

State of Arizona
House of Representatives
Forty-sixth Legislature
Second Regular Session
2004

CHAPTER 232

HOUSE BILL 2259

AN ACT

AMENDING SECTIONS 11-414, 11-495, 11-600, 11-644, 42-18051, 42-18205,
42-19110 AND 48-806, ARIZONA REVISED STATUTES; RELATING TO COUNTY TREASURERS.

(TEXT OF BILL BEGINS ON NEXT PAGE)



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

2 Section 1. Section 11-414, Arizona Revised Statutes, is amended to
3 read:

4 11-414. Monthly statement of fees earned; disposition of fees

5 A. County and precinct officers entitled to receive or collect fees,
6 except notaries public, shall ~~at the end of each month make a duplicate ON~~
7 THE FIRST DAY OF THE MONTH FILE AN itemized statement of all fees earned
8 during the last month in the conduct of their official duties. ~~The itemized~~
9 ~~statement shall be verified under oath, and on the first day of each month~~
10 ~~one statement shall be filed with the clerk of the board and one with the~~
11 county treasurer, and all fees earned, as shown by the statement, shall be
12 paid into the county treasury at the time of filing the statement.

13 B. The sheriff of a county in which prisoners of the United States are
14 received or kept shall in like manner pay into the county treasury the money
15 received therefor.

16 Sec. 2. Section 11-495, Arizona Revised Statutes, is amended to read:

17 11-495. Taxpayers' information fund

18 A. A taxpayers' information fund is established in each county
19 treasury consisting of monies collected from the public records copy
20 surcharge imposed pursuant to section 11-496, and the tax lien processing fee
21 imposed pursuant to section 42-18116, subsection C AND FIFTEEN DOLLARS OF
22 EACH JUDGMENT DEED FEE COLLECTED PURSUANT TO SECTION 42-18205, SUBSECTION A.

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

- 26 1. Purchasing computer hardware and software.
- 27 2. Training employees to operate the system.
- 28 3. Maintaining the system, including purchasing equipment maintenance
29 agreements.
- 30 4. Updating the system hardware and software.

31 C. The county treasurer shall annually submit to the board of
32 supervisors the amount of anticipated revenues under this section. If the
33 projected revenues are considered to be insufficient to establish and
34 maintain the fund at an adequate level, the monies may accumulate until
35 sufficient monies are available in the fund.

36 Sec. 3. Section 11-600, Arizona Revised Statutes, is amended to read:

37 11-600. Burial of indigent deceased; disposal of property

38 A. When an examination has been completed by the county medical
39 examiner or the person performing the duties of a county medical examiner and
40 no other person takes charge of the body of the deceased, the medical
41 examiner shall cause the body to be delivered to the funeral establishment,
42 licensed pursuant to title 32, chapter 12, article 4, closest geographically
43 to the place where the body is pronounced dead, for preservation,
44 disinfection and final disposition. The medical examiner or person
45 performing the duties of a county medical examiner may establish geographical

1 areas within the county and a rotation system whereby the bodies are
2 delivered equally in sequence to all licensed funeral establishments in each
3 geographical area. All licensed funeral establishments in any incorporated
4 city or town shall be in the same geographical area. Area boundaries in
5 unincorporated areas shall be drawn so as to approximate equal distances
6 between incorporated cities or towns in which a licensed funeral
7 establishment or establishments exist. Upon request of any licensed funeral
8 establishment, in writing, they shall be removed from participation in the
9 receipt of medical examiner cases until they rescind their request. If there
10 is not sufficient property in the estate of the deceased to pay the necessary
11 expenses of the burial, the expenses shall be a legal charge against the
12 county. Upon determination of indigency the funeral establishment shall
13 perform the normal county indigent burial, in the manner and for the fee then
14 being paid by the county, or release the body, upon county request, without
15 fee, to the funeral establishment designated by the county for other indigent
16 burials.

