

**PROPERTY VALUATION
APPEAL
For Petitioner Only**

1

**To file a Small Claims
Property Tax Appeal**

Part 1: Petition and First Court Papers



SELF-SERVICE CENTER

SMALL CLAIMS PROPERTY VALUATION APPEAL IN THE ARIZONA TAX COURT

This packet contains general information and/or court forms and instructions about how to appeal a property tax valuation in the small claims division of the Arizona Tax Court. Be sure the documents are in the following order:

Order	File Number	Title	No. Pp.
1	TXSC1t	Table on forms/instructions in this packet	1
2	TXSC1k	Checklist	1
3	TXSC10p	Rules of Practice for the Arizona Tax Court	2
4	TXSC10h	Procedures and Instructions for a Filing a Small Claims Property Tax Valuation Appeal	4
5	TXSC10f	<i>“Arizona Tax Court Cover Sheet”</i>	2
6	TXSC11f	<i>“Complaint and Notice of Small Claims Property Tax Appeal”</i>	2

The documents you have received are copyrighted by the Superior Court of Arizona in Maricopa County. You have permission to use them for any lawful purpose. These forms shall not be used to engage in the unauthorized practice of law. The Court assumes no responsibility and accepts no liability for actions taken by users of these documents, including reliance on their contents. The documents are under continual revision and are current only for the day they were received. It is strongly recommended that you verify on a regular basis that you have the most current documents.

SELF-SERVICE CENTER

PETITION AND PAPERS FOR SMALL CLAIMS PROPERTY VALUATION APPEAL IN THE ARIZONA TAX COURT

CHECKLIST

Use the forms and instructions in this packet only if ALL of the following factors apply to your situation:

- ✓ You want the valuation of your property reduced ("valuation" is the full cash value of the property on the notice you received from the County), AND,
- ✓ You want to do your own appeal, without a lawyer representing you, AND,
- ✓ You paid your taxes before they were delinquent (late).
- ✓ You want the valuation listed in the February Notice of Valuation reduced.
- ✓ The property on which you want the valuation reduced is **either** your primary residence (a Class Three residential property of ANY value), **Or** is NOT your primary residence but is valued at \$1,000,000 (one million dollars) **or less** by the tax assessor.

* * * * *

Note: If "yes", to all of the above, you have two options:

1.) You must file your complaint by December 15th of the year in which you received the February Valuation Notice, **OR**

2.) You must file your complaint within 60 days of the most recent Administrative Appeal Decision, if an Administrative Appeal has been taken.

READ ME: Consulting a lawyer before filing documents with the court may help prevent unexpected results. The Self-Service Center has a list of lawyers who can give you legal advice and who can help you on a task-by-task basis for a fee, and a list of court-approved mediators as well. You may view the lists at the Self-Service Centers or on the Internet at:
www.superiorcourt.maricopa.gov/SuperiorCourt/Self-ServiceCenter/LawyersAndMediators/

SELF-SERVICE CENTER

RULES OF PRACTICE ARIZONA TAX COURT

RULE 31. Small Claims Procedures

RULES 1 through 17 apply to all Tax Court cases, including small claims. Rules 18-through 26 apply specifically to small 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 \$1,000,000 (one 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 Tax Complaint

When a small tax claim is filed, the Clerk of the Tax Court will serve a copy of the complaint 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

The Court will set a small tax case for trial so that it will be tried within 6 months (180 days) of notice to the Tax Court of the taxpayer's election that the case proceeds as a small claim.

Your case will be set for trial. That trial date will be approximately 4 months (120 days) from the date you file your appeal. 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:

Judge Dean Fink
412 East Court Building (ECB)
101 W. Jefferson
Phoenix, AZ 85003
Phone: 602-506-2050

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.

Self-Service Center

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 complaint by December 15th 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).

The 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
The Arizona Tax Court
C O V E R S H E E T

Do not fill in the Tax Case Number. The Clerk of Court will provide this number.

