

House Engrossed

**FILED**

**KEN BENNETT**

**SECRETARY OF STATE**

State of Arizona  
House of Representatives  
Fiftieth Legislature  
Second Regular Session  
2012

CHAPTER 130

# **HOUSE BILL 2801**

AN ACT

AMENDING SECTION 42-18053, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX  
PAYMENT.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-18053, Arizona Revised Statutes, is amended to  
3 read:

4 42-18053. Interest on delinquent taxes; exception

5 A. Except as provided in subsection B OF THIS SECTION, all taxes bear  
6 interest from the time of delinquency at the rate of sixteen per cent per  
7 year simple until paid. A fraction of a month is counted as a whole month.

8 B. Interest shall not be collected:

9 1. If the delinquency is the result of an error by the county assessor  
10 or county treasurer.

11 2. If the full year tax for the year is paid on or before December 31  
12 of the tax year. THIS PARAGRAPH APPLIES REGARDLESS OF WHETHER PAYMENT OF TAX  
13 IS DUE PURSUANT TO SECTION 42-18052, SUBSECTIONS A AND B, OR SUBSECTION C FOR  
14 AN AMOUNT OF TAX ONE HUNDRED DOLLARS OR LESS.

APPROVED BY THE GOVERNOR MARCH 29, 2012.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 29, 2012.

Passed the House February 23, 2012

Passed the Senate March 24, 2012

by the following vote: 56 Ayes,

by the following vote: 29 Ayes,

0 Nays, 3 Not Voting  
1 vacant

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

27 day of March, 2012

at 11:10 o'clock A M.

[Signature]  
Secretary to the Governor

Approved this 29<sup>th</sup> day of

March

at 10:47 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 29<sup>th</sup> day of March, 2012

at 4:58 o'clock M M.

[Signature]  
Secretary of State

H.B. 2801