

PROPERTY VALUATION APPEAL For Petitioner Only

1

To file a Small Tax Claim Property Tax Appeal

Part 1: Petition and First Court Papers

Petition and papers for small tax claims property valuation appeal in the Arizona Tax Court

Checklist

Use the forms and instructions in this packet only if all of the following factors apply to your situation:

- ✓ You want the valuation of your property reduced (“valuation” is the full cash value of the property on the notice you received from the County), and,
- ✓ You want to handle your own appeal, without a lawyer representing you, and,
- ✓ You paid your taxes before they were delinquent (late).
- ✓ You want the valuation listed in the February Notice of Valuation reduced.
- ✓ The property on which you want the valuation reduced is either your primary residence (a Class Three residential property of ANY value), or is not your primary residence but is valued at \$2,000,000 (two million dollars) or less by the tax assessor.

* * * * *

Note: If “yes” to all of the above, you have two options:

1. You must file your Petition by December 15th of the year in which you received the February Valuation Notice, or
2. You must file your Petition within 60 days of the most recent Administrative Appeal Decision, if an Administrative Appeal has been taken.

For new property owners: A new owner of a property that was valued by the Assessor and whose valuation or legal classification was not appealed by the property’s former owner may appeal the valuation or legal classification

- on or before December 15 of the valuation year, if ownership changed before December 15 of the valuation year, or
- by December 15 of the year in which taxes are levied, if ownership changed after December 15 of the valuation year.

Read me: Consulting a lawyer before filing documents with the court may help prevent unexpected results. A list of lawyers you may hire to advise you on handling your own case or to perform specific tasks can be found on the Law Library Resource Center website.

Small claims property valuation appeal in the Arizona Tax Court

This packet contains court forms and instructions to file a small claims property valuation appeal in the Arizona Tax Court. Items in **BOLD** are forms that you will need to file with the Court. Non-bold items are instructions or procedures. Do not copy or file those pages!

Order	File Number	Title	# Pages
1	TXSC1k	Checklist	1
2	TXSC1t	Table of Contents (this page)	1
3	TXSC10p	Rules of Practice for the Arizona Tax Court	3
4	TXSC10h	Procedures and instructions for filing a small claims property tax valuation appeal in the Arizona Tax Court	5
5	TXSC10f	Arizona Tax Court Cover Sheet	2
6	TXSC11f	Petition and Notice of Small Claims Property Tax Appeal	2

The documents you have received are copyrighted by the Superior Court of Arizona in Maricopa County. You have permission to use them for any lawful purpose. These forms shall not be used to engage in the unauthorized practice of law. The Court assumes no responsibility and accepts no liability for actions taken by users of these documents, including reliance on their contents. The documents are under continual revision and are current only for the day they were received. It is strongly recommended that you verify on a regular basis that you have the most current documents.

Rules of Practice Arizona Tax Court

Rule 18. Application of Small Tax Claims Rules

Rules 1 through 17 apply to *all* Tax Court cases, *including* Small Tax claims.

Rules 19 through 26 apply *only* to Small Tax Claims cases.

Most taxpayers will need only the following Rules to conduct their small tax claims appeal. These Rules are provided for the convenience of the small tax claims taxpayer whose appeal is relatively simple and who may not have ready access to legal materials.

If, however, the taxpayer finds that his or her particular appeal is more complicated, then the taxpayer is directed to consult the Arizona Rules of Court. This volume may be found at any Law Library.

If the taxpayer's property is *not* Class Three residential and has a full cash value greater than \$2,000,000 (two million dollars), then a *record tax case* must be filed and these forms cannot be used to appeal the valuation. The taxpayer should stop at this point and consult an attorney, a tax professional, or the Arizona Revised Statutes, Title 12 and Title 42.

Rule 19. Election of Small Tax Claims Procedures

Omitted.

Rule 20. Reclassification of a Small Tax Claims Case After a Defendant's Election

Omitted.

Rule 21. Reclassification when Small Tax Claims Requirements Not Met

(a) Reclassification Generally.

If the Tax Court determines that a case designated as a Small Tax Claim does not meet the requirements of A.R.S. § 12-172, the Tax Court must reclassify the case as a "TX" tax case. The Clerk's Office must then assign the case a new number as provided in Rule 8.

