G¤AZ96132

House Engrossed Senate Bill

FILED

Jane Dee Hull
Secretary of State

State of Arizona
Senate
Forty-second Legislature
Second Regular Session
1996

CHAPTER 119

SENATE BILL 1134

AN ACT

AMENDING SECTIONS 42-342 AND 42-384, ARIZONA REVISED STATUTES; RELATING TO TAX PAYMENTS.

Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 42-342, Arizona Revised Statutes, is amended to read:

42-342. Tax roll with warrant as authority for tax collection; notice of taxes due; publication

A. The roll with the warrant affixed shall be the authority of the treasurer to collect the taxes therein levied.

B. Immediately upon receipt of the tax roll from the board of supervisors, the county treasurer shall publish an official notice specifying:

1. That the assessment and tax roll of the county for the year is now in his possession for collection of the taxes levied.

2. That one-half of the taxes on all personal property secured by real property and one-half of the taxes on all real property will be due and payable October 1, unless the total amount of taxes is twenty-five dollars or less in which case the full amount of the taxes will be due and payable on October 1. Such taxes will be delinquent pursuant to section 42-381, subsection A and ~~unless paid~~ interest will be added to the tax from the time of the delinquency at the rate of sixteen per cent per year simple, prorated monthly as of the first day of the month until paid UNLESS EITHER: ~~.~~

(a) THE FIRST HALF OF THE TAXES ARE PAID BEFORE THEY ARE DELINQUENT.

(b) THE FULL YEAR TAX IS PAID ON OR BEFORE DECEMBER 31, AS PROVIDED BY SECTION 42-384, SUBSECTION B.

3. That the remaining one-half of such taxes, if any, will be due and payable on and after the following March 1 and will be delinquent pursuant to section 42-381, subsection A, and will require similar interest.

4. If the delinquency date is a Saturday, Sunday or legal holiday, the time of delinquency is five o'clock p.m. on the next business day.

5. That all taxes may be paid at the time the first installment is due and payable, and stating when and where payment of taxes may be made.

C. The notice shall be published once a week for four consecutive weeks in a newspaper of general circulation in the county.

D. No other demand for taxes is necessary. Every person subject to taxation shall pay his taxes before they become delinquent at the office of the county treasurer.

Sec. 2. Section 42-384, Arizona Revised Statutes, is amended to read:

42-384. Back tax book; interest on delinquent taxes; exception

A. The county treasurer shall keep a back tax book. Within ten days after the first Monday in May he shall enter the delinquent property and names of persons upon the back tax book, with the data on the rolls in separate columns, together with columns for interest, fees and other charges, and shall collect the tax monies due thereon. The county treasurer shall levy upon, seize and distrain personal property and sell it for such taxes. The back tax book shall be cross-indexed as to owners and property. Failure to complete a back tax book within the time prescribed, or any informality therein, shall not affect its validity. The total amount of taxes originally due as shown in the back tax book shall agree with the total shown by the several delinquent lists as corrected by the board, and such amount or total amount shall be debited at the end of the back tax book against the county treasurer.

B. All taxes shall bear interest from the time of delinquency at the rate of sixteen per cent per year simple until paid, and a fraction of a month shall be counted as a whole month, except that no interest shall be collected:

1. If the delinquency is the result of an error by the county assessor or county treasurer.

2. IF THE FULL YEAR TAX FOR THE YEAR IS PAID ON OR BEFORE DECEMBER 31 OF THE TAX YEAR.

Sec. 3. Retroactivity

This act applies retroactively to tax years beginning from and after December 31, 1995.

APPROVED BY THE GOVERNOR APRIL 9, 1996

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 10, 1996.