



STATE OF ARIZONA
OFFICE OF THE GOVERNOR

DOUGLAS A. DUCEY
GOVERNOR

EXECUTIVE OFFICE

March 23, 2018

The Honorable Michele Reagan
Secretary of State
1700 W. Washington, 7th Floor
Phoenix, AZ 85007

Dear Secretary Reagan:

I am transmitting to you the following bills from the Fifty-third Legislature, 2nd Regular Session, which I signed on March 23, 2018:

SB 1022 DHS; homemade food products (Farnsworth, D.)
SB 1045 home inspectors (Kavanagh)
SB 1052 county flood control districts; easements (Griffin)
SB 1063 produce safety rule; state administration (Griffin)
SB 1077 fund solicitations; charities; unlawful acts (Barto)
SB 1097 unclaimed property; notice; publication; claims (Petersen)
SB 1142 private land acquisition; committee; continuation (Griffin)
SB 1144 conservation easements; notice; valuation (Griffin)
SB 1182 conservation districts; additional directors (Griffin)
SB 1198 blind persons' rights; adoption; custody (Barto)
SB 1246 behavioral health board (Barto)
SB 1249 campaign finance violations; appeals (Burgess)
SB 1255 teachers; alternative performance evaluations (Allen, S.)
SB 1256 school bus definition; vans (Allen, S.)
SB 1412 unclaimed property; electric cooperatives; credits (Griffin)
HB 2005 public service corporations; penalties (Leach)
HB 2007 evasion; crime; personal disguises (Lawrence)
HB 2017 state land department; continuation (Mitchell)
HB 2045 acupuncture board; continuation (Carter)
HB 2124 life and disability insurance; insolvencies (Livingston)
HB 2151 joint powers; fire protection services (John)
HB 2167 Arizona commerce authority; continuation; requirements (Weninger)

HB 2180 fire district budget hearings (Coleman)
HB 2185 school districts; tax levy; calculation (Norgaard)
HB 2189 prisoners; dedicated discharge account; use (Boyer)
HB 2215 veterinary medical examining board; continuation (Barton)
HB 2256 podiatrists; examination; repeal (Carter)
HB 2331 state lottery; multijurisdictional games (Weninger)
HB 2385 property tax appeals; court findings (Clodfelter)

Sincerely,

A handwritten signature in black ink that reads "Douglas A. Ducey". The signature is written in a cursive style with a large initial 'D' and a long, sweeping underline.

Douglas A. Ducey
Governor
State of Arizona

cc: Senate Secretary
Chief Clerk of the House of Representatives
Arizona News Service

House Engrossed

FILED

MICHELE REAGAN

SECRETARY OF STATE

State of Arizona
House of Representatives
Fifty-third Legislature
Second Regular Session
2018

CHAPTER 73

HOUSE BILL 2385

AN ACT

AMENDING SECTION 42-16213, ARIZONA REVISED STATUTES; RELATING TO PROPERTY
TAX APPEALS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-16213, Arizona Revised Statutes, is amended
3 to read:

4 42-16213. Findings and judgment

5 A. If the court finds that the valuation is excessive or
6 insufficient, ~~†~~ THE COURT shall find the property's full cash value. The
7 court may find a full cash value that is higher or lower than the full
8 cash value that was appealed regardless of which party filed the appeal,
9 EXCEPT AS FOLLOWS:

10 1. IF THE APPEAL IS TAKEN BY A COUNTY ASSESSOR AND THE COURT FINDS
11 THAT THE VALUATION IS INSUFFICIENT, THE COURT'S FINDING OF THE REAL
12 PROPERTY'S FULL CASH VALUE SHALL BE NOT GREATER THAN THE FULL CASH VALUE
13 THAT WAS APPEALED BY THE TAXPAYER TO THE BOARD OF EQUALIZATION.

14 2. PARAGRAPH 1 OF THIS SUBSECTION DOES NOT APPLY IF THE VALUATION
15 OF THE PROPERTY FOR THE TAX YEAR WAS SET PURSUANT TO SECTION 42-16002,
16 SUBSECTION B.

17 B. If the court finds that the valuation is:

18 1. Excessive, the court shall render judgment for the taxpayer and
19 against the state or county, whichever is appropriate, in an amount equal
20 to the excess in taxes levied and assessed together with the costs of the
21 appeal.

22 2. Correct, the court shall dismiss the action with costs against
23 the plaintiff except in appeals taken pursuant to section 42-16206.

24 3. Insufficient, the judgment, CONSISTENT WITH SUBSECTION A OF THIS
25 SECTION, shall be for the state or county, whichever is appropriate, and
26 against the taxpayer for the costs of the appeal and ~~the~~ ANY taxes due on
27 the property in excess of the amount originally levied and assessed. The
28 judgment is a lien on the appellant's real and personal property as though
29 the assessment had originally been in the amount of the judgment.

30 C. If the court finds that the classification is in error, ~~†~~ THE
31 COURT shall determine the correct classification. The taxes due on the
32 property shall be determined using the classification determined by the
33 court regardless of whether the department filed an appeal pursuant to
34 section 42-16206.

35 Sec. 2. Retroactivity

36 Section 42-16213, Arizona Revised Statutes, as amended by this act,
37 applies retroactively to property tax appeals that were filed in court
38 pursuant to title 42, chapter 16, article 5 or 6, Arizona Revised
39 Statutes, from and after December 31, 2016.

40 Sec. 3. Emergency

41 This act is an emergency measure that is necessary to preserve the
42 public peace, health or safety and is operative immediately as provided by
43 law.

APPROVED BY THE GOVERNOR MARCH 23, 2018

FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 23, 2018

Passed the House February 12, 20 18

Passed the Senate March 19, 20 18

by the following vote: 51 Ayes,
with emergency

by the following vote: 25 Ayes,
with Emergency

7 Nays, 1 Not Voting
1 vacant

4 Nays, 1 Not Voting

[Signature]
Speaker of the House
 Pro Tempore

[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

20th day of March, 20 18

at 2:09 o'clock P. M.

[Signature]
Secretary to the Governor

Approved this 23rd day of

March 2018

at 11:30 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 23 day of March, 20 18

H.B. 2385

at 4:45 o'clock P. M.

[Signature]
Secretary of State