House Engrossed

FILED
MICHELE REAGAN
SECRETARY OF STATE

State of Arizona
House of Representatives
Fifty-second Legislature
First Regular Session
2015

CHAPTER 98

HOUSE BILL 2110

AN ACT

AMENDING SECTION 42-17257, ARIZONA REVISED STATUTES; RELATING TO TAXING DISTRICT BOUNDARIES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

Section 1. Section 42-17257, Arizona Revised Statutes, is amended to read:

42-17257. Notice of establishment or change in city, town or taxing district boundaries

A. On or before November 1 of the year preceding the year in which assessments or taxes are to be levied, the governing body of each city, town, school district and community college district and other special taxing districts and assessment districts that are organized by law or in the process of organizing by law shall file with the department and the county assessor information prescribed by the director of the department relating to changes in boundaries and the boundaries of newly created taxing jurisdictions.

B. At the request of the governing body of any taxing jurisdiction, on or before ~~December 31~~ NOVEMBER 30 of the year preceding the year in which assessments or taxes are to be levied, the director may extend the deadline prescribed by subsection A of this section to allow the taxing jurisdiction to file the required information. The director may not extend this deadline beyond ~~February 15~~ DECEMBER 20 of the year PRECEDING THE YEAR in which assessments or taxes are to be levied.

C. A change in boundaries of an existing taxing jurisdiction or the establishment of a new taxing jurisdiction is not effective for assessment and tax levying purposes for the tax year unless notice has been given as prescribed by this section. If the change in boundaries of an existing taxing district or if the establishment of a new taxing jurisdiction for the following fiscal year is not complete by ~~February 15~~ DECEMBER 20, a preliminary filing, which shall include all information prescribed by law, may be submitted pursuant to this section. After the governing board of the new taxing jurisdiction is authorized to act, but not later than May 15, the appropriate governing body or bodies shall notify the department and the county assessor of the formation effective for the following fiscal year.

APPROVED BY THE GOVERNOR MARCH 30, 2015.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 31, 2015.

Passed the House February 9, 2015

by the following vote: 59 Ayes,

0 Nays, 1 Not Voting

Speaker of the House

Jim Drake

Chief Clerk of the House

Passed the Senate March 23, 2015

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

24th day of March, 2015

at 12:16 o'clock P. M.

Secretary to the Governor

Approved this 30th day of

March

at 1:48 o'clock P. M.

Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this 31st day of March, 2015

at 10:00 o'clock A M.

Michele Reagan

Secretary of State

H.B. 2110