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House Engrossed Senate Bill

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Jane Dee Hull
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CHAPTER 166

SENATE BILL 1233

AN ACT

AMENDING SECTIONS 11-495, 35-145, 42-165, 42-178, 42-179.03, 42-204, 42-204.01, 42-205, 42-245, 42-256, 42-257, 42-309, 42-310, 42-311, 42-341, 42-342, 42-343, 42-344, 42-344.01, 42-345, 42-351, 42-352, 42-384, 42-386, 42-387, 42-389, 42-394, 42-395, 42-396, 42-397, 42-400, 42-403, 42-421, 42-423, 42-426, 42-453, 42-463, 42-482, 42-486, 42-613, 42-647 AND 42-1108, ARIZONA REVISED STATUTES; RELATING TO COUNTY TREASURERS.

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

Section 1. Section 11-495, Arizona Revised Statutes, is amended to read:

11-495. Taxpayers' information fund

A. A taxpayers' information fund is established in each county treasury consisting of monies collected from the public records copy surcharge imposed pursuant to section 11-496 and the tax lien processing fee imposed pursuant to section 42-394, ~~paragraph 2~~ SUBSECTION B.

B. The county treasurer shall administer the fund and spend monies in the fund only to defray the cost of converting or upgrading an automated public information system as follows:

1. Purchasing computer hardware and software.

2. Training employees to operate the system.

3. Maintaining the system, including purchasing equipment maintenance agreements.

4. Updating the system hardware and software.

C. The county treasurer shall annually submit to the board of supervisors the amount of anticipated revenues under this section. If the

projected revenues are considered to be insufficient to establish and maintain the fund at an adequate level, the monies may accumulate until sufficient monies are available in the fund.

Sec. 2. Section 35-145, Arizona Revised Statutes, is amended to read:

35-145. Control of taxes receivable from counties; statements from county treasurer; violation; penalty

A. The treasurer of each county shall:

1. Remit to the state treasurer, on or before the fifteenth day of each month during each fiscal year, the portion of tax money belonging to the state which was collected during the previous month. ~~and~~

2. Transmit to the ~~department of administration~~ STATE TREASURER a statement of financial transactions in a form ~~prescribed~~ AUTHORIZED by the ~~department~~ STATE TREASURER.

B. Any county which fails or refuses to comply with the provisions of this section, or refuses to pay any obligations due the state from the county, shall be notified in writing by the ~~department of administration~~ STATE TREASURER. Any county which persists in such failure or refusal for a period of ~~ten~~ THIRTY days after mailing ~~of~~ THE notice ~~thereof shall be~~ IS disqualified from receiving any portion of the excise tax monies UNDER SECTION 42-1341 until the county complies with the provisions of this section and pays the state ~~such~~ ITS obligations.

C. The provisions of this section shall not bar or suspend the state's right to commence an action for the purpose of compelling the collection or remitting of monies due the state.

Sec. 3. Section 42-165, Arizona Revised Statutes, is amended to read:

42-165. Penalty

A. If property, classified as historic property, becomes disqualified for such classification there shall be added to the tax levied against such property on the next property tax roll a penalty equal to fifty per cent of the total amount by which property taxes upon the property were reduced during the years the property had been classified as historic property, or fifty per cent of the market value of the property, whichever is less. THE COUNTY TREASURER SHALL DISTRIBUTE THE PENALTY UNDER THIS SUBSECTION AMONG THE RESPECTIVE TAXING JURISDICTIONS IN PROPORTION TO THEIR CURRENT PRIMARY PROPERTY TAX LEVIES ON THE PROPERTY.

B. If property classified as historic property becomes disqualified for such classification and the notice required by section 42-164, subsection J is not given: ~~,~~

1. The assessor shall determine the date that the notice should have been given and notify the owner AND THE COUNTY TREASURER. ~~, and~~

2. The ~~county~~ treasurer shall add to the tax levied against the property on the next property tax roll in addition to the penalty prescribed by subsection A of this section an amount equal to fifteen per cent of such

penalty. THE TREASURER SHALL DEPOSIT MONIES COLLECTED PURSUANT TO THIS PARAGRAPH IN THE TAXPAYERS' INFORMATION FUND ESTABLISHED BY SECTION 11-495.

C. Prior to assessing a penalty imposed by this section in the case of disqualification pursuant to section 42-164, subsection G, paragraph 3, or section 42-164, subsection H, paragraph 3 or 4, the assessor shall notify the owner of the property by mail, return receipt requested, of the disqualification.

D. A penalty shall not be imposed pursuant to this section:

1. Upon the sale or transfer to an ownership making such property exempt from property taxation.

2. ~~A penalty shall not be imposed pursuant to this section~~ If the historic property is destroyed by fire or act of God unless such fire was the result of an intentional act of the owner or an agent of the owner, acting on behalf of the owner.

E. The penalty determined to be due pursuant to this section shall be paid to the county treasurer before the next property tax roll is completed.

F. The penalties prescribed by this section shall apply only to:

1. The current fifteen-year assessment period for property classified under section 42-162 as class eight historic property. ~~, or~~

2. The current ten-year assessment period for property classified under section 42-162 as class nine or ten historic property, as provided by section 42-164, subsection A.

Sec. 4. Section 42-178, Arizona Revised Statutes, is amended to read:

42-178. Hearing of appeal; judgment; enforcement; correction of assessment roll

A. The court shall hear the appeal within two hundred seventy days after the appeal is docketed, with or without a jury, unless both parties file a written agreement with the court for a postponement.

B. At the hearing both parties may present evidence of any matters that relate to the classification or to the full cash value of the property in question as of the date of its assessment. The valuation or classification as approved by the appropriate state or county authority shall be presumed to be correct and lawful.

C. If the court finds that the valuation is excessive or insufficient, the court shall find the full cash value of the property. The court may find a full cash value higher or lower than the full cash value which was appealed regardless of which party filed the appeal. If the department or the county requests an increase in full cash value, the response filed shall contain a statement of the reasons why the valuation or classification is insufficient or erroneous. The full cash value found by the court shall be entered on the tax roll and shall be used to determine the taxes due on the property.

D. If the court finds that the valuation is:

1. Excessive, the court shall render judgment for the taxpayer and against the state or county, whichever is appropriate, in an amount equal to the excess in taxes levied and assessed together with the costs of the appeal.

2. Correct, the action shall be dismissed with costs against the plaintiff except in appeals taken pursuant to section 42-141, subsection B, paragraph 7.

3. Deficient, the judgment shall be for the state or county, whichever is appropriate, and against the taxpayer for the costs of the appeal and the taxes due on the property in excess of the amount originally levied and assessed. The judgment shall be a lien upon the real and personal property of the appellant with like effect as though the assessment had originally been in the amount of the judgment.

E. If the court finds that the classification is in error, it shall determine the correct classification. The taxes due on the property shall be determined using the classification determined by the court regardless of whether the department filed an appeal pursuant to section 42-141, subsection B, paragraph 7.