- Go down to "TAXPAYER'S NAME" and "TAXPAYER'S ADDRESS". PRINT your name and mailing address in the spaces provided. On the line under "TAXPAYER'S RESIDENT COUNTY", write in the name of the county where you live. **List the names of any other owners of the property on the second page!**
- 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. Print the name of your representative (and if he or she is an attorney in Arizona, his or her State Bar number) in the space provided beside "TAXPAYER'S REPRESENTATIVE."
- For "DEFENDANT'S NAME," write in the name of the county where the property is located for which you want the tax valuation reduced.
- Under "REASON FEES NOT PAID," if a judge said you don't have to pay a fee to file this case, put a check in the appropriate blank to tell us whether the fees were "Deferred" or "Waived." (Ignore the line labeled "Governmental Charge.")

- "NATURE OF ACTION." If your case concerns Property Tax, write in the name of the county in which the property is located. If you are appealing the valuation of real property (land or *land and buildings* on the land), put a check in the space provided (to the left of "461") for "Valuation or Classification Appeal."
- **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.

Second Form: Complaint and Notice of Appeal (form TXSC11f)

The words "COMPLAINT 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 (and other) telephone numbers. Using black ink, print in large, clear letters.
- (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.

Do Not Fill In "CASE NO." The Clerk of Court will assign this number. After the Clerk 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 be the letters "ST" followed by the year you filed and then 6 digits, such as ST 2002-000001.

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 \$1,000,000 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 \$1,000,000, **STOP!** See the instructions printed inside the box on page 4.

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 bottom of the page. This number is on the tax valuation notice card you received from the assessor telling you what the full cash value is.

5. Print the value assigned by the assessor to your property 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 by the tax assessor to your property 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, so make two (2) copies of the completed coversheet and complaint.
- (2) Take all three sets of documents to the Clerk of Court (You may also mail them in -- see instructions below for filing by mail). Give the Clerk **all three** sets of documents and your filing fee. Make your check payable to the Clerk of the Superior Court. The fee is **\$142.00** for Small Claims tax cases (**\$286.00** for a "record" case. Ask the Clerk's office to return one "conformed copy" to keep for yourself. The Clerk will mark your copy to show that it is a duplicate of an original that has been filed with the Court. The case is now filed.

If you should have to call the Clerk of the 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 us to answer your questions.

FILING BY MAIL: The directions above assume you are going to file these papers in person by actually taking them to the Clerk's office and handing them to a person at the filing counter, but you may also file your appeal by mailing it to:

**Clerk of the Superior Court
Attention: Arizona Tax Court Filing Counter
125 W. Washington
Phoenix, AZ 85003**

DO NOT MAIL IT TO THE JUDGE. If you file by mail, make an extra copy to keep in case something should happen to the others after mailing. Send the original and two copies (including a copy that you want returned to you), and include a note telling the Clerk you want your copy of the complaint "conformed." Include a check for the filing fee made out to "Clerk of the Court," **and INCLUDE A SELF-ADDRESSED STAMPED ENVELOPE with current first class rate postage so your conformed copy of the complaint can be sent back to you!** If you forget to put a first class postage stamp on your self-addressed envelope, your conformed copy will **not** be sent back to you and you will not have proof of filing.

WE ARE NOT PERMITTED to offer advice or to help you fill out these forms – in person or over the phone. We can refer you to the Self-Service Center for their list of lawyers, or the Maricopa County Bar Association Lawyer Referral Service (602-257-4434), or refer you to the Arizona Revised Statutes.

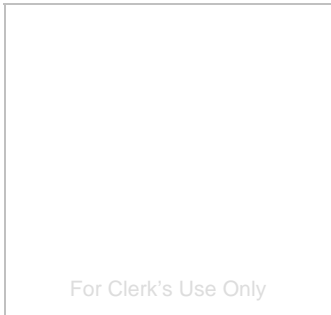
We have also included in this package a partial copy of the Tax Court Rules – which apply to your case even though you are in Small Claims Tax Court.

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 \$1,000,000, 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.

IN THE SUPERIOR COURT OF ARIZONA
IN THE ARIZONA TAX COURT



COVER SHEET

ST _____
(TAX CASE NUMBER-SMALL CLAIMS)

Pursuant to Rule 9 Rules of Practice, Arizona Tax Court, please provide the following information. (Type or Print).

