

IN THE SUPREME COURT OF THE STATE OF ARIZONA

In the Matter of:)
)
TEMPORARY SUSPENSION OF) Administrative Order
RULE 24, ARIZONA TAX COURT) No. 2010 - 59
RULES OF PRACTICE)
)
)
_____)

The Arizona Tax Court (Tax Court) is established in the Superior Court in Maricopa County and exercises original jurisdiction statewide over all cases involving any tax, impost, or assessment (A.R.S. § 12-161).

Small tax case appeals filed in the Tax Court have increased by more than 76% from 2008 to 2009. More than 1,100 small tax cases were filed in the first half of December 2009. Under the current version of Rule 24 of the Arizona Tax Court Rules of Practice, the trials for these cases must be set within six months “of notice to the Tax Court of the taxpayer’s election that the case proceed as a small claim.” This means that 1,100 small tax trials must be held by June 15, 2010.

Tax Court Presiding Judge Dean Fink has filed an emergency rule change petition (R-10-0024) requesting this Court to amend Rule 24 by “extending the period of time for trial from six months to nine months, and requests the time period begin at the time an answer is filed or the notice to the Tax Court of the election to proceed as a small claim, whichever is later. Finally, the Tax Court requests the addition of a provision that would allow the Presiding Judge of the Superior Court to extend the time by administrative order for extraordinary circumstances.” Judge Fink asserts that under current conditions, the Tax Court is unable to comply with Rule 24.

Because this Court is reluctant to amend this rule, which has been in effect since 1993, on an emergency basis and without public comment, the Court deems it appropriate to provide temporary relief to the Tax Court while the rule change petition is circulated for comment.

Now, therefore, pursuant to Article VI, Section 3, of the Arizona Constitution,

IT IS ORDERED that:

1. The application of Rule 24, Arizona Tax Court Rules of Practice, is suspended for a period of one year.
2. During this one-year period, the Tax Court will set a small claim tax case for trial so that it will be tried within nine (9) months of the filing of an answer or notice to the Tax Court of the taxpayer’s election that the case proceed as a small claim, whichever is later.

3. During this one-year period, the Presiding Judge of the Superior Court in Maricopa County by administrative order may extend the time to trial for extraordinary circumstances.
4. Not later than 14 days prior to expiration of the one-year period, the Presiding Judge of the Tax Court shall report to this Court whether further suspension of Rule 24 is requested, including reasons and statistics supporting the request.

Dated this 21st day of May, 2010.

REBECCA WHITE BERCH
Chief Justice