

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

CHAPTER 242

# HOUSE BILL 2283

AN ACT

AMENDING SECTIONS 42-17153 AND 42-18202, ARIZONA REVISED STATUTES; RELATING  
TO PROPERTY TAX LIENS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-17153, Arizona Revised Statutes, is amended to  
3 read:

4 42-17153. Lien for taxes; time lien attaches; priority

5 A. Except as provided in subsection B of this section, a tax that is  
6 levied on real or personal property is a lien on the assessed property.

7 B. A tax that is levied against personal property of a person who owns  
8 real property of a value of less than two hundred dollars in the county is  
9 a personal liability of the property owner, in addition to being a lien  
10 against the property.

11 C. The lien:

12 1. Attaches on January 1 of each year.

13 2. Is not satisfied or removed until one of the following occurs:

14 (a) The taxes, penalties, charges and interest are paid.

15 (b) Title to the property has finally vested in a purchaser under a  
16 sale for taxes.

17 (c) A certificate of removal and abatement has been issued pursuant  
18 to section 42-18353.

19 3. Is prior and superior to all other liens and encumbrances on the  
20 property, except:

21 (a) Liens or encumbrances held by this state.

22 (b) LIENS FOR TAXES ACCRUING IN ANY OTHER YEARS.

23 D. If a political subdivision of this state acquires title to property  
24 after December 31, 1998, any lien for delinquent taxes on the property:

25 1. Is not abated, extinguished, discharged or merged in the title to  
26 the property unless approved by the county board of supervisors.

27 2. Is enforceable in the same manner as other delinquent tax liens.

28 Sec. 2. Section 42-18202, Arizona Revised Statutes, is amended to  
29 read:

30 42-18202. Notice

31 A. At least thirty days before filing an action to foreclose the right  
32 to redeem under this article, the purchaser shall send notice of intent to  
33 file the foreclosure action by certified mail to:

34 1. The property owner of record according to the records of the county  
35 recorder in the county in which the property is located OR TO ALL OF THE  
36 FOLLOWING:

37 (a) THE PROPERTY OWNER ACCORDING TO THE RECORDS OF THE COUNTY ASSESSOR  
38 IN THE COUNTY IN WHICH THE PROPERTY IS LOCATED AS DETERMINED BY SECTION  
39 42-13051.

40 (b) THE SITUS ADDRESS OF THE PROPERTY, IF SHOWN ON THE TAX ROLL AND  
41 IF DIFFERENT FROM THE OWNER'S ADDRESS UNDER SUBDIVISION (a).

42 (c) THE TAX BILL MAILING ADDRESS ACCORDING TO THE RECORDS OF THE  
43 COUNTY TREASURER IN THE COUNTY IN WHICH THE PROPERTY IS LOCATED, IF THAT  
44 ADDRESS IS DIFFERENT FROM THE ADDRESSES UNDER SUBDIVISIONS (a) AND (b).

45 2. The treasurer of the county in which the real property is located.

- 1           B. The notice shall include:
- 2           1. The property owner's name.
- 3           2. The real property tax parcel identification number.
- 4           3. The legal description of the real property.
- 5           4. The certificate of purchase number.
- 6           5. The proposed date of filing the action.

APPROVED BY THE GOVERNOR APRIL 24, 2001.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 25, 2001.

Passed the House February 19, 2001,

Passed the Senate April 11, 2001,

by the following vote: 50 Ayes,

by the following vote: 29 Ayes,

8 Nays, 2 Not Voting

1 Nays, 0 Not Voting

[Signature]  
Speaker of the House

[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

H.B. 2283

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

HOUSE CONCURS IN SENATE  
AMENDMENTS AND FINAL PASSAGE

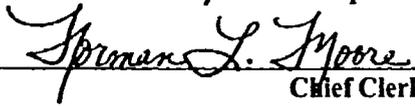
April 19, 2001,

by the following vote: 46 Ayes,

10 Nays, 4 Not Voting



Speaker of the House



Chief Clerk of the House

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF GOVERNOR

This Bill was received by the Governor this

19 day of April, 2001,

at 10:58 o'clock A M.



Secretary to the Governor

Approved this 24 day of

April, 2001,

at 4:16 o'clock P M.



Governor of Arizona

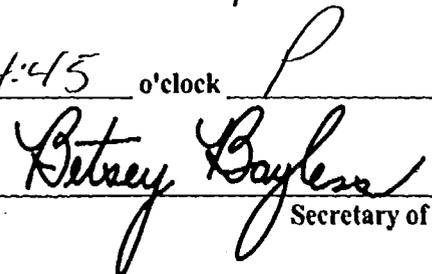
H.B. 2283

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 25 day of April, 2001,

at 4:45 o'clock P M.



Secretary of State