F. When judgment is awarded to a taxpayer who paid ~~his~~ THE taxes to the county treasurer: ~~,~~

1. The judgment shall be paid by the county treasurer of the county in which the property is located out of sums collected from property taxes during the next fiscal year, unless there are sufficient sums available in funds budgeted for that purpose by the county to allow an immediate refund, or, if both parties agree, the amount of the judgment may be credited toward any taxes which may be remaining due on the property which is the subject of the appeal, subject in either case to the approval of the board of supervisors.

2. The amount of the judgment shall then be subtracted from the sums due to the state and other political subdivisions in the next fiscal year in proportion to the amount each received from the overpayment of taxes made by the appellant. The state and any political subdivision affected by the judgment shall include in their budgets for the next fiscal year the proportional amount of the judgment for which each is liable. Any increase in the budget because of the portion of the judgment being included shall not be subject to any budget limitation which may be provided by law.

3. Interest at the ~~legal~~ rate PRESCRIBED BY SECTION 44-1201 on the overpayment or underpayment shall be payable from the date of overpayment or underpayment. For the purpose of computing interest under any such judgment, if the tax was paid in installments, a pro rata share of the total overpayment or underpayment shall be deemed attributable to each installment.

G. Judgment in favor of an appellant who paid ~~his~~ THE taxes to the department shall be paid from the general fund of the state.

H. The clerk of the court shall transmit the judgment to the clerk of the board of supervisors or to the department, whichever is appropriate, AND TO THE COUNTY TREASURER. The board of supervisors, THE COUNTY TREASURER or the department, whichever is appropriate, shall, within fifteen days after receipt of the judgment unless an appeal is taken as provided under the rules of civil procedure, correct the rolls in accordance with the judgment of the court.

I. If two or more actions have been filed pursuant to this title for the same taxable year with respect to the same property, such actions shall be consolidated for the purpose of trial. If the issues other than valuation or classification are raised by either party, the priority provisions of subsection A of this section shall not apply.

Sec. 5. Section 42-179.03, Arizona Revised Statutes, is amended to read:

42-179.03. Notice of claim; response; petition for review; appeal; definition

A. If a taxpayer believes that ~~his~~ THE TAXPAYER'S property has been assessed improperly as a result of a property tax error, the taxpayer shall file a notice of claim with the appropriate ~~taxing authority~~ TAX OFFICER, either personally or by certified mail, as follows:

1. If the alleged error concerns the valuation or classification of property by the county assessor, the notice shall be filed with the assessor. The assessor shall forward a copy of such notice to the department immediately upon receipt.

2. If the alleged error concerns the valuation or classification of property by the department, the notice shall be filed with the department.

3. If the alleged error concerns the imposition of any tax rate, the notice shall be filed with the county ~~treasurer~~ BOARD OF SUPERVISORS. The treasurer shall notify each affected taxing entity to allow the entity to file a response to the claim.

B. The notice shall:

1. Be in a form prescribed by the department.

2. Clearly identify the subject property by tax parcel number or tax roll number and the tax year or years for which the correction is proposed.

3. State the claim and the evidence to support the claim for correcting the alleged error.

C. Within sixty days after receiving a notice of claim the ~~taxing authority~~ TAX OFFICER may file a written response to the taxpayer to either consent to or dispute the error and to state the grounds for disputing the error. A failure to file a written response within sixty days constitutes consent to the error, and THE BOARD OF SUPERVISORS SHALL DIRECT the county treasurer ~~shall~~ TO correct the tax roll on the taxpayer's written demand supported by proof of the date of the notice of claim and the ~~taxing authority's~~ TAX OFFICER'S failure to timely dispute the error.

D. If the ~~taxing authority~~ TAX OFFICER disputes the error, it shall notify the taxpayer of a time and place for a meeting between a representative of the ~~taxing authority~~ TAX OFFICER and the taxpayer or the taxpayer's representative to discuss the basis for the dispute.

E. If, after the meeting, the parties agree on all or part of the proposed correction, the BOARD OF SUPERVISORS SHALL DIRECT THE COUNTY TREASURER TO CORRECT THE tax roll ~~shall be corrected~~ to the extent agreed, and any taxes that have been overpaid shall be refunded with interest as provided by law within ninety days after the roll is corrected or pursuant to section 42-178, subsection F. If the taxpayer owes additional taxes, they shall be assessed by supplemental billing to the taxpayer plus interest as provided by law. Any taxes assessed pursuant to this subsection are delinquent if not paid within sixty days after the date the supplemental billing is mailed to the taxpayer.

F. If the parties fail to agree on all or part of the proposed correction, the taxpayer may file a petition with the state board of equalization on a form prescribed by the department and SHALL send a copy to the ~~taxing authority~~ TAX OFFICER by certified mail. The petition must be filed with the state board within one hundred fifty days after the notice of claim is filed or it is barred. On receiving the petition, the board shall hold a hearing on the proposed correction within thirty days and shall issue a written decision pursuant to the board's rules.

G. A party that is dissatisfied with the ~~board's~~ STATE BOARD OF EQUALIZATION'S decision may appeal the decision to tax court within sixty days after the date the board's decision is mailed, but any additional taxes that are determined to be due must be timely paid before delinquency for the court to retain jurisdiction of the matter. In addition, in order for a taxpayer to recover a refund for taxes paid in a preceding tax year as a result of an error, all taxes that were levied and assessed against the property for the tax year must be paid before filing the action in order for the court to retain jurisdiction of the matter.

H. FOR PURPOSES OF THIS SECTION "TAX OFFICER" MEANS THE DEPARTMENT OF REVENUE, COUNTY ASSESSOR OR COUNTY BOARD OF SUPERVISORS, WHICHEVER IS APPROPRIATE UNDER THE CIRCUMSTANCES DESCRIBED IN SUBSECTION A, PARAGRAPH 1, 2 OR 3 OF THIS SECTION.

Sec. 6. Section 42-204, Arizona Revised Statutes, is amended to read:

42-204. <u>Payment of tax as prerequisite to testing validity; injunctive relief prohibited; refunds</u>

A. Any person upon whom a tax has been imposed or levied under any law relating to taxation shall not be permitted to test the validity or amount of tax, either as plaintiff or defendant, if any of the taxes:

1. Levied and assessed in previous years against the property of the taxpayer have not been paid.

2. Which are the subject of the action are not paid prior to becoming delinquent.

3. Becoming due on the property during the pendency of the action are not paid prior to becoming delinquent.

~~B. If a tax is paid as provided by subsection A of this section, it is not necessary to designate the payment as under protest in order to test the validity or amount of tax.~~

~~C.~~ B. No injunction, writ of mandamus or other extraordinary writ shall issue in any action or proceeding in any court against the state or an officer thereof, or against any county, municipality or officer thereof, to prevent or enjoin the extending upon the tax roll of any assessment made for tax purposes, or the collection of any tax imposed or levied.

~~D.~~ C. Except as provided in chapter 1, article 5.1 of this title, within one year after payment of the first installment of the tax, an action may be maintained to recover any tax illegally collected, and if the tax due is determined to be less than the amount paid, the excess shall be refunded in the manner provided by this title. Interest at the legal rate on the overpayment shall be payable from the date of overpayment. For the purpose of computing interest under any such judgment, if the tax was paid in installments, a pro rata share of the total overpayment shall be deemed attributable to each installment.