TAXPAYER'S NAME*

TAXPAYER'S ADDRESS

*List additional Taxpayers on attached page.

TAXPAYER'S RESIDENT COUNTY

Authority for taxpayer's representative to represent taxpayer: (Check One)

- Attorney Licensed in Arizona
- CPA Licensed in Arizona
- Arizona Resident Enrolled Agent with IRS
- Prior Approval of Tax Court

TAXPAYER'S REPRESENTATIVE: _____
Name and State Bar Number if an Attorney

DEFENDANT'S NAME

REASON FEES NOT PAID:

- Governmental Charge
- Deferred Waived

NATURE OF ACTION

Place an "X" next to the one which describes the tax that is the subject of the case. If more than one, circle the predominant one.

PROPERTY TAX

- County Property Located: _____
- 461 Valuation or Classification Appeal (A.R.S. § 42-16168 - 16201/6)
- 462 Illegally Collected Tax (A.R.S. § 42-11005)
- 463 Unsecured Personal Property
- 464 Other Property Tax Dispute

INCOME TAX

- 481 Corporate
- 482 Individual

OTHER TAXATION

- 491 Luxury Tax
- 492 Estate & Generation Skipping Taxes
- 493 Amusements & Sports
- 494 Workman's Compensation
- 495 Insurance
- 496 Transportation
- 497 Other Tax

SALES AND USE TAXES OTHER TAXATION - continued

- _____ 471 State Sales or Use Tax Appeal
- _____ 472 City Sales or Use Tax

All information entered on this form is true and correct to best of my belief and knowledge, under penalty of law.

Date: _____ Signature: _____

ADDITIONAL TAXPAYER(S) / PROPERTY OWNERS

NOTICE

Effective July 1, 1987, and pursuant to Superior Court (Maricopa County) Local Rule 3.1(a), the Superior Court requests that a "Cover Sheet", which categorizes the cause of action, accompany any new action filed with the Superior Court in Maricopa County. For this purpose, the form on the reverse side has been developed. The cover sheet will result in increased accuracy of court records and statistics, and in reduced processing time for new case filings.

Forms will be made available at the Clerk of the Superior Court's Filing Counter.

PLEASE DO NOT INCLUDE THIS FORM WITH CASES WHICH HAVE ALREADY BEEN FILED. This form can only be processed at the time of filing of new complaints and petitions.

Thank you for assisting us with our efforts to improve service.

Taxpayer's Name (a) _____
 Address _____
 Telephone Number(s) _____

For Clerk's Use Only

**THE SUPERIOR COURT OF THE STATE OF ARIZONA
 IN THE ARIZONA TAX COURT**

Taxpayer(s) _____)
)
 (b) _____)
)
 _____)
)
 Plaintiff(s),)
)
 v.)
)
 (c) _____ County,)
)
 Defendant.)
)
 _____)

CASE NO. _____

**COMPLAINT AND NOTICE
 OF APPEAL**

**PROPERTY TAX APPEAL
 (Small Claims Procedure)**

PLAINTIFF'S CLAIM

1. This action is brought in the Arizona Tax Court pursuant to A.R.S. §12-172.
2. Check the appropriate box below. Check only one.
 - This Claim involves my primary residence, a Class Three residential property (as defined by A.R.S. §§ 42-12003). It is not owner-occupied rental property (as defined by A.R.S. § 42-12004(A)(5)).
 - This Claim involves real or personal property other than my primary residence, the valuation of which by the taxing authority does not exceed \$1,000,000.00.
3. I am the owner of the property involved in this appeal.
4. The address of the property is: _____
Street Address (No P. O. Boxes)
Arizona

City County

Case No. _____

The County Assessor's Parcel Number for the property is: _____ - _____ - _____.

5. The taxing authority has placed a valuation on the property of \$_____ for the _____ tax year.

6. The valuation set by the taxing authority on the above property is excessive for the following reasons:

7. The Court should order the valuation reduced to \$ _____

Date

Taxpayer/Plaintiff Signature

NOTICE TO TAXPAYER

All current year taxes on the property which is the subject of this lawsuit 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.