

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

FILED

**Jane Dee Hull
Secretary of State**

CHAPTER 21

SENATE BILL 1108

AN ACT

RELATING TO TAX EXEMPT PROPERTY.

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

2 Section 1. Refund or forgiveness of taxes paid or due on exempt
3 property

4 A. The county board of supervisors shall direct the county treasurer
5 to grant a refund to any youth shelter that is otherwise exempt from taxation
6 pursuant to section 42-271, Arizona Revised Statutes, if the shelter would
7 have qualified for an exemption in that year had the shelter timely filed the
8 affidavit required by section 42-274, Arizona Revised Statutes, to the extent
9 of property tax paid by the shelter and not refunded under any prior law for
10 tax year 1994, regardless whether paid under protest, if the shelter submits
11 a claim for refund to the county treasurer within sixty days after the
12 effective date of this act. The claim shall be paid within thirty days after
13 it is submitted to the county treasurer.

14 B. The county treasurer is entitled to credit for the refund with the
15 state and each of the political subdivisions to which the overpayment may
16 have been transmitted if the treasurer has previously transmitted the
17 overpayment to these taxing entities.

18 C. Property taxes and any accrued penalties due from but not paid by
19 any youth shelter that is otherwise exempt from taxation pursuant to section
20 42-271, Arizona Revised Statutes, for tax year 1994 are forgiven and no
21 longer due and payable. The county board of supervisors shall direct the
22 county treasurer to strike off any forgiven taxes from the tax roll.

~~APPROVED BY THE GOVERNOR MARCH 21, 1996~~

~~FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 22, 1996~~