~~E.~~ D. The department shall be a party to any action brought pursuant to this section.

~~F.~~ E. Any taxpayer dissatisfied with the valuation or classification of ~~his~~ THE TAXPAYER'S property may appeal to the tax court only in the time and manner prescribed in section 42-176, subsections A through D or section 42-246, whichever is applicable.

Sec. 7. Section 42-204.01, Arizona Revised Statutes, is amended to read:

42-204.01. <u>Refund of overpayment as a result of change in tax roll</u>

A. When any change is made in the tax roll pursuant to a statute authorizing such change, any taxes that have been overpaid as a result of such tax roll change shall be refunded upon claim by the taxpayer in the following manner:

1. If funds are available, then refunds shall be made by the county treasurer out of such funds in the current year.

2. If no funds are available, the board of supervisors shall budget for such refund in the next fiscal year.

3. The county treasurer shall be entitled to credit for such refunds in the next accounting after such repayment with each of the political subdivisions and the state to which such overpayment of taxes was transmitted.

4. THE STATE AND ANY AFFECTED POLITICAL SUBDIVISION SHALL INCLUDE IN THEIR BUDGETS FOR THE NEXT FISCAL YEAR THE PROPORTIONAL AMOUNT OF THE REFUND FOR WHICH EACH IS LIABLE.

B. If a refund authorized by subsection A is unpaid and unclaimed two years after the original due date of the taxes, the funds budgeted for such refund shall then revert to the general fund of the county.

Sec. 8. Section 42-205, Arizona Revised Statutes, is amended to read:

42-205. Evidentiary value of records

A. The entries made in the county treasurer's ~~books~~ RECORDS, the records of the board of supervisors, the valuations and roll and the ~~warrants attached thereto~~ ACCOMPANYING RESOLUTIONS, and the delinquent list, or a certified copy ~~thereof~~ OF THE DELINQUENT LIST, shall be prima facie evidence of the facts therein stated.

B. No lack of description, misdescription or irregularity in the description of property assessed upon the roll, if it can be ascertained or proved what property is intended, shall invalidate an assessment.

Sec. 9. Section 42-245, Arizona Revised Statutes, is amended to read:

42-245. Appeal from county board of equalization

A. Any person who is dissatisfied with the valuation or classification of ~~his~~ THE PERSON'S property as fixed by the county board of equalization may:

1. Appeal to the state board of tax appeals by filing a petition with the state board within fifteen days of the date of the mailing of the decision or the decision of the county board, whichever is later. Upon receipt, the state board shall forward a copy of the petition to the director. The petition shall be in the form prescribed by the state board, and the state board shall render a written decision on such petition within thirty days of the date of hearing such petition, but not later than October 31, and immediately transmit a copy of the decision to the petitioner and the county assessor.

2. Appeal directly to tax court in the manner prescribed by section 42-177.

B. The county assessor OR COUNTY TREASURER, WHICHEVER IS APPROPRIATE, shall make the necessary changes in the tax roll and records to reflect the determination of the state board or the tax court.

C. In all cases where the county board has ordered a reduction in valuation of any property, the assessor or the department may appeal or request a review of such decision to the state board or to the tax court in the same manner as provided in subsection A of this section. In the event of an appeal or request for review by the assessor or the department, a copy of the petition shall be transmitted by certified mail on or before the date of the filing of the petition to the listed owner of the property which is the subject of the appeal at the address shown on the then existing tax roll.

The property owner shall be a party to any proceedings in the appeal or review.

Sec. 10. Section 42-256, Arizona Revised Statutes, is amended to read:

42-256. Change in classification of owner-occupied residence

A. If a person purchases or converts property listed as class six pursuant to section 42-162 and occupies such property as a residence, such person may have the classification reviewed for change to class five from the date of conversion and may appeal from the decision resulting from such review in the same manner as provided by law for review of a valuation for ad valorem property taxes and appeal from such review.

B. If a person makes such a conversion or appeals the classification after the assessor has closed the rolls, such person may petition the county board of supervisors to change the classification and reduce the assessed valuation from the date of purchase.

C. The COUNTY board of supervisors shall entertain the petition in the same manner as a board of equalization to hear a request for reduction in valuation.

D. The petitioner may appeal the COUNTY board of supervisors' decision as provided in section 42-245, except that the petitioner shall file the notice of appeal within fifteen days after the board's finding.

E. If the COUNTY board of supervisors finds that the property is in fact being used for residential purposes and should be listed as class five property, it shall change the classification on the roll and fix the assessed valuation from the date of conversion. The amount of taxes which is assessed against the property shall be computed by applying the current tax rate to the original assessed valuation prorated for the portion of the tax year before the property was converted plus the current tax rate applied to the reassessed value of the property prorated for the balance of the year.

F. The COUNTY board of supervisors shall notify the department, COUNTY assessor and COUNTY treasurer of the change in classification, the change in assessed valuation and the amount of tax assessed. The department and the assessor may appeal any such decision in the same manner as provided in section 42-245. The assessor and treasurer shall note such change on their records, and the treasurer ~~shall~~ MAY issue a future tax credit, endorsed by the board ~~of supervisors~~, to the person whose property is liable for the tax. Such tax credit shall be used on the next or several succeeding property tax assessments which may thereafter be owed by such person.

Sec. 11. Section 42-257, Arizona Revised Statutes, is amended to read:

42-257. Remote municipal property; valuation; computation of taxes otherwise payable; definition

A. The COUNTY assessor shall determine the full cash value and the primary and secondary assessed valuation of remote municipal property at the same amount and using the same method of assessment as applied to private property used for the same purpose in the county. Remote municipal property

that is used for agricultural purposes as provided in section 42-167 shall be valued pursuant to section 42-141, subsection A, paragraph 5. Remote municipal property that has been retired from irrigated agricultural use but is not used for any commercial purpose shall be valued at its market value and assessed as class four property pursuant to sections 42-162 and 42-227. The assessor shall transmit ~~his~~ THE determination of the value of such property to the state treasurer and to the county board of supervisors on or before the third Monday in June.

B. On or before the third ~~Monday~~ THURSDAY in August the county board of supervisors shall compute and transmit to the state treasurer the amount of property taxes that would otherwise be payable on the remote municipal property by multiplying the combined total primary property tax rates of the political subdivisions in which the property is located by the primary assessed valuation of the property and multiplying the combined total secondary property tax rates of the political subdivisions in which the property is located by the secondary assessed valuation of the property. The sum of the primary and secondary taxes so computed is the amount of property taxes otherwise payable on the remote municipal property.

C. If the municipality conveys title of the remote municipal property to private ownership, a political subdivision that receives property taxes from the property, and that has outstanding bonds or other long-term obligations secured by water transportation revenues under title 35, chapter 3, article 3.4, shall determine the amount of property taxes otherwise payable as prescribed by subsection B of this section as a result of that political subdivision's property tax rates and the value of the property. The political subdivision shall make special payments to the state treasurer in the amount determined pursuant to subsection B of this section in the manner prescribed in section 9-433 for deposit in the urban in lieu payment fund.

