

Rules of Practice Arizona Tax Court

Rule 17. Small Claims Procedures

Rules 1 through 16 apply to all Tax Court cases, including small claims. Rules 18- through 26 apply specifically to small claims tax claims.

Most taxpayers will need only the following Rules to conduct their small claims tax appeal. These Rules are provided for the convenience of the small 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 18. Election

Omitted.

Rule 19. Reclassification when Defendant Taxpayer Elects

Omitted.

Rule 20. Reclassification when Requirements Not Met

If the Court determines that a case designated as a small tax claim does not meet the requirements of Section 12-172, Arizona Revised Statutes, the case will be reclassified as a record tax case, and a new TX-number will be assigned. Additional fees may be required and must be paid within 10 days of the notice to pay those fees.

Rule 21. Clerk to Serve Small Claims Tax Petition

When a small tax claim is filed, the Clerk of the Tax Court will serve a copy of the Petition on the applicable state or local taxing authority by mail.

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

Rule 22. Non-Lawyer Representation in Small Tax Claims

In a small tax claim, a party may be represented by a person who is not an active member of the State Bar, if the Court allows.

Rule 23. Dismissal before Judgment

A taxpayer may dismiss a small claims case before the entry of judgment by filing a Notice of Dismissal with the Clerk of the Tax Court. A dismissal by the taxpayer is with prejudice (meaning it cannot be re-filed).

Rule 24. Setting Small Claims for Trial

Repealed.

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

Rule 25. Small Claims Hearings and Trials

All testimony in a small claims hearing or trial will be given under oath and the proceedings are not reported by a court reporter.

Rule 26. Introduction of Evidence

A small claims trial is informal. Any evidence may be received which assists the Court. The Arizona Rules of Evidence govern the taking of evidence, except that the Tax Judge or Commissioner may receive opinion evidence, hearsay, and documentary evidence as the Court determines to be reliable.