

Senate Engrossed

**FILED**

**JANICE K. BREWER  
SECRETARY OF STATE**

State of Arizona  
Senate  
Forty-seventh Legislature  
Second Regular Session  
2006

CHAPTER 170

**SENATE BILL 1502**

AN ACT

AMENDING SECTION 42-16002, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX APPEALS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-16002, Arizona Revised Statutes, is amended to  
3 read:

4 42-16002. Changes and corrections in tax roll to reflect  
5 determinations on review or appeal

6 A. The county assessor or county treasurer, whichever is appropriate,  
7 shall make the necessary changes in the tax roll and records to reflect the  
8 determinations that change valuations or classifications of property that  
9 result from reviews, administrative or judicial appeals or correction of  
10 errors and omissions under this title.

11 B. If a review or administrative appeal pursuant to article 2, 3 or 4  
12 of this chapter OR A JUDICIAL APPEAL PURSUANT TO ARTICLE 5 OF THIS CHAPTER  
13 results in a reduction of the valuation or a change in the classification of  
14 property, in the next year the valuation or classification of property shall  
15 be the valuation or classification that was determined by the review or  
16 appeal unless either:

17 1. There is new construction, a structural change or a change of use  
18 on the property.

19 2. Chapters 11 through 19 of this title require a specific annual  
20 formula for the valuation.

21 C. This section does not limit the right of a property owner to appeal  
22 the valuation or classification of the property.

**APPROVED BY THE GOVERNOR APRIL 17, 2006.**

**FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 17, 2006.**