D. For purposes of this section, "remote municipal property" means either:

1. Property that is owned by a city, town or successor political subdivision and that is not located in the county in which all or part of the city, town or political subdivision is located and from which water may be withdrawn or diverted and transported for use on other property in the county in which the city, town or political subdivision is located. For purposes of this paragraph, property that is owned by a city, town or political subdivision includes property that is owned directly by the city, town or political subdivision and property that is owned indirectly through a nonprofit corporation or other entity that is owned or controlled by the city, town or political subdivision.

2. Property that is privately owned and that previously met the requirements of paragraph 1 of this subsection.

Sec. 12. Section 42-309, Arizona Revised Statutes, is amended to read:

42-309. Extending tax roll; effect of informalities

A. As soon as the COUNTY board of supervisors finally determines the estimated amounts provided for in this article, it shall assess taxes for the amounts estimated upon the taxable property of the county, according and in proportion to the individual and particular valuation as specified in the assessment roll for the year.

B. The COUNTY board of supervisors shall compute and ~~carry out in separate money columns~~ LIST the ~~real and personal~~ taxes and totals of taxes of each ~~person~~ PARCEL, and shall add the several taxes ~~therein~~ levied and ~~place~~ COMPUTE the totals ~~at the foot of the columns~~, which shall constitute the assessment and tax roll for the year.

C. No informality in complying with the requirements of this chapter shall render any proceeding for the collection of taxes illegal.

D. In addition to the requirements of subsection B, if the COUNTY board of supervisors authorizes tax statements to be delivered to the taxpayers of the county, the board shall ~~carry out in separate money columns~~ LIST AND COMPUTE THE TOTALS OF the ~~real and personal property~~ taxes by jurisdiction, for the current and the previous year ~~with totals for each column of the statement~~.

E. For the purposes of this section, items of merchandise property exempt pursuant to article IX, sections 2 and 13 of the Constitution of Arizona need not be listed on the tax rolls or tax statements.

Sec. 13. Section 42-310, Arizona Revised Statutes, is amended to read:

42-310. Resolution for collection of taxes; forwarding tax roll to treasurer

A. Upon completion of the assessment and tax roll, ~~the chairman of~~ the COUNTY board of supervisors shall ~~immediately affix, under his hand, a warrant commanding~~ ADOPT A RESOLUTION FOR THE COLLECTION OF TAXES BY the county treasurer ~~to collect according to~~ AS PROVIDED BY law from the ~~several~~ persons named in the roll ~~the taxes set opposite their respective names~~. The board shall immediately charge to the county treasurer~~, in a book kept for that purpose,~~ the totals of all taxes levied on the roll.

B. The assessment and tax roll and the cross index shall be delivered to the county treasurer on or before October 1.

Sec. 14. Section 42-311, Arizona Revised Statutes, is amended to read:

42-311. Transmitting statement of taxes due state to state treasurer

Within ten days after ~~issuance of the warrant by the chairman of~~ the board of supervisors ADOPTS THE RESOLUTION for collection of taxes levied in the annual roll, the clerk of the board shall transmit to the state treasurer a written statement showing the amount of taxes due the state and contained in the annual roll, as appears from the ~~footings made~~ DATA ENTERED by the board.

Sec. 15. Section 42-341, Arizona Revised Statutes, is amended to read:

42-341. Powers and duties of tax collector; bond

A. The county treasurer shall be ex officio tax collector and shall collect all state and ~~county~~ LOCAL PROPERTY taxes and apportion the taxes to the several funds ~~at~~ ON OR BEFORE the end of each month.

B. Before entering upon ~~his~~ THE duties ~~as~~ OF tax collector the county treasurer shall execute to the state a bond in such penal amount as the COUNTY board of supervisors requires but such amount shall not exceed double the amount of money which may come into the possession of the county treasurer as tax collector in any one year.

Sec. 16. 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~~ ATTACHED TO THE COUNTY BOARD OF SUPERVISORS' RESOLUTION FOR COLLECTING TAXES IS THE TREASURER'S AUTHORITY to collect the taxes therein levied.

B. Immediately upon receipt of the tax roll from the COUNTY 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~~ THE TREASURER'S 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.

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~~ 5:00 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~~ THE taxes before they become delinquent at the office of the county treasurer.

Sec. 17. Section 42-343, Arizona Revised Statutes, is amended to read:

42-343. Insertion by treasurer of property omitted from roll; correction of errors

A. When the county treasurer, after the roll is transmitted to ~~him~~ THE TREASURER, ascertains that any property is omitted from the roll, and has reason to believe that any personal property omitted from the roll has not been taxed in any other county for that year, ~~he~~ THE TREASURER shall forthwith list and request the assessor to determine the valuation of such property.

B. The assessor shall within ten days determine the valuation of such property and submit the proposed valuation to the department for approval in the same manner as provided in section 42-148. The valuation as approved by the department or ordered by the state board shall be transmitted to the county treasurer ~~who~~.

C. THE TREASURER shall enter the valuation on the roll following the levies made and delivered ~~to him~~ by the COUNTY board of supervisors. The entries shall be designated as additional valuations, and the taxes so ~~levied and assessed~~ COMPUTED by the county treasurer shall be as valid for all purposes as if the valuations had been made by the assessor and the provisions of section 42-236 shall apply if applicable.

~~B.~~ D. If there is an error on the roll in the name of the person assessed or taxed, the name may be changed and the tax collected from the person who should be taxed therefor, if such person is liable for the tax and can be identified by the county treasurer.

Sec. 18. Section 42-344, Arizona Revised Statutes, is amended to read:

42-344. Entry on roll and receipt upon payment of tax

A. When a tax is paid to the county treasurer ~~he~~ THE TREASURER shall ~~post~~ ENTER the date of payment on the roll ~~opposite the name of~~ AND CREDIT THE PAYMENT TO the person or ~~description of the~~ property THAT IS liable for the tax. ~~and~~

B. THE TREASURER shall give a receipt ~~therefor~~ FOR THE PAYMENT, subject to the provisions of section 42-344.01, stating:

1. The amount of tax. ~~,~~
2. The amount of interest. ~~,~~
3. The total amount paid. ~~,~~
4. The date of payment. ~~,~~
5. A description of the property assessed with sufficient certainty to identify it. ~~,~~
6. The parcel identification number. ~~and~~
7. The year for which the tax was assessed.

Sec. 19. Section 42-344.01, Arizona Revised Statutes, is amended to read:

42-344.01. Optional tax receipt procedure

A. Notwithstanding any ~~other provision of~~ law to the contrary, the board of supervisors may establish a procedure for the county treasurer ~~for~~

~~issuance of~~ TO ISSUE receipts for tax payments made by check. When such a procedure is established, receipts for tax payments made by check shall only be issued ~~when a receipt is requested by the person making payment but in no case may a fee be charged for such~~ IF THE PERSON WHO MAKES THE PAYMENT REQUESTS A RECEIPT. A FEE SHALL NOT BE CHARGED FOR THE receipt.

B. ~~The~~ IF THE TREASURER PROVIDES tax ~~statement, if provided by the county treasurer,~~ STATEMENTS, THEY shall contain:

1. A statement that ~~no~~ A receipt will NOT be issued for payments made by check unless ~~such receipt is requested by~~ the taxpayer REQUESTS A RECEIPT.

