the Petition and urges this Court to adopt the rule amendments proposed by
Petitioners.

DATED this 1st day of May, 2025.

/s/ Erik Thorson_____

Erik Thorson

Presiding Judge

Arizona Tax Court