(b) Fees.

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

Rule 22. Clerk's Office Service of Small Tax Claim Complaint

When a Small Tax Claims case is filed, the Clerk's Office must serve a copy of the complaint on the applicable state or local taxing authority by mail. Service is effective when the taxing authority receives the complaint.

The local Taxing Authority is the County Board of Supervisors
in the County in which the property is located.

Rule 23. Representation in Small Tax Claims

In Small Tax Claims cases, the Tax Court may allow a person who is not an active member of the State Bar of Arizona to represent a party. The Tax Court must provide and post on its website a written application for this purpose.

Rule 24. Dismissal of Small Tax Claims Cases

A taxpayer may dismiss a Small Tax Claims case by filing a Notice of Dismissal with the Clerk's Office 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, Tax Court clerk, or 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 25. Hearings and Trials in Small Tax Claims Cases

All testimony in a Small Tax Claims hearing or trial must be given under oath. The court is not required to make an audio or video recording of the hearing or trial.

Rule 26. Introduction of Evidence in Small Tax Claims Trials

Small Tax Claims trials must be conducted as informally as the requirements of due process and fairness allow. Any non-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

- Your case will be set for trial.
- If you reach an agreement with the Assessor's Office before the trial date, you need do nothing further; the trial date will be cancelled.

- If your case actually goes to trial, our address is:

Tax Court Judge
101 W. Jefferson St.
East Court Building
Phoenix, AZ 85003

Procedures and instructions for filing a small tax claims property valuation appeal in the Arizona Tax Court

Use the forms in this package only if you can say “yes” to all five (5) statements on the page titled “Checklist,” which should be the third page in this packet.

Note: You must file your Petition by December 15th of the year in which you received the February Valuation Notice, or within 60 days of the most recent Administrative Appeal Decision, if an Administrative Appeal has been made.

For new property owners: A new owner of a property that was valued by the Assessor and whose valuation or legal classification was not appealed by the property’s former owner may appeal the valuation or legal classification

- on or before December 15 of the valuation year, if ownership changed before December 15 of the valuation year, or
- by December 15 of the year in which taxes are levied, if ownership changed after December 15 of the valuation year.

Filling out the forms

Using black ink, print in large, clear letters (or use a typewriter).

First Form: The Arizona Tax Court Coversheet (form TXSC10f)

The Cover Sheet has the following title at the top of the page:

In the Superior Court of Arizona
In the Arizona Tax Court
Coversheet

Do not fill in the Tax Case Number. The Clerk of Superior Court will provide this number.

- In order to be able to file a Small Tax Claims case, you must check at least one of the three boxes on the cover sheet and check that you want to proceed as a Small Tax Claims case. For you to file as a Small Tax Claims case either:
- The property in your case is your primary residence;
- The cash value of all real and personal property in your case is \$2,000,000 or less; or
- Your case does not involve property tax case, and the taxes, interest, and penalties involved is \$5,000 or less.

If your case is not at least one of the three above qualifications, you will have to file it as a regular (Record) Tax case.

- Go down to “Taxpayer or Plaintiff’s Name” and “Taxpayer or Plaintiff’s Address.” Print or type your name and mailing address in the spaces provided. Under the section title, “Names of Additional Taxpayers or Plaintiffs,” print or type in the names of any other owners of the property!
- Next, if you are not going to represent yourself in court, who is?
 - ✓ Put a check in the appropriate blank to tell us whether the person representing you is an attorney, a CPA, an IRS agent, or some other type of representative who already has been approved to appear in the Tax Court and given a Tax Court Representative number (TXR).
 - ✓ Print the name of your representative and either his or her Arizona State Bar number (if an attorney), or their TXR (if preapproved by the Tax Court) in the designated space.
- For “Defendant’s Name,” write or type in the name of the county where the property is located for which you want the tax valuation reduced.
- Answer the question if the case you are filing is a property tax case. Answer “yes” and check the “Yes” box if your dispute involves your property. If it involves another type of tax (e.g., luxury tax, amusement, sports taxes, etc.) check the “No” box.
- Note: You should always seek the advice of a qualified professional to protect your rights and to help determine whether you have filled out the form correctly. This is especially true if you are appealing something other than a property tax valuation in Small Tax Claims Court, which is all these forms were designed to do.
- Sign your name on the line at the bottom of the page, to tell the Court that to the best of your knowledge, all of the information you are filing is true and correct.