2. An appropriate place in which the taxpayer may request ~~such~~ A receipt.

Sec. 20. Section 42-345, Arizona Revised Statutes, is amended to read:

42-345. Partial payment of taxes; partial receipt

A. At any time before either installment of the ~~annual~~ tax becomes delinquent, the county treasurer shall accept a partial payment or payments thereon in an amount not less than ten per cent of the installment, but no partial payment shall be accepted in an amount of less than ten dollars. The treasurer shall credit the taxpayer with the payment, and if any part of the tax or any installment remains unpaid at the date of delinquency, the delinquency shall relate only to the amount remaining unpaid.

B. In accepting payments under the provisions of subsection A of this section the county treasurer shall issue, subject to the provisions of section 42-344.01, to the taxpayer ~~consecutively~~ machine-numbered receipts ~~of his own design~~ DESIGNED BY THE TREASURER, each one stating that it covers a partial payment of taxes.

Sec. 21. Section 42-351, Arizona Revised Statutes, is amended to read:

42-351. Annual report by treasurer of collections and delinquencies; settlement of accounts; separation of accounts as tax collector and as treasurer

A. On or before August 15 each year the county treasurer shall report to the board of supervisors:

1. The amount of taxes charged for collection during the preceding fiscal year on the roll. ~~;—~~

2. The total collections for that year. ~~;—~~

3. The amount of increase and decrease due to corrections. ~~and~~

4. The total amount of unpaid taxes on the roll as of June 30.

B. The board shall credit the treasurer with the amounts of collections made and corrections made according to law and shall balance them against the amounts originally charged against the county treasurer, plus the errors of debit or credit that may be discovered in the rolls.

C. The treasurer shall keep ~~separate and distinct his~~ THE accounts ~~as~~ OF ex officio tax collector and ~~as~~ OF county treasurer SEPARATE AND DISTINCT. ~~As tax collector he shall turn over~~ All collections ~~to himself as~~ OF THE TAX COLLECTOR SHALL BE TURNED OVER TO THE ACCOUNTS OF THE county treasurer on the

last day of each month, and ~~his books, both as~~ THE RECORDS OF BOTH tax collector and ~~as~~ county treasurer~~,~~ shall so indicate.

Sec. 22. Section 42-352, Arizona Revised Statutes, is amended to read:

42-352. Refusal or neglect of treasurer to make settlement; liability on bond

If any county treasurer refuses for a period of five days, or wilfully neglects, to make the settlement with the clerk of the COUNTY board of supervisors and the COUNTY board of supervisors as required by law, ~~he~~ THE TREASURER and ~~his~~ THE TREASURER'S sureties shall be liable to pay the full amount of taxes charged upon the roll. ~~, and~~ The county attorney, upon request of the board ~~of supervisors~~, shall bring an action for the full amount due on the roll.

Sec. 23. Section 42-384, Arizona Revised Statutes, is amended to read:

42-384. Delinquent tax record; interest on delinquent taxes; exception

A. The county treasurer shall keep a ~~back~~ DELINQUENT tax ~~book~~ RECORD.

B. Within ten days after the first Monday in May ~~he~~ THE COUNTY TREASURER shall enter the delinquent property and names of persons ~~upon~~ IN the ~~back~~ DELINQUENT tax ~~book~~ RECORD, with the data on the rolls in separate ~~columns~~ ENTRIES, together with ~~columns~~ ENTRIES 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~~ DELINQUENT tax ~~book~~ RECORD 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~~ DELINQUENT tax ~~book~~ RECORD shall:

1. Agree with the total shown by the several delinquent lists as corrected by the COUNTY board OF SUPERVISORS. ~~, and such amount or total amount shall~~

2. Be debited at the end of the ~~back~~ DELINQUENT tax ~~book~~ RECORD against the county treasurer.

C. THE FAILURE TO COMPLETE A DELINQUENT TAX RECORD WITHIN THE TIME PRESCRIBED OR ANY INFORMALITY IN COMPLETING THE DELINQUENT TAX RECORD DOES NOT AFFECT ITS VALIDITY.

~~B.~~ D. EXCEPT AS PROVIDED IN SUBSECTION E, 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~~ IS counted as a whole month. ~~, except that no~~

E. Interest shall NOT be collected if the delinquency is the result of an error by the county assessor or county treasurer.

Sec. 24. Section 42-386, Arizona Revised Statutes, is amended to read:

42-386. Taxes for which property tax lien sold; effect of failure to include taxes unpaid in previous years; limitation; exception

A. The delinquent taxes for which a real property tax lien is sold pursuant to the provisions of this article shall not be confined to unpaid taxes for any certain year or years. The county treasurer shall advertise and sell the tax lien for the aggregate amount of all unpaid taxes ~~becoming~~ THAT ARE delinquent on the property ~~during each and every preceding year~~, together with all penalties, interest and charges respectively due for the current or prior years, whether or not the aggregate amount or any part has been reduced to judgment. Failure to include the unpaid taxes of any year shall not invalidate a sale for unpaid taxes becoming delinquent during any other year or years.

B. No sale for an unpaid tax shall be commenced at a date later than five years after delinquency unless advertised as provided by this article within the five year period, except when a failure to advertise within five years of the delinquency is due to a restraining order or injunction issued by a court of competent jurisdiction.

Sec. 25. Section 42-387, Arizona Revised Statutes, is amended to read:

42-387. Delinquent tax list and notice

~~A. All real property upon which taxes, including personal property taxes secured thereby, are unpaid and delinquent shall be subject to tax lien sale as provided by this article.~~

~~B.~~ A. Not later than December 31 each year the county treasurer shall prepare:

1. A list of all real property upon which the taxes for prior tax years are unpaid and delinquent, describing the ~~real estate~~ PROPERTY as it is described on the tax roll. ~~, with~~

2. An accompanying notice stating that THE TREASURER WILL SELL a tax lien on each parcel of real property ~~will, on a day specified, and succeeding days, be sold by him~~ at public auction ~~at the office of the county treasurer~~ for:

(a) ~~The~~ Taxes, penalties, interest and charges ~~thereon~~ ON THE REAL PROPERTY. ~~, and~~

(b) Taxes, penalties, interest and charges assessed against the owner ~~thereof~~ for personal property.

~~C.~~ B. The treasurer shall mail to the owner of each parcel of the property at ~~his~~ THE OWNER'S last known address a copy of the notice of proposed sale. The notice ~~may be in the following form~~ SHALL INCLUDE:

1. THE NAME OF THE OWNER.
2. THE LEGAL DESCRIPTION AND PARCEL NUMBER OF THE PROPERTY.
3. THE TAX YEARS FOR WHICH TAXES ARE DELINQUENT.
4. THE TAXES, PENALTIES, INTEREST AND CHARGES ASSESSED.