17 B. Notwithstanding subsection A of this section, the county medical
18 examiner may cause the body to be delivered to a community college under the
19 jurisdiction of a community college district as defined in section 15-1401,
20 if the community college has an accredited mortuary science program. On
21 acceptance of the body and with proper authorization, the community college
22 mortuary science program shall preserve and disinfect the body, prepare it
23 for final disposition and deliver the body to a licensed funeral
24 establishment pursuant to subsection A of this section for final disposition.
25 For the purposes of this subsection, proper authorization may be provided by
26 the next of kin pursuant to section 36-831, subsection A or the public
27 fiduciary of the county.

28 C. Within thirty days after the examination, the medical examiner or
29 person performing the duties of the county medical examiner shall deliver to
30 the ~~county treasurer~~ PUBLIC FIDUCIARY OF THE COUNTY or the legal
31 representative of the deceased any money or property found upon the body.

32 Sec. 4. Section 11-644, Arizona Revised Statutes, is amended to read:
33 11-644. Failure to present county check or warrant for payment

34 A. A check that is drawn by the county treasurer in the treasurer's
35 official capacity or a warrant that is drawn on the county general fund and
36 that is not presented for payment within one year after the date of issuance
37 is void, is deemed to have been paid and is not subject to section 44-302. A
38 check or warrant that is not presented for payment within one year has no
39 further force or effect and any monies shall be transferred or revert to the
40 COUNTY GENERAL fund ~~on which the check or warrant was drawn~~ OR OTHER
41 APPROPRIATE FUND.

42 B. AT ANY TIME WITHIN ONE YEAR AFTER AN UNPRESENTED CHECK OR WARRANT
43 HAS BEEN VOIDED AS PROVIDED IN SUBSECTION A OF THIS SECTION, THE PERSON IN
44 WHOSE FAVOR THE CHECK OR WARRANT WAS DRAWN, OR THE PERSON'S PERSONAL
45 REPRESENTATIVE, SUCCESSORS OR ASSIGNEES, MAY PRESENT A CLAIM FOR THE AMOUNT

1 OF THE CHECK OR WARRANT TO THE BOARD OF SUPERVISORS. IF THE BOARD FINDS THAT
2 THE CLAIM IS LEGITIMATE AND THAT THERE IS GOOD AND SUFFICIENT REASON FOR
3 FAILURE TO PRESENT THE ORIGINAL CHECK OR WARRANT, THE BOARD MAY ALLOW THE
4 CLAIM AND ORDER IT TO BE PAID FROM THE COUNTY GENERAL FUND OR OTHER
5 APPROPRIATE FUND.

6 Sec. 5. Section 42-18051, Arizona Revised Statutes, is amended to
7 read:

8 42-18051. Notice of tax; payment by electronic funds transfer

9 A. Immediately on receiving the tax roll from the county board of
10 supervisors, the county treasurer shall publish an official notice stating:

11 1. That the assessment and tax roll is now in the treasurer's
12 possession for collecting the taxes levied.

13 2. That the taxes on real property and personal property are due and
14 payable and become delinquent at the dates and times prescribed by section
15 42-18052, and interest will be added to the tax from the time of the
16 delinquency as prescribed by section 42-18053, unless either:

17 (a) The first half of the taxes are paid before they are delinquent.

18 (b) The full year tax is paid on or before December 31, as provided
19 by section 42-18053.

20 3. That all taxes may be paid at the time the first installment is due
21 and payable.

22 4. When and where tax payments may be made.

23 B. The county treasurer shall publish the notice once a week for four
24 consecutive weeks in a newspaper of general circulation in the county.

25 C. No other demand for taxes is necessary.

26 D. Each person who is subject to taxation shall pay the taxes at the
27 county treasurer's office, or at any other location designated by the
28 treasurer, before they become delinquent.

