

Conference Engrossed

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

CHAPTER 295

HOUSE BILL 2258

AN ACT

AMENDING SECTIONS 32-3651 AND 42-11107, ARIZONA REVISED STATUTES; AMENDING TITLE 42, CHAPTER 11, ARTICLE 3, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-11130; AMENDING SECTIONS 42-16001, 42-16002 AND 42-16212, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 32-3651, Arizona Revised Statutes, is amended to
3 read:

4 32-3651. Definitions

5 In this article, unless the context otherwise requires:

6 1. "Analysis" means the review of a property valuation established by
7 a county assessor in the representation of a person in appealing the property
8 valuation to the county assessor.

9 2. "Appraisal" means the development of real or personal property
10 value opinions or conclusions.

11 3. "Board" means the state board of appraisal.

12 4. "Property tax agent" means an individual who is designated by a
13 person or is an employee of an entity designated as an agent pursuant to
14 section 42-16001, who acts on behalf of a person who owns, controls or
15 possesses property valued by a county assessor OR THE DEPARTMENT OF REVENUE
16 and who receives a fee for the analysis of any matter relating to the review
17 of the valuation of the person's property before the assessor, THE COUNTY OR
18 STATE BOARD OF EQUALIZATION OR THE DEPARTMENT OF REVENUE. Property tax agent
19 does not include a person who is admitted to practice law in this state, an
20 employee of the person owning, controlling or possessing the property or an
21 employee of an entity designated pursuant to section 42-16001, if such
22 employee is performing a secretarial, clerical or administrative support
23 function.

24 Sec. 2. Section 42-11107, Arizona Revised Statutes, is amended to
25 read:

26 42-11107. Exemption for institutions for relief of indigent or
27 afflicted

28 Property of charitable institutions for the relief of the indigent or
29 afflicted, appurtenant land and their fixtures, equipment and other
30 reasonably required property INCLUDING PROPERTY USED FOR THE ADMINISTRATION
31 OF SUCH RELIEF, are exempt from taxation if the institutions and property are
32 not used or held for profit.

33 Sec. 3. Title 42, chapter 11, article 3, Arizona Revised Statutes, is
34 amended by adding section 42-11130, to read:

35 42-11130. Exemption for public library organizations

36 PROPERTY THAT IS NOT USED OR HELD FOR PROFIT, THAT IS OWNED BY AN
37 ORGANIZATION THE MISSION OF WHICH IS TO PROVIDE SUPPLEMENTAL FINANCIAL
38 SUPPORT TO PUBLIC LIBRARIES AND THAT QUALIFIES AS A CHARITABLE ORGANIZATION
39 AND IS RECOGNIZED UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE IS
40 EXEMPT FROM TAXATION IF THE PROPERTY IS USED PREDOMINANTLY FOR THOSE
41 PURPOSES.

1 Sec. 6. Section 42-16212, Arizona Revised Statutes, is amended to
2 read:

3 42-16212. Hearing

4 ~~A. The court shall hear the appeal with or without a jury within two~~
5 ~~hundred seventy days after the appeal is docketed unless both parties file~~
6 ~~a written agreement with the court for a postponement. If issues other than~~
7 ~~valuation or classification are raised by either party, the prescribed time~~
8 ~~limit does not apply.~~

9 ~~B.~~ A. If two or more actions have been filed under this article for
10 the same taxable year with respect to the same property, the actions shall
11 be consolidated for the purpose of the hearing.

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

17 ~~D.~~ C. For appeals from the state board relating to equalization
18 orders issued by the department, the court shall hear the appeal and render
19 its decision by September 1 of the year in which the appeal is filed.

20 Sec. 7. Retroactivity

21 Section 42-16002, Arizona Revised Statutes, as amended by this act,
22 applies retroactively to taxable years beginning from and after December 31,
23 2003.

APPROVED BY THE GOVERNOR JUNE 1, 2004.

FILED IN THE OFFICE OF THE SECRETARY OF STATE JUNE 1, 2004.

Passed the House February 10, 2004

Passed the Senate April 29, 2004

by the following vote: 59 Ayes,

by the following vote: 26 Ayes,

0 Nays, 1 Not Voting

0 Nays, 4 Not Voting

Jake Flake
Speaker of the House

Ken Bennett
President of the Senate

Norman L. Moore
Chief Clerk of the House

Charmian Billington
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. 2258

HOUSE FINAL PASSAGE
as per Joint Conference

Passed the House May 19, 2004,

by the following vote: 59 Ayes,

0 Nays, 1 Not Voting

Jake Flake
Speaker of the House

Herman L. Moore
Chief Clerk of the House

SENATE FINAL PASSAGE
as per Joint Conference

Passed the Senate May 24, 2004,

by the following vote: 29 Ayes,

0 Nays, 1 Not Voting

Klu Bennett
President of the Senate

Cherian Bellinger
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor

this 25th day of May, 2004,

at 11:33 o'clock a. M.

Wendy Upbarra
Secretary to the Governor

Approved this 1 day of

June, 2004,

at 3¹⁵ o'clock P. M.

J. R. Rynell
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 1 day of June, 2004,

at 4:38 o'clock P. M.

Jamie Brewer
Secretary of State

H.B. 2258