

State of Arizona
House of Representatives
Forty-ninth Legislature
Second Regular Session
2010

House Engrossed
FILED
KEN BENNETT
SECRETARY OF STATE

CHAPTER 68

HOUSE BILL 2247

AN ACT

AMENDING SECTION 42-16205, ARIZONA REVISED STATUTES; AMENDING TITLE 42, CHAPTER 16, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-16205.01; 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 42-16205, Arizona Revised Statutes, is amended to
3 read:

4 42-16205. Appeal to court in the case of new construction,
5 changes to assessment parcels and changes in use

6 A. An appeal to court from the state board of equalization or a county
7 board of equalization relating to changes in assessments under section
8 42-15105 due to new construction, additions to or deletions from assessment
9 parcels or changes in property use that occur after September 30 of the
10 preceding year and before October 1 of the valuation year shall be filed
11 within sixty days after the date of mailing of the decision.

12 ~~B. A new owner of property that was valued by the assessor and whose~~
13 ~~valuation or legal classification was not appealed by the former owner of the~~
14 ~~property may appeal the valuation or legal classification to court on or~~
15 ~~before December 15 of the year in which the taxes are levied.~~

16 Sec. 2. Title 42, chapter 16, article 5, Arizona Revised Statutes, is
17 amended by adding section 42-16205.01, to read:

18 42-16205.01. Appeal to court by new owner of property

19 A NEW OWNER OF PROPERTY THAT WAS VALUED BY THE ASSESSOR AND WHOSE
20 VALUATION OR LEGAL CLASSIFICATION WAS NOT APPEALED BY THE FORMER OWNER OF THE
21 PROPERTY MAY APPEAL THE VALUATION OR LEGAL CLASSIFICATION TO COURT ON OR
22 BEFORE DECEMBER 15 OF THE YEAR IN WHICH THE TAXES ARE LEVIED.

APPROVED BY THE GOVERNOR APRIL 16, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 19, 2010.

Passed the House February 22, 20 10

Passed the Senate April 7, 20 10

by the following vote: 56 Ayes,

by the following vote: 99 Ayes,

1 Nays, 3 Not Voting

0 Nays, 1 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 received by the Governor this

13 day of April, 20 10

at 8:50 o'clock A. M.

[Signature]
Secretary to the Governor

Approved this 16th day of

April

at 5:12 o'clock P. M.

[Signature]
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this 19th day of April, 20 10

at 11:40 o'clock a M.

[Signature]
Secretary of State

H.B. 2247