29 E. THE COUNTY TREASURER MAY REQUIRE ELECTRONIC TRANSMISSION OF
30 SUPPORTING DOCUMENTATION THAT INCLUDES THE NAME OF THE TAXPAYER, TAX PARCEL
31 NUMBER AND AMOUNT OF TAX, ON OR BEFORE THE DATES PRESCRIBED BY SECTION
32 42-18052 BY ANY PERSON OR ENTITY, ACTING ON BEHALF OF MULTIPLE OWNERS OF
33 PROPERTY WHO SUBMIT TAX PAYMENTS TO THE COUNTY TREASURER IN A LUMP SUM
34 EXCEEDING TWENTY-FIVE THOUSAND DOLLARS. IF THE SUM OF FUNDS SUBMITTED FAILS
35 TO BALANCE WITH THE TAX PARCEL INFORMATION AND SUPPORTING DOCUMENTATION
36 SUBMITTED ELECTRONICALLY, AND THERE HAVE BEEN NO CHANGES TO THE TAX BILLS AS
37 A RESULT OF ASSESSOR RESOLUTIONS OR TAX COURT JUDGMENTS, THE FUNDS SHALL NOT
38 BE ACCEPTED AND THE TREASURER SHALL RETURN THE FUNDS AND REQUEST THAT THE
39 CORRECT AMOUNT BE SUBMITTED. IF ANY PAYMENT IS RECEIVED AFTER A DELINQUENT
40 DATE AS PRESCRIBED IN SECTION 42-18052, INTEREST ACCRUES AS PRESCRIBED BY
41 SECTION 42-18053.

1 Sec. 6. Section 42-18205, Arizona Revised Statutes, is amended to
2 read:

3 42-18205. County treasurer's deed; form

4 A. On receiving a certified copy of a judgment foreclosing the right
5 to redeem and a fee of ~~ten~~ FIFTY dollars per parcel, the county treasurer
6 shall execute and deliver to the party in whose favor the judgment was
7 entered a deed conveying the property described in the judgment.

8 B. The deed shall include the following information:

9 1. The date, court action number and name of the judgment.

10 2. The name of the purchaser.

11 3. The property description.

12 4. The date of the conveyance.

13 5. A formal acknowledgment by the treasurer.

14 Sec. 7. Section 42-19110, Arizona Revised Statutes, is amended to
15 read:

16 42-19110. Seizure of property

17 A. After receiving a tax bill the sheriff shall:

18 1. Seize the property ~~within six months~~ wherever it is found.

19 2. Advertise the property for sale at public auction for cash within
20 one year after the date of the seizure.

21 B. Under authority of the tax bill, the sheriff:

22 1. Shall seize the property.

23 2. May enter any building, dwelling, grounds or other place or
24 enclosure in order to seize the property.

25 3. May call any citizen to aid the sheriff if necessary.

26 C. If the property is located in a manner that requires a judicial
27 warrant to achieve entry, any magistrate may issue the warrant on a showing
28 that probable cause exists to believe that the property described in the tax
29 bill is so located.

30 Sec. 8. Section 48-806, Arizona Revised Statutes, is amended to read:

31 48-806. Bond election; issuance and sale of bonds

32 A. On the request of the district board or the elected chief and
33 secretary-treasurer, the board of supervisors shall order an election by the
34 qualified electors of the district to be held not less than thirty nor more
35 than sixty days from the date of the order to determine whether bonds shall
36 be issued on behalf of the district. The order shall specify the maximum
37 principal amount of bonds to be issued, the maximum number of years bonds of
38 any issue or series may run from their date not exceeding thirty years, the
39 purpose for which the bonds are to be issued, the maximum rate of interest
40 which the bonds are to bear, the date and hours of the election and the
41 location of the polling places. Copies of the order shall be posted in three
42 public places within the district not less than twenty days prior to the date
43 of the election, and if a newspaper is published within the county having a
44 general circulation within the district, the order shall be published in the

1 newspaper not less than once a week during each of the three calendar weeks
2 preceding the calendar week of the election.

