**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 | ADMINISTRATIVE ORDER NO. 2026-164<br><br>(Replaces A.O. 2022-092) |

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 a commercial judge pursuant to the case-assignment algorithm.

Dated this 19 day of November, 2026.

Hon. Pamela Sue Gates
Presiding Judge

Original: Clerk of the Superior Court

Copies: Hon. Jay Polk, Tax Department Presiding Judge
Hon. John Blanchard, Civil Presiding Judge
Hon. Melissa Julian, Associate Civil Presiding Judge
Raymond L. Billotte, Judicial Branch Administrator
Bryan Farrell, Deputy Court Administrator
Luke Emerson, Civil and Tax Department Administrator