~~Treasurer's office, _____ County, Arizona.~~

~~Public notice is hereby given that I will offer at public sale at the office of the treasurer of _____ County, Arizona, on the _____ day of _____, 19____, and on succeeding days, a tax lien on the following described real property, upon which there are delinquent taxes, for an amount necessary to pay the taxes with the interest, penalties and charges thereon, to wit:~~

	~~Name of Owner if Known~~	
	~~Name of Mining Claim or Description of Property~~	
	~~Part of Section or Lot~~	
	~~Section or Block~~	
	~~Township, City or Town~~	
	~~Range, Division or Addition~~	
	~~Number of Acres~~	
	~~Dollars~~	~~Amount of Taxes~~
	~~Cents~~	

Sec. 26. Section 42-389, Arizona Revised Statutes, is amended to read:

42-389. Affidavit of delinquent tax list and notice; sufficient description of property; additional penalty

A. The county treasurer shall ~~make or cause to be made~~ RECORD an affidavit showing the posting of the DELINQUENT TAX list and notice.

B. Every publisher who publishes the list and notice of the tax lien sale on the order of the county treasurer shall, immediately after the last publication, deliver to the treasurer AND RECORD an affidavit of publication made by the publisher, manager or foreman of the newspaper to whom the facts of publication are known. A publisher failing to furnish AND RECORD the affidavit within ten days after the last publication shall not be paid for the publication of the list and notice. The RECORDED affidavit ~~shall be filed by the county treasurer in the office of the county recorder and shall be~~ IS prima facie evidence of the RECITED facts ~~therein recited~~ in any action in the courts of the state.

C. The COUNTY assessor's parcel number and description of property with sufficient certainty to identify the quarter section or lot, block and tract may be used to describe real property in the DELINQUENT TAX list and notice OF SALE. For all other entries, notices, certificates, deeds, pleadings, judgments and proceedings made or had under the provisions of this chapter, it shall be sufficient to designate the sections, townships, ranges, lots, blocks and portions thereof by initial letters, figures and abbreviations.

D. A penalty of five dollars or five per cent of the delinquent taxes for which the tax lien is being sold, whichever is greater, shall be added to the amount of taxes delinquent on each parcel of real property separately assessed and described in the list and notice. This penalty ~~shall be~~:

1. IS imposed and due on January 1 after the printing of the list pursuant to section 42-387. ~~and~~

2. Shall be collected by the county treasurer.

Sec. 27. Section 42-394, Arizona Revised Statutes, is amended to read:

42-394. Payment; resale or recovery on reneged bid; processing fee

~~When the county treasurer sells a real property tax lien for delinquent taxes:~~

~~1.~~ A. ~~He shall require~~ THE PURCHASER OF A TAX LIEN SHALL PAY the purchase price ~~to be paid~~ in cash at the time of sale. If ~~a person to whom a tax lien has been sold~~ THE PURCHASER fails to pay the amount due: ~~,~~

1. The COUNTY treasurer shall ~~proceed to~~ resell the tax lien if the sale has not been closed. ~~, or~~

2. If the sale has been closed, ~~he~~ THE TREASURER may either:

(a) Advertise it specially in the manner provided for the publication and posting of the original list and notice. ~~or at his option~~

(b) Recover the amount bid by civil action in a court of competent jurisdiction.

~~2.~~ B. The purchaser shall pay a processing fee of not more than ten dollars per ~~parcel~~ TAX LIEN. The COUNTY treasurer shall deposit monies collected pursuant to this paragraph in the taxpayers' information fund established by section 11-495.

Sec. 28. Section 42-395, Arizona Revised Statutes, is amended to read:

42-395. Certificate of purchase or registered certificate; fee

The county treasurer shall:

1. Make, execute and deliver a certificate of ~~sale~~ PURCHASE to each purchaser at the sale for delinquent taxes or to each assignee. ~~thereafter and shall~~ THE TREASURER MAY PROVIDE FOR A REGISTERED CERTIFICATE IN THE TREASURER'S RECORDS IN LIEU OF DELIVERING A PHYSICAL CERTIFICATE.

2. Collect from the purchaser or assignee a fee of ~~one dollar~~ TEN DOLLARS for each certificate.

Sec. 29. Section 42-396, Arizona Revised Statutes, is amended to read:

42-396. Certificate of purchase; form; assignment

A. The certificate of purchase OR REGISTERED CERTIFICATE shall:

1. Describe the real property on which a tax lien is sold as it is described in the record of tax lien sales. ~~and shall~~

2. Recite THE DATE OF THE SALE.

3. STATE THE NAME OF THE PURCHASER.

4. RECITE THE TAX YEAR OR YEARS FOR WHICH THE TAX LIEN WAS SOLD.

5. RECITE the amount of all taxes, interest, penalties and charges for which the ~~property~~ tax lien was sold~~, together with~~ AND the rate of interest payable in order to redeem. ~~The certificate may be in the following form: Treasurer's Office, County of _____, State of Arizona~~

~~I hereby certify that at a sale of tax liens on real estate situated in said county and state, for delinquent taxes for the following year, or years, to wit _____, held at the county treasurer's office in said county on the _____ day of _____, 19__, in accordance with law, _____ was the purchaser of a tax lien on that certain real property described as follows, to wit:~~

~~Name of Mining Claim or Description of Improvement~~	~~Part of Section or Lot~~	~~Section or Block~~	~~Township City or Town~~	~~Range, Division or Addition~~	~~Amount Paid Dollars Cents~~

~~for which he or she paid the amount of money set opposite the description of said real property, on which amount he or she shall receive, until this certificate is redeemed, interest at the rate determined pursuant to law until redeemed.~~

~~(Seal)~~ ~~Treasurer of _____ County, State of Arizona.~~

B. The certificate of purchase, whether REGISTERED OR PAPER OR issued to the state or to a person, shall be assignable by endorsement. ~~, and~~ An

assignment when noted on the record of tax lien sales in the office of the county treasurer shall vest in the assignee all the right and title of the original purchaser.

Sec. 30. Section 42-397, Arizona Revised Statutes, is amended to read:

42-397. Record of tax lien sales by county treasurer

The county treasurer shall make a correct record of all sales of real property tax liens ~~in a durable book, which shall be~~ known as the record of tax lien sales, containing:

1. The date of sale.
2. A description of each parcel on which a tax lien was sold.
3. THE name of the owner, if known.
4. THE name of THE purchaser.
5. THE total amount of taxes, interest, penalties and charges for which each tax lien was sold.
6. The amount of subsequent taxes and interest paid by the purchaser.
7. The name of the assignee and the date of assignment of certificate.
8. THE name of person redeeming and THE date of redemption.
9. THE total amount paid for redemption.
10. THE name of ANY person to whom conveyed and THE date of THE deed.

Sec. 31. Section 42-400, Arizona Revised Statutes, is amended to read:

42-400. Payment of subsequent taxes by certificate holder; fee

A. On or after June 1 of each year ~~any~~ IF A person ~~desiring~~ WHO HOLDS A CERTIFICATE OF PURCHASE DESIRES to pay subsequent taxes, accrued interest and related fees then due upon the real property ~~for which he or she holds a certificate of purchase~~, THE PERSON shall exhibit the certificate OR RECEIPT OF REGISTERED CERTIFICATE to the county treasurer who shall endorse thereon the amount of the subsequent taxes paid and the date of payment. The county treasurer shall ~~enter~~ CREDIT the payment ~~opposite the description of such real~~ TO THE property in the record of tax lien sales ~~kept by him or her as provided in this article~~.