3 B. At the election the ballot shall contain the phrases "for the
4 bonds" and "against the bonds". To the right of and opposite each phrase
5 shall be placed a square approximately the size of squares placed opposite
6 the names of candidates on ballots. The voter shall indicate a vote "for the
7 bonds" or "against the bonds" by inserting the mark "x" in the square
8 opposite such phrase. No other question, word or figure need be printed on
9 the ballot. The ballot need not be any particular size, nor need sample
10 ballots be printed, posted or distributed.

11 C. If a majority of the qualified electors of the district voting at
12 the election approves the issuance of bonds, the board of supervisors shall,
13 upon the request of the district board or the elected chief and
14 secretary-treasurer, as appropriate, issue bonds in an aggregate principal
15 amount not exceeding the lesser of five per cent of the value of the taxable
16 property in the district as shown on the last property tax assessment roll
17 before issuing the bonds or the maximum amount specified in the election
18 order.

19 D. Bonds may be in such denominations, may be in registered or bearer
20 form either as to principal or interest, or both, may mature at such times
21 not exceeding the maximum maturity specified in the election order and may
22 be subject to redemption prior to maturity, all as specified in the request
23 submitted to the board of supervisors by the district board or elected chief
24 and secretary-treasurer, as appropriate, as provided in subsection C.

25 E. Bonds shall be executed by the manual or facsimile signatures of
26 the chairman of the board of supervisors and the chairman of the district
27 board or elected chief of the district, as appropriate, provided that one
28 such signature is manually affixed. Coupons attached to the bonds shall bear
29 the facsimile signature of the chairman of the board of supervisors.

30 F. Notice of sale of the bonds shall be published by the board of
31 supervisors in a newspaper of general circulation in the county once a week
32 for four successive weeks before the sale of the bonds. The notice of sale
33 shall specify the date and hour for receipt of sealed bids, and the board of
34 supervisors shall award the bonds to the highest and most responsible bidder
35 at not less than par plus accrued interest. The proceeds of sale on the
36 bonds shall be deposited in an account of the fire district fund to be known
37 as the capital fund to be applied for the purpose for which the bonds were
38 issued.

39 G. After the bonds are issued, the board of supervisors shall enter
40 on its minutes a record of the bonds sold and shall annually levy and cause
41 to be collected a tax, at the same time and in the same manner as other taxes
42 are levied and collected upon all taxable property in the district,
43 sufficient to pay principal of and interest on the bonds as they become due
44 and payable. Monies derived from the levy of the tax when collected shall
45 be deposited in separate accounts of the fire district fund to be known as

1 ~~the interest fund and the principal~~ THE DEBT SERVICE fund and shall be
2 applied only to payment of the principal of and interest on the bonds. On
3 payment of the outstanding bonded indebtedness of the district, any monies
4 remaining in the ~~interest fund and the principal~~ DEBT SERVICE fund shall be
5 used to reduce the district's property tax levy in the next fiscal year.

6 Sec. 9. Retroactivity

7 Section 11-644, Arizona Revised Statutes, as amended by this act,
8 applies retroactively from and after September 17, 2003.

APPROVED BY THE GOVERNOR MAY 14, 2004.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 14, 2004.



Passed the House February 18, 2004,

Passed the Senate April 29, 2004,

by the following vote: 57 Ayes,
0 Nays, 3 Not Voting

by the following vote: 20 Ayes,
6 Nays, 4 Not Voting

Jake Flake
Speaker of the House

Klu Blumett
President of the Senate

Norman L. Fyore
Chief Clerk of the House

Charmian Bellinger
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. 2259

**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

May 10, 2004,

by the following vote: 39 Ayes,

14 Nays, 7 Not Voting

Jake Flake
Speaker of the House
Norman L. Fyone
Chief Clerk of the House

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

10th day of May, 2004,

at 2:40 o'clock P. M.

Jennifer Upbatta
Secretary to the Governor

Approved this 14 day of

May, 2004,

at 1st o'clock P. M.

Jt. Appl.
Governor of Arizona

H.B. 2259

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 14 day of May, 2004,

at 3:17 o'clock P. M.

James K. Brewer
Secretary of State