

House Engrossed

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

State of Arizona  
House of Representatives  
Fifty-second Legislature  
Second Regular Session  
2016

CHAPTER 179

# **HOUSE BILL 2125**

AN ACT

AMENDING SECTION 48-272, ARIZONA REVISED STATUTES; RELATING TO SPECIAL TAXING DISTRICTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:  
2 Section 1. Section 48-272, Arizona Revised Statutes, is amended to  
3 read:  
4 48-272. Special district boundary requirements; parcel splits  
5 prohibited; boundary modifications; consolidation  
6 A. A special taxing district THAT IS organized pursuant to this title  
7 AND that is submitting proposed district boundaries after November 1, 2007  
8 shall include only entire parcels of real property within its proposed  
9 boundaries as determined by the county assessor and shall not split parcels.  
10 B. FOR ANY SPECIAL TAXING DISTRICT THAT IS ORGANIZED PURSUANT TO THIS  
11 TITLE AND WHOSE BOUNDARIES SPLIT PARCELS AS DETERMINED BY THE COUNTY ASSESSOR  
12 ON OR BEFORE NOVEMBER 1, 2007, A PROPERTY OWNER IN THE DISTRICT MAY REQUEST  
13 IN WRITING THAT THE COUNTY ASSESSOR MODIFY THE SPECIAL TAXING DISTRICT  
14 BOUNDARY SO THAT THE ENTIRE PARCEL IS CONTAINED WITHIN THE SPECIAL TAXING  
15 DISTRICTS THAT GOVERN THE MAJORITY OF THE AREA OF THE PARCEL. FOR PARCELS IN  
16 WHICH TWO OR MORE SPECIAL TAXING DISTRICTS OF THE SAME TYPE GOVERN AN  
17 IDENTICAL PERCENTAGE OF THE AREA OF THE PARCEL, THE PROPERTY OWNER MAY  
18 DESIGNATE THE SPECIAL TAXING DISTRICT THAT WILL GOVERN THE ENTIRE PARCEL.  
19 THIS SUBSECTION DOES NOT APPLY TO SPECIAL TAXING DISTRICTS FORMED PURSUANT TO  
20 CHAPTER 2, 3, 9, 11, 12, 15, 17, 18, 19, 20, 22 OR 32 OF THIS TITLE.  
21 C. EXCEPT AS PROVIDED IN SUBSECTION B OF THIS SECTION, ON DISCOVERY  
22 THAT A PARCEL IS SPLIT BY A SPECIAL TAXING DISTRICT BOUNDARY, THE COUNTY  
23 ASSESSOR MAY INITIATE THE CONSOLIDATION OF THE ENTIRE PARCEL INTO A SINGLE  
24 TAX PARCEL. THE COUNTY ASSESSOR SHALL PROVIDE THE PROPERTY OWNER WITH AT  
25 LEAST THIRTY DAYS' NOTICE OF THE PROPOSED CONSOLIDATION BEFORE THE PROPOSED  
26 CONSOLIDATION BECOMES FINAL, AND THE PROPERTY OWNER MAY ACCEPT OR REJECT THAT  
27 CONSOLIDATION. IF THE PROPERTY OWNER REJECTS THE PROPOSED CONSOLIDATION, THE  
28 PARCEL SHALL NOT BE CONSOLIDATED INTO THE SPECIAL TAXING DISTRICT.

APPROVED BY THE GOVERNOR MAY 11, 2016.

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

Passed the House February 18, 2016

Passed the Senate May 4, 2016

by the following vote: 58 Ayes,

by the following vote: 29 Ayes,

0 Nays, 2 Not Voting

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

5th day of May, 20 16

at 10:06 o'clock A. M.

[Signature]  
Secretary to the Governor

Approved this 11th day of

May

at 10:39 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 12 day of May, 20 16

at 9:04 o'clock A. M.

[Signature]  
Secretary of State

H.B. 2125