B. For making such entries the county treasurer shall collect a fee of ~~one dollar~~ FIVE DOLLARS from the holder of the certificate.

Sec. 32. Section 42-403, Arizona Revised Statutes, is amended to read:

42-403. Compromising taxes; certificate of redemption; distribution of proceeds; omission of tax or fund from action for collection

A. When it appears to the board of supervisors that any property is not worth the amount of taxes, interest, costs and penalties due or that the tax lien on the property would not sell for such amount, the board may compromise the taxes with the owner. ~~, and upon~~

B. ON payment to the county treasurer of the amount agreed upon the ~~board~~ TREASURER shall:

1. Issue a certificate of redemption releasing such property from the tax lien. ~~The board shall order~~

2. DISTRIBUTE the amount paid ~~distributed~~ to the various funds to which the taxes are due in the proportion the amount received bears to the whole amount charged against such property for the current tax year.

~~B.~~ C. The board may:

1. Order that no action be brought on any specified property if in its judgment the property is not worth or will not bring an amount equal to the taxes, interest and costs. ~~, and may~~

2. Direct that any tax or fund, the validity of which is being contested in the courts, shall be omitted from any action brought under this article, but the judgment rendered in an action where such tax is omitted shall not bar or affect a subsequent action for the tax so omitted.

Sec. 33. Section 42-421, Arizona Revised Statutes, is amended to read:

42-421. Redemption of real property tax liens sold; statutory fees

A. Real property tax liens sold under the provisions of article 6 of this chapter may be redeemed by the owner, ~~his~~ THE OWNER'S agent, assignee or attorney, or by any person having a legal or equitable claim therein, including a certificate of purchase of different date, at any time before the expiration of three years from the date of sale, or thereafter at any time before the delivery of a treasurer's deed to the purchaser, ~~his~~ THE PURCHASER'S heirs or assigns, by payment to the county treasurer of the amount for which the real property tax lien was sold, with interest at the rate specified in the certificate of purchase, together with the amount of all taxes accruing on the real estate after the sale and paid by the purchaser and endorsed on the certificate of purchase, with interest on the subsequent taxes at the same rate as specified in the certificate of purchase.

B. Statutory fees paid by the purchaser or ~~his~~ THE PURCHASER'S assigns in connection with the certificate, except the processing fee imposed by section 42-394, ~~paragraph 2~~ SUBSECTION B, shall be added to the amount payable on redemption and shall bear interest at the rate of interest specified in the certificate except as otherwise provided by this chapter.

Sec. 34. Section 42-423, Arizona Revised Statutes, is amended to read:

42-423. Issuance of certificate of redemption; fee

A. The county treasurer shall, ~~upon application~~ ON A REQUEST to redeem a real property tax lien sold under the provisions of article 6 of this chapter, and upon being satisfied that the person ~~applying~~ WHO MAKES THE REQUEST has the right to redeem the tax lien, and upon payment of the amount due, issue to such person a certificate of redemption describing the parcels on which the tax lien is redeemed, giving the date of redemption, the amount paid, and by whom redeemed, and shall make the proper entries in the record of tax LIEN sales in ~~his~~ THE TREASURER'S office.

B. For each certificate of redemption the county treasurer shall collect a fee of ten dollars.

Sec. 35. Section 42-426, Arizona Revised Statutes, is amended to read:

42-426. Redeeming partial interest

A person owning an interest less than the whole in real property:

1. May redeem a tax lien against ~~his~~ THAT interest AS A PERCENTAGE OF THE ENTIRE LIABILITY REPORTED BY THE COUNTY ASSESSOR by paying the proportionate part of the whole amount due. ~~, and~~

2. Shall receive a certificate of redemption for ~~his~~ THE interest in the manner provided by this article.

Sec. 36. Section 42-453, Arizona Revised Statutes, is amended to read:

42-453. County treasurer's deed; form

A. On receiving a certified copy of a judgment foreclosing the right to redeem, together with a fee of ten dollars PER PARCEL, the county treasurer shall execute and deliver to the party in whose favor the judgment was entered a deed conveying to the party entitled thereto the property described in the judgment.

B. The deed SHALL INCLUDE THE FOLLOWING INFORMATION:

1. THE DATE, COURT ACTION NUMBER AND NAME OF THE JUDGMENT.

2. THE NAME OF THE PURCHASER.

3. THE PROPERTY DESCRIPTION.

4. THE DATE OF THE CONVEYANCE.

5. A FORMAL ACKNOWLEDGMENT BY THE TREASURER. ~~may be in the following form:~~

~~Know All Men By These Presents, that I, _____, Treasurer of _____ County, State of Arizona, pursuant to law and to the judgment of the Superior court in _____ County, the State of Arizona, entered on the _____ day of _____, 19____, in an action numbered _____, entitled _____, plaintiff vs. _____, defendant, in consideration of the amount paid to the treasurer at the sale in the above entitled action foreclosed, and in further consideration of the amount of ten dollars, have conveyed and by these presents do convey, unto the said _____, the following described real property situated in the county of _____, State of Arizona, to wit:~~

~~(Description)~~

~~In Witness Whereof, I, _____, treasurer of the county of _____, State of Arizona, by virtue of law, have hereunto set my hand and seal this _____ day of _____, 19____.~~

~~_____,~~

~~Treasurer.~~

~~(Seal)~~

~~State of Arizona)~~

~~) ss.~~

~~County of _____)~~

~~This instrument was acknowledged before me this _____ day of _____, 19____, by _____, as treasurer of the county of _____, State of Arizona, who then and there stated to me that he executed the same for the purpose and consideration therein expressed.~~

_____,

_____,

~~(Official Capacity)~~

Sec. 37. Section 42-463, Arizona Revised Statutes, is amended to read:

42-463. Publishing and posting notice of application for treasurer's deed

A. IN ADDITION TO MAILING NOTICE PURSUANT TO SECTION 42-462, the county treasurer shall~~, in addition to giving notice as prescribed by section 42-462, advertise that a treasurer's deed has been applied for and by whom, describing the property involved, the date on which the tax lien was sold, the amount of taxes, interest, penalties and charges for which the tax lien was sold, and the last date for redeeming the tax lien,~~ PUBLISH NOTICE once a week for ~~four~~ TWO consecutive weeks in a newspaper of general circulation in the area in which the property is located~~,~~ or in a newspaper of general circulation within the county. THE PUBLISHED NOTICE SHALL STATE THE APPLICATION FOR A TREASURER'S DEED AND SHALL INCLUDE:

1. THE NAME OF THE APPLICANT.
2. A DESCRIPTION OF THE PROPERTY.
3. THE DATE ON WHICH THE TAX LIEN WAS SOLD.
4. THE AMOUNT OF TAXES, INTEREST, PENALTIES AND CHARGES FOR WHICH THE TAX LIEN WAS SOLD.
5. THE LAST DATE FOR REDEEMING THE TAX LIEN.

