



STATE OF ARIZONA
OFFICE OF THE GOVERNOR

DOUGLAS A. DUCEY
GOVERNOR

EXECUTIVE OFFICE

May 14, 2019

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

Dear Secretary Hobbs:

I am transmitting to you the following bill from the Fifty-fourth Legislature, 1st Regular Session, which I signed on May 14th, 2019:

H.B. 2097 personal property; reporting; exemption (Cook)
H.B. 2117 developmental homes; monitoring (Barto)
H.B. 2118 unauthorized practice; health professions (Barto)
H.B. 2266 prisoners; transition program; eligibility (Payne)
H.B. 2446 special plates; military; women veterans (Griffin)
H.B. 2454 municipal band tax; authorization; repeal (Griffin)
H.B. 2495 appropriations; named claimants (Cobb)
H.B. 2570 study committee; murdered indigenous women. (Jermaine)
H.B. 2687 condominiums; appraisals; termination (Weninger)
H.B. 2707 humanitarian services special plates (Osborne)
S.B. 1111 arts proficiency; state seal (Boyer)
S.B. 1181 DOR; collection statement; delivery deadline (Boyer)
S.B. 1182 fire insurance; premium tax proceeds (Boyer)

Sincerely,

Douglas A. Ducey
Governor
State of Arizona

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

House Engrossed

FILED
KATIE HOBBS
SECRETARY OF STATE

State of Arizona
House of Representatives
Fifty-fourth Legislature
First Regular Session
2019

CHAPTER 225
HOUSE BILL 2097

AN ACT

AMENDING SECTION 42-15053, ARIZONA REVISED STATUTES; RELATING TO LISTING
AND ASSESSING PROPERTY.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-15053, Arizona Revised Statutes, is amended
3 to read:

4 42-15053. Duty to report personal property; exemption;
5 contents of report; confidentiality

6 A. On or before February 1 of each year, the assessor shall mail a
7 form, notice or demand to each person ~~who~~ THAT owns or has charge or
8 control of taxable personal property in ~~the~~ THIS state. Each person shall
9 prepare and deliver to the assessor a correct report of property on or
10 before April 1 of each year, ~~except for property that is not required to~~
11 ~~be reported as provided by subsection C of this section.~~ On written
12 request and for good cause shown, the assessor may extend for up to thirty
13 days the time for filing the report.

14 B. PROPERTY THAT IS NOT REQUIRED TO BE REPORTED AS PROVIDED BY
15 SUBSECTION D OF THIS SECTION IS EXEMPT FROM THE REPORTING REQUIREMENT OF
16 SUBSECTION A OF THIS SECTION. THE COUNTY ASSESSOR MAY NOT REQUIRE A
17 PERSON THAT OWNS OR HAS CHARGE OR CONTROL OF PROPERTY THAT IS NOT REQUIRED
18 TO BE REPORTED AS PROVIDED BY SUBSECTION D OF THIS SECTION TO APPLY TO BE
19 EXEMPT FROM THE REPORTING REQUIREMENT OF SUBSECTION A OF THIS SECTION.

20 ~~B.~~ C. The duty to report taxable property pursuant to this section
21 applies regardless of whether the person or entity that owns or has charge
22 or control of the personal property also owns real property in the county
23 with a value of ~~two hundred dollars~~ \$200 or more.

24 ~~C.~~ D. The assessor shall not require a report of:

25 1. The breed, number, age or location of livestock on hand from
26 individuals, corporations, partnerships or any other business if the
27 livestock is exempt from taxation pursuant to article IX, section 13,
28 Constitution of Arizona.

29 2. The personal property that is class two (P) property PURSUANT TO
30 SECTION 42-12002, PARAGRAPH 2 AND THAT IS used for agricultural purposes
31 or that is class one, subclasses 8 through 11 and 13 property PURSUANT TO
32 SECTION 42-12001 AND THAT IS used in a trade or business that is exempt
33 from taxation pursuant to article IX, section 2, subsection (6),
34 Constitution of Arizona.

35 ~~D.~~ E. Every assessment made against property THAT IS subject to
36 taxation is valid whether or not the form, notice or demand was sent or
37 received.

38 ~~E.~~ F. The department shall prescribe in detail the contents of
39 property reports including the specific wording to be used by county
40 assessors and the method of reporting property. The report shall not
41 include any question that is not germane to the valuation function.

42 ~~F.~~ G. A report that is furnished under this section:

43 1. Is not open to public inspection, but the report may be used as
44 evidence in any prosecution brought under section 42-15055.

1 2. May be subject to audit. On completing an audit or on
2 discovering property that has not been reported, any property that was
3 found to have escaped taxation is liable for the amount of taxes due
4 determined under chapter 16, article 6 of this title, plus a penalty equal
5 to ten ~~per cent~~ PERCENT of that amount. The county treasurer shall credit
6 monies received as penalties under this paragraph to the county general
7 fund.

APPROVED BY THE GOVERNOR MAY 14, 2019.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 14, 2019.

Passed the House March 4, 20 19

Passed the Senate May 8, 20 19

by the following vote: 35 Ayes,

by the following vote: 19 Ayes,

22 Nays, 3 Not Voting

10 Nays, 1 Not Voting

W. R. Drake
Speaker of the House

Karen Farn
President of the Senate

Jim Drake
Chief Clerk of the House

Susan Owens
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill received by the Governor this

9th day of May, 20 19

at 12:32 o'clock P M.

[Signature]
Secretary to the Governor

Approved this 14th day of

May 2019

at 8:00 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 14 day of May, 20 19

at 10:35 o'clock A. M.

[Signature]
Secretary of State

H.B. 2097