* * * * *

Second Form: Petition and Notice of Appeal (form TXSC11f)

The words “Petition and Notice of Appeal” appear on the right side of the first page of this form above the words “Property Tax Appeal (Small Tax Claims Procedure).”

Match the letters or numbers on these instructions to those on the form.

- a) Taxpayer’s Name, etc. Print your name, your address, and your home telephone number and/or other telephone numbers, along with your email address, if applicable.
- b) Taxpayers. On the lines under “Taxpayer(s)” write in your name and the name(s) of any other owners of the property (such as your spouse or anyone else).
- c) County. Print the name of the County where the property is located.

* * * * *

Do not fill in the "Case No." The Clerk of Superior Court will assign this number. After the Clerk of Superior Court gives you a case number, use it on any correspondence with the Court or documents filed in this case. The case number is different from your Parcel Number -- which you will also have to use. A Small Tax Claims Court case number will start with the letters "ST" followed by the year you filed and then 6 digits, such as ST 2002-000001.

* * * * *

Plaintiff's Claim.

1. States the statute that allows you to file this appeal in the Small Tax Claims Court (do nothing to #1).
2. Put an "X" in the appropriate box to tell the Court for which type of property you want the valuation reduced in this case:

Mark the first box if the property is a Class Three property as listed on your Tax Valuation notice. This means it is your primary residence and you don't rent out all or part of it to others, or

Mark the second box if the property is any other kind and the value assessed by the County is \$2,000,000 or less.

Note: If you chose the second answer, above, and the valuation notice from the County said the full cash value of the property is more than \$2,000,000, Stop! See the instructions printed inside the box on page 5.

3. This tells the Court that you are an owner of this property. Any appeal of a property tax valuation must be filed by a property owner or his/her representative.
4. Print the street address where the property is located. If it doesn't have one, give the legal description. Do not list a post office box number.

Parcel Number. Print the parcel number in the spaces provided at the top of the next page. This number is on the tax valuation notice card you received from the assessor telling you the full cash value of the property.

5. Print the value assigned to your property by the assessor as listed on the tax valuation notice in the first blank; list the tax year you are appealing in the second.
6. In large, clear, easy-to-read print, list for the Court the reasons why you think the value assigned to your property by the tax assessor is too high. If you need more space, continue your explanation on a separate piece of paper and attach. (Do not write on the back).
7. What do you think should be the full cash value of the property? Write in the dollar amount.

Sign and date the form in the spaces provided. Only one of the owners must sign.

Next: What to do with the forms

- (1) You will need three sets of documents, 1 original and make two (2) copies of the completed coversheet and Petition.
- (2) Take all three sets of documents to the Clerk of Superior Court (You may also mail them in -- see instructions below for filing by mail).

You may file at any one of the following four Superior Court locations:

Downtown Phoenix
201 W. Jefferson St.
Phoenix, AZ 85003

Northeast Facility
18380 N. 40th St.
Phoenix, AZ 85032

Northwest Facility
14264 W. Tierra Buena Ln.
Surprise, AZ 85374

Southeast Facility
222 E. Javelina Ave.
Mesa, AZ 85210

All court hearings will be conducted at the East Court Building at:
101 W. Jefferson St.
Phoenix, AZ 85003.

Give the Clerk of Superior Court all three sets of documents and your filing fee. You can find out the exact fees and costs that are charged for any particular matter by calling the Clerk of Superior Court at 602-372-5375 or on their website. Ask their office to return one “conformed copy” to keep for yourself. The Clerk of Superior Court will mark your copy to show that it is a duplicate of an original that has been filed with the Court.

If you should have to call the Clerk of Superior Court about the case, please be ready to give your name, the name of the case and the case number (the “ST ____ number”) -- this helps the Clerk of Superior Court to answer your questions.

The Clerk of Superior Court is not permitted to offer advice or to help you fill out these forms – in person or over the phone. The Clerk of Superior Court can refer you to the Law Library Resource Center for assistance with the forms or refer you to the Arizona Revised Statutes.

