

Senate Engrossed

**FILED**  
**MICHELE REAGAN**  
**SECRETARY OF STATE**

State of Arizona  
Senate  
Fifty-second Legislature  
Second Regular Session  
2016

CHAPTER 144

# **SENATE BILL 1157**

AN ACT

AMENDING SECTION 42-18052, ARIZONA REVISED STATUTES; RELATING TO PROPERTY TAX  
DELINQUENCY DATES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-18052, Arizona Revised Statutes, is amended to  
3 read:

4 42-18052. Due dates and times; delinquency

5 A. Except as provided in subsection C OF THIS SECTION, one-half of the  
6 amount of the taxes on real property and personal property is due and payable  
7 on October 1, and the remaining one-half of the taxes is due and payable on  
8 the following March 1.

9 B. Except as provided in subsection C OF THIS SECTION, one-half of the  
10 amount of the taxes that are unpaid is delinquent after November 1 at 5:00  
11 p.m. and the remaining one-half that is unpaid is delinquent after the  
12 following May 1 at 5:00 p.m.

13 C. If the total amount of taxes is one hundred dollars or less:

14 1. The entire amount of the taxes is due and payable on October 1.

15 2. The entire amount that is unpaid is delinquent after ~~November 1~~  
16 DECEMBER 31 at 5:00 p.m.

17 D. If the delinquency date is a Saturday, Sunday or other legal  
18 holiday, the time of delinquency is 5:00 p.m. on the next business day.

APPROVED BY THE GOVERNOR MAY 11, 2016.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 11, 2016.

Passed the House May 5, 2016,

by the following vote: 57 Ayes,

0 Nays, 3 Not Voting

[Signature]  
Speaker of the House

Jim Drake  
Chief Clerk of the House

Passed the Senate February 8, 2016,

by the following vote: 30 Ayes,

0 Nays, 0 Not Voting

[Signature]  
President of the Senate

Susan Owens  
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF GOVERNOR

This Bill was received by the Governor this

5<sup>th</sup> day of May, 2016,

at 1:48 o'clock P. M.

[Signature]  
Secretary to the Governor

Approved this 11<sup>th</sup> day of

May, 2016,

at 9:37 o'clock A. M.

[Signature]  
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 11<sup>th</sup> day of May, 2016,

at 2:20 o'clock P. M.

[Signature]  
Secretary of State

S.B. 1157