



# MARICOPA COUNTY SUPERIOR COURT: TAX DEPARTMENT

## Modified Tax Department Operations during COVID-19 Pandemic

### UPDATE FROM THE TAX DEPARTMENT ARIZONA STATE SUPERIOR COURT: MARICOPA COUNTY

- 1 Oral arguments, evidentiary hearings, and all other tax proceedings** to the maximum extent possible will occur using audio and video platforms. Participants will be provided specific information on how to access the hearing by email or minute entry.
- 2 No new juries will be empaneled through June 1, 2020.**
- 3 Tax judicial officers** will continue to have access to electronically filed documents, and judicial officers will continue to review, consider, and rule on pleadings. If hearings need to be set or a judicial officer determines that oral argument is appropriate or required, the proceeding will be set presumptively to occur telephonically or by video conference.
- 4 Judicial officers** currently assigned to Tax calendars will cover other essential calendars. Therefore, delays in processing your rulings may occur.
- 5 Calls and emails will be answered;** however, many staff members and tax administrative staff are teleworking.
- 6 Any application for temporary restraining order/preliminary injunction filed** will be reviewed and orders issued. In addition to filing an application for temporary restraining order/preliminary injunction with the Clerk of Court, the pleadings, attachments, and proposed form of order must be emailed to the assigned judicial division with a copy emailed to [civilemergencies@jbazmc.maricopa.gov](mailto:civilemergencies@jbazmc.maricopa.gov). Any return hearing or evidentiary hearing will be held with parties appearing by video or telephone absent further order of the court.
- 7 All TX filings that are currently filed electronically** should continue to be filed electronically. Any ST or TX filing that cannot be filed electronically should be filed with the clerk and a copy placed in the judicial officer's division inbox outside his/her courtroom. If filing an ST or TX emergency, after filing, please place a copy in the Civil Court Drop Box located at the Central Court Building at 201 West Jefferson, Phoenix, Arizona 85003. the court.

We provide **tax forms** and a **tax records cover sheet**.

9

**All TX filings that are currently filed electronically** should continue to be filed electronically. Any ST or TX filing that cannot be filed electronically should be filed with the clerk and a copy placed in the judicial officer's division inbox outside his/her courtroom. If filing an ST or TX emergency, after filing, please place a copy in the Civil Court Drop Box located at the Central Court Building at 201 West Jefferson, Phoenix, Arizona 85003.

