

**IN THE SUPERIOR COURT OF THE STATE OF ARIZONA  
IN AND FOR THE COUNTY OF MARICOPA**

IN THE MATTER OF RECUSALS BY THE  
PRESIDING JUDGE OF THE TAX  
DEPARTMENT

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ADMINISTRATIVE ORDER  
NO. 2023-044

Pursuant to A.R.S. §12-161, the Tax Department of the Maricopa County Superior Court is the Arizona Tax Court. On occasion, it becomes necessary for the Presiding Judge of the Tax Department to recuse him or herself from a case. A.R.S. §12-164 provides that the Presiding Judge of the Superior Court assigns judges to the Tax Court, and the statute further requires that a judge of the tax court must demonstrate a willingness to specialize in tax cases.

**IT IS THEREFORE ORDERED** that tax cases in which the Presiding Judge of the Tax Department has recused him or herself will be assigned to the Division of the Honorable Scott McCoy.

**IT IS FURTHER ORDERED** that tax cases in which Judge McCoy has recused himself will be assigned to the Honorable Dewain Fox.

**IT IS FURTHER ORDERED** that this Administrative Order replaces Administrative Order 2022-092.

Dated this 24<sup>th</sup> day of March, 2023.

/s/ Joseph C. Welty  
Hon. Joseph C. Welty  
Presiding Judge

Original: Clerk of the Superior Court

Copies: Hon. Pamela Frasher Gates, Associate Presiding Judge  
Hon. Sara Agne, Tax Department Presiding Judge  
Hon. Danielle Viola, Civil Presiding Judge  
Hon. Scott McCoy Superior Court Judge  
Hon. Dewain Fox, Superior Court Judge  
Raymond L. Billotte, Judicial Branch Administrator  
Cheri Clark, Deputy Court Administrator  
Luke Emerson, Civil and Tax Department Administrator