

## Procedures and instructions for filing a small claims property tax 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 15<sup>th</sup> 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.

### 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 Claims Tax 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 Claims tax case. For you to file as a Small Claims Tax 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 Claims Tax 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.

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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 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.

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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 Claims Tax Court case number will start with the letters “ST” followed by the year you filed and then 6 digits, such as ST 2002-000001.

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Plaintiff's Claim.

1. States the statute that allows you to file this appeal in the Small Claims Tax 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 what is the full cash value.

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 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 has to 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. 40<sup>th</sup> 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 Claims Tax Court.

If you cannot file in Small Claims Tax 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 of 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.