



STATE OF ARIZONA

JANICE K. BREWER  
GOVERNOR

EXECUTIVE OFFICE

March 15, 2011

The Honorable Kirk Adams  
Speaker of the House  
Arizona House of Representatives  
1700 W. Washington  
Phoenix, Arizona 85007

RE: House Bill 2552, agricultural property tax classification; equine

Dear Speaker Adams:

Today, I signed HB 2552, agricultural property tax classification; equine. This legislation statutorily clarifies the treatment of equine properties as agricultural.

I am directing the Arizona Department of Revenue to develop, with the assistance of County Assessors and other stakeholders, appropriate guidelines. These guidelines will assure that taxpayers are treated fairly, uniformly and that there are no unintended consequences.

Sincerely,

A handwritten signature in cursive script that reads "Janice K. Brewer".  
Janice K. Brewer  
Governor

Cc: The Honorable Russell Pearce  
The Honorable Heather Carter

House Engrossed

**FILED**

**KEN BENNETT  
SECRETARY OF STATE**

State of Arizona  
House of Representatives  
Fiftieth Legislature  
First Regular Session  
2011

CHAPTER 8

# **HOUSE BILL 2552**

AN ACT

AMENDING SECTION 42-12151, ARIZONA REVISED STATUTES; RELATING TO AGRICULTURAL  
PROPERTY TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-12151, Arizona Revised Statutes, is amended to  
3 read:

4 42-12151. Definition of agricultural real property

5 In this article, unless the context otherwise requires, "agricultural  
6 real property" means real property that is one or more of the following:

7 1. Cropland in the aggregate of at least twenty gross acres.

8 2. An aggregate ten or more gross acres of permanent crops.

9 3. Grazing land with a minimum carrying capacity of forty animal units  
10 and containing an economically feasible number of animal units.

11 4. LAND AND IMPROVEMENTS DEVOTED TO COMMERCIAL BREEDING, RAISING,  
12 BOARDING OR TRAINING EQUINE, AS DEFINED IN SECTION 3-1201 OR EQUINE RESCUE  
13 FACILITIES REGISTERED WITH THE DEPARTMENT OF AGRICULTURE PURSUANT TO SECTION  
14 3-1350.

15 ~~4-~~ 5. Land and improvements devoted to high density use for producing  
16 commodities.

17 ~~5-~~ 6. Land and improvements devoted to use in processing cotton  
18 necessary for marketing.

19 ~~6-~~ 7. Land and improvements devoted to use in processing wine grapes  
20 for marketing.

21 ~~7-~~ 8. Land and improvements devoted to use in processing citrus for  
22 marketing.

23 ~~8-~~ 9. Land and improvements devoted to use as fruit or vegetable  
24 commodity packing plants and that do not cut or otherwise physically alter  
25 the produce.

26 ~~9-~~ 10. Land and improvements owned by a dairy cooperative devoted to  
27 high density use in producing, transporting, receiving, processing, storing,  
28 marketing and selling milk and manufactured milk products without the  
29 presence of any animal units on the land.

APPROVED BY THE GOVERNOR MARCH 15, 2011.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 15, 2011.

Passed the House February 24, 20 11

by the following vote: 56 Ayes,

2 Nays, 2 Not Voting

[Signature]  
Speaker of the House

Cheryl Laube  
Chief Clerk of the House

Passed the Senate March 2, 20 11

by the following vote: 30 Ayes,

0 Nays, 0 Not Voting

[Signature]  
President of the Senate

Charmine Bellinger  
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF GOVERNOR

This Bill received by the Governor this

9 day of March, 20 11

at 2:00 o'clock P. M.

[Signature]  
Secretary to the Governor

Approved this 15th day of

March

at 10:25 o'clock A. M.

[Signature]  
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this 15th day of March, 20 11

at 12:34 o'clock P. M.

[Signature]  
Secretary of State

H.B. 2552