B. If the property to be conveyed is in the limits of an incorporated city or town, ~~and~~ if it can be readily located and is reasonably accessible AND IF ANY NOTICE SENT BY CERTIFIED MAIL UNDER SECTION 42-462 HAS NOT BEEN DELIVERED, the COUNTY treasurer or ~~his~~ THE TREASURER'S deputy shall place a sign on the property in a conspicuous place where the public is most likely to observe it. The sign shall contain the words "this property is subject to foreclosure for delinquent taxes"~~, in letters not less than three inches in height,~~ and ~~in smaller sized lettering~~ shall give notice of the method and date by which the owner may redeem the tax lien. The notices shall be in the form set forth in section 42-462.

Sec. 38. Section 42-482, Arizona Revised Statutes, is amended to read:

42-482. Extension of county assessment roll to provide for all taxing units; equalization of assessments of taxing units

The county assessor of each county shall ~~extend~~ COMPILE the total valuations of all property subject to taxation~~,~~ and the valuation assessed to each taxpayer~~, into columns provided~~ for state, county, city, town, school district, ~~special road district, drainage district~~ COMMUNITY COLLEGE DISTRICT and other local assessment district purposes within the county, ~~so that the several columns will~~ TO show each assessment and ~~the total of the columns will show~~ the total valuation of all the property subject to taxation within the limits of the county and each taxing unit ~~therein~~ IN THE COUNTY. The roll shall then constitute the assessment roll for each taxing unit, and the assessments for each shall be equalized by the state and county boards of equalization to the same extent, in the same manner and at the same time that taxes for state and county purposes are equalized.

Sec. 39. Section 42-486, Arizona Revised Statutes, is amended to read:

42-486. Assessment and collection of city and town taxes

A. The COUNTY board of supervisors shall, on or before the third Monday in August each year, assess the amount of taxes certified to it as having been levied for city or town purposes, designating the amount which shall be levied for such purposes on each one hundred dollars of taxable property.

B. The taxes as shown upon the roll for cities and towns shall be collected by the county treasurer at the times and in the manner provided for collection of state and county taxes. The ~~warrant to the county treasurer~~ RESOLUTION BY THE COUNTY BOARD OF SUPERVISORS AUTHORIZING THE COLLECTION OF TAXES shall include such city and town taxes, and ~~confer upon him~~ SHALL PROVIDE THE TREASURER WITH the same powers respecting the collection of such taxes and respecting the return and sale of property for delinquent taxes as are conferred upon ~~him~~ THE TREASURER respecting state or county taxes.

Sec. 40. Section 42-613, Arizona Revised Statutes, is amended to read:

42-613. Seizure of property by sheriff; notice of sale

A. ~~Upon receipt of~~ AFTER RECEIVING a tax bill the sheriff shall~~, within six months,~~:

1. Seize the property WITHIN SIX MONTHS wherever it is found. ~~and~~

2. Advertise the property for sale at public auction FOR CASH within one year from the date of such seizure ~~for cash in hand~~.

B. Under authority of the tax bill ~~issued to him~~, the sheriff:

1. Shall seize the property. ~~and~~

2. May enter any building, dwelling ~~house~~, grounds or ~~any~~ other place or enclosure in order to seize the property. ~~, and~~

3. May call ~~to his aid~~ any citizen ~~of the state when~~ TO AID THE SHERIFF IF necessary.

C. If the property is located in a manner ~~so as to require~~ THAT REQUIRES a judicial warrant to achieve entry, then ~~a warrant to accomplish entry may be issued by~~ any magistrate ~~upon~~ MAY ISSUE THE WARRANT ON a showing that probable cause exists to believe that the property described in the tax bill is so located.

~~B.~~ D. If ~~the property which~~ the sheriff is directed to seize and sell is a mobile home, as defined in section 42-641, ~~and~~ THAT is found to be in the possession of a person other than the person listed on the tax bill issued by the county treasurer AND who presents evidence of having purchased the ~~property~~ MOBILE HOME from the person listed on the tax bill after the taxes became delinquent, the sheriff shall not seize the property. ~~but shall~~ Instead, THE SHERIFF SHALL issue a notice of intent to seize such mobile home in five working days AND SHALL ADVISE THE OWNER OF THE APPLICATION PROCEDURE TO EXTEND THE PAYMENT DUE DATE AS PROVIDED IN SECTION 42-647. The provisions of this subsection shall not apply if the county treasurer or the sheriff has reason to believe that the mobile home is in danger of being removed from the state.

~~C.~~ E. After seizing the property the sheriff shall give at least five days' notice of the time, place and terms of sale by posting three notices ~~thereof~~ in the county where the property is to be sold. ~~,~~ One ~~notice to~~ OF THE NOTICES SHALL be posted at the place where the property is located and the other two in public places in the county. The notices shall:

1. Describe the property to be sold. ~~,~~

2. STATE the name of the owner or person to whom the property is assessed. ~~,~~

3. STATE the place and time of holding the sale. ~~and~~

4. STATE the amount of taxes for which the property is to be sold.

Sec. 41. Section 42-647, Arizona Revised Statutes, is amended to read:

42-647. <u>Delinquent taxes accruing under previous ownership; extension of due date; exemption of interest and penalty</u>

~~A. When it is determined that the~~ IF delinquent taxes on a mobile home were levied and became delinquent when ~~such~~ THE mobile home was the property of a previous owner: ~~,~~

1. The county treasurer ~~shall~~, upon application AND PAYMENT OF A FIVE DOLLAR FEE by the current owner ~~and payment of a five dollar application fee~~, SHALL extend the due date for payment of such taxes for one year with no interest and penalty. ON APPLICATION AND PAYMENT OF AN ADDITIONAL FIVE DOLLAR FEE, the county treasurer shall ~~upon application and payment of an additional five dollar fee~~ extend the due date for an additional ~~one~~ year. ~~provided that~~ The total aggregate period of such extensions ~~does~~ MAY not exceed two years FROM THE DATE OF THE ORIGINAL APPLICATION AND PAYMENT OF THE ORIGINAL APPLICATION FEE.

2. ~~Such~~ Delinquent taxes ~~shall~~ THAT ARE EXTENDED UNDER THIS SECTION become due and payable immediately if the mobile home is sold.

~~B.~~ 3. ~~When it is determined that the delinquent taxes on a mobile home were levied and became delinquent when such mobile home was the property of a previous owner,~~ Any accrued interest or penalty due on such delinquent tax amount shall be exempted from payment by the current owner.

Sec. 42. Section 42-1108, Arizona Revised Statutes, is amended to read:

42-1108. Liability for collections; disposition of monies; quarterly statement

A. The sheriff shall be liable for all license ~~taxes he fails to collect~~ FEES THAT ARE UNCOLLECTED by reason of carelessness or neglect.

B. On the ~~first Monday in~~ FIFTEENTH DAY OF each month the sheriff shall pay to the county treasurer all monies collected ~~by him~~ for license ~~taxes, and not theretofore paid over~~ FEES, taking a receipt ~~therefor~~ FOR THE MONIES, which shall be filed with the clerk of the COUNTY board of supervisors. At every quarterly meeting of the board ~~of supervisors~~ the sheriff shall return to the board a statement showing the number and class of each license ~~tax~~ receipt issued ~~by him~~, to whom issued, the amount collected and for what period issued.

APPROVED BY THE GOVERNOR APRIL 11, 1996

FILED IN THE OFFICE OF THE SECRETARY OF STATE ARPIL 11, 1996