

State of Arizona
House of Representatives
Forty-fifth Legislature
First Regular Session
2001

CHAPTER 186

HOUSE BILL 2017

AN ACT

AMENDING SECTIONS 42-16108 AND 42-16165, ARIZONA REVISED STATUTES; REPEALING SECTION 42-19006, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2000, CHAPTER 84, SECTION 4; REPEALING SECTION 42-19007, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2000, CHAPTER 84, SECTION 5; AMENDING SECTION 42-19006, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 1999, CHAPTER 253, SECTION 21; AMENDING SECTION 42-19152, ARIZONA REVISED STATUTES; RELATING TO UNSECURED PERSONAL PROPERTY TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-16108, Arizona Revised Statutes, is amended to
3 read:

4 42-16108. Decision

5 A. Except as provided in subsection B of this section, the county
6 board shall either grant or refuse the request of the petitioner, in whole
7 or in part, as it considers just and proper within ten days after the date
8 of the hearing, and in any event not later than October 15.

9 B. In the case of an appeal under section 42-16105, subsection C, the
10 county board shall complete the hearing and issue a decision on or before the
11 third Friday in November of the calendar year preceding the year in which the
12 taxes are levied.

13 C. IN THE CASE OF A PERSONAL PROPERTY APPEAL UNDER SECTION 42-19052,
14 THE COUNTY BOARD OF EQUALIZATION SHALL COMPLETE THE HEARING AND ISSUE A
15 DECISION ON OR BEFORE DECEMBER 1 OF THE CALENDAR YEAR ON WHICH THE TAXES ARE
16 LEVIED.

17 ~~C.~~ D. Within ten days after its decision the county board shall mail
18 a copy of the decision to the petitioner at the address shown on the
19 petition.

20 Sec. 2. Section 42-16165, Arizona Revised Statutes, is amended to
21 read:

22 42-16165. Deadlines for issuing decisions

23 The state board shall complete all hearings and issue all decisions
24 under this article on or before October 15 of each year, except for:

25 1. Cases involving property valued by the department, in which case
26 the decisions shall be issued on or before November 15.

27 2. An appeal under section 42-16157, subsection C or D, which shall
28 be completed on or before the third Friday in November of the calendar year
29 preceding the year in which the taxes are levied.

30 3. IN THE CASE OF A PERSONAL PROPERTY APPEAL UNDER SECTION 42-19052,
31 THE STATE BOARD OF EQUALIZATION SHALL COMPLETE THE HEARING AND ISSUE A
32 DECISION ON OR BEFORE DECEMBER 1 OF THE CALENDAR YEAR IN WHICH THE TAXES ARE
33 LEVIED.

34 Sec. 3. Repeal

35 A. Section 42-19006, Arizona Revised Statutes, as amended by Laws
36 2000, chapter 84, section 4, is repealed.

37 B. Section 42-19007, Arizona Revised Statutes, as amended by Laws
38 2000, chapter 84, section 5, is repealed.

39 Sec. 4. Section 42-19006, Arizona Revised Statutes, as amended by Laws
40 1999, chapter 253, section 21, is amended to read:

41 42-19006. Notice of valuation

42 A. On or before ~~June 30~~ AUGUST 30 the assessor shall mail a notice of
43 valuation in the form prescribed by the department, to either:

44 1. The owner of the personal property, if known.

1 2. The person in whose possession it is found at the time of
2 valuation.

3 B. The owner or person in possession of the property may petition the
4 assessor for review pursuant to section 42-19051.

5 Sec. 5. Section 42-19152, Arizona Revised Statutes, is amended to
6 read:

7 42-19152. Taxation of mobile homes

8 A. Each mobile home is subject to ad valorem property tax to be
9 assessed and collected in the same manner and at the same time as other
10 personal property that is taxable under this chapter.

11 ~~B. If application for title is made after March 31 for any mobile home
12 that was not previously required to have a title in this state, the tax for
13 that year on the mobile home shall be reduced by one-fourth for each full
14 calendar quarter of the year that has already expired.~~

15 ~~C.~~ B. The department shall establish the method of determining the
16 valuation of mobile homes that are taxable under this chapter to be set by
17 the county assessor.

18 Sec. 6. Emergency

19 This act is an emergency measure that is necessary to preserve the
20 public peace, health or safety and is operative immediately as provided by
21 law.

APPROVED BY THE GOVERNOR APRIL 21, 2001.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 23, 2001.

Passed the House January 29, 2001,

Passed the Senate April 11, 2001,

by the following vote: 57 Ayes,

by the following vote: 30 Ayes,

0 Nays, 3 Not Voting

0 Nays, 0 Not Voting

with emergency
[Signature]
Speaker of the House

with Emergency
[Signature]
President of the Senate

[Signature]
Chief Clerk of the House

[Signature]
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this
_____ day of _____, 20____,
at _____ o'clock _____ M.

Secretary to the Governor

Approved this _____ day of _____,
_____, 20____,
at _____ o'clock _____ M.

Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State
this _____ day of _____, 20____,
at _____ o'clock _____ M.

Secretary of State

H.B. 2017

HOUSE CONCURS IN SENATE
AMENDMENTS AND FINAL PASSAGE

April 17, 2001,

by the following vote: 53 Ayes,

0 Nays, 7 Not Voting
with emergency

Robert
Speaker of the House

Norman L. Moore
Chief Clerk of the House

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

17 day of April, 2001,

at 11:00 o'clock A M.

Sandra Garcia
Secretary to the Governor

Approved this 21 day of

April, 2001,

at 9:18 o'clock A M.

Janice K. Hull
Governor of Arizona

H.B. 2017

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 23 day of April, 2001,

at 4:45 o'clock P M.

Betsy Bayless
Secretary of State