Senate Engrossed House Bill

FILED

JANICE K. BREWER
SECRETARY OF STATE

State of Arizona
House of Representatives
Forty-eighth Legislature
First Regular Session
2007

CHAPTER 117

HOUSE BILL 2207

AN ACT

AMENDING SECTIONS 28-2062, 42-18057 AND 42-19160, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

Section 1. Section 28-2062, Arizona Revised Statutes, is amended to read:

28-2062. Mobile home delinquent unsecured personal property tax list

A. The department shall prepare and maintain a list that identifies each prior year for which outstanding delinquent unsecured personal property taxes on mobile homes remain unpaid. The list shall contain:

1. The complete manufacturer's serial number, the brand name or model and the name of the manufacturer of each mobile home.

2. The name and address of the current owners.

3. The year of levy, assessing county and ONE OF THE FOLLOWING UNIQUE IDENTIFYING NUMBERS:

(a) THE TAXPAYER IDENTIFICATION NUMBER.

(b) THE tax roll identification number of the outstanding delinquent taxes for each mobile home.

4. Other information that the department may find necessary.

B. The department of revenue, each county assessor and each county treasurer shall provide such cooperation and information as the department OF TRANSPORTATION requires in the preparation and maintenance of the listing required by subsection A of this section.

C. The department shall provide each county assessor who acts as a registering officer for the department with copies of or access to the listing prepared pursuant to subsection A of this section.

Sec. 2. Section 42-18057, Arizona Revised Statutes, is amended to read:

42-18057. Payment of tax by part owner; lien for contribution; allocation of tax lien in event of parcel split or consolidation

A. If a parcel of real property is assessed in its entirety to one or more persons and part of the property belongs to another person who does not appear on the assessment roll:

1. That person may pay a portion of the whole tax in proportion to the person's interest in the property.

2. The county treasurer shall receive the tax and give a receipt to the person, subject to section 42-18055, subsection C, showing what part of the tax was paid.

B. A person who pays the tax on the whole parcel of which the person is a part owner has a lien on the share of the other part owner for that portion of the tax that was paid, with interest. The person may enforce the lien in the same manner as any other lien.

C. AFTER THE TAX ROLL IS DELIVERED TO THE COUNTY TREASURER PURSUANT TO SECTION 42-18003 AND AFTER ALL OTHER MEANS TO ALLOCATE TAXES AMONG PARTIES HAVE BEEN EXHAUSTED, THE COUNTY TREASURER MAY ALLOCATE THE TAX DUE FOR

PARCELS OF REAL PROPERTY THAT WERE SPLIT OR CONSOLIDATED AFTER SEPTEMBER 30 OF THE VALUATION YEAR AS FOLLOWS:

1. THE ALLOCATION OF THE TAX TO THE PARCEL OR PARCELS SHALL BE IN EQUITABLE PROPORTIONS.

2. THERE SHALL BE NO CHANGE IN THE TOTAL VALUATION OR CLASSIFICATION OF THE PROPERTY AS DETERMINED BY THE ASSESSOR.

3. THE TOTAL PRIMARY AND SECONDARY TAXES OF THE NEW PARCEL OR PARCELS MUST BE THE SAME AS THE PRIMARY AND SECONDARY TAXES ASSESSED TO THE ORIGINAL PARCEL OR PARCELS.

4. THE COUNTY TREASURER SHALL APPORTION THE NEW TAX AMOUNTS AMONG THE TAXING AUTHORITIES IN THE SAME MANNER THAT APPLIED TO THE ORIGINAL PARCEL OR PARCELS BEFORE BEING SPLIT OR CONSOLIDATED.

Sec. 3. Section 42-19160, Arizona Revised Statutes, is amended to read:

42-19160. <u>Delinquent taxes accruing under previous ownership; extension of due date; exemption of interest and penalty</u>

A. If delinquent taxes on a mobile home were levied and became delinquent when the mobile home was the property of a previous owner:

1. The county treasurer, on application and payment of a five dollar fee by the current owner, shall extend the due date for paying the taxes for one year with no interest and penalty. ~~On application and payment of an additional five dollar fee, the county treasurer shall extend the due date for an additional year. The total aggregate period of extensions may not exceed two years from the date of the original application and payment of the original application fee.~~

2. Any accrued interest or penalty due on the delinquent tax amount shall be exempted from payment by the current owner.

B. Delinquent taxes that are extended under this section become due and payable immediately if the mobile home is sold.

C. THIS SECTION DOES NOT APPLY TO A PERMANENTLY AFFIXED MOBILE HOME THAT IS ASSESSED AS REAL PROPERTY PURSUANT TO CHAPTER 15, ARTICLE 5 OF THIS TITLE.

APPROVED BY THE GOVERNOR APRIL 24, 2007.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 24, 2007.

Passed the House March 6, 2007

by the following vote: 57 Ayes,

0 Nays, 3 Not Voting

Speaker of the House

Chief Clerk of the House

Passed the Senate April 10, 2007

by the following vote: 28 Ayes,

0 Nays, 2 Not Voting

President of the Senate

Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill received by the Governor this

_____ day of _____, 20_____

at _____ o'clock _____M.

Secretary to the Governor

Approved this _____day of

_____

at _____o'clock _____M.

Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this _____ day of _____, 20_____

at _____ o'clock _____M.

Secretary of State

H.B. 2207

HOUSE CONCURS IN SENATE
AMENDMENTS AND FINAL PASSAGE

April 18, 2007,

by the following vote: 58 Ayes,

0 Nays, 2 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

18th day of April, 2007,

at 12:01 o'clock P. M.

Secretary to the Governor

Approved this 24 day of

April, 2007,

at 9:40 o'clock A M.

Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 24 day of April, 2007,

at 11:30 o'clock A. M.

Janice K. Brewer

Secretary of State

H.B. 2207