

House Engrossed Senate Bill

**FILED**

**KEN BENNETT**

**SECRETARY OF STATE**

State of Arizona  
Senate  
Fiftieth Legislature  
First Regular Session  
2011

CHAPTER 232

# **SENATE BILL 1293**

AN ACT

AMENDING SECTION 42-12004, ARIZONA REVISED STATUTES; RELATING TO 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 42-12004, Arizona Revised Statutes, is amended to  
3 read:

4 42-12004. Class four property

5 A. For purposes of taxation, class four is established consisting of:

6 1. Real and personal property and improvements to the property that  
7 are used solely as leased or rented property for residential purposes, that  
8 are not included in class one, two, three, six, seven or eight and that are  
9 valued at full cash value.

10 2. Child care facilities that are licensed under title 36, chapter 7.1  
11 and that are valued at full cash value.

12 3. Real and personal property and improvements to property that are  
13 used to operate nonprofit residential housing facilities that are structured  
14 to house or care for persons who are handicapped or sixty-two years of age or  
15 older and that are valued at full cash value.

16 4. Real and personal property and improvements that are used to  
17 operate licensed residential care institutions or licensed nursing care  
18 institutions that provide medical services, nursing services or health  
19 related services and that are structured to house or care for persons who are  
20 handicapped or sixty-two years of age or older and that are valued at full  
21 cash value.

22 5. Real and personal property consisting of no more than ~~six~~ EIGHT  
23 rooms of ~~owner-occupied~~ residential property that are leased or rented to  
24 transient lodgers at ~~no more than a fifty per cent average annual occupancy~~  
25 ~~rate~~, together with furnishing no more than a breakfast meal, by the owner of  
26 WHO RESIDES ON the property and that is valued at full cash value.

27 6. Real and personal property consisting of residential dwellings that  
28 are maintained for occupancy by agricultural employees as a condition of  
29 employment or as a convenience to the employer, that is not included in class  
30 three and that is valued at full cash value. The land associated with these  
31 dwellings shall be valued as agricultural land pursuant to chapter 13,  
32 article 3 of this title.

33 7. Real property and improvements to property constituting common  
34 areas that are valued pursuant to chapter 13, article 9 of this title.

35 8. Real and personal property that is defined as timeshare property by  
36 section 32-2197 and valued pursuant to chapter 13, article 10 of this title,  
37 except for any property used for commercial, industrial or transient  
38 occupancy purposes and included in class one to the extent of that use.

39 B. Subsection A, paragraphs 3 and 4 of this section shall not be  
40 construed to limit eligibility for exemption from taxation under chapter 11,  
41 article 3 of this title.

42 Sec. 2. Application

43 Section 42-12004, Arizona Revised Statutes, as amended by this act  
44 applies beginning in tax year 2011.

~~APPROVED BY THE GOVERNOR APRIL 25, 2011.~~

~~- 1 -~~

~~FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 25, 2011.~~

Passed the House April 13, 2011,

by the following vote: 58 Ayes,

0 Nays, 2 Not Voting

[Signature]  
Speaker of the House

Cheryl Laube  
Chief Clerk of the House

Passed the Senate February 22, 2011,

by the following vote: 29 Ayes,

1 Nays, 9 Not Voting

[Signature]  
President of the Senate

Charmain Bellington  
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

**S.B. 1293**

**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

SENATE CONCURS IN HOUSE  
AMENDMENTS AND FINAL PASSAGE

Passed the Senate April 14, 20 11

by the following vote: 23 Ayes,

6 Nays, 1 Not Voting

[Signature]  
President of the Senate

[Signature]  
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF GOVERNOR

This Bill received by the Governor this

15 day of April, 20 11

at 8:50 o'clock A. M.

[Signature]  
Secretary to the Governor

Approved this 25<sup>th</sup> day of

April

at 12:41 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 25<sup>th</sup> day of April, 20 11

S.B. 1293

at 2:45 o'clock P. M.

[Signature]  
Secretary of State