

## 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 15<sup>th</sup> 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.

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**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.

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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.

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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).

**You may file at any one of the following four Superior Court locations:**

<b>Downtown Phoenix</b> 125 W. Washington Street (Old Court House) Phoenix, AZ 85003	<b>Northeast Facility</b> 18380 N. 40 <sup>th</sup> St. Phoenix, AZ85032	<b>Northwest Facility</b> 14264 W. Tierra Buena Lane Surprise, AZ 85374	<b>Southeast Facility</b> 222 East Javelina Drive (1 <sup>st</sup> floor) Mesa, AZ 85210-6201
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**. . . but any court hearings will be conducted at the Old Court House at 125 W. Washington Street in downtown Phoenix** (beside the 1<sup>st</sup> Avenue & Jefferson Street light rail station).

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. 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.

**FILING BY MAIL:** 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.

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.

**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.