

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

IN THE MATTER OF APPOINTMENT OF
PRESIDING JUDGE OF THE TAX COURT

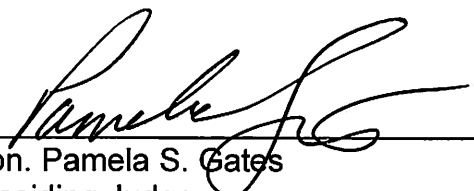
} ADMINISTRATIVE ORDER
No. 2026-082

Pursuant to A.R.S. § 12-162, the Presiding Judge of the Superior Court in Maricopa County has administrative supervision over the tax court. Additionally, Rule 92 of the Rules of the Supreme Court and Arizona Supreme Court Administrative Order 2017-79 authorize the Presiding Judge to make judicial assignments. Maricopa County Superior Court Local Rule 1.2 authorizes the Presiding Judge to select Department Presiding Judges.

IT IS THEREFORE ORDERED appointing the Honorable Jay Polk as the Presiding Judge of the Tax Court, effective June 19, 2026, to manage the day-to-day operations and provide administrative oversight over all cases and judges assigned to the Tax Court, and direct initial and continuing training for the Tax Court. In addition, the Tax Court Presiding Judge shall serve as the representative of the Superior Court in Maricopa County on any statutory or non-statutory committees related to the Tax Court as appointed by the Arizona Supreme Court.

IT IS FURTHER ORDERED this Administrative Order replaces Administrative Order No. 2022-070 on its effective date of June 19, 2026.

Dated this 17 day of July, 2026.



Hon. Pamela S. Gates
Presiding Judge

Original: Clerk of the Superior Court

Copies: Hon. Ann A. Scott Timmer, Chief Justice, Arizona Supreme Court
Superior Court Judges and Commissioners
Nancy Rodriguez, Acting Clerk of the Superior Court
Eddie Cook, Maricopa County Assessor
Raymond L. Billotte, Judicial Branch Administrator
Bryan Farrel, Deputy Court Administrator
Luke Emerson, Civil Court Administrator