We have also included in this package a partial copy of the Tax Court Rules – which apply to your case even though you are in Small Tax Claims Court.

If you cannot file in Small Tax Claims Court because your property is not Class Three residential property (as indicated on the valuation notice), or because it is some *other* type of property with an assessed value of greater than \$2,000,000, then you must file your appeal in the regular Tax Court, where it is known as a “Record” Tax case. Be aware that filing in the regular Tax Court is more expensive, and self-help forms have not been approved for that type of case. We strongly recommend consulting a lawyer or qualified tax professional.

Notice to all taxpayers

All the current year's taxes on the property whose value you want reduced must be paid before they become delinquent, or your appeal may be dismissed by the Court. This includes taxes that come due after you have filed this appeal.

Do not copy
or file this page

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

COVERSHEET

For Clerk's Use Only

Case Number (Clerk Use Only)

If you wish to file a Small Tax Claims case, your case must qualify, by you marking at least one of the three boxes below, and marking that you want to proceed as a Small Tax Claims case. If your case does not qualify, it will be filed as a Record Tax case.

- ☐ The property in dispute is your primary residence
- ☐ The cash value of all real and personal property in your case is \$2,000,000 or less
- ☐ This is not a property tax case, and the amount of taxes, interest, and penalties involved is \$5,000 or less.

If you have marked one of the above boxes, would you like to proceed as a Small Tax Claims case?

☐ Yes ☐ No, I wish my case to proceed

Please type or print the following information (Rule 5, Rules of Practice, Arizona Tax Court):

TAXPAYER or PLAINTIFF'S NAME

TAXPAYER or PLAINTIFF'S ADDRESS

Names of Additional Taxpayers or Plaintiffs

Type or print (above) the name and either state bar number, or TXR number of the taxpayer or plaintiff's Representative.

Authority for taxpayer or plaintiff's representative to act as a representative: (Mark one)

☐

Arizona Licensed Attorney

☐

Prior Tax Court Approval

Defendant's Name

Is this a property tax case?

☐

Yes

☐

No

Staff Use Only:

(TX – 400/401) (ST –
460/461)

(TX – 430/437) (ST –
490/497)

Information entered on this form is true and correct to best of my belief and knowledge, under penalty of law.

Date: _____

Signature: _____

NOTICE

This "Cover Sheet" must accompany new tax actions filed with the
Maricopa County Superior Court
Please do not include this form with cases that have already been filed,
as it can only be processed when filing new complaints and petitions.

Person Filing: _____

Address: (if not protected): _____

City, State, Zip Code: _____

Telephone: _____

Email Address: _____

Lawyer's Bar Number: _____

Representing ☐ Self, without a Lawyer or ☐ Attorney for ☐ Petitioner OR ☐ Respondent

For Clerk's Use Only

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

Taxpayer(s)

Case No. _____

Plaintiff(s),

PETITION AND NOTICE
OF APPEAL

v.

PROPERTY TAX APPEAL
(Small Tax Claims Procedure)

_____ County,

_____ Defendant

PLAINTIFF'S CLAIM

1. This action is brought in the Arizona Tax Court pursuant to A.R.S. §12-172.
2. Check the appropriate box below. Check only one.
 - ☐ This Claim involves my primary residence, a Class Three residential property (as defined by A.R.S. § 42-12003). It is not owner-occupied rental property (as defined by A.R.S. § 42-12004 (A)(5)).
 - ☐ This Claim involves real or personal property other than my primary residence, the valuation of which by the taxing authority does not exceed \$2,000,000.00.
3. I am the owner of the property involved in this appeal.

Case No. _____

4. The address of the property is _____

Street Address (No P. O. Boxes)

Arizona

City

County

The County Assessor's Parcel Number for the property is: _____ - _____ - _____.

5. The taxing authority has placed a valuation on the property of \$ _____
for the _____ tax year.

6. The valuation set by the taxing authority on the above property is excessive for the
following reasons:

7. The Court should order the valuation reduced to \$ _____

Date

Taxpayer/Plaintiff Signature

Please print name of Signatory

NOTICE TO TAXPAYER

All current year taxes on the property which is the subject of this lawsuit must be paid before they become delinquent, or your appeal may be dismissed by the Court. This includes taxes that come due after you have filed this appeal.